

A decorative graphic of a scroll, oriented horizontally, with a vertical strip on the left side and rounded ends. The scroll is outlined in black and has a light gray shadow on the top edge.

***ANNUAL REPORT OF FINANCIAL TRANSACTIONS FOR THE
Fiscal Year Ending June 30, 2010***

**County of El Dorado
Counties Financial Transactions Report
Statistics and Summary**

Fiscal Year 2010

Current Transient Lodging Tax Rate 10.000
 Effective Date of Current Transient Lodging Tax Rate 3/26/2004
 Current Utility User Tax Rate 0.000
 Current Year Property Tax Delinquency as of June 30, 2010 as a Percent of Tax Levy 4.115

Appropriations Limits 158,243,290
 Total Annual Appropriations Subject to Limit 112,346,462

| | |
|---|---------------|
| Beginning Fund Balance | \$134,969,653 |
| Add: Revenues During Fiscal Year | \$267,300,122 |
| Transfers In | \$1,892,365 |
| Adjustments (Specify, maximum of 5 entries) | \$1,927,334 |

Specify:

Amount:

| | |
|---------------------------------------|--------------------|
| Audit Adjustments from FY0809 | 143,924 |
| Reclassification of Debt Service Fund | 1,783,410 |
| Total: | \$1,927,334 |

| | |
|--|---------------|
| Total Adjustments and Transfers In . | \$3,819,699 |
| Subtotal | \$406,089,474 |
| Deduct: Expenditures During Fiscal Year | \$267,791,396 |
| Transfers Out | \$342,597 |
| Adjustments (Specify, maximum of 5 entries) | \$569,706 |

Specify:

Amount:

| | |
|-------------------------------|------------------|
| Audit Adjustments from FY0809 | 569,706 |
| Total: | \$569,706 |

| | |
|--|----------------------|
| Total Adjustments and Transfers Out | \$912,303 |
| Ending Fund Balance | \$137,385,775 |

**County of El Dorado
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 | 37,744,667 | 135,398,448 | 1,920,873 | 5,004,122 |
| Non-Current Assets | | | | |
| Total Assets | \$37,744,667 | \$135,398,448 | \$1,920,873 | \$5,004,122 |
| Liabilities | | | | |
| Current Liabilities | 6,440,878 | 35,862,143 | | 189,709 |
| Non-Current Liabilities | | 189,605 | | |
| Total Liabilities | \$6,440,878 | \$36,051,748 | \$0 | \$189,709 |
| Retained Earnings/Fund Balance | | | | |
| Reserved | 11,954,023 | 11,791,136 | 1,920,873 | |
| Unreserved | 19,349,766 | 87,555,564 | | 4,814,413 |
| Total Retained Earnings/ Fund Balance | \$31,303,789 | \$99,346,700 | \$1,920,873 | \$4,814,413 |
| Total Fund Equity | \$31,303,789 | \$99,346,700 | \$1,920,873 | \$4,814,413 |
| Total Liabilities and Fund Equity | \$37,744,667 | \$135,398,448 | \$1,920,873 | \$5,004,122 |

**County of El Dorado
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 | 196,260 | 50,447,916 | 72,511,082 | | |
| Non-Current Assets | 3,874,071 | 5,397,234 | | 362,161,217 | \$21,031,597 |
| Total Assets | \$4,070,331 | \$55,845,150 | \$72,511,082 | \$362,161,217 | \$21,031,597 |
| Liabilities | | | | | |
| Current Liabilities | 112,348 | 1,125,661 | | | |
| Non-Current Liabilities | 24,567 | 41,435,200 | | | \$21,031,597 |
| Total Liabilities | \$136,915 | \$42,560,861 | \$0 | | \$21,031,597 |
| Fund Equity | | | | | |
| Contributed Capital | 2,675,090 | 5,370,015 | | | |
| Investment in General Fixed Assets | | | | \$362,161,217 | |
| Retained Earnings/Fund Balance | | | | | |
| Reserved | 100 | 2,630,878 | 72,511,082 | | |
| Unreserved | 1,258,226 | 5,283,396 | | | |
| Total Retained Earnings/ Fund Balance | \$1,258,326 | \$7,914,274 | \$72,511,082 | | |
| Total Fund Equity | \$3,933,416 | \$13,284,289 | \$72,511,082 | \$362,161,217 | |
| Total Liabilities and Fund Equity | \$4,070,331 | \$55,845,150 | \$72,511,082 | \$362,161,217 | \$21,031,597 |

**County of El Dorado
 Counties Financial Transactions Report
 Statement of Revenues**

Licenses, Permits and Franchises

| | | |
|--|------|-------------|
| Fiscal Year | 2010 | |
| Animal Licenses | | 242,539 |
| Business Licenses | | 330,711 |
| Construction Permits | | 1,476,904 |
| Road Privileges and Permits | | 55,295 |
| Zoning Permits | | 265,039 |
| Franchises | | 2,170,448 |
| Other Licenses and Permits (Specify, maximum of 5 entries) | | \$1,332,748 |

Specify:

Amount:

| | |
|----------------------------------|--------------------|
| Marriage License | 189,169 |
| Underground Storage | 130,433 |
| River, pool, water, well permits | 336,979 |
| Health, EIR, food permits | 407,360 |
| Alarm, concealed weapon permits | 268,807 |
| Total: | \$1,332,748 |

| | |
|---|--------------------|
| Total Licenses, Permits and Franchises | \$5,873,684 |
|---|--------------------|

County of El Dorado
County Financial Transactions Report
Statement of Revenues

Fines, Forfeitures and Penalties

| | | |
|---|------|--------------------|
| Fiscal Year | 2010 | |
| Vehicle Code Fines | | 546,983 |
| Other Court Fines | | 1,243,453 |
| Forfeitures and Penalties | | 322,985 |
| Penalties and Cost on Delinquent Taxes | | 4,359,155 |
| Total Fines, Forfeitures and Penalties | | \$6,472,576 |

County of El Dorado
Counties Financial Transactions Report
Statement of Revenues

Revenue From the Use of Money and Property

| | | |
|---|------|-----------|
| Fiscal Year | 2010 | |
| Interest | | 401,380 |
| Rents and Concessions | | 95,695 |
| Royalties | | |
| Total Revenue from the Use of Money and Property | | \$497,075 |

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

Fiscal Year 2010

State

| | |
|--|------------|
| Highway Users Tax | 5,745,968 |
| Motor Vehicle In-Lieu Tax | |
| Realignment from the Vehicle License Fee (VLF) Fund | 6,638,476 |
| Other State In-Lieu Taxes | |
| Highway Property Rentals | |
| Public Assistance Administration (Include CALWORKS Admin.) | 6,483,071 |
| Public Assistance Programs (Include CALWORKS Program) | 7,120,146 |
| Realignment for Social Services | 3,752,916 |
| Aid for Agriculture | 793,753 |
| Aid for Construction | 767,855 |
| Aid for Corrections | 157,594 |
| Aid for County Fairs | |
| Aid for Disaster | 310,348 |
| Homeowners' Property Tax Relief | 670,217 |
| Open Space Tax Relief | 1 |
| SB 90 Mandated Costs | 650,967 |
| Off Highway Motor Vehicle License Fee | 72,597 |
| Roads | 19,455,388 |
| Child Care Food/Special Milk Program | |
| Peace Officers Standards and Training | 77,797 |
| Public Defender | |
| Tobacco Tax - AB 75 / Prop. 99 | 150,000 |
| Public Safety Fund - Realignment (Prop.172) | 6,799,193 |
| Health Programs | |
| Aid for Mental Health | 1,993,152 |
| Realignment for Mental Health | 2,009,177 |
| Medically Indigent Adult (MIA) | |
| Alcohol and Drug Abuse | 240,070 |
| Realignment for Health Services | 1,448,847 |

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

Fiscal Year 2010

Federal

| | |
|---|-------------|
| Public Assistance Administration | 7,839,505 |
| Public Assistance Programs | 17,637,505 |
| Health Administration | 147,889 |
| Aid for Construction | |
| Aid for Disaster | |
| Forest Reserve Revenue | 1,674,266 |
| In-Lieu Taxes | 183,609 |
| Federal - Other (Use applicable revenue source or specify) | |
| Workforce Investment Act (WIA) | 1,341,482 |
| Community Development Block Grant | 401,687 |
| Health Grants | 3,312,148 |
| Citizens Option for Public Safety (COPS) | |
| Office of Criminal Justice Planning (OCJP) | |
| DEA Programs/Drug and Alcohol Programs | 328,795 |
| DA Programs - Family/Child | 3,368,037 |
| Grazing | 96 |
| Aging Programs | 938,455 |
| Senior Citizens Programs | |
| Road Projects | 13,616,379 |
| Law Enforcement | 381,363 |
| Other Federal (Specify, maximum of 10 entries) | \$1,840,838 |

Specify:

Amount:

| | |
|-------------------|-------------|
| US Forest Service | 1,750,028 |
| Federal Other | 90,810 |
| Total: | \$1,840,838 |

Total Federal

\$53,012,054

**County of El Dorado
 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) \$8,200,000

Specify: **Amount:**

| | |
|---------------------------|--------------------|
| Shingle Springs Rancheria | 8,200,000 |
| Total: | \$8,200,000 |

Other Governmental Agencies (Use applicable revenue source or specify)

City/County 1,449,788

Redevelopment/Housing

Special Districts/Joint Power Authority (JPA) 174,341

Other: Governmental Agencies (Specify, maximum of 5 entries) Amount:

Specify: **Amount:**

| | |
|--|--|
| | |
|--|--|

Total Other In-Lieu Taxes and Other Governmental Agencies **\$9,824,129**

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

| | | |
|---|---|-------------|
| Fiscal Year | 2010 | |
| Assessments and Tax Collection Fees | | 1,018,356 |
| Property Tax Administrative Fees | | \$2,223,819 |
| Cities | | 259,454 |
| Redevelopment Agencies | | 190,300 |
| Special Districts | | 1,774,065 |
| Auditing and Accounting Fees | | 623,822 |
| Communication Services | | 13,435 |
| Election Services | | 171,239 |
| Legal Services | | 643,789 |
| Planning and Engineering Services | | 1,185,188 |
| Agricultural Services | | 6,867 |
| Civil Process Services | | 75,521 |
| Court Fees and Costs | | 3,126,094 |
| Booking Fees | | 99,507 |
| Estate Fees | | 184,830 |
| Humane Services | | 197,468 |
| Law Enforcement Services | | 381,782 |
| Recording Fees | | 1,570,511 |
| Road and Street Services | | 2,177,794 |
| Health Fees | | 177,328 |
| Mental Health Services | | 496,575 |
| California Children's Services | | |
| Sanitation Services | | 187,618 |
| Institutional Care and Services | | 746,018 |
| Library Services | | 310,192 |
| Park and Recreation Fees | | 56,927 |
| Charges for Current Services - Other | (Use applicable revenue sources or specify) | |
| Personnel Services | | |
| Building Maintenance and Grounds | | |
| Administrative Services | | |

**County of El Dorado
 Counties Financial Transactions Report
 Statement of Revenues
 Charges for Current Services**

Fiscal Year 2010

Other (Specify, maximum of 10 entries) \$4,836,423

| Specify: | Amount: |
|-------------------------------------|--------------------|
| Board Governed Special Districts | 1,506,996 |
| Enterprise / Internal Service Funds | 719,041 |
| Adult Day Care | 340,698 |
| Miscellaneous | 1,511,071 |
| TRPA | 560,721 |
| Senior Nutrition Services | 197,896 |
| Total: | <u>\$4,836,423</u> |

Total Charges for Current Services \$20,511,103

**County of El Dorado
 Counties Financial Transactions Report
 Statement of Revenues**

Miscellaneous Revenues

Fiscal Year 2010

Miscellaneous Revenues (Use applicable revenue source or specify)

| | |
|--|-------------|
| Other Sales | 327,682 |
| Tobacco Settlement | 1,583,177 |
| Welfare Repayments | |
| Cancelled Warrants | |
| Other Miscellaneous (Specify, maximum of 10 entries) | \$1,351,368 |

| Specify: | Amount: |
|---------------|-------------|
| Donations | 207,733 |
| Miscellaneous | 1,143,635 |
| Total: | \$1,351,368 |

Total Miscellaneous Revenue \$3,262,227

County of El Dorado
County Financial Transactions Report
Statement of Revenues

Other Financing Sources

| | | |
|--------------------------------------|------|------------|
| Fiscal Year | 2010 | |
| Sale of Fixed Assets | | 0 |
| Proceeds from the Sale of Bonds | | |
| Other Long-Term Debt Proceeds | | |
| Total Other Financing Sources | | \$0 |

**County of El Dorado
 Counties Financial Transactions Report
 Statement of Revenues**

Transfers In

Fiscal Year 2010

| | |
|---|---------------|
| Grand Total of Revenues Before Transfers | \$267,300,122 |
| 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) | 1,892,365 |
| Total Revenues and Transfers In | \$269,192,487 |
| Interfund Operating Transfers within Governmental Funds | 58,065,661 |

County of El Dorado
Counties Financial Transactions Report
Statement of Expenditures
General

| Fiscal Year | 2010 | Operating Expenditures | Capital Outlay | Total |
|---|------|---------------------------|----------------|--------------|
| Legislative and Administrative | | A | B | |
| Board of Supervisors | | 1,395,723 | | |
| Clerk of the Board | | | | |
| Administrative Officer | | 1,461,198 | 4,537 | |
| Council of Governments | | | | |
| Other | | | | |
| Total Legislative and Administrative | | \$2,856,921 | \$4,537 | \$2,861,458 |
| Finance | | | | |
| Auditor - Controller | | 3,830,867 | | |
| Treasurer - Tax Collector | | 2,575,163 | | |
| Assessor | | 3,579,969 | | |
| Purchasing Agent | | 341,579 | | |
| Other | | 463,212 | | |
| Total Finance | | \$10,790,790 | \$0 | \$10,790,790 |
| Counsel | | | | |
| County Counsel | | 2,381,467 | | |
| District Attorney (Legal Advice) | | | | |
| Other | | | | |
| Total Counsel | | \$2,381,467 | \$0 | \$2,381,467 |
| Personnel | | 672,372 | | \$672,372 |
| Elections | | 1,199,553 | | \$1,199,553 |
| Communications | | 3,156,796 | 63,551 | \$3,220,347 |
| Property Management | | 3,812,330 | 425 | \$3,812,755 |
| Plant Acquisition | | | | |
| Jails | | | | |
| Courts | | | | |
| Other | | 12,621 | 394,225 | |
| Total Plant Acquisition | | \$12,621 | \$394,225 | \$406,846 |
| Promotion | | 866,336 | | \$866,336 |
| Other General | | 6,643,334 | 91,855 | \$6,735,189 |

County of El Dorado
Counties Financial Transactions Report
Statement of Expenditures
Public Protection

Fiscal Year 2010

| | Operating Expenditures A | Capital Outlay B | Total |
|--|---------------------------------------|--------------------------------|--------------|
| Judicial | | | |
| Trial Court Maintenance of Effort (MOE) <i>(GC 77201.1 - Remitted to the State)</i> | 732,608 | | |
| Fifty Percent Excess Revenue Calculation <i>(GC 77205 - Remitted to the State)</i> | 229,601 | | |
| Other Trial Court <i>(Include Non-Rule 810-Facility Related and MOE Penalties GC 68065)</i> | 4,917,598 | | |
| County Clerk | | | |
| Grand Jury (Including Audit) | 196,966 | | |
| District Attorney - Prosecution | 7,893,558 | 16,885 | |
| District Attorney - Family Support | 4,726,810 | | |
| Public Defender | 2,768,368 | | |
| Court Appointed Counsel | | | |
| Other | | | |
| Total Judicial | \$21,465,509 | \$16,885 | \$21,482,394 |
| Police Protection | 30,197,008 | 496,209 | \$30,693,217 |
| Detention and Correction | | | |
| Adult Detention | 13,813,512 | 6,014 | |
| Juvenile Detention | 5,128,055 | 1,791 | |
| Probation | 6,759,743 | | |
| Total Detention and Correction | \$25,701,310 | \$7,805 | \$25,709,115 |
| Fire Protection | | | \$0 |
| Flood Control - Soil and Water Conservation | 3,083,391 | | \$3,083,391 |
| Protective Inspection | | | |
| Agricultural Commissioner | 1,371,446 | | |
| Building Inspector | 3,902,110 | | |
| Livestock Inspector | | | |

**County of El Dorado
 Counties Financial Transactions Report
 Statement of Expenditures
 Public Protection**

Fiscal Year 2010

Sealer of Weights and Measures

| | | | |
|------------------------------------|-------------|-----|-------------|
| Total Protective Inspection | \$5,273,556 | \$0 | \$5,273,556 |
|------------------------------------|-------------|-----|-------------|

Other Protection

LAFCO

| | | | |
|----------|-----------|--------|--|
| Recorder | 1,456,633 | 26,999 | |
|----------|-----------|--------|--|

| | | | |
|---------|---------|--|--|
| Coroner | 907,691 | | |
|---------|---------|--|--|

| | | | |
|--------------------|---------|--|--|
| Emergency Services | 604,277 | | |
|--------------------|---------|--|--|

| | | | |
|---------------------|-----------|--|--|
| Planning and Zoning | 1,613,224 | | |
|---------------------|-----------|--|--|

| | | | |
|-------|-----------|--|--|
| Pound | 1,894,408 | | |
|-------|-----------|--|--|

| | | | |
|-------|-----------|-------|--|
| Other | 3,249,785 | 2,318 | |
|-------|-----------|-------|--|

| | | | |
|-------------------------------|-------------|----------|-------------|
| Total Other Protection | \$9,726,018 | \$29,317 | \$9,755,335 |
|-------------------------------|-------------|----------|-------------|

**County of El Dorado
 Counties Financial Transactions Report
 Statement of Expenditures
 Public Ways and Facilities**

Fiscal Year 2010

| | Operating Expenditures A | Capital Outlay B | Total |
|--------------------------|--------------------------------|---------------------|--------------|
| Roads | 54,982,229 | 2,624,590 | \$57,606,819 |
| Transportation Terminals | | | \$0 |
| Transportation Systems | | | \$0 |
| Parking Facilities | | | \$0 |

**County of El Dorado
 Counties Financial Transactions Report
 Statement of Expenditures
 Health**

Fiscal Year 2010

| | Operating Expenditures A | Capital Outlay B | Total |
|---------------------------------|--------------------------------|---------------------|--------------|
| Public Health | 15,027,630 | 41,557 | \$15,069,187 |
| Medical Care | | | \$0 |
| Mental Health | 11,638,244 | 3,757 | \$11,642,001 |
| Drug and Alcohol Abuse Services | 1,570,619 | | \$1,570,619 |

County of El Dorado
Counties Financial Transactions Report
Statement of Expenditures

Public Assistance

| Fiscal Year | 2010 | Operating Expenditures | Capital Outlay | Total |
|--------------------------------------|------|---------------------------|----------------|--------------|
| | | A | B | |
| Welfare | | | | |
| Administration | | 13,859,929 | 59,737 | |
| Aid Programs Cash | | 15,902,071 | | |
| Total Welfare | | \$29,762,000 | \$59,737 | \$29,821,737 |
| Social Services | | | | |
| Administration and Programs | | 6,117,186 | | |
| Other | | 5,876,326 | 5,034 | |
| Total Social Services | | \$11,993,512 | \$5,034 | \$11,998,546 |
| General Relief | | | | |
| Aid to Indigents | | 82,304 | | |
| Indigent Burials | | | | |
| Total General Relief | | \$82,304 | \$0 | \$82,304 |
| Care of Court Wards | | | | \$0 |
| Veterans Services | | 360,695 | 2,168 | \$362,863 |
| Other Public Assistance | | | | |
| Workforce Investment Act (WIA) | | | | |
| Other | | 2,393,538 | 3,373 | |
| Total Other Public Assistance | | \$2,393,538 | \$3,373 | \$2,396,911 |

**County of El Dorado
 Counties Financial Transactions Report
 Statement of Expenditures**

Education

| Fiscal Year | 2010 | Operating Expenditures A | Capital Outlay B | Total |
|------------------------|------|--------------------------------|---------------------|-------------|
| School Administration | | 0 | | \$0 |
| Library Services | | 2,989,924 | 38,238 | \$3,028,162 |
| Agricultural Education | | 278,677 | | \$278,677 |
| Other Education | | | | \$0 |

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

| Fiscal Year | 2010 | Operating Expenditures A | Capital Outlay B | Total |
|----------------------------|------|--------------------------------|---------------------|-----------|
| Recreation Facilities | | 455,188 | | \$455,188 |
| Cultural Services | | 107,344 | | \$107,344 |
| Veterans Memorial Building | | | | \$0 |
| Small Craft Harbors | | | | \$0 |

County of El Dorado
County's Financial Transactions Report
Statement of Expenditures
Debt Service

| Fiscal Year | 2010 | Operating Expenditures A | Capital Outlay B | Total |
|--|------|--------------------------------|---------------------|-------------|
| Retirement of Long-Term Debt | | 4,315,771 | | \$4,315,771 |
| Interest on Long-Term Debt | | 111,146 | | \$111,146 |
| Principal and Interest on Short-Term Notes and Warrants | | | | |

County of El Dorado
Counties Financial Transactions Report
Statement of Expenditures

Transfers Out

| Fiscal Year | 2010 | Operating Expenditures A | Capital Outlay B | Total |
|---|------|--------------------------------|---------------------|---------------|
| Grand Total of Expenditures Before Transfers | | \$263,908,133 | \$3,883,263 | \$267,791,396 |
| Airport <i>(Enter any transfers on the Airport activity form)</i> | | \$71,677 | | |
| 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 | | \$71,677 | | |
| Operating Transfers between Funds other than Governmental and Enterprise (i.e., Trust Funds) | | 270,920 | | |
| Total Expenditures and Transfers Out | | \$264,250,730 | \$3,883,263 | \$268,133,993 |
| Interfund Operating Transfers within Governmental Funds | | \$58,065,661 | | |

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

| | | |
|---|------|-------------|
| Fiscal Year | 2010 | |
| Other | | |
| Other Non-Operating Revenues | | |
| Total Non-Operating Revenues | | \$25,217 |
| Non-Operating Expenses | | |
| Interest | | 3,744 |
| Judgments and Damages | | |
| Taxes and Assessments | | |
| Current Year Capital Outlay (Non-Enterprise Only) | | |
| Other Non-Operating Expenses | | |
| Total Non-Operating Expenses | | \$3,744 |
| Income (Loss) Before Operating Transfers | | (\$439,971) |
| Transfers In from the County | | 71,677 |
| Transfers Out to the County | | |
| Total Transfers In (Out) | | \$71,677 |
| Net Income (Loss) | | (\$368,294) |
| Current Year Capital Outlay for Enterprise | | 32,896 |

**County of El Dorado
 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 | | \$12,788,483 |
| Adjustments to Principal in CY | | -7,937 |
| Reason for Adjustment to Principal in CY | | Change in accumulated value of sick leave and vac |
| Principal Issued in CY | (No Entry Required) | |
| Current Year Principal Payment | | |
| Principal Defeased in CY | | |
| Principal Payments to Date | | \$0 |
| Unmatured Principal, End of Fiscal Year | | \$12,780,546 |
| Current Year Interest Payment | | |
| Amount Delinquent Principal | | |
| Amount Delinquent Interest | | |

**County of El Dorado
 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) | | Equipment 2005 |
| 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 | | \$277,354 |
| Adjustments to Principal in CY | | |
| Reason for Adjustment to Principal in CY | | |
| Principal Issued in CY | (No Entry Required) | |
| Current Year Principal Payment | | 135,771 |
| Principal Defeased in CY | | |
| Principal Payments to Date | | \$764,854 |
| Unmatured Principal, End of Fiscal Year | | \$141,583 |
| Current Year Interest Payment | | 11,871 |
| Amount Delinquent Principal | | |
| Amount Delinquent Interest | | |

**County of El Dorado
 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) | | General Fund Loan |
| 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 | | \$53,989 |
| Adjustments to Principal in CY | | -1,919 |
| Reason for Adjustment to Principal in CY | | Adjustment for annual payment from Airport Enterp |
| Principal Issued in CY | (No Entry Required) | |
| Current Year Principal Payment | | |
| Principal Defeased in CY | | |
| Principal Payments to Date | | \$0 |
| Unmatured Principal, End of Fiscal Year | | \$52,070 |
| Current Year Interest Payment | | |
| Amount Delinquent Principal | | |
| Amount Delinquent Interest | | |

**County of El Dorado
 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) | | 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 | | \$8,109,468 |
| 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 | | \$0 |
| Unmatured Principal, End of Fiscal Year | | \$8,109,468 |
| Current Year Interest Payment | | |
| Amount Delinquent Principal | | |
| Amount Delinquent Interest | | |

**County of El Dorado
Counties Financial Transactions Report
Construction Financing**

Fiscal Year 2010

| | |
|--|----------------------|
| Forward from Prior Year | Yes |
| Fund Type | Enterprise |
| Loan Type | State |
| Contract Date | 7/1/1985 |
| Purpose | Airport Improvements |
| Maximum Repayment Obligation per Contract, Beginning of Fiscal Year | \$221,694 |

Initial Amount of Repayment Obligation

Adjustment 1 to Repayment Obligation in CY

Reason for Adjustment 1 to Repayment Obligation in CY

Adjustment 2 to Repayment Obligation in CY

Reason for Adjustment 2 to Repayment Obligation in CY

| | |
|--|-----------|
| Maximum Repayment Obligation per Contract, End of Fiscal Year | \$221,694 |
|--|-----------|

Principal Amount Expended to Date on behalf of the County

| | |
|-----------------------------------|----------|
| Principal Payments to Date | \$47,315 |
|-----------------------------------|----------|

| | |
|---|-------|
| Principal Amount Unmatured, Beginning of Fiscal Year | 6,487 |
|---|-------|

| | |
|-------------------------------|-------|
| Adjustment to Principal in CY | 5,668 |
|-------------------------------|-------|

| | |
|--|-------------------------------------|
| Reason for Adjustment to Principal in CY | The principal balance was incorrect |
|--|-------------------------------------|

Principal Amount Received During the Fiscal Year

Current Year Principal Payment

| | |
|---|----------|
| Principal Amount Unmatured, End of Fiscal Year | \$12,155 |
|---|----------|

| | |
|-------------------------------|-------|
| Current Year Interest Payment | 1,276 |
|-------------------------------|-------|

Principal Amount Delinquent

Interest Amount Delinquent

Note: Maximum Repayment Obligation refers to the maximum amount that may be borrowed as specified in each contract. DO NOT reduce Maximum Repayment Obligation by annual principal payments.

**County of El Dorado
Counties Financial Transactions Report
Lease Obligations**

| | | |
|--|------|---|
| Fiscal Year | 2010 | |
| Forward from Prior Year | | Yes |
| Fund Type Reporting Loan | | Governmental |
| Purpose of Lease | | Building Construction |
| Original Term of Lease (number of years) | | 10 |
| Type of Lease | | Lease |
| Name of Lessor | | El Dorado County |
| Total Future Principal and Interest Unmatured to Date, Beginning of Fiscal Year | | 4,687,856 |
| Initial Amount of Lease Obligation | | |
| Current Year Principal Payment | | 4,180,000 |
| Current Year Interest Payment | | 99,275 |
| Adjustment(s) to Principal and Interest in CY | | -408,581 |
| Reason for Adjustment(s) to Principal and Interest in CY | | The previous principal balance had been overstated. |
| Total Future Principal and Interest Unmatured to Date, End of Fiscal Year | | \$0 |
| Total Unmatured Principal (Only) End of Fiscal Year | | |

-
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."