County of Colusa Counties Financial Transactions Report General Information

Fiscal Year: 2018 County Auditor-Controller First Name Peggy M. I. J Last Name Scroggins

First Name	Peggy M. I. J Last Name Scroggins			
Email	pscroggins@countyofcolusa.org			
County Mai	ling Address			
Street 1 Street 1	546 Jay Street, Suite 202 ☐ Has Address Changed?			
City	Colusa State CA Zip 95932			
Report Prep	pared By			
First Name	Robert M. I. L Last Name Zunino			
Title	Asst. Auditor-Controller Telephone (530) 458-0415			
Email	rzunino@countyofcolusa.org Fax No. (530) 458-0402			
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. O 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

Fisca	al 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	Annual Control	
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	\$-33,938	
	and Extraordinary Items	•	

	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

	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

R62. Transfers Out Special and Extraordinary Items R62.5 Special Item R62.6 Extraordinary Item R62.7 Total Special and Extraordinary Items R63. Change in Net Position R64. Net Position (Deficit), Beginning of Fiscal Year R65. Adjustment		Nonoperating Revenues	
Intergovernmental - Federal	R27.	Investment Earnings	3,107
R36. Aid for Construction Intergovernmental — Federal Intergovernmental — Federal Intergovernmental — State R38. Aid for Construction In-Lieu Taxes R41. In-Lieu Taxes In-Lieu Taxes R42. Other Intergovernmental — State Intergovernmental — County R43. Intergovernmental — Other Gain on Disposal of Capital Assets R44. Intergovernmental — Other Other Nonoperating Revenues R45. Other Nonoperating Revenues \$55,839 R47. Total Nonoperating Revenues \$58,946 Nonoperating Expenses 42,864 R48. Interest Expense 42,864 R49. Taxes and Assessments 42,864 R50. Judgments and Damages Interest Expenses R51. Loss on Disposal of Capital Assets Interest Expenses R52. Other Nonoperating Expenses \$42,864 R53. Total Nonoperating Expenses \$42,864 R54. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items State R55. Federal State R56. State Interest Capital Contributions R57. County Interest Capital Contributions R68. Transfers In Transfers Out	R27.5	Passenger Facility Charges	
R37. Other Intergovernmental – Federal Intergovernmental – State R38. Aid for Construction R41. In-Lieu Taxes R42. Other Intergovernmental – State R43. Intergovernmental – County S5,839 R44. Intergovernmental – County S5,839 R45. Other Nonoperating Revenues R46. Other Nonoperating Revenues R47. Total Nonoperating Revenues R48. Interest Expense R49. Taxes and Assessments R49. Taxes and Assessments R40. Other Nonoperating Expenses R41. Loss on Disposal of Capital Assets R52. Other Nonoperating Expenses R53. Total Nonoperating Expenses R54. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items Capital Contributions R55. Federal R56. State R57. County R58. Other Government R59. Other Government R59. Other Capital Contributions R59. Other Government R59. Other Capital Contributions R59. Transfers In R62. Transfers Out Special and Extraordinary Items R62.5 Special Item R62.6 Extraordinary Item R62.7 Total Special and Extraordinary Items R63. Change in Net Position R64. Net Position (Deficit), Beginning of Fiscal Year R65. Adjustment		Intergovernmental – Federal	
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R38. Aid for Construction R41. In-Lieu Taxes R42. Other Intergovernmental – State R43. Intergovernmental – County 55,839 R44. Intergovernmental – Other 36 R45. Gain on Disposal of Capital Assets 42 R46. Other Nonoperating Revenues \$58,946 Nonoperating Expenses 42,864 R48. Interest Expense 42,864 R49. Taxes and Assessments 42,864 R50. Judgments and Damages 42,864 R51. Loss on Disposal of Capital Assets 42,864 R52. Other Nonoperating Expenses \$42,864 R53. Total Nonoperating Expenses \$42,864 R54. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items \$8,361 R55. Federal \$8,361 R56. State \$8,361 R57. County \$9 Other Capital Contributions \$0 R60. Total Capital Contributions \$0	R37.	Other Intergovernmental – Federal	
R41. In-Lieu Taxes R42. Other Intergovernmental – State R43. Intergovernmental – County 55,839 R44. Intergovernmental – Other R45. Gain on Disposal of Capital Assets R46. R46. Other Nonoperating Revenues \$58,946 Nonoperating Expenses R48. R48. Interest Expense 42,864 R50. Judgments and Damages 42,864 R51. Loss on Disposal of Capital Assets 42,864 R62. Other Nonoperating Expenses \$42,864 R53. Total Nonoperating Expenses \$42,864 R54. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items \$8,361 R65. Federal \$8,361 R66. State \$8,361 R67. County \$8 R68. Other Government \$9 R69. Total Capital Contributions \$0 R60. Total Capital Contributions \$0 R61. Transfers in \$9 <tr< td=""><td></td><td>Intergovernmental – State</td><td></td></tr<>		Intergovernmental – State	
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R46. Other Nonoperating Revenues R47. Total Nonoperating Revenues Nonoperating Expenses R48. Interest Expense R49. Taxes and Assessments R50. Judgments and Damages R51. Loss on Disposal of Capital Assets R52. Other Nonoperating Expenses R53. Total Nonoperating Expenses R542.864 R54. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items Capital Contributions R55. Federal R56. State R57. County R58. Other Government R59. Other Capital Contributions R60. Total Capital Contributions R61. Transfers In R62. Transfers Out Special and Extraordinary Items Special and Extraordinary Items R62.5 Special Item R62.6 Extraordinary Item R62.7 Total Special and Extraordinary Items R63. Change in Net Position R64. Net Position (Deficit), Beginning of Fiscal Year \$287,889 R65. Adjustment	R44.	Intergovernmental – Other	
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R49. Taxes and Assessments 42,864 R50. Judgments and Damages R51. Loss on Disposal of Capital Assets R52. Other Nonoperating Expenses \$442,864 R54. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items Capital Contributions R55. Federal R56. State R57. County R58. Other Government R59. Other Capital Contributions R60. Total Capital Contributions R61. Transfers In R62. Transfers Out Special and Extraordinary Items R62.5 Special Item R62.6 Extraordinary Item R62.7 Total Special and Extraordinary Items R62.7 Total Special and Extraordinary Items R63. Change in Net Position R64. Net Position (Deficit), Beginning of Fiscal Year R65. Adjustment		Nonoperating Expenses	,
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R52. Other Nonoperating Expenses \$42,864 R53. Total Nonoperating Expenses \$42,864 R54. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items Capital Contributions R55. Federal R56. State R57. County R58. Other Government R59. Other Gapital Contributions R60. Total Capital Contributions R61. Transfers In R62. Transfers Out Special and Extraordinary Items R62.5 Special Item R62.6 Extraordinary Item R62.7 Total Special and Extraordinary Items R63. Change in Net Position R64. Net Position (Deficit), Beginning of Fiscal Year Special Adjustment	R50.	Judgments and Damages	
R53. Total Nonoperating Expenses \$42,864 R54. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items Capital Contributions R55. Federal R56. State R57. County R58. Other Government R59. Other Capital Contributions R60. Total Capital Contributions R60. Transfers In R62. Transfers Out R62.5 Special and Extraordinary Items R62.5 Special Item R62.6 Extraordinary Item R62.7 Total Special and Extraordinary Items R63. Change in Net Position Seginning of Fiscal Year \$287,889 R65. Adjustment	R51.	Loss on Disposal of Capital Assets	
R54. Income (Loss) Before Capital Contributions, Transfers, and Special \$8,361 and Extraordinary Items Capital Contributions R55. Federal R56. State R57. County R58. Other Government R59. Other Capital Contributions R60. Total Capital Contributions R61. Transfers In R62. Transfers Out Special and Extraordinary Items R62.5 Special Item R62.6 Extraordinary Item R62.7 Total Special and Extraordinary Items R63. Change in Net Position R64. Net Position (Deficit), Beginning of Fiscal Year \$287,889 R65. Adjustment	R52.	Other Nonoperating Expenses	
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Capital Contributions R55. Federal R56. State R57. County R58. Other Government R59. Other Capital Contributions R60. Total Capital Contributions R61. Transfers In R62. Transfers Out Special and Extraordinary Items R62.5 Special Item R62.6 Extraordinary Item R62.7 Total Special and Extraordinary Items R63. Change in Net Position R64. Net Position (Deficit), Beginning of Fiscal Year R65. Adjustment	R54.	Income (Loss) Before Capital Contributions, Transfers, and Special	\$8,361
R55. Federal R56. State R57. County R58. Other Government R59. Other Capital Contributions R60. Total Capital Contributions R61. Transfers In R62. Transfers Out Special and Extraordinary Items R62.5 Special Item R62.6 Extraordinary Item R62.7 Total Special and Extraordinary Items R63. Change in Net Position R64. Net Position (Deficit), Beginning of Fiscal Year R65. Adjustment		•	
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R57. County R58. Other Government R59. Other Capital Contributions R60. Total Capital Contributions R61. Transfers In R62. Transfers Out Special and Extraordinary Items R62.5 Special Item R62.6 Extraordinary Item R62.7 Total Special and Extraordinary Items R63. Change in Net Position R64. Net Position (Deficit), Beginning of Fiscal Year R65. Adjustment			
R58. Other Government R59. Other Capital Contributions R60. Total Capital Contributions R61. Transfers In R62. Transfers Out Special and Extraordinary Items R62.5 Special Item R62.6 Extraordinary Item R62.7 Total Special and Extraordinary Items R63. Change in Net Position R64. Net Position (Deficit), Beginning of Fiscal Year R65. Adjustment			
R59. Other Capital Contributions R60. Total Capital Contributions R61. Transfers In R62. Transfers Out Special and Extraordinary Items R62.5 Special Item R62.6 Extraordinary Item R62.7 Total Special and Extraordinary Items R63. Change in Net Position R64. Net Position (Deficit), Beginning of Fiscal Year R65. Adjustment			
R60. Total Capital Contributions \$0 R61. Transfers In			
R61. Transfers In R62. Transfers Out Special and Extraordinary Items R62.5 Special Item R62.6 Extraordinary Item R62.7 Total Special and Extraordinary Items R63. Change in Net Position R64. Net Position (Deficit), Beginning of Fiscal Year R65. Adjustment			
R62. Transfers Out Special and Extraordinary Items R62.5 Special Item R62.6 Extraordinary Item R62.7 Total Special and Extraordinary Items R63. Change in Net Position R64. Net Position (Deficit), Beginning of Fiscal Year R65. Adjustment			\$0
Special and Extraordinary Items R62.5 Special Item R62.6 Extraordinary Item R62.7 Total Special and Extraordinary Items R63. Change in Net Position R64. Net Position (Deficit), Beginning of Fiscal Year R65. Adjustment	R61.	Transfers In	
R62.5 Special Item R62.6 Extraordinary Item R62.7 Total Special and Extraordinary Items R63. Change in Net Position R64. Net Position (Deficit), Beginning of Fiscal Year R65. Adjustment	R62.	Transfers Out	-79,143
R62.6 Extraordinary Item R62.7 Total Special and Extraordinary Items R63. Change in Net Position R64. Net Position (Deficit), Beginning of Fiscal Year R65. Adjustment		•	
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			
R63. Change in Net Position \$-70,782 R64. Net Position (Deficit), Beginning of Fiscal Year \$287,889 R65. Adjustment	R62.6	Extraordinary Item	
R64. Net Position (Deficit), Beginning of Fiscal Year \$287,889 R65. Adjustment	R62.7	Total Special and Extraordinary Items	\$0
R65. Adjustment	R63.	Change in Net Position	\$-70,782
-	R64.	Net Position (Deficit), Beginning of Fiscal Year	\$287,889
R66. Reason for Adjustment	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

	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	60	
R55.	Transfers In	\$0	
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 OPE	3 liability going fro
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

	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	, V	
R52.	Transfers Out		
	Special and Extraordinary Items	land the second	
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 adjus	stments 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

Fiscal Year: 2018

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

FISCAL TEAT: 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	\$-126,759
	and Extraordinary Items	
	Capital Contributions	
R40.	Federal	
R41.	State	
R42.	County	
R43.	Other Government	
R44.	Other Capital Contributions	The state of the s
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						
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total
Property Taxes						Governmental
R01. Countywide Secured and Unsecured	12,522,551	1,400,747		Name of the last o		Funds 13,923,298
R02. Supplemental Countywide Secured and Unsecured	131,288	20,534				151,822
R03. Less-than-Countywide Secured and Unsecured						an ang an
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				trade dated the defendence of the material accounted framework for the filtres of the construction of the		chance and a second consistency in the second secon
Tax Deeded Sales Fee	1,191					1,191
	······································			hamman managed f	Total:	1,191
	art a 1907 a 1907 ment China di Aria di Sala ari Na China di Arya dan Pamahina di Araban	antime the country is a first on the fighting with the fight of the first first on the country deposits that the		ethe the third at the third of the desirable for an existing a delection a secular section.		a na Samuna na mainte na Vara Palaurina Nasa Vitabunda Palaurina (1477, 1478)
R15. Total Property Taxes	\$15,504,153	\$1,423,692	\$0	\$0	\$0	\$16,927,845

Taxes – Other	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental
R16. Sales and Use Taxes	1,652,942					Funds 1,652,942
R17. In-Lieu Local Sales and Use Taxes	46,509					46,509
R18. Transportation Tax (Nontransit Purposes)			***************************************			
R19. Property Transfer						Principal and Artificial Security of the Company of
R20. Transient Occupancy Taxes						
R21. Timber Yield						
R22. Aircraft						
R23. Construction Development Taxes						EPuth-400 Print (Mate-San Per Collect Mate Collect Instrumental American Am
R24. Utility Users Tax						
R25. Other Taxes - Other (Specify)						Kirokani pakhirining sanggungu da in mengiliangkan pendangan pendangan
Specify Other Taxes – Other						
			to 14 Chimodoliga militar militaria e vi inconsilizzazione a managene e se	er Tele Contiller of All All All All Anno Alle Contiller of the Annother an arranger		
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

Fisca	I Year: 2018						
S	pecial Benefit Assessments	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
R01.O	perations						
R02. C	apital Outlay						
R03. O	ther Special Benefit Assessments (Specify)		Anamana				
yes	Specify Other Special Benefit Assessments	ina kalika di Pijandija mahjaranji Pija ngarka inkassionom asanceremensas na sasas					
-							
R04.	Total Special Benefit Assessments						

Licenses, Permits, and Franchises	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governments Funds
5. Animal Licenses				1 [·
	22,445					22,445
6. Business Licenses	17,951					17,951
7. Construction Permits	221,551					221,551
8. Road Privileges and Permits	3,635	6,471				10,106
9. Zoning Permits	925					925
0. Franchises	485,203	1,827				487,030
1. Other Licenses, Permits, and Franchises (Specify)	302,114	482,140				784,254
Above Ground Storage Permits	206		554			9,65
Specify Other Licenses, Permits, and Franchises						
Ag Fees	296.	377				296,37
Air Pollution Fees		325,9	26			325,92
Amplified Sound		75				7
Cal ARP Permits		9,2	268			9,26
Environmental Health/Sanitation Fee		102,7	39			102,73
General Plan Update	1,	850				1,85
Gun Explosive Burial Permits	3,	812	145			4,15
Hazardous Generator Permits		23,0	189			23,08
Land Leveling Permits		1	24			12-
		10.0	95			10,99
Transportation Permits					usmed housessessessessessesses	

County of Colusa Counties Financial Transactions Report – Governmental Funds Fines, Forfeitures, and Penalties, and Revenue from Use of Money and Property

Fisca	l Year: 2018						
		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total
Fi	ines, Forfeitures, and Penalties						Governmental
R01. V	ehicle Code Fines	39,184					Funds 39,184
R02. O	ther Court Fines	350,289	113,562		126,826		590,677
R03. F	orfeitures and Penafties	79,987	33,125				113,112
R04. P	enalties and Costs of Delinquent Taxes	300,897					300,897
R05. O	ther Fines, Forfeitures, and Penalties (Specify)				Majorine and Major	Market Company of the	
	Specify Other Fines, Forfeitures, and Penalties						
Γ		ور والور ومروا والمستحدة والمستحدة والمستحدة والمستحدة والمستحدة والمستحدة والمستحدة والمستحدة والمستحددة والمستحددة والمستحدات والمستحددة والمستحدد والمستحددة والمس			and the control of the state of		
Sam.			And A that and the public has been been a substantial to the contract of the c		all readous letter de side a south of high y have recovering a good and a construction of the construction of the side and a side of the s		rationine afficient and interest and finderes a none authorished teams and a
R06.	Total Fines, Forfeitures, and Penalties	\$770,357	\$146,687	\$0	\$126,826	\$0	\$1,043,870

Revenue from Use of Money and Property	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental
R07. Investment Earnings	19,940	138,458		1,488		Funds 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)		atticitim, and the stock to his horizon in a standard and a standard as as as as				
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 Governme
R01. Highway Users Tax		1,704,072				Funds 1,704,
R02. Motor Vehicle In-Lieu Tax						1,704,
R03.1991 Realignment Revenue		1,025,916	[1,025,
R04.2011 Realignment Revenue		1,025,510				1,025,
R05. Other State In-Lieu Taxes	562	89				
R06. Highway Property Rentals						1
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	301,042	159,234				1
R12. Aid for Corrections	75,793	200,000				159,
R13. Aid for County Fairs	15,795	200,000				275,
R14. Aid for Disaster	150.007					150
R15. Homeowners' Property Tax Relief	153,267					153,
R16. Open Space Tax Relief	53,248	8,321				61,
R17. SB 90 Mandated Costs	150					Palament and the Antonian and A
R18. Off-Highway Motor Vehicle License Fee	156					
R19. Roads		41,556				41,
R20. Child Care Food/Special Milk Program		1,228,844				1,228,
R21. Peace Officers Standards and Training						<u> </u>
R22. Public Defender	19,578	<u> </u>				19,
R23. Tobacco Tax AB 75/Prop. 99						
R24. Public Safety - Prop. 172		369,105				369,
R25. Public Safety – 2011	2,093,318					2,093,
	500,000	1,238,461		Ll		1,738,
Health Programs R26. Aid for Mental Health		5,787,559				6 707
R27. Realignment for Mental Health		956,591				5,787,
R28. Medically Indigent Adult (MIA)		930,391				956,
R29. Alcohol and Drug Abuse		L				F-00
R30. Realignment for Health Services		562,259				562,
R31. Other Health Programs (Specify)		67,597				67,
		815,289		and the same of th		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				39,8
MCH Program/Aid for Crippled Children		342,256				342,2
NEOP		62,611				62,€

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

S	tate – Other	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmer
R32.	Supplemental Law Enforcement Services Fund (SLESF/COPS)	91,917	148,000				Funds 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		Proceedings of the second		834,
	Specify Other State – Other			•	ŧ	}	,
	Administrative Office of the Courts	44,718					44,7
da) al-	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,€
	Vehicle Theft	34,329					34,5
							04,0
						Total:	
ļ.		entrinois and another security from the property of property and the property of the property		Address of the second s		i otal.	834,0
R44.	Total Intergovernmental - State	\$4,155,846	\$22,432,777	\$0	\$0	\$0	\$26,588,

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

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmenta
	ntergovernmental – Federal	P					Funds
	ublic Assistance Administration		1,670,680			***************************************	1,670,680
₹02. P	ublic Assistance Programs		1,019,669				1,019,669
R03. H	ealth Administration						
04. A	id for Construction		456,337				456,337
05. A	id for Disaster	169,853					169,853
06. F	orest Reserve Revenue		42,676				42,676
07. ln	-Lieu Taxes	330,949	5,000				335,949
F	ederal – Other	Lancing Control of the Control of th	<u> </u>			***************************************	31
08.	Workforce Investment Act (WIA)						Analysis of the Control of the Contr
09.	Community Development Block Grant		440,332				440,332
10.	Health and Mental Health Grants		57,681				57,681
11.	Community Oriented Policing Services (COPS)						
12.	Office of Criminal Justice Planning (OCJP)						
13.	DEA Programs/Drug and Alcohol Programs	14,000					14,000
14.	DA Programs – Family/Child		404,461				404,461
15.	Grazing] [
16.	Aging Programs						
17.	Senior Citizens Programs		58,426				58,426
18.	Road Projects		458,382				1 h
19.	Law Enforcement		430,382				458,382
20.	Other Federal – Other (Specify)	1.000					
	(,	1,008	I				1,008
_{gener}	Specify Other Federal – Other						
involucedo à ma	Erate Telecommunications	1,00	08				1,008
A PERSONAL PROPERTY.				1		1	
-			area Lacameron Caracteristic Contraction C			T	otal: 1,008
L		AND THE RESIDENCE AND THE CONTRACTOR OF THE CONT			The second section of the sect	e March la forenza a la morte a conservo a c	

County of Colusa Counties Financial Transactions Report – Governmental Funds Other In-Lieu Taxes and Intergovernmental – Other

Fiscal Year: 2018							
Other In-Lieu Taxes	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds	
R01. Other In-Lieu Taxes (Specify)	2,354	368				2,722	
Specify Other In-Lieu Taxes	— O'Migh Mark all (Migh Mark III — Maaaa ay ka ka ka mark ay ka	The Artifold State of the State		all dissibility of the control of the shall of global printing in the property of the control of	e men en e	hadan est Adamont seem at too had been seem on pagagaga jirang ga estat see ta bada	
County In Lieu Taxes		2,354	368	3			2,722
			Commence of the commence of th			Total:	2,722
Intergovernmental – Other R02. City/County R03. Redevelopment/Housing R04. Special Districts/Joint Power Authority (JPA) R05. Other Intergovernmental – Other (Specify)							
Specify Other Intergovernmental – Other							
R06. Total Intergovernmental - Other							

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

c	Charges for Current Services	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental
R01.	Assessments and Tax Collection Fees	85,211					Funds 85,211
R02.F	Property Tax Administrative Fees	239,751	0	0	0	0	239,751
R03.	Cities	75,110		1			75,110
R04.	Redevelopment Agencies						***************************************
R05.	Special Districts	164,641					164,641
R06. A	Auditing and Accounting Fees	11,791					11,791
R07. C	Communication Services						
R08.E	Election Services	24,115					24,115
R09.L	egal Services	7,483					7,483
R10.F	Planning and Engineering Services	127,343	1,369				128,712
R11.A	gricultural Services	200,245					200,245
R12.C	Civil Process Services	7,357					7,357
R13. C	Court Fees and Costs						
R14.B	Booking Fees	7,017					7,017
R15.E	state Fees	2,115	7,950				10,065
R16.F	lumane Services	62,096					62,096
R17.L	aw Enforcement Services	259,224	24,665				283,889
R18.F	Recording Fees	263,849	1,164				265,013
R19. F	Road and Street Services		44,357				44,357
R20.H	lealth Fees		11,715				11,715
R21.N	fental Health Services		6,309				6,309
R22. C	california Children's Services		40				40
R23. S	anitation Services		7,280				7,280
R24. Ir	nstitutional Care and Services	73,090	91,488				164,578
R25. L	ibrary Services	1,847					1,847
R26.P	arks and Recreation Fees						
С	harges for Current Services – Other	<u> </u>	L		L		
R27.	Personnel Services						Andrew Oracle and Allert Address of the Control of
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						
ſ	Drug & Alcohol Counseling Services		1,250				1,250
	General Relief	2,083					2,083
And Political	Installment/Late/Registration Fees	515					515
	OES Hazardous Materials Storage		53,007			1	53,007
	Photo Copy Reimbursement	7,956					7,956
	Probation Services	36,172	1				36,173
0.000	Risk Management & Insurance Services	96,286	5,647			· · · · · · · · · · · · · · · · · · ·	101,933
and the same of th	Salary Reimbursement	81,456					81,456
	Treasurer & Collector Fees	102,710					102,710

a consequences							
		t with the first defined to a control of the pair against project people provided provided to				Total:	387,083
R31.	Total Charges for Current Services	\$1,707,472	\$276,242	\$0	\$0	\$0	\$1,983,714

County of Colusa Counties Financial Transactions Report – Governmental Funds Miscellaneous Revenues and Total Revenues

		Camanal	Carata	I Dansans	Dalet Carrie		0 12 1 0 1 1			
N	fiscellaneous Revenues	General	Specia	l Revenue	Debt Servic	e (Capital Projects	Permanent		vernmental unds
01. C	Other Sales	10,28	ol	832					7	11,112
02. T	obacco Settlement		1		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	ᅱ			 	
03. V	Velfare Repayments		 			ᅱ			╡├──	
04. C	ancelled Warrants	10	al [1,624		러		I		1,732
05. D	evelopment Impact Fees	10		86,675		ᅱ			╣	
06.	Other Miscellaneous Revenues (Specify)	150,68	<u> </u>	80,622		ᆜᅡ				86,675
	,	130,00	' }	00,022		į		allero .	weeks	231,309
Ę.	Specify Other Miscellaneous Revenues	an ann a 100 mainr a consect lucycon design (100 direction of the 100 direction).	lan an Malainean de mana acceptant an la ancienta anticolor	er berne in erregne name na aanske den ar v	Marine at A Van Verbalanse enderhalten en ge		the lateral decreases there is the lateral and the contract of	and a field of the field of the second or th		
and the second second	Cash Difference		340						The state of the s	34
Table College	Court Settlement		31,452		5,326				-	36,77
and delication approximate	Gifts & Donations		46,572	2	27,106					73,67
dystica, stiffig.	Grant Principal Repayment				3,611					3,61
Port Commence of the	Lab Fees		2,031							2,03
TO COMMISSION OF THE PERSON OF	Migrant Farm Housing				0,726					30,72
	Miscellaneous Other Revenue & Refunds		11,794		8,109					19,90
-	Miscellaneous Reimbursement		28,152		5,744					33,89
	Restitution		400							40
	Settlement Agreement		25,000						===	25,00
***************************************	Social Security Number Truncation Reimburseme	nt	4,946							4,94
									' '	.,,,,
				L				L	Total:	004.004
		Market New Million and Section and Assistance and A	are the street of the the street one		in a parameter a comparison describes distances a complicit est describe describe parameter de l'annue	min interes was	Notice and which are the till the description by the Mark State of the	oblem radio melluge en escriptorio de la mentalización de la menta	, , , , , , , , , , , , , , , , , , , ,	231,309
	Total Miscellaneous Revenues			2/22/22/	entinensia sentataran entinensia sentensi					330,828
07.	rotal impochanicous revenues	\$161,07	5	\$169,753		\$0 l	\$0	\$() 🤄	

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

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total
Legislative and Administrative						Governmental
R01. Board of Supervisors	1,413,877					Funds 1,413,877
R02. Clerk of the Board						1,410,077
R03. Administrative Officer	755,536					755,536
R04. Council of Governments						700,000
R05. Other Legislative and Administrative]
R06. Total Legislative and Administrative	2,169,413					2,169,413
Finance	3	3	ı	}		2,100,110
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		**************************************	<u></u>			
[87,502					87,502
R18. Elections	471,239					471,239
L	<u></u>				L	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
R19. Communications					A	
POO Dranati Managament					-	
R20. Property Management	-17,582	690,128			- Indiana	672,546
Plant Acquisition						
R21. Jails						
R22. Courts					, leave	
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	222.25		<u> </u>			
The second designation of the second	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

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmenta
Judicial						Funds
R01. Trial Court Maintenance of Effort (MOE)	394,004					394,004
(GC 77201.1 - Remitted	to the State)					
R02. Fifty Percent Excess						
Revenue Calculation	L	I management of the second	Ĺ	l L L	te felicifica terromonico mustra escata de consulta que escuela que escuela que escuela que escuela que escuel	
(GC 77205 – Remitted to	the State)					
R03. Other Trial Court	276,446					276,446
(Include Nonrule 810 – F	Facility Related and N	MOE				
Penalties GC 68065)						
R04. County Clerk						
R05. Grand Jury (Including Audit)	24,842	The state of the s				24,842
R06. District Attorney -	1,608,667	50,735				1,659,402
Prosecution	1,000,007	30,700				1,059,402
R07. Child Support Services		664,386				664,386
R08. Public Defender	289,320					289,320
R09. Court Appointed Counsel	17,772					
R10. Other Judicial						17,772
	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
				The second secon		3 ,
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 · · · · · · · · · · · · · · · · · ·
R16. Other Detention and	1,039,330					1,839,338
Correction						
R17. Total Detention and	5,698,175	859,152		r		0.557.007
Correction	3,090,173	009,102		1		6,557,327
R18. Fire Protection	272,131					272,131
				bana di la constanti di la con		
R19. Flood Control - Soil and	930,214					930,214
Water Conservation		{		L		11

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental
Protective Inspection		•		•		Funds
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				Andrew Control of the	official and the Contract of Contract of Contract on American Principles (Contract of Contract on Cont	
R25. Total Protective Inspection	1,378,296					1,378,296
Protection – Other						
R26. LAFCO	43,135			S. Contraction of the Contractio		43,135
R27. Recorder	366,047			Action		366,047
R28. Coroner	154,034	-		- Andrews	***************************************	154,034
R29. Emergency Services	221,171	To the state of th				221,171
R30. Planning and Zoning	545,296					545,296
R31. Humane Services (Pound)	234,950	The state of the s				234,950
R32. Other Protection – Other	82,627	32,286				114,913
R33. Total Protection – Other	1,647,260	32,286		Communication		1,679,546
R34. Total Public Protection	\$18,575,559	\$1,716,707	\$0	\$0 to	\$0	\$20,292,266

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

Public Ways and Facilities	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
R01. Roads		8,429,011			The state of the s	8,429,011
R02. Transportation Terminals		566,758				566,758
R03. Transportation Systems						1
R04. Parking Facilities						
R05. Other Public Ways and Facilities						1
R06. Total Public Ways and Facilities	\$0	\$8,995,769	\$0	so	\$0	\$8,995,769
Health		r	,	1	s	,
R07. Public Health		3,029,934				3,029,934
R08. Medical Care		288,120		and a second		288,120
R09. Mental Health		5,504,283				5,504,283
R10. Drug and Alcohol Abuse Services		437,350				437,350
R11. Other Health						3
R12. Total Health	\$0	\$9,259,687	\$0	\$0	\$0	\$9,259,687
·		•	•	•	s	,
R13. Sanitation						

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

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total
We	elfare						Governmental Funds
R01. Ad	ministration		5,762,368				5,762,368
R02. Aid	d Programs Cash		3,130,149				3,130,149
R03. Oti	her Welfare						
R04.	Total Welfare		8,892,517				8,892,517
So	cial Services	,	•	•	t	1	1
R05. Ad	ministration and Programs						
R06. Oti	her Social Services						
R07.	Total Social Services						
	neral Relief						,
R08. Aic	to Indigents	25,194					25,194
R09. Ind	ligent Burials	3,137					3,137
R10. Oth	ner General Relief		-				
R11.	Total General Relief	28,331					28,331
R12. Ca	re of Court Wards	31,425					31,425
D40.14			<i>p</i> —				,
H13. Ve	terans Services	78,565					78,565
Pu	blic Assistance – Other						
R14. Wo	orkforce Investment Act (WIA)						
R15. Oth	ner 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

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total
Education			*			Governmental Funds
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

	70011 E010						
		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmen
	Debt Service						Funds
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			Fernance	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

1 13	our rear. 2010						
		General	Special Revenue	Debt Service	Capital Projects	Permanent	Tota Governn Func
R01	Excess (Deficiency) of Revenues Over (Under) Expenditures	-804,843	-349,600		-48,107		-1,
	Other Financing Sources (Uses)						
R02	Long-Term Debt Proceeds						
R03	Other Long-Term Debt Proceeds						Ī
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	***************************************					1
R08.	Demand Bonds						1
R09.	Proceeds from Sale of Capital Assets	7,705	4,162				, [
R10.	Capital Leases]
R11.	Insurance Recoveries		18,860				<u> </u>
R12.	Transfers In	1,569,746	1,270,383		154,818		2,
R13.	Transfers Out	-1,409,656	-1,606,148				-3,
R13.	5 Other Financing Sources (Uses) - Other						
R14.	Total Other Financing Sources (Uses)	167,795	-312,743	0	154,818	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	-637,048	-662,343	0	106,711	0	-1,
R19.	Fund Balances (Deficits), Beginning of Fiscal Year	\$10,142,990	\$21,503,438	\$0	\$664,174	\$0	\$32,
R20.	Adjustment		5,500,691				5,
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,

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	Investment Trust	Private- Purpose Trus
	Additions	Employee Benefit Trust		
	Contributions			
R01.		1,694,800		
R02.	Plan Members	1,034,800		
R03.	Private Contributions			
R04.	Contributions to Pooled Investments		122 227 270	
R05.			133,237,378	
R06.		\$1,004,000	#100 007 070	
	Investment Income (Loss)	\$1,694,800	\$133,237,378	\$
R07.				
R08.				
R09.	Dividends	-1,438		
R10.	Other Investment Income			
R11.				
	Securities Lending Income (Loss)			
R12.				
R13.				
R14.	Net Securities Lending Income (Loss)	\$0	\$0	\$6
R15.	Net Investment Income (Loss)	\$-1,438	\$0	\$6
R16.	Receipts from Depositors	φ-1,436	90	φι
	Other Additions			
R18.	Total Additions	\$1,693,362	\$100,007,070	
	Deductions	\$1,095,502	\$133,237,378	\$6
R19.	Benefit Payments			
	Refunds of Contributions			
R21.	Administrative Expenses			
	Payments to and for Depositors	10,486,094		
	Distributions from Pooled Investments	10,466,094	105 740 440	
	Other Deductions		125,716,118	
R25.				
		\$10,486,094	\$125,716,118	\$0
R26.	•	\$-8,792,732	\$7,521,260	\$0
	Net Position (Deficit), Beginning of Fiscal Year			
	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

R01. Purpose of Debt (1 of 2) (Record Completed) R02. Nature of Revenue Pledged R03. Debt Type R04. Fund Type R06. Year of Issue R07. Beginning Maturity Year R08. Ending Maturity Year R09. Principal Authorized R10. Principal Received to Date R11. Principal Outstanding, Beginning of Fiscal Year R12. Principal in Current Fiscal Year
R03. Debt Type R04. Fund Type R06. Year of Issue R07. Beginning Maturity Year R08. Ending Maturity Year R09. Principal Authorized R10. Principal Received to Date R11. Principal Outstanding, Beginning of Fiscal Year Loans Quantition budgeted Expense Loans Quantition Sovernmental 2012 2013 2018 2018 2,830,800 R19. Principal Unspent R12. Principal Outstanding, Beginning of Fiscal Year \$519,500
R04. Fund Type R06. Year of Issue R07. Beginning Maturity Year R08. Ending Maturity Year R09. Principal Authorized R10. Principal Received to Date R11. Principal Outstanding, Beginning of Fiscal Year Sovernmental 2012 2013 2013 2018 2018 2018 2018 2018 2018 2018 2018 2018 2018 2018 2018 2018 2018 2018 2018 2018 2018 2019 2
R06. Year of Issue R07. Beginning Maturity Year R08. Ending Maturity Year R09. Principal Authorized R10. Principal Received to Date R11. Principal Unspent R12. Principal Outstanding, Beginning of Fiscal Year 2012 2013 2018 2018 2,830,800 2,830,800 R11. Principal Unspent R12. Principal Outstanding, Beginning of Fiscal Year \$519,500
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
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
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
R10. Principal Received to Date 2,830,800 R11. Principal Unspent R12. Principal Outstanding, Beginning of Fiscal Year \$519,500
R11. Principal Unspent R12. Principal Outstanding, Beginning of Fiscal Year \$519,500
R12. Principal Outstanding, Beginning of Fiscal Year \$519,500
, 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	V
R02. Nature of Revenue Pledged	Road Department Budgeted	Expense
R03. Debt Type	Other	\square
R04. Fund Type	Governmental	Y
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

	al Year: 2018			
R01.	Purpose of Debt (1 of 1) (Record Completed)	Behavioral Health Building	~	
R02.	Debt Type	Lease	\Box	
R03.	Fund Type	Governmental	$\underline{\square}$	
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 Payment
R12.	Beginning Balances of Current Fiscal Year	005.040		
		\$35,916	\$486	\$36,402
R13.	Prior-Year Adjustments	\$35,916	\$486	\$36,402
	Prior-Year Adjustments Principal Paid in Current Fiscal Year	35,916	\$486	35,916
R14.	·		\$486 486	
R14. R15.	Principal Paid in Current Fiscal Year			35,916
R14. R15.	Principal Paid in Current Fiscal Year Interest Paid in Current Fiscal Year			35,916
R14. R15. R16.	Principal Paid in Current Fiscal Year Interest Paid in Current Fiscal Year Adjustments in Current Fiscal Year	35,916	486	35,916 486
R14. R15. R16. R17.	Principal Paid in Current Fiscal Year Interest Paid in Current Fiscal Year Adjustments in Current Fiscal Year Ending Balances of Current Fiscal Year	35,916	486	35,916 486
R14. R15. R16. R17. R18.	Principal Paid in Current Fiscal Year Interest Paid in Current Fiscal Year Adjustments in Current Fiscal Year Ending Balances of Current Fiscal Year Ending Balances, Current Portion	\$0	\$0	35,916 486

- 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

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			New desirability and residence and recommendation and an extraction of a paper assembly of the filter forms and a security of the re-
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

Assets	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental
R01. Cash and Investments	9,809,922	21,426,523		756,195		Funds 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				2,00		1 10,700
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						1 01.001000
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		,,	Į T	,,	, ,	4 . 11 . 12 . 12 . 12
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

	Accete	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	221,313	
R05.	Interest Receivable (net)	6,176	
R06.	Due from Other Funds	0,170	
R07.	Due from Other Governments	20,050	
R08.	Inventories	28,059	
R09.	Prepaid Items	3,241	0.050.450
R10.	Other Current Assets 1	110	3,053,158
R11.	Other Current Assets 2		
R12.	Total Current Assets		
	Noncurrent Assets	\$2,015,189	\$3,053,158
R13.	Cash and Investments, Restricted		
R14.	Investments		
R15.	Loans, Notes, and Contracts Receivable		
	Noncurrent Capital		
R16.	Land		
R17.	Buildings and Improvements (Report at cost.)	991 994	
R18.	Equipment (Report at cost.)	881,334	
R18.5	Infrastructure (Report at cost.)	937,753	
R19.	Intangible Assets – Amortizable (Report at cost.)		
R20.	Construction in Progress	204 400	
R21.	Intangible Assets – Nonamortizable (Report at cost.)	221,432	
R22.	Other Capital Assets (Report at cost.)		
R23.	Less: Accumulated Depreciation/Amortization		
R23.5	Net Pension Asset	-1,330,795	
R23.6	Net OPEB Asset		
R24.	Other Nengurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$709,724	\$0
R27.	Total Assets	\$2,724,913	\$3,053,158

E	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
L	iabilities		,
C	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
N	oncurrent 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	*	5
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	4,000,000	
R60.	Total Noncurrent Liabilities	\$5,745,101	\$0
R61.	Total Liabilities	\$6,844,284	\$1,186,444
		, ΨΟ,Ο-Τ-ΙΑΟ-Τ	, Ψ1,100, 1144

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

	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	

Trust

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	Table of the state		
R32. Investment Trust		64,228,272		
R33. Private-Purpose Trust				
R34. Total Net Position Held in	\$-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

		Noncurrent Assets/Deferred Noncurrent Liabilities/Defer			
		Outflows of Resources	Inflows of Resources		
	Noncurrent Assets				
	Capital Assets				
R01.	Land	749,872	en e		
R02.	Buildings and Improvements (Report at cost.)	24,838,784	Separate the control of the control		
R03.	Equipment (Report at cost.)	10,799,463			
R04.	Infrastructure (Report at cost.)	56,316,669			
R05.	Intangible Assets – Amortizable (Report at cost.)	339,385			
R06.	Construction in Progress	4,114,326			
R07.	Intangible Assets – Nonamortizable (Report at cost.)				
R08.	Other Capital Assets (Report at cost.)	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		The state of the s		
R15.	Total Noncurrent Assets	\$69,997,452			
	Deferred Outflows of Resources				
R16	Related to Pensions		The state of the s		
R17	Related to OPEB		The state of the s		
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		\$577,344
	and Extraordinary Items		
R05.	Other Financing Sources (Uses)	9,870	
R06.	Capital Contributions		
R07.	Proprietary Fund Transfers In (Out)		20,857
R08.	Special and Extraordinary Items		
R09.	9. Change in Fund Balance/Net Position		\$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	E COO COO DOO	
		5,530,582 Delete	
	17/18 Road Department Inventory Adjustment	-29,891 Delete	
		Add	
	Total:	5,500,691	
R11b.	Specify Proprietary Fund Adjustments	mathanumanna municipi pipir serb hiji. Jaku milamat John municipi pipin serbangan di data sebagai mangan kanga Tangan municipi pipin serbah hiji. Jaku milamat John municipi pipin municipi pipin data serbangan municipi pip	
	East Park - 16/17 Pension Adjustment	-91,195 Delete	and the land of th
	East Park - 17/18 OPEB Adjustment	-9,088 Delete	з протимент в предостивнения в предости
	Solid Waste - 17/18 OPEB Adjustment	-36,630 Delete	Trans-Out-Articles
	Transit - 16/17 Pension & Insurance Adjustments	-55,961 Delete	
	Transit - 17/18 OPEB Adjustment	-358,970 Delete	
		Add	Poppymentine
	Total:	-551,844	PROJUINE LLOOPS
R12.	Fund Balance/Net Position (Deficit), End of Fiscal Year	#20 010 010	
	Statistics	\$36,618,613	\$-2,047,032
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 L	.evy	0.02
R15.	Current Utility User Tax Rate	•	0.92
R16.	Appropriations Limit		20.000.000
	•••		30,839,959

R17. Total Annual Appropriations Subject to the Limit

19,634,737