

County of Colusa
Counties Financial Transactions Report
General Information

Fiscal Year: 2017

☒ Current Year ☐ Prior Year

County Auditor-Controller

First Name M. I. Last Name
Email

County Mailing Address

Street 1 ☐ Has Address Changed?
Street 1
City State Zip

Report Prepared By

First Name M. I. Last Name
Title Telephone
Email Fax No.

Does the report contain data from audited financial statements? ☐ Yes ☒ No

County of Colusa
 Counties Financial Transactions Report
 Internal Service Fund
 Statement of Revenues, Expenses and Change in Fund Net Position

Fiscal Year: 2017

☒ Current Year ☐ Prior Year

 R01. Internal Service Fund Name (Specify) (1 of 1) (Record Completed) Insurance ▼
Operating Revenues

R02. Charges for Services	1,281,239
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$1,281,239

Operating Expenses

R05. Personnel Services	
R06. Contractual Services	
R07. Materials and Supplies	
R08. General and Administrative Expenses	289,867
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$289,867
R12. Operating Income (Loss)	\$991,372

Nonoperating Revenues

R13. Investment Earnings	7,664
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$7,664

Nonoperating Expenses

R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. Total Nonoperating Expenses	
R21. Income (Loss) Before Capital Contributions and Transfers	\$999,036

Capital Contributions (Current Fiscal Year)

R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Current Fiscal Year Capital Contributions	\$0
R26. Transfers In	
R27. Transfers Out	
R28. Change in Net Position	\$999,036
R29. Net Position (Deficit), Beginning of Fiscal Year	901,616

R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$1,900,652
Net Position (Deficit)	
R33. Net Investment in Capital Assets	
R34. Restricted	
R35. Unrestricted	1,900,652
R36. Total Net Position (Deficit)	\$1,900,652

County of Colusa
 Counties Financial Transactions Report
 Airport Enterprise Fund
 Statement of Revenues, Expenses, and Change in Fund Net Position and Statistics

Fiscal Year: 2017

☒ Current Year ☐ Prior Year
Operating Revenues

R01. Hangar Space Rentals	47,921
R02. Aircraft Parking	218
R03. Building Rentals	
R04. Lease of Ground Area	
R05. Fuel Flowage Fees	
R06. Landing, Gate, and Ramp Fees	
R07. Passenger Facility Charges	
R08. Concession Revenues	
R09. Sales and Services	320,920
R10. Other Operating Revenues	
R11. Total Operating Revenues	\$369,059

Operating Expenses

Maintenance and Operation

R12. Landing Areas	
R13. Aircraft Parking	
R14. Hangars	
R15. Terminal Buildings and Areas	3,543
R16. Other Buildings and Areas	
R17. General Shops and Equipment	
R18. Personnel Services	14,197
R19. Contractual Services	9,567
R20. Materials and Supplies	442
R21. General and Administrative Expenses	71,246
R22. Cost of Sales and Services	260,623
R23. Depreciation and Amortization Expenses	
R24. Other Operating Expenses	
R25. Total Operating Expenses	\$359,618
R26. Operating Income (Loss)	\$9,441

Nonoperating Revenues

R27. Investment Earnings	1,012
Intergovernmental – Federal	
R36. Aid for Construction	
R37. Other Intergovernmental – Federal	

Intergovernmental – State	
R38. Aid for Construction	
R41. In-Lieu Taxes	
R42. Other Intergovernmental – State	
R43. Intergovernmental – County	62,805
R44. Intergovernmental – Other	
R45. Gain on Disposal of Capital Assets	
R46. Other Nonoperating Revenues	
R47. Total Nonoperating Revenues	\$63,817
Nonoperating Expenses	
R48. Interest Expense	
R49. Taxes and Assessments	29,442
R50. Judgments and Damages	
R51. Loss on Disposal of Capital Assets	
R52. Other Nonoperating Expenses	
R53. Total Nonoperating Expenses	\$29,442
R54. Income (Loss) Before Capital Contributions and Transfers	\$43,816
Capital Contributions (Current Fiscal Year)	
R55. Federal	
R56. State	
R57. County	
R58. Other Government	
R59. Other Capital Contributions	
R60. Total Current Fiscal Year Capital Contributions	\$0
R61. Transfers In	
R62. Transfers Out	-2,985
R63. Change in Net Position	\$40,831
R64. Net Position (Deficit), Beginning of Fiscal Year	247,058
R65. Adjustment	
R66. Reason for Adjustment	
R67. Net Position (Deficit), End of Fiscal Year	\$287,889
Net Position (Deficit)	
R68. Net Investment in Capital Assets	
R69. Restricted	
R70. Unrestricted	287,889
R71. Total Net Position (Deficit)	\$287,889

Statistics

R72. Total Acreage	78
R73. Length of Longest Runway Surfaced	3,035
R74. Length of Longest Runway Unimproved	
R75. Length of Longest Taxiway Surfaced	3,000
R76. Length of Longest Taxiway Unimproved	
R77. Parking Apron Acreage Surfaced	3
R78. Parking Apron Acreage Unimproved	
R79. Aircraft Tie-Down Acreage	3
R80. Auto Parking Acreage	1
R81. Total Number of Tenant Aircraft	32
R82. Number of Hangars	23
R83. Total Aircraft Movements	29,000
R84. Annual Fuel Consumption (Gallons)	87,631
R85. Year of Acquisition	1,960
R86. Total Public Investment	
R87. Percent Contributed by Federal Airport Funds	
R88. Number of Passengers Enplaned	
R89. Number of Passengers Deplaned	
R90. Pounds of Air Cargo and Express	
R91. Pounds of Mail	
R92. Number of Air Carriers Scheduled per Day	
R93. Public Funds Required to Improve Airport(s) to 1958 National Airport Standard (Estimate)	

County of Colusa
 Counties Financial Transactions Report
 Solid Waste Enterprise Fund
 Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2017

☒ Current Year ☐ Prior Year
Operating Revenues

R01. Disposal Fees – Commercial	
R02. Disposal Fees – Public	2,047,836
R03. Collection Fees – Residential	
R04. Collection Fees – Commercial	
R05. Other Operating Revenues	
R06. Total Operating Revenues	\$2,047,836

Operating Expenses

Disposal Expenses

R07. Personnel Services	8,702
R08. Contractual Services	1,993,996
R09. Materials and Supplies	412
R10. Other Disposal Expenses (Abatements)	
R11. Total Disposal Expenses	2,003,110

Collection Expenses

R12. Personnel Services	
R13. Contractual Services	
R14. Materials and Supplies	
R15. Other Collection Expenses	
R16. Total Collection Expenses	
R17. General and Administrative Expenses	146,035
R18. Depreciation and Amortization Expenses	7,709
R19. Other Operating Expenses	
R20. Total Operating Expenses	\$2,156,854
R21. Operating Income (Loss)	\$-109,018

Nonoperating Revenues

R22. Investment Earnings	2,322
R23. Rents, Leases, and Franchises	300
Intergovernmental – Federal	
R32. Aid for Construction	113,052
R33. Other Intergovernmental – Federal	
Intergovernmental – State	
R34. Aid for Construction	
R37. In-Lieu Taxes	
R38. Other Intergovernmental – State	1,399
R39. Intergovernmental – County	

R40. Intergovernmental – Other	
R41. Gain on Disposal of Capital Assets	
R42. Other Nonoperating Revenues	541
R43. Total Nonoperating Revenues	\$117,614
Nonoperating Expenses	
R44. Interest Expense	
R45. Loss on Disposal of Capital Assets	
R46. Other Nonoperating Expenses	
R47. Total Nonoperating Expenses	\$0
R48. Income (Loss) Before Capital Contributions and Transfers	\$8,596
Capital Contributions (Current Fiscal Year)	
R49. Federal	
R50. State	
R51. County	
R52. Other Government	
R53. Other Capital Contributions	
R54. Total Current Fiscal Year Capital Contributions	\$0
R55. Transfers In	
R56. Transfers Out	
R57. Change in Net Position	\$8,596
R58. Net Position (Deficit), Beginning of Fiscal Year	-3,278,794
R59. Adjustment	
R60. Reason for Adjustment	
R61. Net Position (Deficit), End of Fiscal Year	\$-3,270,198
Net Position (Deficit)	
R62. Net Investment in Capital Assets	
R63. Restricted	
R64. Unrestricted	-3,270,198
R65. Total Net Position (Deficit)	\$-3,270,198

County of Colusa
 Counties Financial Transactions Report
 Transit Enterprise Fund
 Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2017

☒ Current Year ☐ Prior Year

Operating Revenues	
R01. Passenger Fares	88,258
R02. Transportation Revenues	3,655
R03. Nontransportation Revenues	
R04. Other Operating Revenues	
R05. Total Operating Revenues	\$91,913
Operating Expenses	
R06. Transportation Purchases	
R07. Personnel Services	768,177
R08. Contractual Services	24,272
R09. Materials and Supplies	3,340
R10. General and Administrative Expenses	204,274
R11. Depreciation and Amortization Expenses	91,186
R12. Other Operating Expenses	
R13. Total Operating Expenses	\$1,091,249
R14. Operating Income (Loss)	\$-999,336
Nonoperating Revenues	
R15. Investment Earnings	-2,299
R16. Rents, Leases, and Franchises	
Intergovernmental – Federal	
R25. Aid for Construction	
R26. Other Intergovernmental – Federal	114,413
Intergovernmental – State	
R27. State Transit Assistance Funds	99,951
R28. Aid for Construction	
R31. In-Lieu Taxes	
R32. Other Intergovernmental – State	14,950
Intergovernmental – Local	
R33. Local Assistance	
R34. Local Sales Tax	
R35. TDA 1/4 Cent Sales Tax	744,136
R36. Other Intergovernmental – Local	
R37. Gain on Disposal of Capital Assets	
R38. Other Nonoperating Revenues	7,628
R39. Total Nonoperating Revenues	\$978,779

Nonoperating Expenses	
R40. Interest Expense	
R41. Loss on Disposal of Capital Assets	
R42. Other Nonoperating Expenses	
R43. Total Nonoperating Expenses	\$0
R44. Income (Loss) Before Capital Contributions and Transfers	\$-20,557
Capital Contributions (Current Fiscal Year)	
R45. Federal	
R46. State	
R47. County	
R48. Other Government	
R49. Other Capital Contributions	
R50. Total Current Fiscal Year Capital Contributions	\$0
R51. Transfers In	
R52. Transfers Out	
R53. Change in Net Position	\$-20,557
R54. Net Position (Deficit), Beginning of Fiscal Year	-912,978
R55. Adjustment	
R56. Reason for Adjustment	
R57. Net Position (Deficit), End of Fiscal Year	\$-933,535
Net Position (Deficit)	
R58. Net Investment in Capital Assets	
R59. Restricted	
R60. Unrestricted	-933,535
R61. Total Net Position (Deficit)	\$-933,535

County of Colusa
 Counties Financial Transactions Report
 Other Enterprise Fund
 Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2017

☒ Current Year ☐ Prior Year

R01. Enterprise Fund Name (Specify) (1 of 1) (Record Completed)	East Park Reservoir
Operating Revenues	
R02. Charges for Services	197,866
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$197,866
Operating Expenses	
R05. Personnel Services	136,740
R06. Contractual Services	109,869
R07. Materials and Supplies	1,774
R08. General and Administrative Expenses	26,665
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$275,048
R12. Operating Income (Loss)	\$-77,182
Nonoperating Revenues	
R13. Investment Earnings	-24
R14. Rents, Leases, and Franchises	
Intergovernmental – Federal	
R23. Aid for Construction	
R24. Other Intergovernmental – Federal	3,940
Intergovernmental – State	
R25. Aid for Construction	
R28. In-Lieu Taxes	
R29. Other Intergovernmental – State	
R30. Intergovernmental – County	
R31. Intergovernmental – Other	
R32. Gain on Disposal of Capital Assets	
R33. Other Nonoperating Revenues	2,925
R34. Total Nonoperating Revenues	\$6,841
Nonoperating Expenses	
R35. Interest Expense	
R36. Loss on Disposal of Capital Assets	
R37. Other Nonoperating Expenses	
R38. Total Nonoperating Expenses	\$0
R39. Income (Loss) Before Capital Contributions and Transfers	\$-70,341

Capital Contributions (Current Fiscal Year)	
R40. Federal	
R41. State	
R42. County	
R43. Other Government	
R44. Other Capital Contributions	
R45. Total Current Fiscal Year Capital Contributions	\$0
R46. Transfers In	39,501
R47. Transfers Out	
R48. Change in Net Position	\$-30,840
R49. Net Position (Deficit), Beginning of Fiscal Year	-47,357
R50. Adjustment	
R51. Reason for Adjustment	
R52. Net Position (Deficit), End of Fiscal Year	\$-78,197
Net Position (Deficit)	
R53. Net Investment in Capital Assets	
R54. Restricted	
R55. Unrestricted	-78,197
R56. Total Net Position (Deficit)	\$-78,197

County of Colusa
 Counties Financial Transactions Report – Governmental Funds
 Taxes: Property Taxes and Taxes – Other

Fiscal Year: 2017

Property Taxes	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
R01. Countywide Secured and Unsecured	12,262,830	1,343,212				13,606,042
R02. Supplemental Countywide Secured and Unsecured	165,878	25,998				191,876
R03. Less-than-Countywide Secured and Unsecured						
R04. Supplemental Less-than-Countywide Secured and Unsecured						
R05. Property Tax In-Lieu of Vehicle License Fees	2,712,656					2,712,656
R06. Voter-Approved Indebtedness						
R07. Supplemental Voter-Approved Indebtedness						
R08. Prior-Year Secured and Unsecured	6,415	1,013				7,428
R09. Supplemental Prior-Year Secured and Unsecured	12,867	2,032				14,899
R10. Pass-through Property Taxes (ABX1 26)						
R11. Residual Property Taxes (ABX1 26)						
R12. Tax Increment						
R13. Parcel Tax						
R14. Other Property Taxes (Specify)	13,964					13,964

Specify Other Property Taxes

Tax Deeded Sales Fee	13,964					13,964
Total:						13,964

R15. Total Property Taxes	\$15,174,610	\$1,372,255	\$0	\$0	\$0	\$16,546,865
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Taxes – Other	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
R16. Sales and Use Taxes	1,454,959					1,454,959
R17. In-Lieu Local Sales and Use Taxes	49,441					49,441
R18. Transportation Tax (Nontransit Purposes)						
R19. Property Transfer						
R20. Transient Occupancy Taxes						
R21. Timber Yield						
R22. Aircraft						
R23. Construction Development Taxes						
R24. Utility Users Tax						
R25. Other Taxes – Other (Specify)						

Specify Other Taxes – Other

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R26.	Total Taxes – Other	\$1,504,400	\$0	\$0	\$0	\$0	\$1,504,400
R27.	Total Taxes	\$16,679,010	\$1,372,255	\$0	\$0	\$0	\$18,051,265

County of Colusa
 Counties Financial Transactions Report – Governmental Funds
 Special Benefit Assessments and Licenses, Permits, and Franchises

Fiscal Year: 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Special Benefit Assessments						
R01. Operations						
R02. Capital Outlay						
R03. Other Special Benefit Assessments (Specify)						
Specify Other Special Benefit Assessments						
R04. Total Special Benefit Assessments						

Licenses, Permits, and Franchises	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
R05. Animal Licenses	23,390					23,390
R06. Business Licenses	17,866					17,866
R07. Construction Permits	211,351					211,351
R08. Road Privileges and Permits	2,648	14,943				17,591
R09. Zoning Permits	1,850					1,850
R10. Franchises	529,166					529,166
R11. Other Licenses, Permits, and Franchises (Specify)	286,835	426,493				713,328

Specify Other Licenses, Permits, and Franchises

Above Ground Storage Permit		9,509				9,509
Ag Fees	282,248					282,248
Air Pollution Fees		283,183				283,183
Amplified Sount	75					75
Cal Arp Permits		9,072				9,072
Environmental Health/Sanitation Fee		90,966				90,966
General Plan Update	1,850					1,850
Gun Explosive Burial Permits	2,662	333				2,995
Hazardous Generator Permits		22,385				22,385
Land Leveling Permits		60				60
Transportation Permits		10,985				10,985
Total:						713,328

R12. Total Licenses, Permits, and Franchises	\$1,073,106	\$441,436	\$0	\$0	\$0	\$1,514,542
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County of Colusa
 Counties Financial Transactions Report – Governmental Funds
 Fines, Forfeitures, and Penalties, and Revenue from Use of Money and Property

Fiscal Year: 2017

Fines, Forfeitures, and Penalties	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
R01. Vehicle Code Fines	53,594					53,594
R02. Other Court Fines	472,259	138,762		154,583		765,604
R03. Forfeitures and Penalties	100,664	65,555				166,219
R04. Penalties and Costs of Delinquent Taxes	559,546					559,546
R05. Other Fines, Forfeitures, and Penalties (Specify)						
Specify Other Fines, Forfeitures, and Penalties						
R06. Total Fines, Forfeitures, and Penalties	\$1,186,063	\$204,317	\$0	\$154,583	\$0	\$1,544,963

Revenue from Use of Money and Property	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
R07. Investment Earnings	28,157	142,678		3,117		173,952
R08. Rents and Concessions	69,729	225,174				294,903
R09. Royalties	175					175
R10. Other Revenue from Use of Money and Property (Specify)						

Specify Other Revenue from Use of Money and Property

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R11. Total Revenue from Use of Money and Property	\$98,061	\$367,852	\$0	\$3,117	\$0	\$469,030
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County of Colusa
 Counties Financial Transactions Report – Governmental Funds
 Intergovernmental – State

Fiscal Year: 2017

Intergovernmental – State	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
R01. Highway Users Tax		1,588,326				1,588,
R02. Motor Vehicle In-Lieu Tax						
R03. 1991 Realignment Revenue		1,005,729				1,005,
R04. 2011 Realignment Revenue						
R05. Other State In-Lieu Taxes	562	89				
R06. Highway Property Rentals						
R07. Public Assistance Administration (Include CALWORKS Admin.)		2,660,078				2,660,
R08. Public Assistance Programs (Include CALWORKS Program)		732,707				732,
R09. Realignment for Social Services		3,114,453				3,114,
R10. Aid for Agriculture	521,289	347,283				868,
R11. Aid for Construction		76,415				76,
R12. Aid for Corrections	71,355	200,000				271,
R13. Aid for County Fairs						
R14. Aid for Disaster	446,393					446,
R15. Homeowners' Property Tax Relief	54,363	8,508				62,
R16. Open Space Tax Relief						
R17. SB 90 Mandated Costs	1,574					1,
R18. Off-Highway Motor Vehicle License Fee		42,063				42,
R19. Roads		652,560				652,
R20. Child Care Food/Special Milk Program						
R21. Peace Officers Standards and Training	20,886	1,504				22,
R22. Public Defender						
R23. Tobacco Tax – AB 75/Prop. 99		150,000				150,
R24. Public Safety – Prop. 172	1,946,685					1,946,
R25. Public Safety – 2011	503,050	1,228,731				1,731,
Health Programs						
R26. Aid for Mental Health		4,687,806				4,687,
R27. Realignment for Mental Health		958,601				958,
R28. Medically Indigent Adult (MIA)						
R29. Alcohol and Drug Abuse		327,272				327,
R30. Realignment for Health Services		74,866				74,
R31. Other Health Programs (Specify)		747,460				747,

Specify Other Health Programs

Child Health Disability/CHDP Screening Fees		107,677				107,6
Child Restraint		560				5
EMS/Lead/LEF/Med-Cal Fees/EMSA		42,892				42,8
Flu Grant		55,099				55,0
Health/Admin		139,859				139,8
Immunization Program		28,632				28,6
MCH Program/Aid for Crippled Children		307,877				307,8
NEOP		30,719				30,7

PHEP Ebola		27,395				27,3
Tuberculosis		6,750				6,7
Total:						747,4

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
State – Other						
R32. Supplemental Law Enforcement Services Fund (SLESF/COPS)	85,892	137,344				223,236
R33. Office of Criminal Justice Planning (OCJP)						
R34. Library		31,086				31,086
R35. Stabilization						
R36. Veterans Affairs Programs	26,640					26,640
R37. Sheriff Boating Safety	134,848					134,848
R38. Victim Witness Programs	128,788					128,788
R39. Child Support Service		210,707				210,707
R40. Civil Defense						
R41. Aging Programs						
R42. Law Enforcement	25,689	35,518				61,207
R43. Other State – Other (Specify)	235,330	317,737				553,067

Specify Other State – Other

Administrative Office of Courts	85,309					85,309
Aid for Aviation		30,000				30,000
CERS/CUPA State Grants		71,171				71,171
Clerk & Recorder	7,357					7,357
Groundwater Grant	87,782					87,782
Migrant Farm Housing		216,566				216,566
OHV Grant	21,735					21,735
Vehicle Theft	33,147					33,147
Total:						553,067

R44. Total Intergovernmental – State	\$4,203,344	\$19,336,843	\$0	\$0	\$0	\$23,540,187
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County of Colusa
 Counties Financial Transactions Report – Governmental Funds
 Intergovernmental – Federal

Fiscal Year: 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Intergovernmental – Federal						
R01. Public Assistance Administration		1,764,920				1,764,920
R02. Public Assistance Programs		876,502				876,502
R03. Health Administration						
R04. Aid for Construction		230,018				230,018
R05. Aid for Disaster	13,809					13,809
R06. Forest Reserve Revenue		1,836				1,836
R07. In-Lieu Taxes	286,771	6,134				292,905
Federal – Other						
R08. Workforce Investment Act (WIA)						
R09. Community Development Block Grant		35,111				35,111
R10. Health and Mental Health Grants		167,402				167,402
R11. Community Oriented Policing Services (COPS)						
R12. Office of Criminal Justice Planning (OCJP)						
R13. DEA Programs/Drug and Alcohol Programs	19,327					19,327
R14. DA Programs – Family/Child		315,303				315,303
R15. Grazing						
R16. Aging Programs						
R17. Senior Citizens Programs		71,283				71,283
R18. Road Projects						
R19. Law Enforcement						
R20. Other Federal – Other (Specify)	5,752					5,752
Specify Other Federal – Other						
Erate Telecommunications	3,312					3,312
Help America Vote Act	2,440					2,440
Total:						5,752
R21. Total Intergovernmental – Federal	\$325,659	\$3,468,509	\$0	\$0	\$0	\$3,794,168

Fiscal Year: 2017

Specify Other In-Lieu Taxes

Intergovernmental – Other

Specify Other Intergovernmental – Other

R06.	Total Intergovernmental – Other					
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County of Colusa
 Counties Financial Transactions Report – Governmental Funds
 Charges for Current Services

Fiscal Year: 2017

Charges for Current Services	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
R01. Assessments and Tax Collection Fees	90,782					90,782
R02. Property Tax Administrative Fees	225,743					225,743
R03. Cities	69,950					69,950
R04. Redevelopment Agencies						
R05. Special Districts	155,793					155,793
R06. Auditing and Accounting Fees	18,959					18,959
R07. Communication Services						
R08. Election Services	70,977					70,977
R09. Legal Services	11,794					11,794
R10. Planning and Engineering Services	149,393	274				149,667
R11. Agricultural Services	173,510					173,510
R12. Civil Process Services	5,101					5,101
R13. Court Fees and Costs	2,569					2,569
R14. Booking Fees	7,055					7,055
R15. Estate Fees	1,424	7,505				8,929
R16. Humane Services	75,031					75,031
R17. Law Enforcement Services	278,166	24,923				303,089
R18. Recording Fees	263,115	1,151				264,266
R19. Road and Street Services		20,842				20,842
R20. Health Fees		11,191				11,191
R21. Mental Health Services		9,173				9,173
R22. California Children's Services		20				20
R23. Sanitation Services		5,040				5,040
R24. Institutional Care and Services	95,234	145,277				240,511
R25. Library Services	2,624					2,624
R26. Parks and Recreation Fees						
Charges for Current Services – Other						
R27. Personnel Services	1,600					1,600
R28. Building Maintenance and Grounds Services						
R29. Administrative Services	1,963	37,857				39,820
R30. Other Charges for Current Services – Other (Specify)	305,536	56,355				361,891

Specify Other Charges for Current Services – Other

Appeals	750					750
Drug & Alcohol Counseling Services		2,950				2,950
General Relief	480					480
Installment/Late/Registration Fees		61				61
OES Hazardous Materials Storage		46,260				46,260
Photo Copy Reimbursement	7,782					7,782
Probation Services	42,795					42,795
Risk Management & Insurance Services	73,830	7,084				80,914
Salary Reimbursement	77,289					77,289

Treasurer & Collector Fees	102,610					102,610
Total:						361,891

R31.	Total Charges for Current Services	\$1,780,576	\$319,608	\$0	\$0	\$0	\$2,100,184
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County of Colusa
 Counties Financial Transactions Report – Governmental Funds
 Miscellaneous Revenues and Total Revenues

Fiscal Year: 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Miscellaneous Revenues						
R01. Other Sales	10,747	126				10,873
R02. Tobacco Settlement						
R03. Welfare Repayments						
R04. Cancelled Warrants	285	83				368
R05. Development Impact Fees		44,434				44,434
R06. Other Miscellaneous Revenues (Specify)	72,942	109,295				182,237

Specify Other Miscellaneous Revenues

Cash Difference	618					618
Court Settlement		403				403
Gifts & Donations	17,863	14,675				32,538
Grant Principal Repayment		32,054				32,054
Lab Fees	856					856
Migrant Farm Housing		31,522				31,522
Miscellaneous Other Revenue & Refunds	20,499	25,155				45,654
Miscellaneous Reimbursement	23,542	5,486				29,028
Social Security Number Truncation Reimbursement	9,564					9,564
Total:						182,237

R07. Total Miscellaneous Revenues	\$83,974	\$153,938	\$0	\$0	\$0	\$237,912
R08. Total Revenues	\$25,432,096	\$25,665,119	\$0	\$157,700	\$0	\$51,254,915

County of Colusa
 Counties Financial Transactions Report
 Statement of Expenditures – Governmental Funds
 General Government

Fiscal Year: 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Legislative and Administrative						
R01. Board of Supervisors	1,155,124					1,155,124
R02. Clerk of the Board						
R03. Administrative Officer	667,983					667,983
R04. Council of Governments						
R05. Other Legislative and Administrative						
R06. Total Legislative and Administrative	1,823,107					1,823,107
Finance						
R07. Auditor-Controller	673,684					673,684
R08. Treasurer-Tax Collector	339,668					339,668
R09. Assessor	1,113,415					1,113,415
R10. Purchasing Agent	67,967					67,967
R11. Other Finance	153,338					153,338
R12. Total Finance	2,348,072					2,348,072
Counsel						
R13. County Counsel	215,789					215,789
R14. District Attorney (Legal Advice)						
R15. Other Counsel						
R16. Total Counsel	215,789					215,789
R17. Personnel	126,302					126,302
R18. Elections	430,115					430,115
R19. Communications						
R20. Property Management	-457,145	761,762				304,617
Plant Acquisition						
R21. Jails						
R22. Courts						
R23. Other Plant Acquisition				921,719		921,719
R24. Total Plant Acquisition				921,719		921,719
R25. Promotion	3,309	45,500				48,809
R26. Other General Government	325,731					325,731
R27. Total General Government	\$4,815,280	\$807,262	\$0	\$921,719	\$0	\$6,544,261

County of Colusa
 Counties Financial Transactions Report
 Statement of Expenditures – Governmental Funds
 Public Protection

Fiscal Year: 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Judicial						
R01. Trial Court Maintenance of Effort (MOE)	394,004					394,004
(GC 77201.1 – Remitted to the State)						
R02. Fifty Percent Excess Revenue Calculation	49,640					49,640
(GC 77205 – Remitted to the State)						
R03. Other Trial Court	254,760					254,760
(Include Nonrule 810 – Facility Related and MOE Penalties GC 68065)						
R04. County Clerk						
R05. Grand Jury (Including Audit)	18,391					18,391
R06. District Attorney – Prosecution	1,558,865	38,719				1,597,584
R07. Child Support Services		606,699				606,699
R08. Public Defender	307,009					307,009
R09. Court Appointed Counsel	21,005					21,005
R10. Other Judicial	165,495					165,495
R11. Total Judicial	2,769,169	645,418				3,414,587
R12. Police Protection						
	5,431,701	86,003				5,517,704
Detention and Correction						
R13. Adult Detention	3,104,470	936,161				4,040,631
R14. Juvenile Detention	440,834					440,834
R15. Probation	1,592,376					1,592,376
R16. Other Detention and Correction						
R17. Total Detention and Correction	5,137,680	936,161				6,073,841
R18. Fire Protection						
	253,069					253,069
R19. Flood Control – Soil and Water Conservation						
	939,514					939,514

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Protective Inspection						
R20. Agricultural Commissioner	1,093,633					1,093,633
R21. Building Inspector	158,118					158,118
R22. Livestock Inspector						
R23. Sealer of Weights and Measures						
R24. Other Protective Inspection						
R25. Total Protective Inspection	1,251,751					1,251,751
Protection – Other						
R26. LAFCO	43,103					43,103
R27. Recorder	357,355					357,355
R28. Coroner	167,635					167,635
R29. Emergency Services	212,373					212,373
R30. Planning and Zoning	474,353					474,353
R31. Humane Services (Pound)	226,271					226,271
R32. Other Protection – Other	80,025	8,664				88,689
R33. Total Protection – Other	1,561,115	8,664				1,569,779
R34. Total Public Protection	\$17,343,999	\$1,676,246	\$0	\$0	\$0	\$19,020,245

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County of Colusa
 Counties Financial Transactions Report
 Statement of Expenditures – Governmental Funds
 Public Ways and Facilities, Health, and Sanitation

Fiscal Year: 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Public Ways and Facilities						
R01. Roads		5,385,970				5,385,970
R02. Transportation Terminals		250,559				250,559
R03. Transportation Systems						
R04. Parking Facilities						
R05. Other Public Ways and Facilities						
R06. Total Public Ways and Facilities	\$0	\$5,636,529	\$0	\$0	\$0	\$5,636,529
Health						
R07. Public Health		2,983,661				2,983,661
R08. Medical Care		23,866				23,866
R09. Mental Health		5,473,500				5,473,500
R10. Drug and Alcohol Abuse Services		499,270				499,270
R11. Other Health						
R12. Total Health	\$0	\$8,980,297	\$0	\$0	\$0	\$8,980,297
R13. Sanitation						

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County of Colusa
 Counties Financial Transactions Report
 Statement of Expenditures – Governmental Funds
 Public Assistance

Fiscal Year: 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Welfare						
R01. Administration		5,116,359				5,116,359
R02. Aid Programs Cash		2,740,538				2,740,538
R03. Other Welfare						
R04. Total Welfare		7,856,897				7,856,897
Social Services						
R05. Administration and Programs		9,189				9,189
R06. Other Social Services						
R07. Total Social Services		9,189				9,189
General Relief						
R08. Aid to Indigents	25,560					25,560
R09. Indigent Burials	832					832
R10. Other General Relief						
R11. Total General Relief	26,392					26,392
R12. Care of Court Wards	26,642					26,642
R13. Veterans Services	84,625					84,625
Public Assistance – Other						
R14. Workforce Investment Act (WIA)						
R15. Other Public Assistance – Other	-5,086	202,616				197,530
R16. Total Public Assistance – Other	-5,086	202,616				197,530
R17. Total Public Assistance	\$132,573	\$8,068,702	\$0	\$0	\$0	\$8,201,275

County of Colusa
 Counties Financial Transactions Report
 Statement of Expenditures – Governmental Funds
 Education and Recreation and Cultural Services

Fiscal Year: 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Education						
R01. School Administration	-16,123					-16,123
R02. Library Services	1,347,668					1,347,668
R03. Agricultural Education	313,557					313,557
R04. Other Education						
R05. Total Education	1,645,102	0	0	0	0	1,645,102
Recreation and Cultural Services						
R06. Recreation Facilities		11,543				11,543
R07. Cultural Services						
R08. Veterans Memorial Building	293,298					293,298
R09. Small Craft Harbors						
R10. Other Recreation and Cultural Services						
R11. Total Recreation and Cultural Services	293,298	11,543	0	0	0	304,841

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County of Colusa
 Counties Financial Transactions Report
 Statement of Expenditures – Governmental Funds
 Debt Service, Capital Outlay, and Total Expenditures

Fiscal Year: 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Debt Service						
R01. Retirement of Long-Term Debt	468,363	64,781		290,652		823,796
R02. Interest on Long-Term Debt	32,132	10,474		14,412		57,018
R03. Principal and Interest on Short-Term Notes and Warrants						
R04. Other Debt Service						
R05. Total Debt Service	500,495	75,255	0	305,064	0	880,814
Capital Outlay						
R06. General Government	346,809			761,864		1,108,673
R07. Public Protection	456,727	57,896				514,623
R08. Public Ways and Facilities		384,077				384,077
R09. Health and Sanitation		84,760				84,760
R10. Public Assistance	868	137,568				138,436
R11. Education	16,759					16,759
R12. Recreation and Cultural Services						
R13. Total Capital Outlay	821,163	664,301	0	761,864	0	2,247,328
R14. Total Expenditures	25,551,910	25,920,135	0	1,988,647	0	53,460,692

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County of Colusa
 Counties Financial Transactions Report – Governmental Funds
 Other Financing Sources (Uses) and Changes in Fund Balances

Fiscal Year: 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
R01. Excess (Deficiency) of Revenues Over (Under) Expenditures	-119,814	-255,016		-1,830,947		-2,
Other Financing Sources (Uses)						
R02. Long-Term Debt Proceeds						
R03. Other Long-Term Debt Proceeds						
R03.5 Lease Obligations Proceeds						
R03.6 Proceeds from Refinancing on Loans, Notes, and Other						
R03.7 Payments to Refinanced Loans, Notes, and Other						
R04. Refunding Bonds Proceeds						
R05. Premium on Bonds Issued						
R06. Discount on Bonds Issued						
R07. Payment to Refunded Bond Escrow Agent						
R08. Demand Bonds						
R09. Proceeds from Sale of Capital Assets	3,756	4,594				
R10. Capital Leases						
R11. Insurance Recoveries	2,142					
R12. Transfers In	2,985					
R13. Transfers Out	-39,501					
R13.5 Other Financing Sources (Uses) – Other						
R14. Total Other Financing Sources (Uses)	-30,618	4,594	0	0	0	
Special and Extraordinary Items						
R15. Special Item						
R16. Extraordinary Item						
R17. Total Special and Extraordinary Items	0	0	0	0	0	
R18. Net Change in Fund Balances	-150,432	-250,422	0	-1,830,947	0	-2,
R19. Fund Balances (Deficits), Beginning of Fiscal Year	10,628,601	28,992,925		1,589,781		41,
R20. Adjustment	-335,179	-7,239,065		905,340		-6,
R21. Reason for Adjustment	Expense moved	CDBG adjustment		Adjustment Q5		
R22. Fund Balances (Deficits), End of Fiscal Year	10,142,990	21,503,438	0	664,174	0	32,

Note:

(R21) Gen-Reason for Adjustment: Expense moved

(R21) SpRev-Reason for Adjustment: CDBG adjustment

(R21) CapProj-Reason for Adjustment: Adjustment Q5

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County of Colusa
 Counties Financial Transactions Report – Governmental Funds
 Other Financing Sources (Uses) and Changes in Fund Balances

Fiscal Year: 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Fund:
R01. Excess (Deficiency) of Revenues Over (Under) Expenditures	-119,814	-255,016		-1,830,947		-2.2
Other Financing Sources (Uses)						
R02. Long-Term Debt Proceeds						
R03. Other Long-Term Debt Proceeds						
R04. Refunding Bonds Proceeds						
R05. Premium on Bonds Issued						
R06. Discount on Bonds Issued						
R07. Payment to Refunded Bond Escrow Agent						
R08. Demand Bonds						
R09. Proceeds from Sale of Capital Assets	3,756	4,594				
R10. Capital Leases						
R11. Insurance Recoveries	2,142					
R12. Transfers In	2,985					
R13. Transfers Out	-39,501					-
R14. Total Other Financing Sources (Uses)	-30,618	4,594	0	0	0	-
Special and Extraordinary Items						
R15. Special Item						
R16. Extraordinary Item						
R17. Total Special and Extraordinary Items	0	0	0	0	0	
R18. Net Change in Fund Balances	-150,432	-250,422	0	-1,830,947	0	-2.2
R19. Fund Balances (Deficits), Beginning of Fiscal Year	10,628,601	28,992,925		1,589,781		41.2
R20. Adjustment	-49,491	-6,619,413				-6.6
R21. Reason for Adjustment	Expense moved	CDBG adjustment				
R22. Fund Balances (Deficits), End of Fiscal Year	10,428,678	22,123,090	0	-241,166	0	32.3

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OLD

County of Colusa
 Counties Financial Transactions Report
 Other Long-Term Debt
 Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

Fiscal Year: 2017☒ Current Year ☐ Prior Year

R01. Purpose of Debt (1 of 3) (Record Completed)	Criminal Justice Facility Financing ▼
R02. Nature of Revenue Pledged	County Criminal Justice Construction Fun
R03. Debt Type	Loans ▼
R04. Fund Type	Governmental ▼
R06. Year of Issue	2010
R07. Beginning Maturity Year	2010
R08. Ending Maturity Year	2017
R09. Principal Authorized	1,071,300
R10. Principal Issued to Date	1,071,300
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	155,800
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Issued in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	155,800
R17. Principal Defeased in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$0
R19. Principal Outstanding, Current Portion	
R20. Principal Outstanding, Noncurrent Portion	\$0
R21. Interest Paid in Current Fiscal Year	8,024
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	

County of Colusa
 Counties Financial Transactions Report
 Other Long-Term Debt
 Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

Fiscal Year: 2017

☒ Current Year ☐ Prior Year

R01. Purpose of Debt (2 of 3) (Record Completed)	CalPERS Refinancing POB ▼
R02. Nature of Revenue Pledged	Annual Budgeted Expense
R03. Debt Type	Loans ▼
R04. Fund Type	Governmental ▼
R06. Year of Issue	2012
R07. Beginning Maturity Year	2013
R08. Ending Maturity Year	2018
R09. Principal Authorized	2,830,800
R10. Principal Issued to Date	2,830,800
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	1,020,000
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Issued in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	500,500
R17. Principal Defeased in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$519,500
R19. Principal Outstanding, Current Portion	519,500
R20. Principal Outstanding, Noncurrent Portion	\$0
R21. Interest Paid in Current Fiscal Year	34,318
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	

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County of Colusa
 Counties Financial Transactions Report
 Other Long-Term Debt
 Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

Fiscal Year: 2017☒ Current Year ☐ Prior Year

R01. Purpose of Debt (3 of 3) (Record Completed)	Grader Financing ▼
R02. Nature of Revenue Pledged	Road Department Budgeted Expense
R03. Debt Type	Other ▼
R04. Fund Type	Governmental ▼
R06. Year of Issue	2014
R07. Beginning Maturity Year	2015
R08. Ending Maturity Year	2021
R09. Principal Authorized	236,000
R10. Principal Issued to Date	236,000
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	174,007
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Issued in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	32,644
R17. Principal Defeased in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$141,363
R19. Principal Outstanding, Current Portion	33,647
R20. Principal Outstanding, Noncurrent Portion	\$107,716
R21. Interest Paid in Current Fiscal Year	8,288
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	

County of Colusa
Counties Financial Transactions Report
Lease Obligations

Go to Report: Detail Summary of Lease Obligations

Fiscal Year: 2017☒ Current Year ☐ Prior Year

R01. Purpose of Debt (1 of 1) (Record Completed)	Behavioral Health Building
R02. Debt Type	Lease
R03. Fund Type	Governmental
R05. Name of Lessor	Westamerica Bank
R06. Name of Person or Organization	Westamerica Bank
R07. Original Debt Term (years)	15
R08. Beginning Maturity Year (YYYY)	2003
R09. Ending Maturity Year	2018
R10. Initial Debt Obligation	2,012,814
R11. Principal Unspent	

	Principal	Interest	Total Future Payments
R12. Beginning Balances (Prior-Year Ending)	170,768	6,874	177,642
R13. Prior-Year Adjustments			
R14. Principal Paid in Current Fiscal Year	134,852		134,852
R15. Interest Paid in Current Fiscal Year		6,388	6,388
R16. Adjustments in Current Fiscal Year			
R17. Ending Balances	\$35,916	\$486	\$36,402
R18. Ending Balances, Current Portion			
R19. Ending Balances, Noncurrent Portion	\$35,916	\$486	\$36,402
R20. Reason for Adjustment to Principal			
R21. Reason for Adjustment to Interest			

1. Report leases individually (Do not combine leases).
2. Report on this form 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 form until the lease is defeased or fully matured.
3. Report on the "Other Long-Term Debt Form" leases with an original term greater than one year but less than 10 years.
4. The "Initial Debt Obligation" includes principal and interest.

County of Colusa
Counties Financial Transactions Report
Debt Service Reconciliation

Fiscal Year: 2017

☒ Current Year ☐ Prior Year

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			
R02. Other Long-Term Debt	739,574		
R03. Construction Financing			
R04. Lease Obligations	141,240		
R05. Total Debt Payments from Debt Forms	\$880,814	\$0	\$0
R06. Debt Service	880,814		
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

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County of Colusa
Counties Financial Transactions Report
Balance Sheet
Governmental Funds

Fiscal Year: 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	10,131,247	21,242,204		755,142		32,128,593
R02. Investments						
R03. Accounts Receivable (net)	17,569	47,385				64,954
R04. Taxes Receivable	308,990	191,561				500,551
R05. Interest Receivable (net)	23,590	50,086		1,509		75,185
R06. Lease Payments Receivable						
R07. Due from Other Funds	231,624					231,624
R08. Due from Other Governments	1,661,819	2,456,731		10,766		4,129,316
R09. Advances to Other Funds	5,000					5,000
R10. Inventories	3,318	116,788				120,106
R11. Prepaid Items	54,571	47,683				102,254
R12. Loans, Notes, and Contracts Receivable		6,745,709				6,745,709
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$12,437,728	\$30,898,147	\$0	\$767,417	\$0	\$44,103,292
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$12,437,728	\$30,898,147	\$0	\$767,417	\$0	\$44,103,292
Liabilities						
R19. Accounts Payable	707,428	898,756		103,243		1,709,427
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds		231,624				231,624
R23. Due to Other Governments						
R24. Advances from Other Funds	4,828					4,828
R25. Deposits and Advances	50	12,515				12,565
R26. Loans and Notes Payable						
R27. Other Liabilities 1		964				964
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$712,306	\$1,143,859	\$0	\$103,243	\$0	\$1,959,408
R31. Deferred Inflows of Resources	1,582,432	8,250,850				9,833,282
R32. Total Liabilities and Deferred Inflows of Resources	\$2,294,738	\$9,394,709	\$0	\$103,243	\$0	\$11,792,690
Fund Balances (Deficits)						
R33. Nonspendable	306,829	163,915				470,744
R34. Restricted	2,021,923	20,412,994		664,276		23,099,193
R35. Committed		1,694,180				1,694,180
R36. Assigned	7,814,238					7,814,238
R37. Unassigned		-767,651		-102		-767,753
R38. Total Fund Balances (Deficits)	\$10,142,990	\$21,503,438	\$0	\$664,174	\$0	\$32,310,602
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$12,437,728	\$30,898,147	\$0	\$767,417	\$0	\$44,103,292

County of Colusa
 Counties Financial Transactions Report
 Statement of Net Position
 Proprietary Funds

Fiscal Year: 2017

☒ Current Year ☐ Prior Year

		Enterprise	Internal Service
Assets			
Current Assets			
Cash and Investments			
R01.	Unrestricted	971,691	
R02.	Restricted	766,869	
R03.	Accounts Receivable (net)	218,613	
R04.	Taxes Receivable		
R05.	Interest Receivable (net)	4,029	
R06.	Due from Other Funds		
R07.	Due from Other Governments	129,207	
R08.	Inventories	2,709	
R09.	Prepaid Items	360	2,847,452
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$2,093,478	\$2,847,452
Noncurrent Assets			
R13.	Cash and Investments, Restricted		
R14.	Investments		
R15.	Loans, Notes, and Contracts Receivable		
Noncurrent Capital			
R16.	Land		
R17.	Buildings and Improvements	881,334	
R18.	Equipment	948,422	
R19.	Intangible Assets – Amortizable		
R20.	Construction in Progress	2,932	
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization	-1,284,422	
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$548,266	\$0
R27.	Total Assets	\$2,641,744	\$2,847,452

Deferred Outflows of Resources

R28.	Related to Pensions	185,472	
R28.5.	Related to OPEB		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$185,472	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$2,827,216	\$2,847,452

Liabilities

Current Liabilities

R32.	Accounts Payable	184,076	946,800
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences	13,123	
R39.	Long-Term Debt, Due Within One Year	0	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	766,869	
R42.	Other Current Liabilities 2	42,825	
R43.	Total Current Liabilities	\$1,006,893	\$946,800

Noncurrent Liabilities

R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	38,786	
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability	1,437,541	
R57.	Net OPEB Obligation	197,642	
R58.	Other Noncurrent Liabilities 1	4,060,049	
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$5,734,018	\$0
R61.	Total Liabilities	\$6,740,911	\$946,800

Deferred Inflows of Resources

R62.	Related to Pensions	80,346	
R62.5.	Related to OPEB		
R63.	Other Deferred Inflows of Resources		

R64.	Total Deferred Inflows of Resources	\$80,346	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$6,821,257	\$946,800
R66.	Total Net Position (Deficit)	\$-3,994,041	\$1,900,652
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets		
R68.	Restricted		
R69.	Unrestricted	-3,994,041	1,900,652
R70.	Total Net Position (Deficit)	\$-3,994,041	\$1,900,652
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$2,827,216	\$2,847,452

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County of Colusa
Counties Financial Transactions Report
Summary and Statistics

Fiscal Year: 2017

☒ Current Year ☐ Prior Year
Summary

	Governmental Funds	Proprietary Funds
R01. Revenues	51,254,915	5,162,628
R02. Expenditures/Expenses	53,460,692	4,202,078
R03. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$-2,205,777	
R04. Income (Loss) Before Capital Contributions and Transfers		\$960,550
R05. Other Financing Sources (Uses)	-26,024	
R06. Special and Extraordinary Items		
R07. Capital Contributions		
R08. Proprietary Fund Transfers In (Out)		36,516
R09. Change in Fund Balance/Net Position	\$-2,231,801	\$997,066
R10. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$41,211,307	\$-3,090,455
R11. Adjustments (Specify)	-6,668,904	

R11a. **Specify Governmental Fund Adjustments**

CDBG Adjustments from Fund Balance to Deferred Inflows	-6,670,471	Delete
Road Department Inventory Adjustment	1,567	Delete
		Add
Total:		-6,668,904

R11b. **Specify Proprietary Fund Adjustments**

		Add
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R12. Fund Balance/Net Position (Deficit), End of Fiscal Year	\$32,310,602	\$-2,093,389
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Statistics

R13. Current Transient Occupancy Tax Rate	
R14. Effective Date of Current Transient Occupancy Tax Rate	
R15. Current Utility User Tax Rate	
R16. Appropriations Limit	29,636,709
R17. Total Annual Appropriations Subject to the Limit	19,444,862