

County of Colusa

Counties Financial Transactions Report

General Information

Fiscal Year 2016

County Auditor

First Middle Initial Last

Mailing Address

Street 1 ☐ Is Address Changed?

Street 2

City State Zip

Report Prepared By

First Middle Initial Last

Title Telephone

Email Fax No.

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

Fiscal Year 2016

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

Yes

Operating Revenues

Landing Fees

0

Aircraft Storage Fees

800

Fuel Flowage Fees

Concessions

Rents and Leases

44,514

Sales and Services

323,990

Other Revenues

190

Total Operating Revenues

\$369,494

Operating Expenses

Administration

101,185

Maintenance and Operation

Landing Areas

Terminal Buildings and Areas

4,455

Other Buildings and Areas

General Shops and Equipment

Cost of Sales and Service

249,628

Depreciation

Other Operating Expenses

Total Operating Expenses

\$355,268

Net Operating Income (Loss)

\$14,226

Non-Operating Revenues

Interest

3,473

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 2016

Other	46,787
Other Non-Operating Revenues	
Total Non-Operating Revenues	\$50,260
Non-Operating Expenses	
Interest	
Judgments and Damages	
Taxes and Assessments	28,565
Current Year Capital Outlay (Non-Enterprise Only)	
Other Non-Operating Expenses	5,040
Total Non-Operating Expenses	\$33,605
Income (Loss) Before Operating Transfers	\$30,881
Transfers In from the County	
Transfers Out to the County	
Total Transfers In (Out)	\$0
Net Income (Loss)	\$30,881
Current Year Capital Outlay for Enterprise	

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

Fiscal Year 2016

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

Operating Revenues

Refuse Disposal Fees-Commercial	0
Refuse Disposal Fees-Public	1,907,300
Refuse Collection Fees-Residential	
Refuse Collection Fees-Commercial	
Other Operating Revenues	
Total Operating Revenues	\$1,907,300

Operating Expenses

Refuse Disposal

Salaries and Wages	8,414
Services and Supplies	2,222,820
Other Charges (Abatements)	7,709
Total Refuse Disposal	\$2,238,943

Refuse Collection

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

Other Operating Expenses

Total Operating Expenses **\$2,238,943**

Net Operating Income **(\$331,643)**

Non-Operating Revenues

Interest	8,434
Sale of Retired Plant and Equipment	
Other Non-Operating Revenues	125,884
Total Non-Operating Revenues	\$134,318

Non-Operating Expenses

Interest

County of Colusa

Counties Financial Transactions Report

Refuse Enterprise/Activity

Statement of Revenues and Expenses

Fiscal Year 2016

Current Year Capital Outlay (Non-Enterprise Only)

Other Non-Operating Expenses

10,692

Total Non-Operating Expenses

\$10,692

Income (Loss) Before Operating Transfers

(\$208,017)

Transfers In from the County

Transfers Out to the County

Total Transfers In (Out)

\$0

Net Income (Loss)

(\$208,017)

Current Year Capital Outlay for Enterprise

Counties Financial Transactions Report Other Enterprise

Statement of Revenues and Expenses

Fiscal Year 2016

Activity Name *(Other Activities must maintain the same activity name from year to year)*

Parks

Operating Revenues

Charges for Services

106,629

Other Operating Revenues

Total Operating Revenues

\$106,629

Operating Expenses

Personnel Services

127,345

Contractual Services

Supplies

Materials

Other Operating Expenses

54,942

General and Administrative Expenses

Depreciation Expense

Total Operating Expenses

\$182,287

Net Operating Income (Loss)

(\$75,658)

Non-Operating Revenues

Interest

Operating Grants

Federal

State

Gain on Sale of Assets

Other Non-Operating Revenues

Total Non-Operating Revenues

\$0

Non-Operating Expenses

Interest

337

Loss on Sale of Assets

Other Non-Operating Expenses

2,914

Total Non-Operating Expenses

\$3,251

Income (Loss) Before Operating Transfers

(\$78,909)

Transfers In from the County

54,215

Transfers Out to the County

Total Transfers In (Out)

\$54,215

Net Income (Loss)

(\$24,694)

Current Year Capital Outlay

County of Colusa

Counties Financial Transactions Report
Statement of Revenues

Taxes: Property Taxes and Other Taxes

Fiscal Year 2016

Property Taxes

County Wide Secured and Unsecured	13,196,165
Supplemental County Wide Secured and Unsecured	197,790
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	2,565,447
Voter Approved Indebtedness	
Supplemental Voter Approved Indebtedness	
Prior Year Secured and Unsecured	-47,309
Supplemental Prior Year Secured and Unsecured	10,279
Total Property Taxes	\$15,922,372

Other Taxes

Sales and Use Taxes	1,669,369
In-Lieu Local Sales and Use Taxes	462,909
Transportation Tax (Non-Transit Purposes)	
Property Transfer	
Transient Lodging (Room Occupancy)	
Timber Yield	
Aircraft	
Construction Development Taxes	135,968
Utility Users Tax	
Other (Specify, maximum of 5 entries)	

Specify:

Amount:

Total Other Taxes

\$2,268,246

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Licenses, Permits and Franchises

Fiscal Year 2016

Animal Licenses	25,605
Business Licenses	19,384
Construction Permits	279,399
Road Privileges and Permits	5,615
Zoning Permits	4,331
Franchises	542,326
Other Licenses and Permits (Specify, maximum of 5 entries)	\$780,478

Specify:

Amount:

Air Pollution Fees	357,149
Ag Fees	232,806
Environmental Health/Sanitation Fees	127,869
Miscellaneous	62,654
Total:	\$780,478

Total Licenses, Permits and Franchises

\$1,657,138

County of Colusa
County Financial Transactions Report
Statement of Revenues

Fines, Forfeitures and Penalties

Fiscal Year 2016

Vehicle Code Fines	88,479
Other Court Fines	1,160,344
Forfeitures and Penalties	160,422
Penalties and Cost on Delinquent Taxes	320,683
Total Fines, Forfeitures and Penalties	\$1,729,928

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Revenue From the Use of Money and Property

Fiscal Year 2016

Interest and Investments	658,158
Rents and Concessions	246,026
Royalties	108
Total Revenue from the Use of Money and Property	\$904,292

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Aid From Other Governmental Agencies - State

Fiscal Year 2016

State

Highway Users Tax	1,845,337
Motor Vehicle In-Lieu Tax	
Realignment from the Vehicle License Fee (VLF) Fund	948,830
Other State In-Lieu Taxes	1,465
Highway Property Rentals	
Public Assistance Administration (Include CALWORKS Admin.)	2,402,260
Public Assistance Programs (Include CALWORKS Program)	767,000
Realignment for Social Services	3,295,900
Aid for Agriculture	1,133,256
Aid for Construction	74,790
Aid for Corrections	309,194
Aid for County Fairs	
Aid for Disaster	249,715
Homeowners' Property Tax Relief	63,449
Open Space Tax Relief	
SB 90 Mandated Costs	343
Off Highway Motor Vehicle License Fee	43,469
Roads	632,216
Child Care Food/Special Milk Program	
Peace Officers Standards and Training	38,445
Public Defender	
Tobacco Tax - AB 75 / Prop. 99	187,500
Public Safety Fund - Realignment	3,090,571

Health Programs

Aid for Mental Health	4,463,007
Realignment for Mental Health	945,799
Medically Indigent Adult (MIA)	
Alcohol and Drug Abuse	402,563
Realignment for Health Services	87,896

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

Fiscal Year 2016

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

\$820,618

Specify:

Amount:

MCH Program/Aid for Crippled Children	314,244
Health/Admin	186,085
Child Health Disability/CHDP Screening Fees	141,156
Miscellaneous	179,133
Total:	\$820,618

State - Other (Use applicable revenue source or specify)

Supplemental Law Enforcement Services Fund (SLESF/COPS)

215,779

Office of Criminal Justice Planning (OCJP)

509,888

Library

28,152

Stabilization

Veterans Affairs Programs

23,932

Sheriff Boating Safety

120,168

Victim Witness Programs

140,412

DA Programs

274,829

Civil Defense

Aging Programs

Law Enforcement

48,047

Other State (Specify, maximum of 10 entries)

\$2,304,141

Specify:

Amount:

Probation	415
Migrant Farm Housing	1,951,504
CERS/CUPA State Grants	111,920
Vehicle Theft	31,046
ED/CDBG Grants	129,727
A.O.C.	48,903
OHV Grant	30,626
Total:	\$2,304,141

Total State

\$25,468,971

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Aid From Other Governmental Agencies - Federal

Fiscal Year 2016

Federal

Public Assistance Administration	990,183
Public Assistance Programs	704,479
Health Administration	
Aid for Construction	
Aid for Disaster	120,105
Forest Reserve Revenue	49,416
In-Lieu Taxes	299,876

Federal - Other (Use applicable revenue source or specify)

Workforce Investment Act (WIA)	
Community Development Block Grant	
Health/Mental Health Grants	128,526
Community Oriented Policy Services (COPS)	
Office of Criminal Justice Planning (OCJP)	
DEA Programs/Drug and Alcohol Programs	15,000
DA Programs	429,969
Grazing	
Aging Programs	
Senior Citizens Programs	53,948
Road Projects	
Law Enforcement	
Other Federal (Specify, maximum of 10 entries)	

Specify:

Amount:

Total Federal

\$2,791,502

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Other In-Lieu Taxes and Other Governmental Agencies

Fiscal Year 2016

Other In-Lieu Taxes

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

\$58,336

Specify:

Amount:

County In-Lieu Taxes	58,336
Total:	\$58,336

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

\$58,336

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

Fiscal Year 2016

Assessments and Tax Collection Fees	95,250
Property Tax Administrative Fees	\$228,085
Cities	69,165
Redevelopment Agencies	
Special Districts	158,920
Auditing and Accounting Fees	10,214
Communication Services	
Election Services	27,626
Legal Services	18,684
Planning and Engineering Services	171,260
Agricultural Services	155,778
Civil Process Services	5,159
Court Fees and Costs	245
Booking Fees	7,017
Estate Fees	11,182
Humane Services	46,905
Law Enforcement Services	273,943
Recording Fees	253,127
Road and Street Services	31,306
Health Fees	10,394
Mental Health Services	13,181
California Children's Services	480
Sanitation Services	4,480
Institutional Care and Services	328,835
Library Services	2,573
Park and Recreation Fees	
Charges for Current Services - Other (Use applicable revenue sources or specify)	
Personnel Services	3,250
Building Maintenance and Grounds	
Administrative Services	64,906

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

Fiscal Year 2016

Other (Specify, maximum of 10 entries)

\$378,749

Specify:

Amount:

Risk Management/Insurance Services	96,440
Salary Reimbursement	78,869
Treasurer/Collector Fees	102,520
Probation Services	38,057
Drug & Alcohol Counseling Services	1,475
OES Hazardous Materials Storage	52,130
General Relief	1,496
Photo Copy Reimbursement	6,732
Installment/Late/Registration Fees	280
Appeals	750
Total:	\$378,749

Total Charges for Current Services

\$2,142,629

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Miscellaneous Revenues

Fiscal Year 2016

Miscellaneous Revenues (Use applicable revenue source or specify)

Other Sales	11,989
Tobacco Settlement	
Welfare Repayments	
Cancelled Warrants	845
Other Miscellaneous (Specify, maximum of 10 entries)	\$285,121

Specify:

Amount:

Grant Principal Repayment	34,046
Migrant Farm Housing	28,366
Gifts and Donations	45,528
Cash Difference	736
Insurance Dividends/Reimbursement	8,300
Miscellaneous Other Revenue/Refunds	114,609
Miscellaneous Reimbursement	36,857
Lab Fees	5,429
Miscellaneous Grant	11,250
Total:	\$285,121

Total Miscellaneous Revenue

\$297,955

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Other Financing Sources

Fiscal Year 2016

Sale of Fixed Assets	28,003
Proceeds from the Sale of Bonds	
Other Long-Term Debt Proceeds	
Total Other Financing Sources	\$28,003

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 2016

Grand Total of Revenues Before Transfers	\$50,301,361
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)	
Total Revenues and Transfers In	\$50,301,361
Interfund Operating Transfers within Governmental Funds	

S/B \$53,269,372
TOLLING ERROR IN
PROGRAM
WILL INCLUDE REVENUE
ADJUSTMENT ON
STATISTICS PAGE

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures
General

Fiscal Year	2016	Operating Expenditures	Capital Outlay	Total
Legislative and Administrative		A	B	
Board of Supervisors		776,827	4,926	
Clerk of the Board				
Administrative Officer		585,098	11,702	
Council of Governments				
Other				
Total Legislative and Administrative		\$1,361,925	\$16,628	\$1,378,553
Finance				
Auditor - Controller		723,935	13,489	
Treasurer - Tax Collector		338,486	1,076	
Assessor		1,123,090		
Purchasing Agent		-2,274		
Other		195,546		
Total Finance		\$2,378,783	\$14,565	\$2,393,348
Counsel				
County Counsel		243,451		
District Attorney (Legal Advice)				
Other				
Total Counsel		\$243,451	\$0	\$243,451
Personnel		281,043	22,015	\$303,058
Elections		347,648		\$347,648
Communications				\$0
Property Management		585,983	727,395	\$1,313,378
Plant Acquisition				
Jails				
Courts				
Other		17,333	397,734	
Total Plant Acquisition		\$17,333	\$397,734	\$415,067
Promotion		94,291		\$94,291
Other General		222,656	32,854	\$255,510

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

Fiscal Year 2016

	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>	157,983		
Other Trial Court <i>(Include Non-Rule 810-Facility Related and MOE Penalties GC 68065)</i>	142,882	46,450	
County Clerk			
Grand Jury (Including Audit)	14,219		
District Attorney - Prosecution	1,618,426	28,628	
District Attorney - Family Support	590,396	3,987	
Public Defender	256,493		
Court Appointed Counsel	33,787		
Other	130,034	1,150	
Total Judicial	\$3,338,224	\$80,215	\$3,418,439
 Police Protection	 5,251,347	 197,030	 \$5,448,377
Detention and Correction			
Adult Detention	3,795,912	5,402	
Juvenile Detention	542,219		
Probation	1,359,176	30,937	
Total Detention and Correction	\$5,697,307	\$36,339	\$5,733,646
 Fire Protection	 238,403		 \$238,403
Flood Control - Soil and Water Conservation	997,311	39,440	\$1,036,751
Protective Inspection			
Agricultural Commissioner	1,060,946	32,745	
Building Inspector	168,447		
Livestock Inspector			

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

Fiscal Year 2016

Sealer of Weights and Measures			
Total Protective Inspection	\$1,229,393	\$32,745	\$1,262,138
Other Protection			
LAFCO	47,000		
Recorder	390,542		
Coroner	137,840		
Emergency Services	178,139	82,643	
Planning and Zoning	505,342	727	
Humane Services (Pound)	230,415	211	
Other	86,424		
Total Other Protection	\$1,575,702	\$83,581	\$1,659,283

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures

Public Ways and Facilities

Fiscal Year 2016

	Operating Expenditures	Capital Outlay	Total
	A	B	
Roads	8,815,227	110,261	\$8,925,488
Transportation Terminals	70,813		\$70,813
Transportation Systems			\$0
Parking Facilities			\$0

County of Colusa
County Financial Transactions Report
Statement of Expenditures
Health

Fiscal Year 2016

	Operating Expenditures	Capital Outlay	Total
	A	B	
Public Health	2,814,823	23,033	\$2,837,856
Medical Care	44,616		\$44,616
Mental Health	5,342,946	1,148	\$5,344,094
Drug and Alcohol Abuse Services	398,102	8,804	\$406,906

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures

Public Assistance

Fiscal Year	2016	Operating Expenditures	Capital Outlay	Total
		A	B	
Welfare				
Administration		4,889,986	519,656	
Aid Programs Cash		2,706,897		
Total Welfare		\$7,596,883	\$519,656	\$8,116,539
Social Services				
Administration and Programs				
Other				
Total Social Services		\$0	\$0	\$0
General Relief				
Aid to Indigents		17,367		
Indigent Burials		1,757		
Total General Relief		\$19,124	\$0	\$19,124
Care of Court Wards		3,067		\$3,067
Veterans Services		81,837	1,446	\$83,283
Other Public Assistance				
Workforce Investment Act (WIA)				
Other		180,731	1,097	
Total Other Public Assistance		\$180,731	\$1,097	\$181,828

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures

Education

Fiscal Year 2016

	Operating Expenditures	Capital Outlay	Total
	A	B	
School Administration	1,945		\$1.945
Library Services	1,123,220	10,606	\$1.133.826
Agricultural Education	295,199	22,390	\$317.589
Other Education			\$0

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

Fiscal Year	2016			
		Operating Expenditures	Capital Outlay	Total
		A	B	
Recreation Facilities		219		\$219
Cultural Services				\$0
Veterans Memorial Building		20,290		\$20,290
Small Craft Harbors				\$0

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

Fiscal Year 2016

	Operating Expenditures A	Capital Outlay B	Total
Retirement of Long-Term Debt	790,978		\$790,978
Interest on Long-Term Debt	90,367		\$90,367
Principal and Interest on Short-Term Notes and Warrants			

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures

Transfers Out

Fiscal Year		2016		Operating Expenditures	Capital Outlay	Total
				A	B	
Grand Total of Expenditures Before Transfers				\$51,551.187	\$2,378.982	\$53,930.169
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)			\$54.215		
Total Transfers Out to Enterprise(s) Only				\$54.215		
Operating Transfers between Funds other than Governmental and Enterprise (i.e., Trust Funds)						
Total Expenditures and Transfers Out				\$51,605.402	\$2,378.982	\$53,984.384
Interfund Operating Transfers within Governmental Funds				\$0		

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

Fiscal Year	2016	
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		\$1,502,200
Adjustments to Principal in CY		
Reason for Adjustment to Principal in CY		
Principal Issued in CY	(No Entry Required)	
Current Year Principal Payment		482,200
Principal Defeased in CY		
Principal Payments to Date		\$1,810,800
Unmatured Principal, End of Fiscal Year		\$1,020,000
Current Year Interest Payment		52,600
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 Debts

Fiscal Year	2016	
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		\$1,800,805
Adjustments to Principal in CY		153,348
Reason for Adjustment to Principal in CY		FY 15/16 increase 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		\$1,954,153
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 Debts

Fiscal Year	2016	
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		\$304,400
Adjustments to Principal in CY		
Reason for Adjustment to Principal in CY		
Principal Issued in CY	(No Entry Required)	
Current Year Principal Payment		148,600
Principal Defeased in CY		
Principal Payments to Date		\$915,500
Unmatured Principal, End of Fiscal Year		\$155,800
Current Year Interest Payment		15,677
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 Debts

Fiscal Year	2016	
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)		Grader 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		\$206,179
Adjustments to Principal in CY		
Reason for Adjustment to Principal in CY		
Principal Issued in CY	(No Entry Required)	
Current Year Principal Payment		32,172
Principal Defeased in CY		
Principal Payments to Date		\$61,993
Unmatured Principal, End of Fiscal Year		\$174,007
Current Year Interest Payment		8,856
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 Debts

Fiscal Year	2016	
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		\$3,154,220
Adjustments to Principal in CY		920,253
Reason for Adjustment to Principal in CY		FY 15/16 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		\$4,074,473
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 2016

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	317,733
Initial Amount of Lease Obligation	
Current Year Principal Payment	128,006
Current Year Interest Payment	13,234
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	\$176,493
Total Unmatured Principal (Only) End of Fiscal Year	170,768

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 2016

	Government Fund Types			
	A	B	C	D
	General	Special Revenue	Debt Service	Capital Projects
Assets				
Current Assets	12,578,768	33,068,665		1,655,618
Non-Current Assets				
Total Assets	\$12,578,768	\$33,068,665	\$0	\$1,655,618
Liabilities				
Current Liabilities	1,950,167	4,075,740		65,837
Non-Current Liabilities				
Total Liabilities	\$1,950,167	\$4,075,740	\$0	\$65,837
Retained Earnings/Fund Balance				
Reserved	2,288,281	28,992,925		1,589,781
Unreserved	8,340,320			
Total Retained Earnings/ Fund Balance	\$10,628,601	\$28,992,925	\$0	\$1,589,781
Total Fund Equity	\$10,628,601	\$28,992,925	\$0	\$1,589,781
Total Liabilities and Fund Equity	\$12,578,768	\$33,068,665	\$0	\$1,655,618

County of Colusa
Counties Financial Transactions Report
Balance Sheet

Fiscal Year 2016

	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	2,020,265	2,265,864	50,295,115		
Non-Current Assets	835,455			100,170,280	\$3,474,728
Total Assets	\$2,855,720	\$2,265,864	\$50,295,115	\$100,170,280	\$3,474,728
Liabilities					
Current Liabilities	1,045,599	1,364,248	1,754,246		
Non-Current Liabilities	5,802,192				\$3,474,728
Total Liabilities	\$6,847,791	\$1,364,248	\$1,754,246		\$3,474,728
Fund Equity					
Contributed Capital					
Investment in General Fixed Assets				\$100,170,280	
Retained Earnings/Fund Balance					
Reserved					
Unreserved	-3,992,071	901,616	48,540,869		
Total Retained Earnings/Fund Balance	(\$3,992,071)	\$901,616	\$48,540,869		
Total Fund Equity	(\$3,992,071)	\$901,616	\$48,540,869	\$100,170,280	
Total Liabilities and Fund Equity	\$2,855,720	\$2,265,864	\$50,295,115	\$100,170,280	\$3,474,728

County of Colusa

Counties Financial Transactions Report Statistics and Summary

Fiscal Year 2016

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, 2016 as a Percent of Tax Levy	0.750
Appropriations Limit	28,030,558
Total Annual Appropriations Subject to the Limit	19,337,342
Beginning Fund Balance	\$41,989,881
Add: Revenues During Fiscal Year	\$50,301,361
Transfers In	\$0
Adjustments (Specify, maximum of 5 entries)	\$2,972,339

Specify:

Amount:

15/16 Road Department Inventory Adjustment	4,328
15/16 Math Error (Total Revenue During FY) above	2,968,011
Total:	\$2,972,339

Total Adjustments and Transfers In	\$2,972,339
Subtotal	\$95,263,581
Deduct: Expenditures During Fiscal Year	\$53,930,169
Transfers Out	\$54,215
Adjustments (Specify, maximum of 5 entries)	\$67,890

Specify:

Amount:

FY 14/15 Add'l A/P and Expenses	24,277
15/16 Grant Activity Reclass	43,613
Total:	\$67,890

Total Adjustments and Transfers Out	\$122,105
Ending Fund Balance	\$41,211,307