

County of Colusa
Counties Financial Transactions Report
General Information

Fiscal Year: 2018

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.

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

2. Does this county have blended component unit(s) (BCU(s))? Refer to the Counties Financial Transactions Report (FTR) instructions for the definition of this term. If "Yes", answer questions 3 and 4.

☒ Yes ☐ No

3. Is financial data of the BCU(s) included in this County's financial statements or Comprehensive Annual Financial Report (CAFR)?

☒ Yes ☐ No

4. Is financial data of the BCU(s) included in this county's FTR? If "Yes", answer question 5. ☐ Yes ☒ No

5. Specify the name(s) of the BCU(s).

BCU

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

Fiscal Year: 2018

R01.	Internal Service Fund Name (Specify) (1 of 1) (Record Completed)	Insurance ▼
	Operating Revenues	
R02.	Charges for Services	1,308,962
R03.	Other Operating Revenues	
R04.	Total Operating Revenues	\$1,308,962
	Operating Expenses	
R05.	Personnel Services	
R06.	Contractual Services	
R07.	Materials and Supplies	
R08.	General and Administrative Expenses	1,352,045
R09.	Depreciation and Amortization Expenses	
R10.	Other Operating Expenses	
R11.	Total Operating Expenses	\$1,352,045
R12.	Operating Income (Loss)	\$-43,083
	Nonoperating Revenues	
R13.	Investment Earnings	9,145
R14.	Gain on Disposal of Capital Assets	
R15.	Other Nonoperating Revenues	
R16.	Total Nonoperating Revenues	\$9,145
	Nonoperating Expenses	
R17.	Interest Expense	
R18.	Loss on Disposal of Capital Assets	
R19.	Other Nonoperating Expenses	
R20.	Total Nonoperating Expenses	0
R21.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-33,938

Capital Contributions	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. Total Capital Contributions	\$0
R26. Transfers In	
R27. Transfers Out	
Special and Extraordinary Items	
R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 Total Special and Extraordinary Items	\$0
R28. Change in Net Position	\$-33,938
R29. Net Position (Deficit), Beginning of Fiscal Year	\$1,900,652
R30. Adjustment	
R31. Reason for Adjustment	
R32. Net Position (Deficit), End of Fiscal Year	\$1,866,714
Net Position (Deficit)	
R33. Net Investment in Capital Assets	
R34. Restricted	
R35. Unrestricted	1,866,714
R36. Total Net Position (Deficit)	\$1,866,714

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

Fiscal Year: 2018

Operating Revenues

R01. Hangar Space Rentals	47,293
R02. Aircraft Parking	2,536
R03. Building Rentals	
R04. Lease of Ground Area	
R05. Fuel Flowage Fees	
R06. Landing, Gate, and Ramp Fees	
R08. Concession Revenues	
R09. Sales and Services	455,258
R10. Other Operating Revenues	
R11. Total Operating Revenues	\$505,087

Operating Expenses

Maintenance and Operation

R12. Landing Areas	
R13. Aircraft Parking	
R14. Hangars	
R15. Terminal Buildings and Areas	2,302
R16. Other Buildings and Areas	
R17. General Shops and Equipment	
R18. Personnel Services	15,469
R19. Contractual Services	22,821
R20. Materials and Supplies	201
R21. General and Administrative Expenses	76,396
R22. Cost of Sales and Services	395,619
R23. Depreciation and Amortization Expenses	
R24. Other Operating Expenses	
R25. Total Operating Expenses	\$512,808
R26. Operating Income (Loss)	\$-7,721

Nonoperating Revenues	
R27. Investment Earnings	3,107
R27.5 Passenger Facility Charges	
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	55,839
R44. Intergovernmental – Other	
R45. Gain on Disposal of Capital Assets	
R46. Other Nonoperating Revenues	
R47. Total Nonoperating Revenues	\$58,946
Nonoperating Expenses	
R48. Interest Expense	
R49. Taxes and Assessments	42,864
R50. Judgments and Damages	
R51. Loss on Disposal of Capital Assets	
R52. Other Nonoperating Expenses	
R53. Total Nonoperating Expenses	\$42,864
R54. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$8,361
Capital Contributions	
R55. Federal	
R56. State	
R57. County	
R58. Other Government	
R59. Other Capital Contributions	
R60. Total Capital Contributions	\$0
R61. Transfers In	
R62. Transfers Out	-79,143
Special and Extraordinary Items	
R62.5 Special Item	
R62.6 Extraordinary Item	
R62.7 Total Special and Extraordinary Items	\$0
R63. Change in Net Position	\$-70,782
R64. Net Position (Deficit), Beginning of Fiscal Year	\$287,889
R65. Adjustment	
R66. Reason for Adjustment	

R67.	Net Position (Deficit), End of Fiscal Year	\$217,107
	Net Position (Deficit)	
R68.	Net Investment in Capital Assets	
R69.	Restricted	
R70.	Unrestricted	217,107
R71.	Total Net Position (Deficit)	\$217,107

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

Fiscal Year: 2018

Operating Revenues

R01.	Disposal Fees – Commercial	
R02.	Disposal Fees – Public	2,098,552
R03.	Collection Fees – Residential	
R04.	Collection Fees – Commercial	
R05.	Other Operating Revenues	
R06.	Total Operating Revenues	\$2,098,552

Operating Expenses

Disposal Expenses

R07.	Personnel Services	-16,498
R08.	Contractual Services	2,162,965
R09.	Materials and Supplies	512
R10.	Other Disposal Expenses (Abatements)	
R11.	Total Disposal Expenses	2,146,979

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	145,702
R18.	Depreciation and Amortization Expenses	7,709
R19.	Other Operating Expenses	
R20.	Total Operating Expenses	\$2,300,390
R21.	Operating Income (Loss)	\$-201,838

Nonoperating Revenues

R22.	Investment Earnings	2,784
R23.	Rents, Leases, and Franchises	
	Intergovernmental – Federal	
R32.	Aid for Construction	113,595
R33.	Other Intergovernmental – Federal	

Intergovernmental – State	
R34. Aid for Construction	
R37. In-Lieu Taxes	
R38. Other Intergovernmental – State	
R39. Intergovernmental – County	
R40. Intergovernmental – Other	
R41. Gain on Disposal of Capital Assets	
R42. Other Nonoperating Revenues	993
R43. Total Nonoperating Revenues	\$117,372
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, Transfers, and Special and Extraordinary Items	\$-84,466
Capital Contributions	
R49. Federal	
R50. State	
R51. County	
R52. Other Government	
R53. Other Capital Contributions	
R54. Total Capital Contributions	\$0
R55. Transfers In	
R56. Transfers Out	
Special and Extraordinary Items	
R56.5 Special Item	
R56.6 Extraordinary Item	
R56.7 Total Special and Extraordinary Items	\$0
R57. Change in Net Position	\$-84,466
R58. Net Position (Deficit), Beginning of Fiscal Year	\$-3,270,198
R59. Adjustment	-36,630
R60. Reason for Adjustment	Restate beginning OPEB liability going fr
R61. Net Position (Deficit), End of Fiscal Year	\$-3,391,294
Net Position (Deficit)	
R62. Net Investment in Capital Assets	
R63. Restricted	
R64. Unrestricted	-3,391,294
R65. Total Net Position (Deficit)	\$-3,391,294

Note:

(R60) Reason for Adjustment: Restate beginning OPEB liability going from GASB45 to GASB75

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

Fiscal Year: 2018

Operating Revenues

R01. Passenger Fares	89,980
R01.5 Tolls, Fees, and Fines	
R02. Transportation Revenues	3,048
R03. Nontransportation Revenues	
R04. Other Operating Revenues	
R05. Total Operating Revenues	\$93,028

Operating Expenses

R05.5. Toll Expenses	
R06. Transportation Purchases	
R07. Personnel Services	127,161
R08. Contractual Services	5,763
R09. Materials and Supplies	3,985
R10. General and Administrative Expenses	158,647
R11. Depreciation and Amortization Expenses	65,934
R12. Other Operating Expenses	
R13. Total Operating Expenses	\$361,490
R14. Operating Income (Loss)	\$-268,462

Nonoperating Revenues

R15. Investment Earnings	-6,985
R16. Rents, Leases, and Franchises	
Intergovernmental – Federal	
R25. Aid for Construction	
R26. Other Intergovernmental – Federal	115,559
Intergovernmental – State	
R27. State Transit Assistance Funds	120,690
R28. Aid for Construction	
R31. In-Lieu Taxes	
R32. Other Intergovernmental – State	218,500

Intergovernmental – Local		
R33.	Local Assistance	
R34.	Local Sales Tax	
R35.	TDA 1/4 Cent Sales Tax	613,556
R36.	Other Intergovernmental – Local	
R37.	Gain on Disposal of Capital Assets	16,635
R38.	Other Nonoperating Revenues	4,653
R39.	Total Nonoperating Revenues	\$1,082,608
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, Transfers, and Special and Extraordinary Items	\$814,146
Capital Contributions		
R45.	Federal	
R46.	State	
R47.	County	
R48.	Other Government	
R49.	Other Capital Contributions	
R50.	Total Capital Contributions	\$0
R51.	Transfers In	
R52.	Transfers Out	
Special and Extraordinary Items		
R52.5	Special Item	
R52.6	Extraordinary Item	
R52.7	Total Special and Extraordinary Items	\$0
R53.	Change in Net Position	\$814,146
R54.	Net Position (Deficit), Beginning of Fiscal Year	\$-933,535
R55.	Adjustment	-414,931
R56.	Reason for Adjustment	GASB68/Insurance adjustments 16/17; G.
R57.	Net Position (Deficit), End of Fiscal Year	\$-534,320
Net Position (Deficit)		
R58.	Net Investment in Capital Assets	
R59.	Restricted	
R60.	Unrestricted	-534,320
R61.	Total Net Position (Deficit)	\$-534,320

Note:

(R56) Reason for Adjustment: GASB68/Insurance adjustments 16/17; GASB75 adjustment 17/18

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

Fiscal Year: 2018

R01. Enterprise Fund Name (Specify) (1 of 1) (Record Completed)	East Park Reservoir ▼
Operating Revenues	
R02. Charges for Services	205,215
R02.5 Self-Insurance Only – Member Contributions	
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$205,215
Operating Expenses	
R05. Personnel Services	186,927
R06. Contractual Services	98,767
R07. Materials and Supplies	676
R08. General and Administrative Expenses	47,928
R09. Depreciation and Amortization Expenses	
Self-Insurance Only	
R09.5 Claim Adjustments	
R09.6 Claims Paid	
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$334,298
R12. Operating Income (Loss)	\$-129,083
Nonoperating Revenues	
R13. Investment Earnings	1
R14. Rents, Leases, and Franchises	
Intergovernmental – Federal	
R23. Aid for Construction	
R24. Other Intergovernmental – Federal	
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	2,323
R34. Total Nonoperating Revenues	\$2,324

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, Transfers, and Special and Extraordinary Items	\$-126,759
Capital Contributions		
R40.	Federal	
R41.	State	
R42.	County	
R43.	Other Government	
R44.	Other Capital Contributions	
R45.	Total Capital Contributions	\$0
R46.	Transfers In	100,000
R47.	Transfers Out	
Special and Extraordinary Items		
R47.5	Special Item	
R47.6	Extraordinary Item	
R47.7	Total Special and Extraordinary Items	\$0
R48.	Change in Net Position	\$-26,759
R49.	Net Position (Deficit), Beginning of Fiscal Year	\$-78,197
R50.	Adjustment	-100,283
R51.	Reason for Adjustment	GASB68 adjustment 16/17; GASB75 adju
R52.	Net Position (Deficit), End of Fiscal Year	\$-205,239
Net Position (Deficit)		
R53.	Net Investment in Capital Assets	
R54.	Restricted	
R55.	Unrestricted	-205,239
R56.	Total Net Position (Deficit)	\$-205,239

Note:

(R51) Reason for Adjustment: GASB68 adjustment 16/17; GASB75 adjustment 17/18

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

Fiscal Year: 2018

Property Taxes	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
R01. Countywide Secured and Unsecured	12,522,551	1,400,747				13,923,298
R02. Supplemental Countywide Secured and Unsecured	131,288	20,534				151,822
R03. Less-than-Countywide Secured and Unsecured						
R04. Supplemental Less-than-Countywide Secured and Unsecured						
R05. Property Tax In-Lieu of Vehicle License Fees	2,833,727					2,833,727
R06. Voter-Approved Indebtedness						
R07. Supplemental Voter-Approved Indebtedness						
R08. Prior-Year Secured and Unsecured	1,261	198				1,459
R09. Supplemental Prior-Year Secured and Unsecured	14,135	2,213				16,348
R10. Pass-through Property Taxes (ABX1 26)						
R11. Residual Property Taxes (ABX1 26)						
R13. Parcel Tax						
R14. Other Property Taxes (Specify)	1,191					1,191

Specify Other Property Taxes

Tax Deeded Sales Fee	1,191					1,191
Total:						1,191

R15. Total Property Taxes	\$15,504,153	\$1,423,692	\$0	\$0	\$0	\$16,927,845
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Taxes – Other	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
R16. Sales and Use Taxes	1,652,942					1,652,942
R17. In-Lieu Local Sales and Use Taxes	46,509					46,509
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	\$1,699,451	\$0	\$0	\$0	\$0	\$1,699,451
R27. Total Taxes	\$17,203,604	\$1,423,692	\$0	\$0	\$0	\$18,627,296

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

Fiscal Year: 2018

	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

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R04. Total Special Benefit Assessments						
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Licenses, Permits, and Franchises	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
R05. Animal Licenses	22,445					22,445
R06. Business Licenses	17,951					17,951
R07. Construction Permits	221,551					221,551
R08. Road Privileges and Permits	3,635	6,471				10,106
R09. Zoning Permits	925					925
R10. Franchises	485,203	1,827				487,030
R11. Other Licenses, Permits, and Franchises (Specify)	302,114	482,140				784,254

Specify Other Licenses, Permits, and Franchises

Above Ground Storage Permits		9,654				9,654
Ag Fees	296,377					296,377
Air Pollution Fees		325,926				325,926
Amplified Sound	75					75
Cal ARP Permits		9,268				9,268
Environmental Health/Sanitation Fee		102,739				102,739
General Plan Update	1,850					1,850
Gun Explosive Burial Permits	3,812	345				4,157
Hazardous Generator Permits		23,089				23,089
Land Leveling Permits		124				124
Transportation Permits		10,995				10,995
Total:						784,254

R12. Total Licenses, Permits, and Franchises	\$1,053,824	\$490,438	\$0	\$0	\$0	\$1,544,262
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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: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Fines, Forfeitures, and Penalties						
R01. Vehicle Code Fines	39,184					39,184
R02. Other Court Fines	350,289	113,562		126,826		590,677
R03. Forfeitures and Penalties	79,987	33,125				113,112
R04. Penalties and Costs of Delinquent Taxes	300,897					300,897
R05. Other Fines, Forfeitures, and Penalties (Specify)						
Specify Other Fines, Forfeitures, and Penalties						
R06. Total Fines, Forfeitures, and Penalties	\$770,357	\$146,687	\$0	\$126,826	\$0	\$1,043,870

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenue from Use of Money and Property						
R07. Investment Earnings	19,940	138,458		1,488		159,886
R08. Rents and Concessions	71,678	204,356				276,034
R09. Royalties	39					39
R10. Other Revenue from Use of Money and Property (Specify)						
Specify Other Revenue from Use of Money and Property						
R11. Total Revenue from Use of Money and Property	\$91,657	\$342,814	\$0	\$1,488	\$0	\$435,959

County of Colusa
 Counties Financial Transactions Report – Governmental Funds
 Intergovernmental – State

Fiscal Year: 2018

Intergovernmental – State	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmen Funds
R01. Highway Users Tax		1,704,072				1,704,
R02. Motor Vehicle In-Lieu Tax						
R03. 1991 Realignment Revenue		1,025,916				1,025,
R04. 2011 Realignment Revenue						
R05. Other State In-Lieu Taxes	562	89				
R06. Highway Property Rentals						
R07. Public Assistance Administration (Include CALWORKS Admin.)		2,879,610				2,879,
R08. Public Assistance Programs (Include CALWORKS Program)		671,518				671,
R09. Realignment for Social Services		3,284,316				3,284,
R10. Aid for Agriculture	531,542	297,690				829,
R11. Aid for Construction		159,234				159,
R12. Aid for Corrections	75,793	200,000				275,
R13. Aid for County Fairs						
R14. Aid for Disaster	153,267					153,
R15. Homeowners' Property Tax Relief	53,248	8,321				61,
R16. Open Space Tax Relief						
R17. SB 90 Mandated Costs	156					
R18. Off-Highway Motor Vehicle License Fee		41,556				41,
R19. Roads		1,228,844				1,228,
R20. Child Care Food/Special Milk Program						
R21. Peace Officers Standards and Training	19,578					19,
R22. Public Defender						
R23. Tobacco Tax – AB 75/Prop. 99		369,105				369,
R24. Public Safety – Prop. 172	2,093,318					2,093,
R25. Public Safety – 2011	500,000	1,238,461				1,738,
Health Programs						
R26. Aid for Mental Health		5,787,559				5,787,
R27. Realignment for Mental Health		956,591				956,
R28. Medically Indigent Adult (MIA)						
R29. Alcohol and Drug Abuse		562,259				562,
R30. Realignment for Health Services		67,597				67,
R31. Other Health Programs (Specify)		815,289				815,

Specify Other Health Programs

Child Health Disability/CHDP Screening Fees		135,471				135,4
Child Restraint		380				3
EMS/LEAD/LEF/Med-Cal Fees/EMSA		52,946				52,9
Flu Grant		63,992				63,9
Health/Admin		107,728				107,7
Immunization Program		39,338				39,3
MCH Program/Aid for Crippled Children		342,256				342,2
NEOP		62,611				62,6

PHEP Ebola		10,567				10,5
Total:						815,2

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmer Funds
State – Other							
R32.	Supplemental Law Enforcement Services Fund (SLESF/COPS)	91,917	148,000				239,
R33.	Office of Criminal Justice Planning (OCJP)						
R34.	Library	12,700	29,496				42,
R35.	Stabilization						
R36.	Veterans Affairs Programs	14,141					14,
R37.	Sheriff Boating Safety	199,498					199,
R38.	Victim Witness Programs	225,357					225,
R39.	Child Support Service		257,705				257,
R40.	Civil Defense						
R41.	Aging Programs						
R42.	Law Enforcement	13,352	36,889				50,
R43.	Other State – Other (Specify)	171,417	662,660				834,

Specify Other State – Other

Administrative Office of the Courts	44,718						44,7
Aid for Aviation		10,000					10,0
CERS/CUPA State Grants		60,000					60,0
Groundwater Grant	92,370						92,3
Migrant Farm Housing		592,660					592,6
Vehicle Theft	34,329						34,3
Total:							834,0

R44.	Total Intergovernmental – State	\$4,155,846	\$22,432,777	\$0	\$0	\$0	\$26,588,
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County of Colusa
 Counties Financial Transactions Report – Governmental Funds
 Intergovernmental – Federal

Fiscal Year: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Intergovernmental – Federal						
R01. Public Assistance Administration		1,670,680				1,670,680
R02. Public Assistance Programs		1,019,669				1,019,669
R03. Health Administration						
R04. Aid for Construction		456,337				456,337
R05. Aid for Disaster	169,853					169,853
R06. Forest Reserve Revenue		42,676				42,676
R07. In-Lieu Taxes	330,949	5,000				335,949
Federal – Other						
R08. Workforce Investment Act (WIA)						
R09. Community Development Block Grant		440,332				440,332
R10. Health and Mental Health Grants		57,681				57,681
R11. Community Oriented Policing Services (COPS)						
R12. Office of Criminal Justice Planning (OCJP)						
R13. DEA Programs/Drug and Alcohol Programs	14,000					14,000
R14. DA Programs – Family/Child		404,461				404,461
R15. Grazing						
R16. Aging Programs						
R17. Senior Citizens Programs		58,426				58,426
R18. Road Projects		458,382				458,382
R19. Law Enforcement						
R20. Other Federal – Other (Specify)	1,008					1,008
Specify Other Federal – Other						
Erate Telecommunications	1,008					1,008
Total:						1,008
R21. Total Intergovernmental – Federal	\$515,810	\$4,613,644	\$0	\$0	\$0	\$5,129,454

County of Colusa
 Counties Financial Transactions Report – Governmental Funds
 Charges for Current Services

Fiscal Year: 2018

Charges for Current Services	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
R01. Assessments and Tax Collection Fees	85,211					85,211
R02. Property Tax Administrative Fees	239,751	0	0	0	0	239,751
R03. Cities	75,110					75,110
R04. Redevelopment Agencies						
R05. Special Districts	164,641					164,641
R06. Auditing and Accounting Fees	11,791					11,791
R07. Communication Services						
R08. Election Services	24,115					24,115
R09. Legal Services	7,483					7,483
R10. Planning and Engineering Services	127,343	1,369				128,712
R11. Agricultural Services	200,245					200,245
R12. Civil Process Services	7,357					7,357
R13. Court Fees and Costs						
R14. Booking Fees	7,017					7,017
R15. Estate Fees	2,115	7,950				10,065
R16. Humane Services	62,096					62,096
R17. Law Enforcement Services	259,224	24,665				283,889
R18. Recording Fees	263,849	1,164				265,013
R19. Road and Street Services		44,357				44,357
R20. Health Fees		11,715				11,715
R21. Mental Health Services		6,309				6,309
R22. California Children's Services		40				40
R23. Sanitation Services		7,280				7,280
R24. Institutional Care and Services	73,090	91,488				164,578
R25. Library Services	1,847					1,847
R26. Parks and Recreation Fees						
Charges for Current Services – Other						
R27. Personnel Services						
R28. Building Maintenance and Grounds Services	4,957					4,957
R29. Administrative Services	2,803	20,000				22,803
R30. Other Charges for Current Services – Other (Specify)	327,178	59,905				387,083

Specify Other Charges for Current Services – Other

Drug & Alcohol Counseling Services		1,250				1,250
General Relief	2,083					2,083
Installment/Late/Registration Fees	515					515
OES Hazardous Materials Storage		53,007				53,007
Photo Copy Reimbursement	7,956					7,956
Probation Services	36,172	1				36,173
Risk Management & Insurance Services	96,286	5,647				101,933
Salary Reimbursement	81,456					81,456
Treasurer & Collector Fees	102,710					102,710

							Total: 387,083

R31.	Total Charges for Current Services	\$1,707,472	\$276,242	\$0	\$0	\$0	\$1,983,714
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County of Colusa
 Counties Financial Transactions Report – Governmental Funds
 Miscellaneous Revenues and Total Revenues

Fiscal Year: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Miscellaneous Revenues						
R01. Other Sales	10,280	832				11,112
R02. Tobacco Settlement						
R03. Welfare Repayments						
R04. Cancelled Warrants	108	1,624				1,732
R05. Development Impact Fees		86,675				86,675
R06. Other Miscellaneous Revenues (Specify)	150,687	80,622				231,309

Specify Other Miscellaneous Revenues

Cash Difference	340					340
Court Settlement	31,452	5,326				36,778
Gifts & Donations	46,572	27,106				73,678
Grant Principal Repayment		3,611				3,611
Lab Fees	2,031					2,031
Migrant Farm Housing		30,726				30,726
Miscellaneous Other Revenue & Refunds	11,794	8,109				19,903
Miscellaneous Reimbursement	28,152	5,744				33,896
Restitution	400					400
Settlement Agreement	25,000					25,000
Social Security Number Truncation Reimbursement	4,946					4,946
Total:						231,309

R07. Total Miscellaneous Revenues	\$161,075	\$169,753	\$0	\$0	\$0	\$330,828
R08. Total Revenues	\$25,661,999	\$29,896,415	\$0	\$128,314	\$0	\$55,686,728

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

Fiscal Year: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Legislative and Administrative						
R01. Board of Supervisors	1,413,877					1,413,877
R02. Clerk of the Board						
R03. Administrative Officer	755,536					755,536
R04. Council of Governments						
R05. Other Legislative and Administrative						
R06. Total Legislative and Administrative	2,169,413					2,169,413
Finance						
R07. Auditor-Controller	879,371					879,371
R08. Treasurer-Tax Collector	383,299					383,299
R09. Assessor	1,127,283					1,127,283
R10. Purchasing Agent	57,965					57,965
R11. Other Finance	-617,677					-617,677
R12. Total Finance	1,830,241					1,830,241
Counsel						
R13. County Counsel	197,857					197,857
R14. District Attorney (Legal Advice)						
R15. Other Counsel						
R16. Total Counsel	197,857					197,857
R17. Personnel	87,502					87,502
R18. Elections	471,239					471,239
R19. Communications						
R20. Property Management	-17,582	690,128				672,546
Plant Acquisition						
R21. Jails						
R22. Courts						
R23. Other Plant Acquisition				21,603		21,603
R24. Total Plant Acquisition				21,603		21,603
R25. Promotion	2,777	6,924				9,701
R26. Other General Government	286,929					286,929
R27. Total General Government	\$5,028,376	\$697,052	\$0	\$21,603	\$0	\$5,747,031

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

Fiscal Year: 2018

	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						
(GC 77205 – Remitted to the State)						
R03. Other Trial Court	276,446					276,446
(Include Nonrule 810 – Facility Related and MOE Penalties GC 68065)						
R04. County Clerk						
R05. Grand Jury (Including Audit)	24,842					24,842
R06. District Attorney – Prosecution	1,608,667	50,735				1,659,402
R07. Child Support Services		664,386				664,386
R08. Public Defender	289,320					289,320
R09. Court Appointed Counsel	17,772					17,772
R10. Other Judicial	203,652					203,652
R11. Total Judicial	2,814,703	715,121				3,529,824
R12. Police Protection						
	5,834,780	110,148				5,944,928
Detention and Correction						
R13. Adult Detention	3,378,198	859,152				4,237,350
R14. Juvenile Detention	480,639					480,639
R15. Probation	1,839,338					1,839,338
R16. Other Detention and Correction						
R17. Total Detention and Correction	5,698,175	859,152				6,557,327
R18. Fire Protection						
	272,131					272,131
R19. Flood Control – Soil and Water Conservation						
	930,214					930,214

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Protective Inspection						
R20. Agricultural Commissioner	1,196,217					1,196,217
R21. Building Inspector	182,079					182,079
R22. Livestock Inspector						
R23. Sealer of Weights and Measures						
R24. Other Protective Inspection						
R25. Total Protective Inspection	1,378,296					1,378,296
Protection – Other						
R26. LAFCO	43,135					43,135
R27. Recorder	366,047					366,047
R28. Coroner	154,034					154,034
R29. Emergency Services	221,171					221,171
R30. Planning and Zoning	545,296					545,296
R31. Humane Services (Pound)	234,950					234,950
R32. Other Protection – Other	82,627	32,286				114,913
R33. Total Protection – Other	1,647,260	32,286				1,679,546
R34. Total Public Protection	\$18,575,559	\$1,716,707	\$0	\$0	\$0	\$20,292,266

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

Fiscal Year: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Public Ways and Facilities						
R01. Roads		8,429,011				8,429,011
R02. Transportation Terminals		566,758				566,758
R03. Transportation Systems						
R04. Parking Facilities						
R05. Other Public Ways and Facilities						
R06. Total Public Ways and Facilities	\$0	\$8,995,769	\$0	\$0	\$0	\$8,995,769
Health						
R07. Public Health		3,029,934				3,029,934
R08. Medical Care		288,120				288,120
R09. Mental Health		5,504,283				5,504,283
R10. Drug and Alcohol Abuse Services		437,350				437,350
R11. Other Health						
R12. Total Health	\$0	\$9,259,687	\$0	\$0	\$0	\$9,259,687
R13. Sanitation						

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

Fiscal Year: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Welfare						
R01. Administration		5,762,368				5,762,368
R02. Aid Programs Cash		3,130,149				3,130,149
R03. Other Welfare						
R04. Total Welfare		8,892,517				8,892,517
Social Services						
R05. Administration and Programs						
R06. Other Social Services						
R07. Total Social Services						
General Relief						
R08. Aid to Indigents	25,194					25,194
R09. Indigent Burials	3,137					3,137
R10. Other General Relief						
R11. Total General Relief	28,331					28,331
R12. Care of Court Wards	31,425					31,425
R13. Veterans Services	78,565					78,565
Public Assistance – Other						
R14. Workforce Investment Act (WIA)						
R15. Other Public Assistance – Other	34,503	199,301				233,804
R16. Total Public Assistance – Other	34,503	199,301				233,804
R17. Total Public Assistance	\$172,824	\$9,091,818	\$0	\$0	\$0	\$9,264,642

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

Fiscal Year: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Education						
R01. School Administration	-11,124					-11,124
R02. Library Services	972,324					972,324
R03. Agricultural Education	337,320					337,320
R04. Other Education						
R05. Total Education	\$1,298,520	\$0	\$0	\$0	\$0	\$1,298,520
Recreation and Cultural Services						
R06. Recreation Facilities		7,529				7,529
R07. Cultural Services						
R08. Veterans Memorial Building	37,515					37,515
R09. Small Craft Harbors						
R10. Other Recreation and Cultural Services						
R11. Total Recreation and Cultural Services	\$37,515	\$7,529	\$0	\$0	\$0	\$45,044

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

Fiscal Year: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Debt Service						
R01. Principal Payments on Long-Term Debt	474,399	78,224		35,916		588
R02. Interest Payments on Long-Term Debt	13,919	9,159		486		23
R02.5 Lease Principal						
R03. Principal and Interest on Short-Term Notes and Warrants						
R04. Other Debt Service						
R05. Total Debt Service	488,318	87,383	0	36,402	0	612
Capital Outlay						
R06. General Government	465,149			118,416		583
R07. Public Protection	372,124	34,242				406
R08. Public Ways and Facilities		239,302				239
R09. Health and Sanitation		75,262				75
R10. Public Assistance		41,264				41
R11. Education	28,457					28
R12. Recreation and Cultural Services						
R13. Total Capital Outlay	865,730	390,070	0	118,416	0	1,374
R14. Total Expenditures	\$26,466,842	\$30,246,015	\$0	\$176,421	\$0	\$56,889

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

Fiscal Year: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
R01. Excess (Deficiency) of Revenues Over (Under) Expenditures	-804,843	-349,600		-48,107		-1,192,550
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	7,705	4,162				11,867
R10. Capital Leases						
R11. Insurance Recoveries		18,860				18,860
R12. Transfers In	1,569,746	1,270,383		154,818		2,994,947
R13. Transfers Out	-1,409,656	-1,606,148				-3,015,804
R13.5 Other Financing Sources (Uses) – Other						
R14. Total Other Financing Sources (Uses)	167,795	-312,743	0	154,818	0	0
Special and Extraordinary Items						
R15. Special Item						
R16. Extraordinary Item						
R17. Total Special and Extraordinary Items	0	0	0	0	0	0
R18. Net Change in Fund Balances	-637,048	-662,343	0	106,711	0	-1,192,550
R19. Fund Balances (Deficits), Beginning of Fiscal Year	\$10,142,990	\$21,503,438	\$0	\$664,174	\$0	\$32,310,602
R20. Adjustment		5,500,691				5,500,691
R21. Reason for Adjustment		CDBG/Rd Inv				
R22. Fund Balances (Deficits), End of Fiscal Year	9,505,942	26,341,786	0	770,885	0	\$36,618,613

Note:

(R21) SpRev-Reason for Adjustment: CDBG/Rd Inv

County of Colusa
 Counties Financial Transactions Report
 Statement of Changes in Fiduciary Net Position
 Fiduciary Funds

Fiscal Year: 2018

	Pension and Other Employee Benefit Trust	Investment Trust	Private- Purpose Trust
Additions			
Contributions			
R01. Employer	1,694,800		
R02. Plan Members			
R03. Private Contributions			
R04. Contributions to Pooled Investments		133,237,378	
R05. Other Contributions			
R06. Total Contributions	\$1,694,800	\$133,237,378	\$0
Investment Income (Loss)			
R07. Net Appreciation (Depreciation) in Fair Value of Investments			
R08. Interest	-1,438		
R09. Dividends			
R10. Other Investment Income			
R11. (Investment Expense)			
Securities Lending Income (Loss)			
R12. Securities Lending Income			
R13. (Securities Lending Expense)			
R14. Net Securities Lending Income (Loss)	\$0	\$0	\$0
R15. Net Investment Income (Loss)	\$-1,438	\$0	\$0
R16. Receipts from Depositors			
R17. Other Additions			
R18. Total Additions	\$1,693,362	\$133,237,378	\$0
Deductions			
R19. Benefit Payments			
R20. Refunds of Contributions			
R21. Administrative Expenses			
R22. Payments to and for Depositors	10,486,094		
R23. Distributions from Pooled Investments		125,716,118	
R24. Other Deductions			
R25. Total Deductions	\$10,486,094	\$125,716,118	\$0
R26. Change in Net Position	\$-8,792,732	\$7,521,260	\$0
R27. Net Position (Deficit), Beginning of Fiscal Year			
R28. Adjustment	8,651,438	56,707,012	
R29. Reason for Adjustment	Establish Beg Balance	Establish Beg Balance	
R30. Net Position (Deficit), End of Fiscal Year	\$-141,294	\$64,228,272	\$0

Note:

(R29) Pen-Reason for Adjustment: Establish Beg Balance

(R29) Inv-Reason for Adjustment: Establish Beg Balance

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: 2018

R01. Purpose of Debt (1 of 2) (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 Received to Date	2,830,800
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	\$519,500
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	519,500
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$0
R19. Principal Outstanding, Current Portion	0
R20. Principal Outstanding, Noncurrent Portion	\$0
R21. Interest Paid in Current Fiscal Year	15,268
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: 2018

R01. Purpose of Debt (2 of 2) (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 Received to Date	236,000
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	\$141,363
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	33,122
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$108,241
R19. Principal Outstanding, Current Portion	34,724
R20. Principal Outstanding, Noncurrent Portion	\$73,517
R21. Interest Paid in Current Fiscal Year	7,811
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: 2018

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 of Current Fiscal Year	\$35,916	\$486	\$36,402
R13. Prior-Year Adjustments			
R14. Principal Paid in Current Fiscal Year	35,916		35,916
R15. Interest Paid in Current Fiscal Year		486	486
R16. Adjustments in Current Fiscal Year			
R17. Ending Balances of Current Fiscal Year	\$0	\$0	\$0
R18. Ending Balances, Current Portion			
R19. Ending Balances, Noncurrent Portion	\$0	\$0	\$0
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: 2018

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			
R02. Other Long-Term Debt	575,701		
R03. Construction Financing			
R04. Lease Obligations	36,402		
R05. Total Debt Payments from Debt Forms	\$612,103	\$0	\$0
R06. Debt Service	612,103		
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

County of Colusa
 Counties Financial Transactions Report
 Balance Sheet
 Governmental Funds

Fiscal Year: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	9,809,922	21,426,523		756,195		31,992,640
R02. Investments						
R03. Accounts Receivable (net)	34,867	23,305				58,172
R04. Taxes Receivable	425,307	193,028				618,335
R05. Interest Receivable (net)	35,444	75,721		2,594		113,759
R06. Lease Payments Receivable						
R07. Due from Other Funds	232,509					232,509
R08. Due from Other Governments	1,805,560	2,359,345		13,030		4,177,935
R09. Advances to Other Funds	5,000					5,000
R10. Inventories	2,341	86,897				89,238
R11. Prepaid Items	36,752	27,061				63,813
R12. Loans, Notes, and Contracts Receivable		6,750,889				6,750,889
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$12,387,702	\$30,942,769	\$0	\$771,819	\$0	\$44,102,290
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$12,387,702	\$30,942,769	\$0	\$771,819	\$0	\$44,102,290
Liabilities						
R19. Accounts Payable	1,212,473	1,761,781		934		2,975,188
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds		232,509				232,509
R23. Due to Other Governments						
R24. Advances from Other Funds	4,743					4,743
R25. Deposits and Advances	50	13,045				13,095
R26. Loans and Notes Payable						
R27. Other Liabilities 1		62,079				62,079
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$1,217,266	\$2,069,414	\$0	\$934	\$0	\$3,287,614
R31. Deferred Inflows of Resources	1,664,494	2,531,569				4,196,063
R32. Total Liabilities and Deferred Inflows of Resources	\$2,881,760	\$4,600,983	\$0	\$934	\$0	\$7,483,677

Fund Balances (Deficits)						
R33. Nonspendable	298,997	210,783				509,780
R34. Restricted	2,293,961	25,058,999		770,885		28,123,845
R35. Committed		1,799,460				1,799,460
R36. Assigned	6,912,984					6,912,984
R37. Unassigned		-727,456				-727,456
R38. Total Fund Balances (Deficits)	\$9,505,942	\$26,341,786	\$0	\$770,885	\$0	\$36,618,613
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$12,387,702	\$30,942,769	\$0	\$771,819	\$0	\$44,102,290

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

Fiscal Year: 2018

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	1,142,739	
R02. Restricted	607,289	
R03. Accounts Receivable (net)	227,575	
R04. Taxes Receivable		
R05. Interest Receivable (net)	6,176	
R06. Due from Other Funds		
R07. Due from Other Governments	28,059	
R08. Inventories	3,241	
R09. Prepaid Items	110	3,053,158
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$2,015,189	\$3,053,158
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R15. Loans, Notes, and Contracts Receivable		
Noncurrent Capital		
R16. Land		
R17. Buildings and Improvements <i>(Report at cost.)</i>	881,334	
R18. Equipment <i>(Report at cost.)</i>	937,753	
R18.5 Infrastructure <i>(Report at cost.)</i>		
R19. Intangible Assets – Amortizable <i>(Report at cost.)</i>		
R20. Construction in Progress	221,432	
R21. Intangible Assets – Nonamortizable <i>(Report at cost.)</i>		
R22. Other Capital Assets <i>(Report at cost.)</i>		
R23. Less: Accumulated Depreciation/Amortization	-1,330,795	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$709,724	\$0
R27. Total Assets	\$2,724,913	\$3,053,158

Deferred Outflows of Resources

R28.	Related to Pensions	299,487	
R28.5	Related to OPEB	138	
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$299,625	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$3,024,538	\$3,053,158

Liabilities**Current Liabilities**

R32.	Accounts Payable	430,438	1,186,444
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	18,631	
R39.	Long-Term Debt, Due Within One Year	0	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	607,289	
R42.	Other Current Liabilities 2	42,825	
R43.	Total Current Liabilities	\$1,099,183	\$1,186,444

Noncurrent Liabilities

R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	43,310	
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	1,418,520	
R57.	Net OPEB Liability	197,683	
R58.	Other Noncurrent Liabilities 1	4,085,588	
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$5,745,101	\$0
R61.	Total Liabilities	\$6,844,284	\$1,186,444

Deferred Inflows of Resources		
R62. Related to Pensions	1,611	
R62.5 Related to OPEB	92,389	
R62.6 Related to Debt Refunding		
R63. Other Deferred Inflows of Resources		
R64. Total Deferred Inflows of Resources	\$94,000	\$0
R65. Total Liabilities and Deferred Inflows of Resources	\$6,938,284	\$1,186,444
R66. Total Net Position (Deficit)	\$-3,913,746	\$1,866,714
Net Position (Deficit)		
R67. Net Investment in Capital Assets		
R68. Restricted		
R69. Unrestricted	-3,913,746	1,866,714
R70. Total Net Position (Deficit)	\$-3,913,746	\$1,866,714
R71. Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$3,024,538	\$3,053,158

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

Fiscal Year: 2018

	Pension and Other Employee Benefit Trust	Investment Trust	Private - Purpose Trust	Agency
Assets				
R01. Cash and Investments	10,344,800	64,228,272		1,794,424
Investments, at Fair Value				
R02. Short-Term Investments				
R03. U.S. Government Obligations				
R04. Municipal Bonds				
R05. Domestic Corporate Bonds				
R06. International Bonds				
R07. Domestic Stocks				
R08. International Stocks				
R09. Real Estate				
R10. Private Equity				
R11. Hedge Funds				
R12. Other Investments				
R13. Total Investments	\$0	\$0	\$0	\$0
R14. Receivables (net)				
R15. Due from Other Governments				
R16. Other Assets 1				925,916
R17. Other Assets 2				
R18. Other Assets 3				
R19. Total Assets	\$10,344,800	\$64,228,272	\$0	\$2,720,340
R20. Deferred Outflows of Resources				
R21. Total Assets and Deferred Outflows of Resources	\$10,344,800	\$64,228,272	\$0	

Liabilities				
R22. Accounts Payable	10,486,094			2,720,340
R23. Deposits and Advances				
R24. Due to Other Governments				
R25. Other Liabilities 1				
R26. Other Liabilities 2				
R27. Other Liabilities 3				
R28. Total Liabilities	\$10,486,094	\$0	\$0	\$2,720,340
R29. Deferred Inflows of Resources				
R30. Total Liabilities and Deferred Inflows of Resources	\$10,486,094	\$0	\$0	
Net Position Held in Trust for				
R31. Pension and Other Employee Benefits	-141,294			
R32. Investment Trust		64,228,272		
R33. Private-Purpose Trust				
R34. Total Net Position Held in Trust	\$-141,294	\$64,228,272	\$0	

County of Colusa
 Counties Financial Transactions Report
 Noncurrent Assets, Deferred Outflows of Resources,
 Noncurrent Liabilities, and Deferred Inflows of Resources
 Governmental Funds

Fiscal Year: 2018

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
Capital Assets			
R01.	Land	749,872	
R02.	Buildings and Improvements <i>(Report at cost.)</i>	24,838,784	
R03.	Equipment <i>(Report at cost.)</i>	10,799,463	
R04.	Infrastructure <i>(Report at cost.)</i>	56,316,669	
R05.	Intangible Assets – Amortizable <i>(Report at cost.)</i>	339,385	
R06.	Construction in Progress	4,114,326	
R07.	Intangible Assets – Nonamortizable <i>(Report at cost.)</i>		
R08.	Other Capital Assets <i>(Report at cost.)</i>	10,964,773	
R09.	Less: Accumulated Depreciation/Amortization	-38,125,820	
R10	Net Pension Asset		
R11	Net OPEB Asset		
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		
R15.	Total Noncurrent Assets	\$69,997,452	
Deferred Outflows of Resources			
R16	Related to Pensions		
R17	Related to OPEB		
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$0	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$69,997,452	

Noncurrent Liabilities		
R22. Deposits and Advances		
R23. Compensated Absences		2,107,655
R24. General Obligation Bonds		
R25. Revenue Bonds		
R26. Certificates of Participation		
R27. Other Bonds		
R28. Loans (Other Long-Term Debt)		
R29. Notes (Other Long-Term Debt)		
R30. Other (Other Long-Term Debt)		108,241
R31. Construction Financing – Federal		
R32. Construction Financing – State		
R33. Lease Principal		
R34. Net Pension Liability		70,664,012
R35. Net OPEB Liability		5,094,127
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$77,974,035
Deferred Inflows of Resources		
R40. Related to Pensions		
R41. Related to OPEB		
R42. Related to Debt Refunding		
R43. Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$0
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$77,974,035

County of Colusa
Counties Financial Transactions Report
Summary and Statistics

Fiscal Year: 2018

Summary

	Governmental Funds	Proprietary Funds
R01. Revenues	55,686,728	5,481,239
R02. Expenditures/Expenses	56,889,278	4,903,895
R03. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$-1,202,550	
R04. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items		\$577,344
R05. Other Financing Sources (Uses)	9,870	
R06. Capital Contributions		
R07. Proprietary Fund Transfers In (Out)		20,857
R08. Special and Extraordinary Items		
R09. Change in Fund Balance/Net Position	\$-1,192,680	\$598,201
R10. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$32,310,602	\$-2,093,389
R11. Adjustments (Specify)	5,500,691	-551,844

R11a. Specify Governmental Fund Adjustments

17/18 CDBG Adjustments from Deferred Inflows to Fund Balan	5,530,582	Delete
17/18 Road Department Inventory Adjustment	-29,891	Delete
		Add
Total:	5,500,691	

R11b. Specify Proprietary Fund Adjustments

East Park - 16/17 Pension Adjustment	-91,195	Delete
East Park - 17/18 OPEB Adjustment	-9,088	Delete
Solid Waste - 17/18 OPEB Adjustment	-36,630	Delete
Transit - 16/17 Pension & Insurance Adjustments	-55,961	Delete
Transit - 17/18 OPEB Adjustment	-358,970	Delete
		Add
Total:	-551,844	

R12. Fund Balance/Net Position (Deficit), End of Fiscal Year	\$36,618,613	\$-2,047,032
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Statistics

R13. Current Transient Occupancy Tax Rate	
R14. Effective Date of Current Transient Occupancy Tax Rate	
R14.5 Current-Year Property Tax Delinquency as of June 30, as a Percent of Tax Levy	0.92
R15. Current Utility User Tax Rate	
R16. Appropriations Limit	30,839,959

R17. Total Annual Appropriations Subject to the Limit

19,634,737
