

COUNTIES FINANCIAL TRANSACTIONS REPORT

COVER PAGE

County of Colusa

Fiscal Year: 2012

ID Number: 10990600000

Certification:

I hereby certify, to the best of my knowledge and belief, that the report forms fairly reflect the financial transactions of the County in accordance with the requirements as prescribed by the California State Controller.

County Auditor-Controller

Peggy Scroggins
Signature

10.18.12
Date

PEGGY SCROGGINS
Name (Please Print)

Per Government Code section 53891, this report is due within 90 days after the end of the fiscal year. If filed in electronic format, the report is due within 110 days after the end of the fiscal year.

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Division of Accounting and Reporting
Local Government Reporting Section
P. O. Box 942850
Sacramento, CA 94250

Express Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

County of Colusa

Counties Financial Transactions Report

General Information

Fiscal Year 2012

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

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

Fiscal Year 2012

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

Operating Revenues

Landing Fees	0
Aircraft Storage Fees	1,799
Fuel Flowage Fees	
Concessions	
Rents and Leases	46,225
Sales and Services	476,808
Other Revenues	1,594
Total Operating Revenues	 \$526,426

Operating Expenses

Administration	53,606
Maintenance and Operation	
Landing Areas	
Terminal Buildings and Areas	1,646
Other Buildings and Areas	
General Shops and Equipment	
Cost of Sales and Service	435,201
Depreciation	1,167
Other Operating Expenses	
Total Operating Expenses	 \$491,620
Net Operating Income (Loss)	 \$34,806

Non-Operating Revenues

Interest	7,009
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 2012

Other	50,172
Other Non-Operating Revenues	
Total Non-Operating Revenues	\$57,181
Non-Operating Expenses	
Interest	
Judgments and Damages	
Taxes and Assessments	35,879
Current Year Capital Outlay (Non-Enterprise Only)	
Other Non-Operating Expenses	7,584
Total Non-Operating Expenses	\$43,463
Income (Loss) Before Operating Transfers	\$48,524
Transfers In from the County	
Transfers Out to the County	
Total Transfers In (Out)	\$0
Net Income (Loss)	\$48,524
Current Year Capital Outlay for Enterprise	

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

Fiscal Year 2012

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

Operating Revenues

Refuse Disposal Fees-Commercial	0
Refuse Disposal Fees-Public	1,442,684
Refuse Collection Fees-Residential	
Refuse Collection Fees-Commercial	
Other Operating Revenues	
Total Operating Revenues	 \$1,442,684

Operating Expenses

Refuse Disposal

Salaries and Wages	47,566
Services and Supplies	1,203,786
Other Charges (Abatements)	7,709
Total Refuse Disposal	 \$1,259,061

Refuse Collection

Salaries and Wages	
Services and Supplies	
Other Charges	
Total Refuse Collection	 \$0

Other Operating Expenses

Total Operating Expenses

Net Operating Income

Non-Operating Revenues

Interest	12,386
Sale of Retired Plant and Equipment	
Other Non-Operating Revenues	11,643
Total Non-Operating Revenues	 \$24,029

Non-Operating Expenses

Interest

County of Colusa

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

Statement of Revenues and Expenses

Fiscal Year 2012

Current Year Capital Outlay (Non-Enterprise Only)

Other Non-Operating Expenses

Total Non-Operating Expenses

Income (Loss) Before Operating Transfers

Transfers In from the County

Transfers Out to the County

Total Transfers In (Out)

Net Income (Loss)

Current Year Capital Outlay for Enterprise

County of Colusa

**Counties Financial Transactions Report
Statement of Revenues**

Taxes: Property Taxes and Other Taxes

Fiscal Year 2012

Property Taxes

County Wide Secured and Unsecured	12,690,027
Supplemental County Wide Secured and Unsecured	106,261
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	2,269,989
Voter Approved Indebtedness	
Supplemental Voter Approved Indebtedness	
Prior Year Secured and Unsecured	7,146
Supplemental Prior Year Secured and Unsecured	37,737
Total Property Taxes	\$15,111,160

Other Taxes

Sales and Use Taxes	1,375,958
In-Lieu Local Sales and Use Taxes	245,811
Transportation Tax (Non-Transit Purposes)	
Property Transfer	
Transient Lodging (Room Occupancy)	
Timber Yield	
Aircraft	
Construction Development Taxes	39,530
Utility Users Tax	
Other (Specify, maximum of 5 entries)	\$43,220

Specify:

Amount:

Unclaimed Property Tax Refund	43,220
Total:	\$43,220

Total Other Taxes

\$1,704,519

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Licenses, Permits and Franchises

Fiscal Year 2012

Animal Licenses	24,070
Business Licenses	18,377
Construction Permits	162,595
Road Privileges and Permits	28,535
Zoning Permits	24,929
Franchises	496,726
Other Licenses and Permits (Specify, maximum of 5 entries)	\$717,388

Specify:

Amount:

Environmental Health Fees	104,457
Ag Fees	559,724
Above Ground Storage/Hazardous Generator Permits	42,650
Transportation Permits	8,655
Gun/Explosive/Burial Permits	1,902
Total:	\$717,388

Total Licenses, Permits and Franchises **\$1,472,620**

County of Colusa

**County Financial Transactions Report
Statement of Revenues**

Fines, Forfeitures and Penalties

Fiscal Year 2012

Vehicle Code Fines	94,787
Other Court Fines	1,452,823
Forfeitures and Penalties	439,609
Penalties and Cost on Delinquent Taxes	297,760
Total Fines, Forfeitures and Penalties	\$2,284,979

County of Colusa

**Counties Financial Transactions Report
Statement of Revenues**

Revenue From the Use of Money and Property

Fiscal Year 2012

Interest	1,261,205
Rents and Concessions	216,140
Royalties	350
Total Revenue from the Use of Money and Property	\$1,477,695

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Aid From Other Governmental Agencies - State

Fiscal Year 2012

State

Highway Users Tax	2,914,048
Motor Vehicle In-Lieu Tax	
Realignment from the Vehicle License Fee (VLF) Fund	1,220,431
Other State In-Lieu Taxes	
Highway Property Rentals	
Public Assistance Administration (Include CALWORKS Admin.)	2,277,767
Public Assistance Programs (Include CALWORKS Program)	199,856
Realignment for Social Services	2,536,550
Aid for Agriculture	803,518
Aid for Construction	293,428
Aid for Corrections	117,091
Aid for County Fairs	
Aid for Disaster	49,119
Homeowners' Property Tax Relief	64,648
Open Space Tax Relief	
SB 90 Mandated Costs	363
Off Highway Motor Vehicle License Fee	47,247
Roads	557,545
Child Care Food/Special Milk Program	
Peace Officers Standards and Training	48,926
Public Defender	
Tobacco Tax - AB 75 / Prop. 99	150,000
Public Safety Fund - Realignment (Prop.172)	2,543,702

Health Programs

Aid for Mental Health	4,047,099
Realignment for Mental Health	774,266
Medically Indigent Adult (MIA)	
Alcohol and Drug Abuse	349,091
Realignment for Health Services	356,350

County of Colusa

**Counties Financial Transactions Report
Statement of Revenues**

Aid From Other Governmental Agencies - State

Fiscal Year 2012

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

\$469,999

Specify:

Amount:

Health Admin/Child Restraint/Prop 63-MHSA	119,238
MCH/Crippled Children/Immunization/CMSP	132,559
EMS/LEAD/LEF/EMSA/Flu Grant/HRSA Grant	101,399
Child Health Disability/CHDP Screening Fees	116,803
Total:	\$469,999

State - Other (Use applicable revenue source or specify)

Supplemental Law Enforcement Services Fund (SLESF/COPS)

194,627

Office of Criminal Justice Planning (OCJP)

541,885

Library

22,050

Stabilization

Veterans Affairs Programs

18,293

Sheriff Boating Safety

133,134

Victim Witness Programs

12,604

DA Programs - Family/Child/Child Support Incentive

355,904

Civil Defense

Aging Programs

Law Enforcement

154,472

Other State (Specify, maximum of 10 entries)

\$1,070,498

Specify:

Amount:

Indian Gaming	251,853
Aid for Aviation	10,000
Probation	100,845
Migrant Farm Housing	533,558
CERS/CUPA State Grants	70,000
Vehicle Theft	31,999
Administrative Office of the Courts	72,243
Total:	\$1,070,498

Total State

\$22,324,511

County of Colusa

**Counties Financial Transactions Report
Statement of Revenues**

Aid From Other Governmental Agencies - Federal

Fiscal Year 2012

Federal

Public Assistance Administration	1,078,334
Public Assistance Programs	1,209,702
Health Administration	
Aid for Construction	398,787
Aid for Disaster	171,701
Forest Reserve Revenue	65,323
In-Lieu Taxes	177,276

Federal - Other (Use applicable revenue source or specify)

Workforce Investment Act (WIA)	
Community Development Block Grant	
Health Grants	154,830
Citizens Option for Public Safety (COPS)	170,939
Office of Criminal Justice Planning (OCJP)	
DEA Programs/Drug and Alcohol Programs	15,000
DA Programs - Family/Child	446,917
Grazing	
Aging Programs	
Senior Citizens Programs	71,884
Road Projects	
Law Enforcement	92,663
Other Federal (Specify, maximum of 10 entries)	\$12,869

Specify:

Amount:

Help America Vote Act	12,869
Total:	\$12,869

Total Federal

\$4,066,225

County of Colusa

Counties Financial Transactions Report
Statement of Revenues

Other In-Lieu Taxes and Other Governmental Agencies

Fiscal Year 2012

Other In-Lieu Taxes

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

\$19,184

Specify:

Amount:

County In-Lieu Taxes	19,184
Total:	\$19,184

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)

Specify:

Amount:

Total Other In-Lieu Taxes and Other Governmental Agencies

\$19,184

County of Colusa

Counties Financial Transactions Report

Statement of Revenues

Charges for Current Services

Fiscal Year 2012

Assessments and Tax Collection Fees	71,924
Property Tax Administrative Fees	\$223,793
Cities	75,419
Redevelopment Agencies	
Special Districts	148,374
Auditing and Accounting Fees	7,524
Communication Services	
Election Services	26,372
Legal Services	12,519
Planning and Engineering Services	125,274
Agricultural Services	186,565
Civil Process Services	6,097
Court Fees and Costs	24,805
Booking Fees	7,336
Estate Fees	12,440
Humane Services	58,358
Law Enforcement Services	284,426
Recording Fees	219,313
Road and Street Services	65,484
Health Fees	18,240
Mental Health Services	4,808
California Children's Services	560
Sanitation Services	5,600
Institutional Care and Services	118,250
Library Services	10,981
Park and Recreation Fees	
Charges for Current Services - Other (Use applicable revenue sources or specify)	
Personnel Services	
Building Maintenance and Grounds	
Administrative Services	38,080

County of Colusa

Counties Financial Transactions Report

Statement of Revenues

Charges for Current Services

Fiscal Year 2012

Other (Specify, maximum of 10 entries)

\$391,500

Specify:

Amount:

Risk Management & Insurance Services	74,224
Salary Reimbursement	77,251
Treasurer & Collector Fees	102,730
Probation Services	56,702
Drug & Alcohol Counseling Services	2,465
OES Hazardous Materials Storage	59,917
General Relief	10,622
Photo Copy Reimbursement	6,576
Installment/Late/Registration Fees	1,013
Total:	\$391,500

Total Charges for Current Services

\$1,920,249

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Miscellaneous Revenues

Fiscal Year 2012

Miscellaneous Revenues (Use applicable revenue source or specify)

Other Sales	67,431
Tobacco Settlement	
Welfare Repayments	
Cancelled Warrants	1,123
Other Miscellaneous (Specify, maximum of 10 entries)	\$549,653

Specify:

Amount:

Grant Principal Repayment	119,721
Migrant Farm Housing	12,386
Gifts & Donations	42,799
Cash Difference	649
Insurance Dividends & Reimbursement	235,525
Miscellaneous Other Revenue & Refunds	102,503
Miscellaneous Reimbursements	34,424
Lab Fees	1,646
Total:	\$549,653

Total Miscellaneous Revenue

\$618,207

County of Colusa

**County Financial Transactions Report
Statement of Revenues**

Other Financing Sources

Fiscal Year 2012

Sale of Fixed Assets

17,558

Proceeds from the Sale of Bonds

Other Long-Term Debt Proceeds

Total Other Financing Sources

\$17,558

County of Colusa

Counties Financial Transactions Report
Statement of Revenues

Transfers In

Fiscal Year 2012

Grand Total of Revenues Before Transfers

\$51,016,907

Airport (Enter any transfers on the Airport activity/enterprise form)

\$0

Hospital (Enter any transfers on the Hospital activity/enterprise form)

\$0

Refuse (Enter any transfers on the Refuse activity/enterprise form)

\$0

Other (Enter any transfers on the Other enterprise form)

\$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

\$51,016,907

Interfund Operating Transfers within Governmental Funds

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures
General

Fiscal Year	2012	Operating Expenditures	Capital Outlay	Total
		A	B	
Legislative and Administrative				
Board of Supervisors		616,024	69	
Clerk of the Board		239,657	1,806	
Administrative Officer				
Council of Governments				
Other				
Total Legislative and Administrative		\$855,681	\$1,875	\$857,556
Finance				
Auditor - Controller		553,494	3,436	
Treasurer - Tax Collector		254,274	2,009	
Assessor		1,019,583	4,099	
Purchasing Agent				
Other		-7,689	2,439	
Total Finance		\$1,819,662	\$11,983	\$1,831,645
Counsel				
County Counsel		251,335	1,453	
District Attorney (Legal Advice)				
Other				
Total Counsel		\$251,335	\$1,453	\$252,788
Personnel		86,215	300	\$86,515
Elections		395,162	13,103	\$408,265
Communications				\$0
Property Management		1,096,384	48,534	\$1,144,918
Plant Acquisition				
Jails				
Courts				
Other				
Total Plant Acquisition		\$0	\$0	\$0
Promotion		13,439		\$13,439
Other General		432,826	805	\$433,631

County of Colusa

**Counties Financial Transactions Report
Statement of Expenditures**

Public Protection

Fiscal Year 2012

	Operating Expenditures	Capital Outlay	Total
Judicial	A	B	
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)	280,551		
Other Trial Court (Include Non-Rule 810-Facility Related and MOE Penalties GC 68065)	331,509		
County Clerk			
Grand Jury (Including Audit)	16,588		
District Attorney - Prosecution	1,257,032	7,761	
District Attorney - Family Support	623,361	1,230	
Public Defender	297,655		
Court Appointed Counsel	46,328		
Other	175,721	6,319	
Total Judicial	\$3,422,749	\$15,310	\$3,438,059
Police Protection	5,136,665	327,013	\$5,463,678
Detention and Correction			
Adult Detention	2,877,223	54,138	
Juvenile Detention	349,308		
Probation	1,867,828	10,064	
Total Detention and Correction	\$5,094,359	\$64,202	\$5,158,561
Fire Protection			\$0
Flood Control - Soil and Water Conservation	23,151		\$23,151
Protective Inspection			
Agricultural Commissioner	893,878	40,408	
Building Inspector	385,144	831	
Livestock Inspector			

County of Colusa

**County Financial Transactions Report
Statement of Expenditures**

Public Protection

Fiscal Year 2012

Sealer of Weights and Measures			
Total Protective Inspection	\$1,279,022	\$41,239	\$1,320,261
Other Protection			
LAFCO	43,272		
Recorder	239,657	1,806	
Coroner	148,932		
Emergency Services	147,828	203,667	
Planning and Zoning	385,144	831	
Pound	215,583		
Other	481,573		
Total Other Protection	\$1,661,989	\$206,304	\$1,868,293

County of Colusa

Counties Financial Transactions Report
Statement of Expenditures

Public Ways and Facilities

Fiscal Year 2012

	Operating Expenditures A	Capital Outlay B	Total
Roads	5,588,019	169,395	\$5,757,414
Transportation Terminals	443,836		\$443,836
Transportation Systems			\$0
Parking Facilities			\$0

County of Colusa**County Financial Transactions Report
Statement of Expenditures****Health**

Fiscal Year 2012

	Operating Expenditures A	Capital Outlay B	Total
Public Health	3,011,637	62,419	\$3,074,056
Medical Care	18,960		\$18,960
Mental Health	4,592,762	75,334	\$4,668,096
Drug and Alcohol Abuse Services	347,109	4,017	\$351,126

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures

Public Assistance

Fiscal Year	2012	Operating Expenditures	Capital Outlay	Total
		A	B	
Welfare				
Administration		3,755,153	115,016	
Aid Programs Cash		2,469,703		
Total Welfare		\$6,224,856	\$115,016	\$6,339,872
Social Services				
Administration and Programs		78,292		
Other		11,611		
Total Social Services		\$89,903	\$0	\$89,903
General Relief				
Aid to Indigents				
Indigent Burials		8,850		
Total General Relief		\$8,850	\$0	\$8,850
Care of Court Wards		10,983		\$10,983
Veterans Services		62,792	870	\$63,662
Other Public Assistance				
Workforce Investment Act (WIA)				
Other		533,043		
Total Other Public Assistance		\$533,043	\$0	\$533,043

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures

Education

Fiscal Year	2012			
		Operating Expenditures	Capital Outlay	Total
		A	B	
School Administration		15,878		\$15,878
Library Services		813,068	12,861	\$825,929
Agricultural Education		264,326	125	\$264,451
Other Education				\$0

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

Fiscal Year	2012	Operating Expenditures A	Capital Outlay B	Total
Recreation Facilities				\$0
Cultural Services				\$0
Veterans Memorial Building		41,831		\$41,831
Small Craft Harbors				\$0

County of Colusa

County Financial Transactions Report
Statement of Expenditures

Debt Service

Fiscal Year	2012			
		Operating Expenditures A	Capital Outlay B	Total
Retirement of Long-Term Debt		353,331		\$353,331
Interest on Long-Term Debt		112,739		\$112,739
Principal and Interest on Short-Term Notes and Warrants				

County of Colusa

**Counties Financial Transactions Report
Statement of Expenditures**

Transfers Out

Fiscal Year	2012	Operating Expenditures A	Capital Outlay B	Total
Grand Total of Expenditures Before Transfers		\$44,102,562	\$1,172,158	\$45,274,720
Airport	<i>(Enter any transfers on the Airport activity form)</i>	\$0		
Hospital	<i>(Enter any transfers on the Hospital activity form)</i>	\$0		
Refuse	<i>(Enter any transfers on the Refuse activity form)</i>	\$0		
Other	<i>(Enter any transfers on the Other enterprise form)</i>	\$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		\$44,102,562	\$1,172,158	\$45,274,720
Interfund Operating Transfers within Governmental Funds		\$0		

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

Fiscal Year	2012	
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		\$1,703,460
Adjustments to Principal in CY		-224,815
Reason for Adjustment to Principal in CY		FY 11/12 Decrease in Liability
Principal Issued in CY	(No Entry Required)	
Current Year Principal Payment		
Principal Defeased in CY		
Principal Payments to Date		\$276,261
Unmatured Principal, End of Fiscal Year		\$1,478,645
Current Year Interest Payment		
Amount Delinquent Principal		
Amount Delinquent Interest		

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

Fiscal Year 2012

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

\$836,700

Adjustments to Principal in CY

Reason for Adjustment to Principal in CY

Principal Issued in CY (No Entry Required)

Current Year Principal Payment

122,200

Principal Defeased in CY

Principal Payments to Date

\$356,800

Unmatured Principal, End of Fiscal Year

\$714,500

Current Year Interest Payment

43,090

Amount Delinquent Principal

Amount Delinquent Interest

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

Fiscal Year 2012

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

\$2,089,249

Adjustments to Principal in CY

-13,650

Reason for Adjustment to Principal in CY

FY 11/12 Decrease in Liability

Principal Issued in CY (No Entry Required)

Current Year Principal Payment

Principal Defeased in CY

Principal Payments to Date

\$651,515

Unmatured Principal, End of Fiscal Year

\$2,075,599

Current Year Interest Payment

Amount Delinquent Principal

Amount Delinquent Interest

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

Fiscal Year 2012

Forward from Prior Year (No Entry Required)

Debt Schedule (No Entry Required)

Fund Type

Purpose (Purpose Field Must be Unique, Do Not Duplicate)

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

Adjustments to Principal in CY

Reason for Adjustment to Principal in CY

Principal Issued in CY (No Entry Required)

Current Year Principal Payment

Principal Defeased in CY

Principal Payments to Date

Unmatured Principal, End of Fiscal Year

Current Year Interest Payment

Amount Delinquent Principal

Amount Delinquent Interest

Other Long-Term Debt Schedule

Governmental

CALPERS Side Fund Refinancing-P.O.B.

2,830,800

FY 11/12 Establish Liability

\$0

\$2,830,800

County of Colusa
Counties Financial Transactions Report
Lease Obligations

Fiscal Year 2012

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	882,692
Initial Amount of Lease Obligation	
Current Year Principal Payment	103,958
Current Year Interest Payment	37,281
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	\$741,453
Total Unmatured Principal (Only) End of Fiscal Year	644,786

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 2012

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

699,282

Initial Amount of Lease Obligation

Current Year Principal Payment

127,173

Current Year Interest Payment

32,368

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

\$539,741

Total Unmatured Principal (Only) End of Fiscal Year

493,692

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 2012

	Government Fund Types			
	A	B	C	D
	General	Special Revenue	Debt Service	Capital Projects
Assets				
Current Assets	7,113,989	22,178,414		1,425,903
Non-Current Assets				
Total Assets	\$7,113,989	\$22,178,414	\$0	\$1,425,903
Liabilities				
Current Liabilities	1,378,792	1,157,849		
Non-Current Liabilities				
Total Liabilities	\$1,378,792	\$1,157,849	\$0	\$0
Retained Earnings/Fund Balance				
Reserved	1,840,109	21,020,565		1,425,903
Unreserved	3,895,088			
Total Retained Earnings/ Fund Balance	\$5,735,197	\$21,020,565	\$0	\$1,425,903
Total Fund Equity	\$5,735,197	\$21,020,565	\$0	\$1,425,903
Total Liabilities and Fund Equity	\$7,113,989	\$22,178,414	\$0	\$1,425,903

County of Colusa
Counties Financial Transactions Report
Balance Sheet

Fiscal Year 2012

	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	710,121	1,883,533	30,160,578		
Non-Current Assets	579,626	8,893		78,758,206	\$6,162,423
Total Assets	\$1,289,747	\$1,892,426	\$30,160,578	\$78,758,206	\$6,162,423
Liabilities					
Current Liabilities	182,453	908,898	2,175,160		
Non-Current Liabilities	2,161,633	7,480			\$6,162,423
Total Liabilities	\$2,344,086	\$916,378	\$2,175,160		\$6,162,423
Fund Equity					
Contributed Capital					
Investment in General Fixed Assets				\$78,758,206	
Retained Earnings/Fund Balance					
Reserved	4,214	6,091			
Unreserved	-1,058,553	969,957	27,985,418		
Total Retained Earnings/ Fund Balance	(\$1,054,339)	\$976,048	\$27,985,418		
Total Fund Equity	(\$1,054,339)	\$976,048	\$27,985,418	\$78,758,206	
Total Liabilities and Fund Equity	\$1,289,747	\$1,892,426	\$30,160,578	\$78,758,206	\$6,162,423

County of Colusa
Counties Financial Transactions Report
Statistics and Summary

Fiscal Year 2012

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, 2012 as a Percent of Tax Levy	1.050
Appropriations Limits	24,010,990
Total Annual Appropriations Subject to Limit	23,415,523
Beginning Fund Balance	\$22,692,415
Add: Revenues During Fiscal Year	\$51,016,907
Transfers In	\$0
Adjustments (Specify, maximum of 5 entries)	\$13,647

Specify:

Amount:

Moved special revenue fund to trust-negative f.b.	13,647
Total:	\$13,647

Total Adjustments and Transfers In	\$13,647
Subtotal	\$73,722,969
Deduct: Expenditures During Fiscal Year	\$45,274,720
Transfers Out	\$0
Adjustments (Specify, maximum of 5 entries)	\$266,584

Specify:

Amount:

Adjust inventory reserves-Road Dept	41,206
Reduction in revenue-FY 10/11	114,239
Increase in expenditures-FY 10/11	111,139
Total:	\$266,584

Total Adjustments and Transfers Out	\$266,584
Ending Fund Balance	\$28,181,665