

County of Colusa
Counties Financial Transactions Report
General Information

Fiscal Year 2010

County Auditor

First Peggy Middle Initial J Last Scroggins

Mailing Address

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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 2010

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

Operating Revenues

Landing Fees	0
Aircraft Storage Fees	2,014
Fuel Flowage Fees	
Concessions	
Rents and Leases	48,753
Sales and Services	302,916
Other Revenues	982
Total Operating Revenues	 \$354,665

Operating Expenses

Administration	57,853
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Maintenance and Operation

Landing Areas	
Terminal Buildings and Areas	1,240
Other Buildings and Areas	
General Shops and Equipment	
Cost of Sales and Service	292,838
Depreciation	3,314
Other Operating Expenses	
Total Operating Expenses	 \$355,245
Net Operating Income (Loss)	 (\$580)

Non-Operating Revenues

Interest	4,710
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 2010

Other	40,508
Other Non-Operating Revenues	
Total Non-Operating Revenues	\$45,218
Non-Operating Expenses	
Interest	
Judgments and Damages	
Taxes and Assessments	31,474
Current Year Capital Outlay (Non-Enterprise Only)	
Other Non-Operating Expenses	8,284
Total Non-Operating Expenses	\$39,758
Income (Loss) Before Operating Transfers	\$4,880
Transfers In from the County	
Transfers Out to the County	25,000
Total Transfers In (Out)	(\$25,000)
Net Income (Loss)	(\$20,120)
Current Year Capital Outlay for Enterprise	

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

Fiscal Year 2010

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

Yes

Operating Revenues

Refuse Disposal Fees-Commercial

0

Refuse Disposal Fees-Public

1,478,923

Refuse Collection Fees-Residential

Refuse Collection Fees-Commercial

Other Operating Revenues

Total Operating Revenues

\$1,478,923

Operating Expenses

Refuse Disposal

Salaries and Wages

55,866

Services and Supplies

1,264,251

Other Charges (Abatements)

7,709

Total Refuse Disposal

\$1,327,826

Refuse Collection

Salaries and Wages

Services and Supplies

Other Charges

Total Refuse Collection

\$0

Other Operating Expenses

Total Operating Expenses

\$1,327,826

Net Operating Income

\$151,097

Non-Operating Revenues

Interest

Sale of Retired Plant and Equipment

Other Non-Operating Revenues

Total Non-Operating Revenues

12,589

\$12,589

Non-Operating Expenses

Interest

2,195

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

Fiscal Year 2010

Current Year Capital Outlay (Non-Enterprise Only)	
Other Non-Operating Expenses	17,059
Total Non-Operating Expenses	\$19,254
Income (Loss) Before Operating Transfers	\$144,432
Transfers In from the County	
Transfers Out to the County	
Total Transfers In (Out)	\$0
Net Income (Loss)	\$144,432
Current Year Capital Outlay for Enterprise	

County of Colusa
Counties Financial Transactions Report
Statement of Revenues
Taxes: Property Taxes and Other Taxes

Fiscal Year 2010

Property Taxes

County Wide Secured and Unsecured	7,427,519
Supplemental County Wide Secured and Unsecured	210,623
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	2,285,340
Voter Approved Indebtedness	
Supplemental Voter Approved Indebtedness	
Prior Year Secured and Unsecured	-234,954
Supplemental Prior Year Secured and Unsecured	107,340
Total Property Taxes	\$9,795,868

Other Taxes

Sales and Use Taxes	2,258,645
In-Lieu Local Sales and Use Taxes	952,006
Transportation Tax (Non-Transit Purposes)	
Property Transfer	
Transient Lodging (Room Occupancy)	
Timber Yield	
Aircraft	
Construction Development Taxes	96,198
Utility Users Tax	
Other (Specify, maximum of 5 entries)	\$2,450

Specify:

Amount:

Unclaimed Property Tax Refund	2,450
Total:	\$2,450

Total Other Taxes

\$3,309,299

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Licenses, Permits and Franchises

Fiscal Year 2010

Animal Licenses	33,574
Business Licenses	17,675
Construction Permits	186,288
Road Privileges and Permits	24,245
Zoning Permits	5,688
Franchises	487,259
Other Licenses and Permits (Specify, maximum of 5 entries)	\$616,638

Specify:

Amount:

Environmental Health/Sanitation Fees	94,733
Ag Fees/Air Pollution Fees	464,135
Hazardous Generator Permit	37,254
Transportation Permits	9,196
Cal Arp Permits/Gun, Explosive, Burial Permits	11,320
Total:	\$616,638

Total Licenses, Permits and Franchises **\$1,371,367**

County of Colusa
Counties Financial Transactions Report
Statement of Revenues
Fines, Forfeitures and Penalties

Fiscal Year	2010	
Vehicle Code Fines		74,346
Other Court Fines		1,138,469
Forfeitures and Penalties		177,850
Penalties and Cost on Delinquent Taxes		292,391
Total Fines, Forfeitures and Penalties		\$1,683,056

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Revenue From the Use of Money and Property

Fiscal Year	2010	
Interest		1,013,615
Rents and Concessions		237,708
Royalties		0
Total Revenue from the Use of Money and Property		\$1,251,323

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

Fiscal Year 2010

State

Highway Users Tax	1,344,790
Motor Vehicle In-Lieu Tax	
Realignment from the Vehicle License Fee (VLF) Fund	1,402,459
Other State In-Lieu Taxes	
Highway Property Rentals	
Public Assistance Administration (Include CALWORKS Admin.)	2,468,945
Public Assistance Programs (Include CALWORKS Program)	1,021,520
Realignment for Social Services	813,510
Aid for Agriculture	884,082
Aid for Construction	3,403,069
Aid for Corrections	187,041
Aid for County Fairs	
Aid for Disaster	29,318
Homeowners' Property Tax Relief	63,133
Open Space Tax Relief	24
SB 90 Mandated Costs	248
Off Highway Motor Vehicle License Fee	46,812
Roads	721,220
Child Care Food/Special Milk Program	
Peace Officers Standards and Training	29,722
Public Defender	
Tobacco Tax - AB 75 / Prop. 99	112,500
Public Safety Fund - Realignment (Prop.172)	1,408,519

Health Programs

Aid for Mental Health	5,450,376
Realignment for Mental Health	496,702
Medically Indigent Adult (MIA)	
Alcohol and Drug Abuse	557,018
Realignment for Health Services	315,428

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

Fiscal Year 2010

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

\$754,760

Specify:

Amount:

Flu Grant/HRSA Grant/Health Admin/Child Restraint	378,834
Prop 63/EMS/LEAD/LEF/Med-Cal Fees/EMSA	60,278
MCH/Aid for Crippled Children/CMSP Incentive	125,379
Child Hlth Disability/CHDP Screening/UST	172,256
Aids Subvention/Chlamydia Awareness/Immunization	18,013
Total:	\$754,760

State - Other (Use applicable revenue source or specify)

Supplemental Law Enforcement Services Fund (SLESF/COPS)

161,365

Office of Criminal Justice Planning (OCJP)

457,690

Library

69,742

Stabilization

Veterans Affairs Programs

17,697

Sheriff Boating Safety

136,997

Victim Witness Programs

18,531

DA Programs - Family/Child/Child Support Incentive

14,076

Civil Defense

Aging Programs

Law Enforcement

151,685

Other State (Specify, maximum of 10 entries)

\$802,617

Specify:

Amount:

Parks & Rec	89,460
Probation	1,439
Migrant Farm Housing	579,965
CUPA Grant	60,000
Vehicle Theft	22,644
Economic Development Grant	35,000
Clerk & Recorder	2,109
Maxwell PUD	12,000
Total:	\$802,617

Total State

\$23,341,596

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

Fiscal Year 2010

Federal

Public Assistance Administration	1,810,820
Public Assistance Programs	1,299,826
Health Administration	
Aid for Construction	72,820
Aid for Disaster	142,785
Forest Reserve Revenue	89,732
In-Lieu Taxes	190,386

Federal - Other (Use applicable revenue source or specify)

Workforce Investment Act (WIA)	
Community Development Block Grant	
Health Grants	265,131
Citizens Option for Public Safety (COPS)	
Office of Criminal Justice Planning (OCJP)	
DEA Programs/Drug and Alcohol Programs	20,000
DA Programs - Family/Child	632,659
Grazing	
Aging Programs	
Senior Citizens Programs	64,875
Road Projects	
Law Enforcement	45,008
Other Federal (Specify, maximum of 10 entries)	\$46,230

Specify:

Amount:

Help America Vote Act (HAVA)	45,923
E-rate Telecommunications - Library	307
Total:	\$46,230

Total Federal

\$4,680,272

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Other In-Lieu Taxes and Other Governmental Agencies

Fiscal Year 2010

Other In-Lieu Taxes

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

\$18,710

Specify:

Amount:

County In-Lieu Taxes	18,710
Total:	
\$18,710	

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)

\$45,856

Specify:

Amount:

Colusa County Children & Families Commission	45,856
Total:	
\$45,856	

Total Other In-Lieu Taxes and Other Governmental Agencies

\$64,566

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

Fiscal Year 2010

Assessments and Tax Collection Fees	91,524
Property Tax Administrative Fees	\$209,376
Cities	67,113
Redevelopment Agencies	
Special Districts	142,263
Auditing and Accounting Fees	7,306
Communication Services	
Election Services	17,064
Legal Services	42,949
Planning and Engineering Services	133,872
Agricultural Services	158,610
Civil Process Services	7,384
Court Fees and Costs	310,613
Booking Fees	5,183
Estate Fees	20,197
Humane Services	61,125
Law Enforcement Services	256,420
Recording Fees	225,644
Road and Street Services	65,183
Health Fees	17,829
Mental Health Services	3,894
California Children's Services	40
Sanitation Services	5,040
Institutional Care and Services	94,790
Library Services	16,928
Park and Recreation Fees	
Charges for Current Services - Other (Use applicable revenue sources or specify)	
Personnel Services	
Building Maintenance and Grounds	
Administrative Services	43,457

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

Fiscal Year 2010

Other (Specify, maximum of 10 entries)

\$402,615

Specify:

Amount:

Risk Management & Insurance Services	74,090
Salary Reimbursement	67,109
Treasurer & Collector Fees	102,915
Probation Services	72,274
Drug & Alcohol Counseling Services	2,978
OES Hazardous Materials Storage	60,882
General Relief	16,908
Photo Copy Reimbursement	4,144
Installment, Late, Registration Fees	1,315
Total:	\$402,615

Total Charges for Current Services

\$2,197,043

County of Colusa
Counties Financial Transactions Report
Statement of Revenues
Miscellaneous Revenues

Fiscal Year 2010

Miscellaneous Revenues (Use applicable revenue source or specify)

Other Sales	22,638
Tobacco Settlement	
Welfare Repayments	
Cancelled Warrants	1,115
Other Miscellaneous (Specify, maximum of 10 entries)	\$327,207

Specify:

Amount:

Grant Principal Repayment	18,779
Migrant Farm Housing	14,191
Gifts & Donations	45,855
Cash Difference	747
Insurance Dividends	113,759
Miscellaneous Other Revenue & Refunds	88,639
Miscellaneous Reimbursements	37,237
Lab Fees	8,000
Total:	\$327,207

Total Miscellaneous Revenue

\$350,960

County of Colusa
Counties Financial Transactions Report
Statement of Revenues
Other Financing Sources

Fiscal Year	2010	
Sale of Fixed Assets		33,017
Proceeds from the Sale of Bonds		
Other Long-Term Debt Proceeds		1,071,300
Total Other Financing Sources		\$1,104,317

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Transfers In

Fiscal Year 2010

Grand Total of Revenues Before Transfers	\$49,149,667
Airport <i>(Enter any transfers on the Airport activity/enterprise form)</i>	\$25,000
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)	\$25,000
Operating Transfers between Funds other than Governmental and Enterprise (i.e., Trust Funds)	976
Total Revenues and Transfers In	\$49,175,643
Interfund Operating Transfers within Governmental Funds	

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures
General

Fiscal Year	2010	Operating Expenditures	Capital Outlay	Total
Legislative and Administrative		A	B	
Board of Supervisors		465,648	5,453	
Clerk of the Board		226,705	349	
Administrative Officer				
Council of Governments				
Other				
Total Legislative and Administrative		\$692,353	\$5,802	\$698,155
Finance				
Auditor - Controller		648,038	3,068	
Treasurer - Tax Collector		240,497		
Assessor		893,589		
Purchasing Agent				
Other		8,994	108	
Total Finance		\$1,791,118	\$3,176	\$1,794,294
Counsel				
County Counsel		31,905	3,104	
District Attorney (Legal Advice)				
Other				
Total Counsel		\$31,905	\$3,104	\$35,009
Personnel		-55,112	3,167	(\$51,945)
Elections		366,483	20,715	\$387,198
Communications				\$0
Property Management		822,096	64,015	\$886,111
Plant Acquisition				
Jails				
Courts				
Other				
Total Plant Acquisition		\$0	\$0	\$0
Promotion		11,571		\$11,571
Other General		194,663	44,392	\$239,055

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

Fiscal Year 2010

	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)	193,982		
Other Trial Court (Include Non-Rule 810-Facility Related and MOE Penalties GC 68065)	520,715		
County Clerk			
Grand Jury (Including Audit)	4,018		
District Attorney - Prosecution	1,176,906	49,125	
District Attorney - Family Support	653,868	7,804	
Public Defender	277,010		
Court Appointed Counsel	14,262		
Other	139,018	2,228	
Total Judicial	\$3,373,783	\$59,157	\$3,432,940
 Police Protection	 4,919,585	 256,294	 \$5,175,879
Detention and Correction			
Adult Detention	2,630,529	2,801	
Juvenile Detention	365,758		
Probation	1,630,351	14,874	
Total Detention and Correction	\$4,626,638	\$17,675	\$4,644,313
 Fire Protection			 \$0
Flood Control - Soil and Water Conservation	8,868		\$8,868
 Protective Inspection			
Agricultural Commissioner	917,002	5,079	
Building Inspector	331,227	378	
Livestock Inspector			

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

Fiscal Year 2010

Sealer of Weights and Measures			
Total Protective Inspection	\$1,248,229	\$5,457	\$1,253,686
Other Protection			
LAFCO	38,088		
Recorder	226,705	349	
Coroner	135,145		
Emergency Services	130,934	62,318	
Planning and Zoning	331,227	378	
Pound	172,853	141	
Other	484,223	4,312	
Total Other Protection	\$1,519,175	\$67,498	\$1,586,673

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures
Public Ways and Facilities

Fiscal Year	2010			
		Operating Expenditures	Capital Outlay	Total
		A	B	
Roads		5,425,752	90,530	\$5,516,282
Transportation Terminals		21,357		\$21,357
Transportation Systems				\$0
Parking Facilities				\$0

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures
Health

Fiscal Year	2010			
		Operating Expenditures	Capital Outlay	Total
		A	B	
Public Health		3,756,517	41,874	\$3,798,391
Medical Care		74,782		\$74,782
Mental Health		4,660,289	7,486	\$4,667,775
Drug and Alcohol Abuse Services		608,540	195	\$608,735

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures

Public Assistance

Fiscal Year	2010	Operating Expenditures	Capital Outlay	Total
		A	B	
Welfare				
Administration		3,969,973	19,946	
Aid Programs Cash		2,943,058		
Total Welfare		\$6,913,031	\$19,946	\$6,932,977
Social Services				
Administration and Programs		42,170		
Other		11,453		
Total Social Services		\$53,623	\$0	\$53,623
General Relief				
Aid to Indigents				
Indigent Burials		3,811		
Total General Relief		\$3,811	\$0	\$3,811
Care of Court Wards		6,899		\$6,899
Veterans Services		79,734		\$79,734
Other Public Assistance				
Workforce Investment Act (WIA)				
Other		186,556	3,569	
Total Other Public Assistance		\$186,556	\$3,569	\$190,125

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures

Education

Fiscal Year	2010	Operating Expenditures	Capital Outlay	Total
		A	B	
School Administration		1,149		\$1,149
Library Services		680,979	13,289	\$694,268
Agricultural Education		249,168		\$249,168
Other Education				\$0

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

Fiscal Year	2010	Operating Expenditures A	Capital Outlay B	Total
Recreation Facilities		112,576		\$112,576
Cultural Services				\$0
Veterans Memorial Building		16,786		\$16,786
Small Craft Harbors				\$0

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

Fiscal Year	2010			
		Operating Expenditures	Capital Outlay	Total
		A	B	
Retirement of Long-Term Debt		1,567,728		\$1,567,728
Interest on Long-Term Debt		187,539		\$187,539
Principal and Interest on Short-Term Notes and Warrants		9,223		\$9,223

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures

Transfers Out

Fiscal Year	2010	Operating Expenditures	Capital Outlay	Total
		A	B	
Grand Total of Expenditures Before Transfers		\$44,167,394	\$727,341	\$44,894,735
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		\$44,167,394	\$727,341	\$44,894,735
Interfund Operating Transfers within Governmental Funds		\$0		

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

Fiscal Year	2010	
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		\$56,160
Adjustments to Principal in CY		
Reason for Adjustment to Principal in CY		
Principal Issued in CY	(No Entry Required)	
Current Year Principal Payment		34,954
Principal Defeased in CY		
Principal Payments to Date		\$1,805,188
Unmatured Principal, End of Fiscal Year		\$21,206
Current Year Interest Payment		2,135
Amount Delinquent Principal		
Amount Delinquent Interest		

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

Fiscal Year	2010	
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		\$2,224,165
Adjustments to Principal in CY		-1,798
Reason for Adjustment to Principal in CY		Incorrect calculations in 08/09
Principal Issued in CY	(No Entry Required)	
Current Year Principal Payment		
Principal Defeased in CY		238,327
Principal Payments to Date		\$276,261
Unmatured Principal, End of Fiscal Year		\$1,984,040
Current Year Interest Payment		
Amount Delinquent Principal		
Amount Delinquent Interest		

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

Fiscal Year	2010	
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		\$2,800,391
Adjustments to Principal in CY		-716,467
Reason for Adjustment to Principal in CY		Incorrect calculation in 08/09
Principal Issued in CY	(No Entry Required)	
Current Year Principal Payment		
Principal Defeased in CY		21,805
Principal Payments to Date		\$651,515
Unmatured Principal, End of Fiscal Year		\$2,062,119
Current Year Interest Payment		
Amount Delinquent Principal		
Amount Delinquent Interest		

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

Fiscal Year	2010	
Forward from Prior Year	(No Entry Required)	
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		
Adjustments to Principal in CY		1,071,300
Reason for Adjustment to Principal in CY		New financing balance
Principal Issued in CY	(No Entry Required)	
Current Year Principal Payment		115,800
Principal Defeased in CY		
Principal Payments to Date		\$115,800
Unmatured Principal, End of Fiscal Year		\$955,500
Current Year Interest Payment		6,896
Amount Delinquent Principal		
Amount Delinquent Interest		

County of Colusa
Counties Financial Transactions Report
Lease Obligations

Fiscal Year	2010
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	1,165,172
Initial Amount of Lease Obligation	
Current Year Principal Payment	93,640
Current Year Interest Payment	47,600
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	\$1,023,932
Total Unmatured Principal (Only) End of Fiscal Year	847,431

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 2010

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	1,670,950
Initial Amount of Lease Obligation	
Current Year Principal Payment	1,210,000
Current Year Interest Payment	84,700
Adjustment(s) to Principal and Interest in CY	-376,250
Reason for Adjustment(s) to Principal and Interest in CY	Adjust interest-lease paid off
Total Future Principal and Interest Unmatured to Date, End of Fiscal Year	\$0
Total Unmatured Principal (Only) End of Fiscal Year	0

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 2010

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	1,018,366
Initial Amount of Lease Obligation	
Current Year Principal Payment	113,334
Current Year Interest Payment	46,208
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	\$858,824
Total Unmatured Principal (Only) End of Fiscal Year	740,917

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 2010

	Government Fund Types			
	A	B	C	D
	General	Special Revenue	Debt Service	Capital Projects
Assets				
Current Assets	5,692,146	17,403,322		1,104,679
Non-Current Assets				
Total Assets	\$5,692,146	\$17,403,322	\$0	\$1,104,679
Liabilities				
Current Liabilities	1,229,787	1,024,577		0
Non-Current Liabilities				
Total Liabilities	\$1,229,787	\$1,024,577	\$0	\$0
Retained Earnings/Fund Balance				
Reserved		411,787		
Unreserved	4,462,359	15,966,958		1,104,679
Total Retained Earnings/ Fund Balance	\$4,462,359	\$16,378,745	\$0	\$1,104,679
Total Fund Equity	\$4,462,359	\$16,378,745	\$0	\$1,104,679
Total Liabilities and Fund Equity	\$5,692,146	\$17,403,322	\$0	\$1,104,679

County of Colusa
Counties Financial Transactions Report
Balance Sheet

Fiscal Year 2010

	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	532,416	-76,100	24,553,410		
Non-Current Assets	727,629	12,236		75,717,034	\$4,549,094
Total Assets	\$1,260,045	(\$63,864)	\$24,553,410	\$75,717,034	\$4,549,094
Liabilities					
Current Liabilities	247,575	31,779	3,358,217		
Non-Current Liabilities	2,137,486	11,810			\$4,549,094
Total Liabilities	\$2,385,061	\$43,589	\$3,358,217		\$4,549,094
Fund Equity					
Contributed Capital					
Investment in General Fixed Assets				\$75,717,034	
Retained Earnings/Fund Balance					
Reserved	4,214	6,091			
Unreserved	-1,129,230	-113,544	21,195,193		
Total Retained Earnings/Fund Balance	(\$1,125,016)	(\$107,453)	\$21,195,193		
Total Fund Equity	(\$1,125,016)	(\$107,453)	\$21,195,193	\$75,717,034	
Total Liabilities and Fund Equity	\$1,260,045	(\$63,864)	\$24,553,410	\$75,717,034	\$4,549,094

County of Colusa
Counties Financial Transactions Report
Statistics and Summary

Fiscal Year 2010

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, 2010 as a Percent of Tax Levy	2.800
Appropriations Limits	24,359,328
Total Annual Appropriations Subject to Limit	15,797,682
Beginning Fund Balance	\$17,725,847
Add: Revenues During Fiscal Year	\$49,149,667
Transfers In	\$25,976
Adjustments (Specify, maximum of 5 entries)	\$37

Specify:

Amount:

Fund Balance Adjustment	37
Total:	\$37

Total Adjustments and Transfers In	\$26,013
Subtotal	\$66,901,527
Deduct: Expenditures During Fiscal Year	\$44,894,735
Transfers Out	\$0
Adjustments (Specify, maximum of 5 entries)	\$61,009

Specify:

Amount:

Additional Expenses 08-09	1,587
Revenue Reduction 08-09	50,201
Fund Balance Adjustment 08-09	27
Adjust Inventory Reserves-Roads 09-10	9,194
Total:	\$61,009

Total Adjustments and Transfers Out	\$61,009
Ending Fund Balance	\$21,945,783