

County of Colusa

Counties Financial Transactions Report

General Information

Fiscal Year 2009

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

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

Fiscal Year 2009

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

Yes

Operating Revenues

Landing Fees	0
Aircraft Storage Fees	2,646
Fuel Flowage Fees	
Concessions	
Rents and Leases	35,197
Sales and Services	342,689
Other Revenues	1,924
Total Operating Revenues	\$382,456

Operating Expenses

Administration	78,905
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Maintenance and Operation

Landing Areas	
Terminal Buildings and Areas	3,205
Other Buildings and Areas	
General Shops and Equipment	
Cost of Sales and Service	335,480
Depreciation	3,320
Other Operating Expenses	
Total Operating Expenses	\$420,910
Net Operating Income (Loss)	(\$38,454)

Non-Operating Revenues

Interest	2,517
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	2009	
Other		37,452
Other Non-Operating Revenues		
Total Non-Operating Revenues		\$39,969
Non-Operating Expenses		
Interest		
Judgments and Damages		
Taxes and Assessments		34,547
Current Year Capital Outlay (Non-Enterprise Only)		
Other Non-Operating Expenses		6,632
Total Non-Operating Expenses		\$41,179
Income (Loss) Before Operating Transfers		(\$39,664)
Transfers In from the County		
Transfers Out to the County		
Total Transfers In (Out)		\$0
Net Income (Loss)		(\$39,664)
Current Year Capital Outlay for Enterprise		

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

Fiscal Year 2009

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

Yes

Operating Revenues

Refuse Disposal Fees-Commercial

0

Refuse Disposal Fees-Public

1,511,037

Refuse Collection Fees-Residential

Refuse Collection Fees-Commercial

Other Operating Revenues

Total Operating Revenues

\$1,511,037

Operating Expenses

Refuse Disposal

Salaries and Wages

64,124

Services and Supplies

1,912,757

Other Charges (Abatements)

7,709

Total Refuse Disposal

\$1,984,590

Refuse Collection

Salaries and Wages

Services and Supplies

Other Charges

Total Refuse Collection

\$0

Other Operating Expenses

Total Operating Expenses

\$1,984,590

Net Operating Income

(\$473,553)

Non-Operating Revenues

Interest

Sale of Retired Plant and Equipment

Other Non-Operating Revenues

Total Non-Operating Revenues

11,013

\$11,013

Non-Operating Expenses

Interest

7,113

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

Fiscal Year 2009

Current Year Capital Outlay (Non-Enterprise Only)

Other Non-Operating Expenses

18,919

Total Non-Operating Expenses

\$26,032

Income (Loss) Before Operating Transfers

(\$488,572)

Transfers In from the County

Transfers Out to the County

Total Transfers In (Out)

\$0

Net Income (Loss)

(\$488,572)

Current Year Capital Outlay for Enterprise

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Taxes: Property Taxes and Other Taxes

Fiscal Year 2009

Property Taxes

County Wide Secured and Unsecured	6,908,501
Supplemental County Wide Secured and Unsecured	266,831
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	2,243,459
Voter Approved Indebtedness	
Supplemental Voter Approved Indebtedness	
Prior Year Secured and Unsecured	-5,084
Supplemental Prior Year Secured and Unsecured	73,421
Total Property Taxes	\$9,487,128

Other Taxes

Sales and Use Taxes	1,826,377
In-Lieu Local Sales and Use Taxes	318,802
Transportation Tax (Non-Transit Purposes)	
Property Transfer	
Transient Lodging (Room Occupancy)	
Timber Yield	
Aircraft	
Construction Development Taxes	72,158
Utility Users Tax	
Other (Specify, maximum of 5 entries)	\$13,637

Specify:

Amount:

Unclaimed Property Tax Refund	13,637
Total:	\$13,637

Total Other Taxes

\$2,230,974

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Licenses, Permits and Franchises

Fiscal Year 2009

Animal Licenses	33,425
Business Licenses	19,676
Construction Permits	104,376
Road Privileges and Permits	60,347
Zoning Permits	6,347
Franchises	583,572
Other Licenses and Permits (Specify, maximum of 5 entries)	\$718,502

Specify:

Amount:

Environmental Health/Sanitation Fee	130,098
Agricultural Fees/Air Pollution Fees	524,341
Hazardous Generator Permit	36,283
Transportation Permits	16,121
Gun, Explosive, Burial, Cal Arp Permits	11,659
Total:	\$718,502

Total Licenses, Permits and Franchises \$1,526,245

County of Colusa
County Financial Transactions Report
Statement of Revenues

Fines, Forfeitures and Penalties

Fiscal Year	2009	
Vehicle Code Fines		51,733
Other Court Fines		933,185
Forfeitures and Penalties		166,776
Penalties and Cost on Delinquent Taxes		398,167
Total Fines, Forfeitures and Penalties		\$1,549,861

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Revenue From the Use of Money and Property

Fiscal Year	2009	
Interest		500,012
Rents and Concessions		208,305
Royalties		
Total Revenue from the Use of Money and Property		\$708,317

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Aid From Other Governmental Agencies - State

Fiscal Year 2009

State

Highway Users Tax	1,127,996
Motor Vehicle In-Lieu Tax	
Realignment from the Vehicle License Fee (VLF) Fund	839,328
Other State In-Lieu Taxes	
Highway Property Rentals	
Public Assistance Administration (Include CALWORKS Admin.)	2,413,275
Public Assistance Programs (Include CALWORKS Program)	1,209,973
Realignment for Social Services	874,809
Aid for Agriculture	768,535
Aid for Construction	1,323,226
Aid for Corrections	138,500
Aid for County Fairs	
Aid for Disaster	70,210
Homeowners' Property Tax Relief	64,242
Open Space Tax Relief	770,137
SB 90 Mandated Costs	56,985
Off Highway Motor Vehicle License Fee	50,680
Roads	891,641
Child Care Food/Special Milk Program	
Peace Officers Standards and Training	41,276
Public Defender	
Tobacco Tax - AB 75 / Prop. 99	150,000
Public Safety Fund - Realignment (Prop.172)	1,291,422

Health Programs

Aid for Mental Health	3,770,183
Realignment for Mental Health	520,701
Medically Indigent Adult (MIA)	
Alcohol and Drug Abuse	762,507
Realignment for Health Services	203,602

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

Fiscal Year 2009

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

\$705,447

Specify:

Amount:

Health Admin, Child Restraint, Flu/HRSA Grants	301,998
MCH Program, Aid for Crippled Children, CMSP	225,108
Aids Subvention, Chlamydia Awareness, HUGS	11,720
EMS, LEAD, LEF, Med-Cal Fees, EMSA, Prop 63	24,738
Child Hlth Disability, CHDP Screening Fees	141,883
Total:	\$705,447

State - Other (Use applicable revenue source or specify)

Supplemental Law Enforcement Services Fund (SLESF/COPS)

152,876

Office of Criminal Justice Planning (OCJP)

583,943

Library

73,378

Stabilization

Veterans Affairs Programs

17,350

Sheriff Boating Safety

67,064

Victim Witness Programs

51,375

DA Programs - Family/Child/Child Support Incentive

30,657

Civil Defense

Aging Programs

Law Enforcement

95,657

Other State (Specify, maximum of 10 entries)

\$789,060

Specify:

Amount:

Parks & Recreation	264,564
Aid for Aviation	10,000
Probation	1,068
Migrant Farm Housing	346,854
CUPA State Grants	98,784
Domestic Violence Grant	32,000
Groundwater Grant	12,600
Vehicle Theft	23,190
Total:	\$789,060

Total State

\$19,906,035

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

Fiscal Year 2009

Federal

Public Assistance Administration	1,476,748
Public Assistance Programs	1,222,466
Health Administration	
Aid for Construction	
Aid for Disaster	102,076
Forest Reserve Revenue	99,703
In-Lieu Taxes	225,920

Federal - Other (Use applicable revenue source or specify)

Workforce Investment Act (WIA)	
Community Development Block Grant	
Health Grants	
Citizens Option for Public Safety (COPS)	
Office of Criminal Justice Planning (OCJP)	
DEA Programs/Drug and Alcohol Programs	20,000
DA Programs - Family/Child	646,544
Grazing	
Aging Programs	
Senior Citizens Programs	48,780
Road Projects	
Law Enforcement	36,132
Other Federal (Specify, maximum of 10 entries)	

Specify:

Amount:

Total Federal

\$3,878,369

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Other In-Lieu Taxes and Other Governmental Agencies

Fiscal Year 2009

Other In-Lieu Taxes

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

\$17,820

Specify:

Amount:

County In-Lieu Taxes	17,820
Total:	\$17,820

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)

\$43,932

Specify:

Amount:

Colusa Co Children & Families Commission	43,932
Total:	\$43,932

Total Other In-Lieu Taxes and Other Governmental Agencies

\$61,752

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

Fiscal Year 2009

Assessments and Tax Collection Fees	96,494
Property Tax Administrative Fees	\$205,163
Cities	68,919
Redevelopment Agencies	
Special Districts	136,244
Auditing and Accounting Fees	9,643
Communication Services	
Election Services	28,957
Legal Services	55,617
Planning and Engineering Services	114,948
Agricultural Services	120,720
Civil Process Services	6,526
Court Fees and Costs	323,095
Booking Fees	6,392
Estate Fees	8,614
Humane Services	58,243
Law Enforcement Services	293,779
Recording Fees	304,761
Road and Street Services	164,380
Health Fees	32,081
Mental Health Services	13,808
California Children's Services	320
Sanitation Services	126,671
Institutional Care and Services	93,527
Library Services	23,157
Park and Recreation Fees	
Charges for Current Services - Other (Use applicable revenue sources or specify)	
Personnel Services	
Building Maintenance and Grounds	
Administrative Services	52,954

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

Fiscal Year 2009

Other (Specify, maximum of 10 entries)

\$405,652

Specify:

Amount:

Risk Management & Insurance Services	74,665
Salary Reimbursement	45,563
Treasurer & Collector Fees	103,018
Probation Services	71,048
Drug & Alcohol Counseling Services	22,841
OES Hazardous Materials Storage	65,074
General Relief	14,752
Photo Copy Reimbursement	4,831
Installment, Late, Registration Fees	3,860
Total:	\$405,652

Total Charges for Current Services

\$2,545,502

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Miscellaneous Revenues

Fiscal Year 2009

Miscellaneous Revenues (Use applicable revenue source or specify)

Other Sales	17,014
Tobacco Settlement	
Welfare Repayments	
Cancelled Warrants	4,694
Other Miscellaneous (Specify, maximum of 10 entries)	\$735,056

Specify:

Amount:

Grant Principal Repayment	16,942
Migrant Farm Housing	17,965
Indian Gaming	544,934
Gifts & Donations	39,621
Cash Difference	1,208
Insurance Dividends & Reimbursement	1,219
Miscellaneous Other Revenue & Refunds	77,784
Miscellaneous Reimbursement	27,383
Lab Fees	8,000
Total:	\$735,056

Total Miscellaneous Revenue

\$756,764

County of Colusa

**County Financial Transactions Report
Statement of Revenues**

Other Financing Sources

Fiscal Year	2009	
Sale of Fixed Assets		0
Proceeds from the Sale of Bonds		
Other Long-Term Debt Proceeds		
Total Other Financing Sources		\$0

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Transfers In

Fiscal Year 2009

Grand Total of Revenues Before Transfers	\$42,650,947
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)	1,377
Total Revenues and Transfers In	\$42,652,324
Interfund Operating Transfers within Governmental Funds	

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures
General

Fiscal Year	2009	Operating Expenditures	Capital Outlay	Total
Legislative and Administrative		A	B	
Board of Supervisors		613,743	3,030	
Clerk of the Board		224,826	912	
Administrative Officer				
Council of Governments				
Other				
Total Legislative and Administrative		\$838,569	\$3,942	\$842,511
Finance				
Auditor - Controller		424,677	1,271	
Treasurer - Tax Collector		261,414		
Assessor		857,299	785	
Purchasing Agent				
Other		4,685	280	
Total Finance		\$1,548,075	\$2,336	\$1,550,411
Counsel				
County Counsel		-9,410	2,706	
District Attorney (Legal Advice)				
Other				
Total Counsel		(\$9,410)	\$2,706	(\$6,704)
Personnel		34,520	27	\$34,547
Elections		325,522		\$325,522
Communications				\$0
Property Management		804,551	2,275	\$806,826
Plant Acquisition				
Jails				
Courts				
Other				
Total Plant Acquisition		\$0	\$0	\$0
Promotion		8,940		\$8,940
Other General		336,562	376	\$336,938

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

Fiscal Year 2009

	Operating Expenditures	Capital Outlay	Total
	A	B	
Judicial			
Trial Court Maintenance of Effort (MOE) <i>(GC 77201.1 - Remitted to the State)</i>	394,004		
Fifty Percent Excess Revenue Calculation <i>(GC 77205 - Remitted to the State)</i>	108,398		
Other Trial Court <i>(Include Non-Rule 810-Facility Related and MOE Penalties GC 68065)</i>	459,659		
County Clerk			
Grand Jury (Including Audit)	13,039		
District Attorney - Prosecution	1,139,438	6,034	
District Attorney - Family Support	643,805	1,009	
Public Defender	319,366		
Court Appointed Counsel	23,646		
Other	157,760	109	
Total Judicial	\$3,259,115	\$7,152	\$3,266,267
Police Protection	5,031,587	317,712	\$5,349,299
Detention and Correction			
Adult Detention	2,685,983	11,455	
Juvenile Detention	276,611		
Probation	1,634,216	1,958	
Total Detention and Correction	\$4,596,810	\$13,413	\$4,610,223
Fire Protection			\$0
Flood Control - Soil and Water Conservation	8,868		\$8,868
Protective Inspection			
Agricultural Commissioner	939,610	1,754	
Building Inspector	276,756		
Livestock Inspector			

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

Fiscal Year 2009

Sealer of Weights and Measures			
Total Protective Inspection	\$1,216,366	\$1,754	\$1,218,120
Other Protection			
LAFCO	45,060		
Recorder	224,826	913	
Coroner	163,223		
Emergency Services	142,068	181,457	
Planning and Zoning	276,755		
Pound	190,515	129	
Other	626,518	13,488	
Total Other Protection	\$1,668,965	\$195,987	\$1,864,952

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures

Public Ways and Facilities

Fiscal Year	2009			
		Operating Expenditures	Capital Outlay	Total
		A	B	
Roads		5,310,238	111,707	\$5,421,945
Transportation Terminals		91,301		\$91,301
Transportation Systems				\$0
Parking Facilities				\$0

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures
Health

Fiscal Year	2009			
		Operating Expenditures	Capital Outlay	Total
		A	B	
Public Health		2,527,987	62,037	\$2,590,024
Medical Care		139,111		\$139,111
Mental Health		4,067,274	8,548	\$4,075,822
Drug and Alcohol Abuse Services		648,649	560	\$649,209

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures

Public Assistance

Fiscal Year	2009	Operating Expenditures	Capital Outlay	Total
		A	B	
Welfare				
Administration		3,887,151	12,761	
Aid Programs Cash		3,233,511		
Total Welfare		\$7,120,662	\$12,761	\$7,133,423
Social Services				
Administration and Programs		63,348		
Other		10,561		
Total Social Services		\$73,909	\$0	\$73,909
General Relief				
Aid to Indigents				
Indigent Burials		12,244		
Total General Relief		\$12,244	\$0	\$12,244
Care of Court Wards		7,621		\$7,621
Veterans Services		75,934	204	\$76,138
Other Public Assistance				
Workforce Investment Act (WIA)				
Other		155,221		
Total Other Public Assistance		\$155,221	\$0	\$155,221

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures

Education

Fiscal Year	2009			
		Operating Expenditures	Capital Outlay	Total
		A	B	
School Administration		871		\$871
Library Services		669,088	2,494	\$671,582
Agricultural Education		243,158		\$243,158
Other Education				\$0

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

Fiscal Year	2009			
		Operating Expenditures	Capital Outlay	Total
		A	B	
Recreation Facilities		346,864		\$346,864
Cultural Services				\$0
Veterans Memorial Building		13,929		\$13,929
Small Craft Harbors				\$0

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

Fiscal Year	2009			
		Operating Expenditures	Capital Outlay	Total
		A	B	
Retirement of Long-Term Debt		393,522		\$393,522
Interest on Long-Term Debt		201,538		\$201,538
Principal and Interest on Short-Term Notes and Warrants		1,499		\$1,499

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures

Transfers Out

Fiscal Year	2009	Operating Expenditures A	Capital Outlay B	Total
Grand Total of Expenditures Before Transfers		\$41,769,660	\$745,991	\$42,515,651
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		\$41,769,660	\$745,991	\$42,515,651
Interfund Operating Transfers within Governmental Funds		\$0		

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

Fiscal Year	2009	
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		\$158,786
Adjustments to Principal in CY		
Reason for Adjustment to Principal in CY		
Principal Issued in CY	(No Entry Required)	
Current Year Principal Payment		102,626
Principal Defeased in CY		
Principal Payments to Date		\$1,770,234
Unmatured Principal, End of Fiscal Year		\$56,160
Current Year Interest Payment		5,302
Amount Delinquent Principal		
Amount Delinquent Interest		

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

Fiscal Year	2009	
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)	2009
Maturity Dates Beginning	(No Entry Required)	01/01/2009
Maturity Dates Ending	(No Entry Required)	01/01/2010
Principal Authorized	(No Entry Required)	100000
Principal Issued	(No Entry Required)	
Unmatured Principal, Beginning of Fiscal Year		\$2,262,099
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		37,934
Principal Payments to Date		\$37,934
Unmatured Principal, End of Fiscal Year		\$2,224,165
Current Year Interest Payment		
Amount Delinquent Principal		
Amount Delinquent Interest		

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

Fiscal Year	2009	
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		\$2,081,348
Adjustments to Principal in CY		763,730
Reason for Adjustment to Principal in CY		Increase in Liability
Principal Issued in CY	(No Entry Required)	
Current Year Principal Payment		
Principal Defeased in CY		44,687
Principal Payments to Date		\$629,710
Unmatured Principal, End of Fiscal Year		\$2,800,391
Current Year Interest Payment		
Amount Delinquent Principal		
Amount Delinquent Interest		

County of Colusa
Counties Financial Transactions Report
Lease Obligations

Fiscal Year	2009
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	1,306,413
Initial Amount of Lease Obligation	
Current Year Principal Payment	88,889
Current Year Interest Payment	52,352
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	\$1,165,172
Total Unmatured Principal (Only) End of Fiscal Year	941,071

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	2009
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	1,857,300
Initial Amount of Lease Obligation	
Current Year Principal Payment	95,000
Current Year Interest Payment	91,350
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	\$1,670,950
Total Unmatured Principal (Only) End of Fiscal Year	1,210,000

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 2009

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	1,175,966
Initial Amount of Lease Obligation	
Current Year Principal Payment	107,007
Current Year Interest Payment	52,534
Adjustment(s) to Principal and Interest in CY	1,941
Reason for Adjustment(s) to Principal and Interest in CY	Adjust Interest per payment schedule
Total Future Principal and Interest Unmatured to Date, End of Fiscal Year	\$1,018,366
Total Unmatured Principal (Only) End of Fiscal Year	854,251

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 2009

	Government Fund Types			
	A	B	C	D
	General	Special Revenue	Debt Service	Capital Projects
Assets				
Current Assets	4,414,133	14,519,140		1,174,607
Non-Current Assets				
Total Assets	\$4,414,133	\$14,519,140	\$0	\$1,174,607
Liabilities				
Current Liabilities	753,848	1,628,185		
Non-Current Liabilities				
Total Liabilities	\$753,848	\$1,628,185	\$0	\$0
Retained Earnings/Fund Balance				
Reserved	11,555	421,816		
Unreserved	3,648,730	12,469,139		1,174,607
Total Retained Earnings/ Fund Balance	\$3,660,285	\$12,890,955	\$0	\$1,174,607
Total Fund Equity	\$3,660,285	\$12,890,955	\$0	\$1,174,607
Total Liabilities and Fund Equity	\$4,414,133	\$14,519,140	\$0	\$1,174,607

County of Colusa
Counties Financial Transactions Report
Balance Sheet

Fiscal Year 2009

	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	210,194	-67,121	22,570,961		
Non-Current Assets	786,241	12,956		73,374,315	\$5,285,647
Total Assets	\$996,435	(\$54,165)	\$22,570,961	\$73,374,315	\$5,285,647
Liabilities					
Current Liabilities	225,788	18,511	2,618,884		
Non-Current Liabilities	2,880,186	6,413			\$5,285,647
Total Liabilities	\$3,105,974	\$24,924	\$2,618,884		\$5,285,647
Fund Equity					
Contributed Capital					
Investment in General Fixed Assets				\$73,374,315	
Retained Earnings/Fund Balance					
Reserved	400	3,000	2,500		
Unreserved	-2,109,939	-82,089	19,949,577		
Total Retained Earnings/ Fund Balance	(\$2,109,539)	(\$79,089)	\$19,952,077		
Total Fund Equity	(\$2,109,539)	(\$79,089)	\$19,952,077	\$73,374,315	
Total Liabilities and Fund Equity	\$996,435	(\$54,165)	\$22,570,961	\$73,374,315	\$5,285,647

County of Colusa
Counties Financial Transactions Report
Statistics and Summary

Fiscal Year 2009

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, 2009 as a Percent of Tax Levy	3.180

Appropriations Limits	24,004,068
Total Annual Appropriations Subject to Limit	18,893,920
Beginning Fund Balance	\$17,108,039
Add: Revenues During Fiscal Year	\$42,650,947
Transfers In	\$1,377
Adjustments (Specify, maximum of 5 entries)	\$660,754

Specify:

Amount:

Additional Revenue (07/08)	636,518
Adjust Inventory Reserves-Roads (08/09)	24,236
Total:	\$660,754

Total Adjustments and Transfers In	\$662,131
Subtotal	\$60,421,117
Deduct: Expenditures During Fiscal Year	\$42,515,651
Transfers Out	\$0
Adjustments (Specify, maximum of 5 entries)	\$179,619

Specify:

Amount:

Adjust Fund Balance (07/08)	21,471
Additional Expenses	158,148
Total:	\$179,619

Total Adjustments and Transfers Out	\$179,619
Ending Fund Balance	\$17,725,847