

County of Colusa

Counties Financial Transactions Report

General Information

Fiscal Year 2013

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 2013

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

Yes

Operating Revenues

Landing Fees	0
Aircraft Storage Fees	1,425
Fuel Flowage Fees	
Concessions	
Rents and Leases	42,008
Sales and Services	459,925
Other Revenues	1,423
Total Operating Revenues	\$504,781

Operating Expenses

Administration	66,843
Maintenance and Operation	
Landing Areas	
Terminal Buildings and Areas	2,750
Other Buildings and Areas	
General Shops and Equipment	
Cost of Sales and Service	420,413
Depreciation	1,167
Other Operating Expenses	
Total Operating Expenses	\$491,173
Net Operating Income (Loss)	\$13,608

Non-Operating Revenues

Interest	4,651
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 2013

Other	44,969
Other Non-Operating Revenues	
Total Non-Operating Revenues	\$49,620
Non-Operating Expenses	
Interest	
Judgments and Damages	
Taxes and Assessments	35,893
Current Year Capital Outlay (Non-Enterprise Only)	
Other Non-Operating Expenses	4,521
Total Non-Operating Expenses	\$40,414
Income (Loss) Before Operating Transfers	\$22,814
Transfers In from the County	
Transfers Out to the County	
Total Transfers In (Out)	\$0
Net Income (Loss)	\$22,814
Current Year Capital Outlay for Enterprise	

County of Colusa

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

Statement of Revenues and Expenses

Fiscal Year 2013

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

Yes

Operating Revenues

Refuse Disposal Fees-Commercial

0

Refuse Disposal Fees-Public

1,386,883

Refuse Collection Fees-Residential

Refuse Collection Fees-Commercial

Other Operating Revenues

Total Operating Revenues

\$1,386,883

Operating Expenses

Refuse Disposal

Salaries and Wages

51,475

Services and Supplies

1,083,070

Other Charges (Abatements)

7,709

Total Refuse Disposal

\$1,142,254

Refuse Collection

Salaries and Wages

Services and Supplies

Other Charges

Total Refuse Collection

\$0

Other Operating Expenses

Total Operating Expenses

\$1,142,254

Net Operating Income

\$244,629

Non-Operating Revenues

Interest

10,658

Sale of Retired Plant and Equipment

Other Non-Operating Revenues

11,849

Total Non-Operating Revenues

\$22,507

Non-Operating Expenses

Interest

County of Colusa

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

Statement of Revenues and Expenses

Fiscal Year 2013

Current Year Capital Outlay (Non-Enterprise Only)

Other Non-Operating Expenses

10,590

Total Non-Operating Expenses

\$10,590

Income (Loss) Before Operating Transfers

\$256,546

Transfers In from the County

Transfers Out to the County

Total Transfers In (Out)

\$0

Net Income (Loss)

\$256,546

Current Year Capital Outlay for Enterprise

County of Colusa

**Counties Financial Transactions Report
Statement of Revenues**

Taxes: Property Taxes and Other Taxes

Fiscal Year 2013

Property Taxes

County Wide Secured and Unsecured	13,219,790
Supplemental County Wide Secured and Unsecured	206,100
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	2,343,861
Voter Approved Indebtedness	
Supplemental Voter Approved Indebtedness	
Prior Year Secured and Unsecured	-4,000
Supplemental Prior Year Secured and Unsecured	28,897
Total Property Taxes	\$15,794,648

Other Taxes

Sales and Use Taxes	1,468,675
In-Lieu Local Sales and Use Taxes	595,263
Transportation Tax (Non-Transit Purposes)	
Property Transfer	
Transient Lodging (Room Occupancy)	
Timber Yield	
Aircraft	
Construction Development Taxes	78,676
Utility Users Tax	
Other (Specify, maximum of 5 entries)	\$32,812

Specify:

Amount:

Tax Deeded Sales Fee	32,812
Total:	\$32,812

Total Other Taxes

\$2,175,426

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Licenses, Permits and Franchises

Fiscal Year 2013

Animal Licenses	22,155
Business Licenses	18,562
Construction Permits	184,362
Road Privileges and Permits	12,145
Zoning Permits	4,348
Franchises	473,221
Other Licenses and Permits (Specify, maximum of 5 entries)	\$696,098

Specify:

Amount:

Environmental Health Fees	108,643
Ag Fees	534,520
Above Ground Storage/Hazardous Generator Permits	41,040
Transportation Permits	9,700
Gun/Explosive/Burial Permits	2,195
Total:	\$696,098

Total Licenses, Permits and Franchises

\$1,410,891

County of Colusa

**County Financial Transactions Report
Statement of Revenues**

Fines, Forfeitures and Penalties

Fiscal Year 2013

Vehicle Code Fines	64,805
Other Court Fines	1,128,976
Forfeitures and Penalties	218,179
Penalties and Cost on Delinquent Taxes	179,463
Total Fines, Forfeitures and Penalties	\$1,591,423

County of Colusa
County Financial Transactions Report
Statement of Revenues

Revenue From the Use of Money and Property

Fiscal Year 2013

Interest and Investments

678,095

Rents and Concessions

208,046

Royalties

419

Total Revenue from the Use of Money and Property

\$886,560

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Aid From Other Governmental Agencies - State

Fiscal Year 2013

State

Highway Users Tax	2,008,208
Motor Vehicle In-Lieu Tax	
Realignment from the Vehicle License Fee (VLF) Fund	1,115,452
Other State In-Lieu Taxes	
Highway Property Rentals	
Public Assistance Administration (Include CALWORKS Admin.)	1,705,864
Public Assistance Programs (Include CALWORKS Program)	
Realignment for Social Services	3,922,910
Aid for Agriculture	932,049
Aid for Construction	870,182
Aid for Corrections	363,601
Aid for County Fairs	
Aid for Disaster	50,633
Homeowners' Property Tax Relief	63,562
Open Space Tax Relief	
SB 90 Mandated Costs	1,115
Off Highway Motor Vehicle License Fee	42,900
Roads	502,831
Child Care Food/Special Milk Program	
Peace Officers Standards and Training	26,277
Public Defender	
Tobacco Tax - AB 75 / Prop. 99	75,000
Public Safety Fund - Realignment	2,772,130

Health Programs

Aid for Mental Health	2,762,414
Realignment for Mental Health	883,007
Medically Indigent Adult (MIA)	
Alcohol and Drug Abuse	240,686
Realignment for Health Services	336,628

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Aid From Other Governmental Agencies - State

Fiscal Year 2013

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

\$2,297,276

Specify:

Amount:

Health Admin/Child Restraint/Prop 63-MHSA	1,871,416
MCH/Crippled Children/Immunization/CMSP	243,183
EMS/LEAD/LEF/EMSA/Flu Grant/Tuberculosis	54,609
Child Health Disability/CHDP Screening Fees	128,068
Total:	\$2,297,276

State - Other (Use applicable revenue source or specify)

Supplemental Law Enforcement Services Fund (SLESF/COPS)

123,576

Office of Criminal Justice Planning (OCJP)

405,459

Library

54,395

Stabilization

Veterans Affairs Programs

17,715

Sheriff Boating Safety

154,041

Victim Witness Programs

136,224

DA Programs

204,231

Civil Defense

Aging Programs

Law Enforcement

105,151

Other State (Specify, maximum of 10 entries)

\$5,454,340

Specify:

Amount:

Indian Gaming	251,853
Aid for Aviation	10,000
Probation	637
Migrant Farm Housing	353,208
CERS/CUPA State Grants	79,143
Vehicle Theft	32,240
Economic Development Grant	4,640,974
Administrative Office of the Courts	86,285
Total:	\$5,454,340

Total State

\$27,627,857

County of Colusa

**Counties Financial Transactions Report
Statement of Revenues**

Aid From Other Governmental Agencies - Federal

Fiscal Year 2013

Federal

Public Assistance Administration	1,381,241
Public Assistance Programs	1,417,303
Health Administration	
Aid for Construction	46,112
Aid for Disaster	245,991
Forest Reserve Revenue	57,495
In-Lieu Taxes	237,545

Federal - Other (Use applicable revenue source or specify)

Workforce Investment Act (WIA)	
Community Development Block Grant	
Health and Mental Health Grants	118,499
Community Oriented Policing Services (COPS)	163,632
Office of Criminal Justice Planning (OCJP)	
DEA Programs/Drug and Alcohol Programs	15,000
DA Programs	388,186
Grazing	
Aging Programs	
Senior Citizens Programs	53,887
Road Projects	
Law Enforcement	36,390
Other Federal (Specify, maximum of 10 entries)	\$6,344

Specify:

Amount:

Help America Vote Act	6,344
Total:	\$6,344

Total Federal

\$4,167,625

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Other In-Lieu Taxes and Other Governmental Agencies

Fiscal Year 2013

Other In-Lieu Taxes

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

\$10,399

Specify:

Amount:

County In-Lieu Taxes	10,399
Total:	\$10,399

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

\$10,399

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

Fiscal Year 2013

Assessments and Tax Collection Fees	75,934
Property Tax Administrative Fees	\$195,547
Cities	60,949
Redevelopment Agencies	
Special Districts	134,598
Auditing and Accounting Fees	7,824
Communication Services	
Election Services	25,297
Legal Services	11,119
Planning and Engineering Services	128,504
Agricultural Services	157,385
Civil Process Services	5,980
Court Fees and Costs	35
Booking Fees	5,597
Estate Fees	14,054
Humane Services	64,978
Law Enforcement Services	267,265
Recording Fees	238,470
Road and Street Services	5,390
Health Fees	11,035
Mental Health Services	4,605
California Children's Services	420
Sanitation Services	3,080
Institutional Care and Services	120,850
Library Services	1,724
Park and Recreation Fees	
Charges for Current Services - Other (Use applicable revenue sources or specify)	
Personnel Services	
Building Maintenance and Grounds	
Administrative Services	48,659

County of Colusa

Counties Financial Transactions Report
Statement of Revenues

Charges for Current Services

Fiscal Year 2013

Other (Specify, maximum of 10 entries)

\$379,909

Specify:

Amount:

Risk Management & Insurance Services	74,149
Salary Reimbursement	77,103
Treasurer & Collector Fees	102,671
Probation Services	49,255
Drug & Alcohol Counseling Services	3,500
OES Hazardous Materials Storage	57,035
General Relief	9,946
Photo Copy Reimbursement	5,760
Installment/Late/Registration Fees	490
Total:	\$379,909

Total Charges for Current Services

\$1,773,661

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Miscellaneous Revenues

Fiscal Year 2013

Miscellaneous Revenues (Use applicable revenue source or specify)

Other Sales	23,952
Tobacco Settlement	
Welfare Repayments	
Cancelled Warrants	7,366
Other Miscellaneous (Specify, maximum of 10 entries)	\$493,048

Specify:

Amount:

Grant Principal Repayment	40,870
Migrant Farm Housing	9,322
Gifts & Donations	60,329
Cash Difference	316
Insurance Dividend & Reimbursement	279,141
Miscellaneous Other Revenue & Refunds	42,947
Miscellaneous Reimbursement	58,477
Lab Fees	1,646
Total:	\$493,048

Total Miscellaneous Revenue

\$524,366

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Other Financing Sources

Fiscal Year 2013

Sale of Fixed Assets	30,092
Proceeds from the Sale of Bonds	
Other Long-Term Debt Proceeds	
Total Other Financing Sources	\$30,092

1. For all proceeds reported, please enter a footnote specifying the related debt schedule(s).
2. Report any short-term proceeds as Other Long-Term Debt Proceeds.

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Transfers In

Fiscal Year 2013

Grand Total of Revenues Before Transfers	\$55,992,948
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	\$55,992,948
Interfund Operating Transfers within Governmental Funds	

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures
General

Fiscal Year	2013	Operating Expenditures	Capital Outlay	Total
		A	B	
Legislative and Administrative				
Board of Supervisors		611,205	501	
Clerk of the Board		259,699	2,864	
Administrative Officer				
Council of Governments				
Other				
Total Legislative and Administrative		\$870,904	\$3,365	\$874,269
Finance				
Auditor - Controller		547,295	10,792	
Treasurer - Tax Collector		312,031	386	
Assessor		1,087,488	1,613	
Purchasing Agent		19,014	943	
Other		-4,070		
Total Finance		\$1,961,758	\$13,734	\$1,975,492
Counsel				
County Counsel		-125,167	10,395	
District Attorney (Legal Advice)				
Other				
Total Counsel		(\$125,167)	\$10,395	(\$114,772)
Personnel		119,207	109	\$119,316
Elections		409,786	9,753	\$419,539
Communications				\$0
Property Management		1,209,857	640	\$1,210,497
Plant Acquisition				
Jails				
Courts				
Other				
Total Plant Acquisition		\$0	\$0	\$0
Promotion		16,307		\$16,307
Other General		68,991	3,941	\$72,932

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures

Public Protection

Fiscal Year 2013

	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)	187,029		
Other Trial Court (Include Non-Rule 810-Facility Related and MOE Penalties GC 68065)	481,603		
County Clerk			
Grand Jury (Including Audit)	10,854		
District Attorney - Prosecution	1,321,234	2,446	
District Attorney - Family Support	594,772	2,369	
Public Defender	262,577		
Court Appointed Counsel	96,089		
Other	173,944		
Total Judicial	\$3,522,106	\$4,815	\$3,526,921
Police Protection	4,928,771	402,125	\$5,330,896
Detention and Correction			
Adult Detention	3,098,651	81,977	
Juvenile Detention	437,451		
Probation	1,897,441	4,087	
Total Detention and Correction	\$5,433,543	\$86,064	\$5,519,607
Fire Protection	268,673		\$268,673
Flood Control - Soil and Water Conservation	74,005		\$74,005
Protective Inspection			
Agricultural Commissioner	925,712	8,962	
Building Inspector	406,863	2,023	
Livestock Inspector			

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures

Public Protection

Fiscal Year 2013

Sealer of Weights and Measures

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Total Protective Inspection

\$1,332,575	\$10,985	\$1,343,560
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Other Protection

LAFCO

47,925	
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Recorder

259,699	2,864
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Coroner

153,165	741
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Emergency Services

114,716	269,685
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Planning and Zoning

406,863	2,023
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Humane Services (Pound)

242,727	1,291
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Other

479,619	
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Total Other Protection

\$1,704,714	\$276,604	\$1,981,318
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County of Colusa
County Financial Transactions Report
Statement of Expenditures
Public Ways and Facilities

Fiscal Year 2013

	Operating Expenditures A	Capital Outlay B	Total
Roads	5,014,739	202,302	\$5,217,041
Transportation Terminals	23,473		\$23,473
Transportation Systems			\$0
Parking Facilities			\$0

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures

Health

Fiscal Year 2013

	Operating Expenditures A	Capital Outlay B	Total
Public Health	4,409,549	32,184	\$4,441,733
Medical Care	18,587		\$18,587
Mental Health	5,175,819	71,774	\$5,247,593
Drug and Alcohol Abuse Services	476,491	2,825	\$479,316

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures

Public Assistance

Fiscal Year	2013	Operating Expenditures	Capital Outlay	Total
		A	B	
Welfare				
Administration		4,030,894	27,043	
Aid Programs Cash		2,572,057		
Total Welfare		\$6,602,951	\$27,043	\$6,629,994
Social Services				
Administration and Programs		79,692		
Other		11,170		
Total Social Services		\$90,862	\$0	\$90,862
General Relief				
Aid to Indigents				
Indigent Burials		6,707		
Total General Relief		\$6,707	\$0	\$6,707
Care of Court Wards		7,419		\$7,419
Veterans Services		76,907	1,761	\$78,668
Other Public Assistance				
Workforce Investment Act (WIA)				
Other		5,095,543	992	
Total Other Public Assistance		\$5,095,543	\$992	\$5,096,535

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures
Education

Fiscal Year	2013		
	Operating Expenditures	Capital Outlay	Total
	A	B	
School Administration	17,069		\$17,069
Library Services	853,479	5,912	\$859,391
Agricultural Education	272,509		\$272,509
Other Education			\$0

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

Fiscal Year	2013	Operating Expenditures A	Capital Outlay B	Total
Recreation Facilities		63,691		\$63,691
Cultural Services				\$0
Veterans Memorial Building		10,230		\$10,230
Small Craft Harbors				\$0

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

Fiscal Year	2013		
	Operating Expenditures A	Capital Outlay B	Total
Retirement of Long-Term Debt	790,794		\$790,794
Interest on Long-Term Debt	212,451		\$212,451
Principal and Interest on Short-Term Notes and Warrants			

County of Colusa

**County Financial Transactions Report
Statement of Expenditures**

Transfers Out

Fiscal Year 2013		Operating Expenditures A	Capital Outlay B	Total
Grand Total of Expenditures Before Transfers		\$51,015,300	\$1,167,323	\$52,182,623
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		\$51,015,300	\$1,167,323	\$52,182,623
Interfund Operating Transfers within Governmental Funds		\$0		

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

Fiscal Year	2013	
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)		CalPERS Refinancing POB
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		\$2,830,800
Adjustments to Principal in CY		
Reason for Adjustment to Principal in CY		
Principal Issued in CY	(No Entry Required)	
Current Year Principal Payment		416,200
Principal Defeased in CY		
Principal Payments to Date		\$416,200
Unmatured Principal, End of Fiscal Year		\$2,414,600
Current Year Interest Payment		118,966
Amount Delinquent Principal		
Amount Delinquent Interest		

Include on this schedule:

1. All other debt not listed on the Long-Term Debt Form.
2. Capital leases with an original term greater than 1 year but less than 10 years.
3. Interfund loans and other liability-type debt (e.g., Compensated Absences and Pre/Post Closure Landfill).

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

Fiscal Year 2013

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

\$1,478,645

Adjustments to Principal in CY

-147,365

Reason for Adjustment to Principal in CY

FY 12/13 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

\$1,331,280

Current Year Interest Payment

Amount Delinquent Principal

Amount Delinquent Interest

Include on this schedule:

1. All other debt not listed on the Long-Term Debt Form.
2. Capital leases with an original term greater than 1 year but less than 10 years.
3. Interfund loans and other liability-type debt (e.g., Compensated Absences and Pre/Post Closure Landfill).

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

Fiscal Year 2013

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

\$714,500

Adjustments to Principal in CY

Reason for Adjustment to Principal in CY

Principal Issued in CY (No Entry Required)

Current Year Principal Payment

130,500

Principal Defeased in CY

Principal Payments to Date

\$487,300

Unmatured Principal, End of Fiscal Year

\$584,000

Current Year Interest Payment

36,797

Amount Delinquent Principal

Amount Delinquent Interest

Include on this schedule:

1. All other debt not listed on the Long-Term Debt Form.
2. Capital leases with an original term greater than 1 year but less than 10 years.
3. Interfund loans and other liability-type debt (e.g., Compensated Absences and Pre/Post Closure Landfill).

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

Fiscal Year 2013

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

\$2,075,599

Adjustments to Principal in CY

835,175

Reason for Adjustment to Principal in CY

FY 12/13 increase 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

\$2,910,774

Current Year Interest Payment

Amount Delinquent Principal

Amount Delinquent Interest

Include on this schedule:

1. All other debt not listed on the Long-Term Debt Form.
2. Capital leases with an original term greater than 1 year but less than 10 years.
3. Interfund loans and other liability-type debt (e.g., Compensated Absences and Pre/Post Closure Landfill).

County of Colusa
Counties Financial Transactions Report
Lease Obligations

Fiscal Year 2013

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	741,453
Initial Amount of Lease Obligation	
Current Year Principal Payment	109,429
Current Year Interest Payment	31,811
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	\$600,213
Total Unmatured Principal (Only) End of Fiscal Year	535,357

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 2013

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	539,741
Initial Amount of Lease Obligation	
Current Year Principal Payment	134,665
Current Year Interest Payment	24,877
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	\$380,199
Total Unmatured Principal (Only) End of Fiscal Year	359,027

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 2013

	Government Fund Types			
	A	B	C	D
	General	Special Revenue	Debt Service	Capital Projects
Assets				
Current Assets	7,594,923	25,286,798		1,521,400
Non-Current Assets				
Total Assets	\$7,594,923	\$25,286,798	\$0	\$1,521,400
Liabilities				
Current Liabilities	958,424	-4,994,888		
Non-Current Liabilities				
Total Liabilities	\$958,424	(\$4,994,888)	\$0	\$0
Retained Earnings/Fund Balance				
Reserved	1,830,149	30,281,686		1,521,400
Unreserved	4,806,350			
Total Retained Earnings/ Fund Balance	\$6,636,499	\$30,281,686	\$0	\$1,521,400
Total Fund Equity	\$6,636,499	\$30,281,686	\$0	\$1,521,400
Total Liabilities and Fund Equity	\$7,594,923	\$25,286,798	\$0	\$1,521,400

County of Colusa
Counties Financial Transactions Report
Balance Sheet

Fiscal Year 2013

	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	921,143	2,053,047	26,621,302		
Non-Current Assets	507,765			80,860,029	\$5,224,264
Total Assets	\$1,428,908	\$2,053,047	\$26,621,302	\$80,860,029	\$5,224,264
Liabilities					
Current Liabilities	127,088	1,087,582	1,897,188		
Non-Current Liabilities	2,942,099				\$5,224,264
Total Liabilities	\$3,069,187	\$1,087,582	\$1,897,188		\$5,224,264
Fund Equity					
Contributed Capital					
Investment in General Fixed Assets				\$80,860,029	
Retained Earnings/Fund Balance					
Reserved	4,214				
Unreserved	-1,644,493	965,465	24,724,114		
Total Retained Earnings/Fund Balance	(\$1,640,279)	\$965,465	\$24,724,114		
Total Fund Equity	(\$1,640,279)	\$965,465	\$24,724,114	\$80,860,029	
Total Liabilities and Fund Equity	\$1,428,908	\$2,053,047	\$26,621,302	\$80,860,029	\$5,224,264

County of Colusa
Counties Financial Transactions Report
Statistics and Summary

Fiscal Year 2013

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, 2013 as a Percent of Tax Levy	1.130

Appropriations Limits	25,704,051
Total Annual Appropriations Subject to Limit	22,786,343
Beginning Fund Balance	\$28,181,665
Add: Revenues During Fiscal Year	\$55,992,948
Transfers In	\$0
Adjustments (Specify, maximum of 5 entries)	\$6,447,595

Specify:	Amount:
Grant Funds-Deferred Revenue to Fund Balance 11/12	1,675,449
Record activity for grant funds for FY 12/13	4,772,146
Total:	\$6,447,595

Total Adjustments and Transfers In	\$6,447,595
Subtotal	\$90,622,208
Deduct: Expenditures During Fiscal Year	\$52,182,623
Transfers Out	\$0
Adjustments (Specify, maximum of 5 entries)	[]

Specify:	Amount:
	[]
	[]
	[]
	[]
	[]

Total Adjustments and Transfers Out	\$0
Ending Fund Balance	\$38,439,585