

County of Colusa

Counties Financial Transactions Report

General Information

Fiscal Year 2014

County Auditor

First Peggy Middle Initial J Last Scroggins

Mailing Address

Street 1 546 Jay Street, Suite 202 ☐ Is Address Changed?
Street 2
City Colusa State CA Zip 95932-

Report Prepared By

First Robert Middle Initial Last Zunino
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County of Colusa
Counties Financial Transactions Report
Airport Enterprise/Activity
Statement of Revenues and Expenses

Fiscal Year 2014

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

Yes

Operating Revenues

Landing Fees	0
Aircraft Storage Fees	1,627
Fuel Flowage Fees	
Concessions	
Rents and Leases	40,894
Sales and Services	351,021
Other Revenues	2,910
Total Operating Revenues	\$396,452

Operating Expenses

Administration	83,369
Maintenance and Operation	
Landing Areas	
Terminal Buildings and Areas	10,026
Other Buildings and Areas	
General Shops and Equipment	
Cost of Sales and Service	315,710
Depreciation	1,167
Other Operating Expenses	
Total Operating Expenses	\$410,272
Net Operating Income (Loss)	(\$13,820)

Non-Operating Revenues

Interest	1,969
Net Gain (Loss) from Sales of Property	
Grants-In-Aid	
Federal	
State	
In-Lieu Taxes	

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

Fiscal Year 2014

Other	52,953
Other Non-Operating Revenues	
Total Non-Operating Revenues	\$54,922
Non-Operating Expenses	
Interest	
Judgments and Damages	
Taxes and Assessments	26,756
Current Year Capital Outlay (Non-Enterprise Only)	
Other Non-Operating Expenses	7,643
Total Non-Operating Expenses	\$34,399
Income (Loss) Before Operating Transfers	\$6,703
Transfers In from the County	
Transfers Out to the County	
Total Transfers In (Out)	\$0
Net Income (Loss)	\$6,703
Current Year Capital Outlay for Enterprise	

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

Fiscal Year 2014

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

Yes

Operating Revenues

Refuse Disposal Fees-Commercial

0

Refuse Disposal Fees-Public

1,590,335

Refuse Collection Fees-Residential

Refuse Collection Fees-Commercial

Other Operating Revenues

Total Operating Revenues

\$1,590,335

Operating Expenses

Refuse Disposal

Salaries and Wages

45,547

Services and Supplies

1,660,081

Other Charges (Abatements)

7,709

Total Refuse Disposal

\$1,713,337

Refuse Collection

Salaries and Wages

Services and Supplies

Other Charges

Total Refuse Collection

\$0

Other Operating Expenses

Total Operating Expenses

\$1,713,337

Net Operating Income

(\$123,002)

Non-Operating Revenues

Interest

4,970

Sale of Retired Plant and Equipment

Other Non-Operating Revenues

11,175

Total Non-Operating Revenues

\$16,145

Non-Operating Expenses

Interest

County of Colusa

**County Financial Transactions Report
Refuse Enterprise/Activity**

Statement of Revenues and Expenses

Fiscal Year	2014	
Current Year Capital Outlay (Non-Enterprise Only)		
Other Non-Operating Expenses		11,241
Total Non-Operating Expenses		\$11,241
Income (Loss) Before Operating Transfers		(\$118,098)
Transfers In from the County		
Transfers Out to the County		
Total Transfers In (Out)		\$0
Net Income (Loss)		(\$118,098)
Current Year Capital Outlay for Enterprise		

County of Colusa

Counties Financial Transactions Report
Statement of Revenues

Taxes: Property Taxes and Other Taxes

Fiscal Year 2014

Property Taxes

County Wide Secured and Unsecured	13,041,116
Supplemental County Wide Secured and Unsecured	57,881
Less Than County Wide Funds Secured and Unsecured	
Supplemental Less Than County Wide Funds Secured and Unsecured	
Property Tax In-Lieu of Vehicle License Fees	2,404,703
Voter Approved Indebtedness	
Supplemental Voter Approved Indebtedness	
Prior Year Secured and Unsecured	-1,962
Supplemental Prior Year Secured and Unsecured	10,361
Total Property Taxes	\$15,512,099

Other Taxes

Sales and Use Taxes	1,324,264
In-Lieu Local Sales and Use Taxes	497,688
Transportation Tax (Non-Transit Purposes)	
Property Transfer	
Transient Lodging (Room Occupancy)	
Timber Yield	537
Aircraft	
Construction Development Taxes	527,067
Utility Users Tax	
Other (Specify, maximum of 5 entries)	\$1,120

Specify:

Amount:

Tax Deeded Sales Fee	1,120
Total:	\$1,120

Total Other Taxes

\$2,350,676

County of Colusa

**County Financial Transactions Report
Statement of Revenues**

Licenses, Permits and Franchises

Fiscal Year 2014

Animal Licenses	25,709
Business Licenses	18,756
Construction Permits	273,493
Road Privileges and Permits	19,355
Zoning Permits	2,989
Franchises	514,950
Other Licenses and Permits (Specify, maximum of 5 entries)	\$750,207

Specify:

Amount:

Environmental Health/Sanitation Fee/Cal Arp Permit	170,246
Ag Fees/Air Pollution Fees	523,196
Hazardous Generator Permit/Above Ground Permit	43,573
Transportation Permits	10,610
Gun/Explosive/Burial Permits	2,582
Total:	\$750,207

Total Licenses, Permits and Franchises

\$1,605,459

County of Colusa

**County Financial Transactions Report
Statement of Revenues**

Fines, Forfeitures and Penalties

Fiscal Year 2014

Vehicle Code Fines	64,672
Other Court Fines	1,092,493
Forfeitures and Penalties	206,793
Penalties and Cost on Delinquent Taxes	328,367
Total Fines, Forfeitures and Penalties	\$1,692,325

County of Colusa

**County's Financial Transactions Report
Statement of Revenues**

Revenue From the Use of Money and Property

Fiscal Year

2014

Interest and Investments

364,154

Rents and Concessions

203,434

Royalties

219

Total Revenue from the Use of Money and Property

\$567,807

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

Fiscal Year

2014

State

Highway Users Tax	2,920,939
Motor Vehicle In-Lieu Tax	
Realignment from the Vehicle License Fee (VLF) Fund	1,259,613
Other State In-Lieu Taxes	
Highway Property Rentals	
Public Assistance Administration (Include CALWORKS Admin.)	2,066,872
Public Assistance Programs (Include CALWORKS Program)	634,758
Realignment for Social Services	2,678,304
Aid for Agriculture	1,110,009
Aid for Construction	132,300
Aid for Corrections	271,587
Aid for County Fairs	
Aid for Disaster	53,592
Homeowners' Property Tax Relief	63,112
Open Space Tax Relief	
SB 90 Mandated Costs	280
Off Highway Motor Vehicle License Fee	45,964
Roads	3,501,618
Child Care Food/Special Milk Program	
Peace Officers Standards and Training	36,055
Public Defender	
Tobacco Tax - AB 75 / Prop. 99	150,000
Public Safety Fund - Realignment	2,917,066

Health Programs

Aid for Mental Health	3,404,548
Realignment for Mental Health	862,160
Medically Indigent Adult (MIA)	
Alcohol and Drug Abuse	479,079
Realignment for Health Services	260,656

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Aid From Other Governmental Agencies - State

Fiscal Year 2014

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

\$637,751

Specify:

Amount:

Flu Grant/NEOP/EMS/LEAD/EMSA/Medi Cal	116,220
Health/Admin/Child Restraint	112,305
MCH Program/CMSP Incentive/Immunization Prog	271,881
Child Health Disability/CHDP Screening Fees	137,345
Total:	\$637,751

State - Other (Use applicable revenue source or specify)

Supplemental Law Enforcement Services Fund (SLESF/COPS)

180,242

Office of Criminal Justice Planning (OCJP)

558,620

Library

27,458

Stabilization

Veterans Affairs Programs

29,067

Sheriff Boating Safety

109,103

Victim Witness Programs

127,309

DA Programs

201,374

Civil Defense

Aging Programs

Law Enforcement

88,840

Other State (Specify, maximum of 10 entries)

\$1,582,340

Specify:

Amount:

Indian Gaming	292,249
Aid for Aviation	10,000
Probation	1,341
Migrant Farm Housing	1,045,201
CERS/CUPA State Grants	65,484
Vehicle Theft	31,175
ED/CDBG Grants	97,752
A.O.C.	39,138
Total:	\$1,582,340

Total State

\$26,390,616

County of Colusa

Counties Financial Transactions Report Statement of Revenues

Aid From Other Governmental Agencies - Federal

Fiscal Year 2014

Federal

Public Assistance Administration	1,753,216
Public Assistance Programs	716,388
Health Administration	
Aid for Construction	12,150
Aid for Disaster	71,366
Forest Reserve Revenue	51,798
In-Lieu Taxes	263,723

Federal - Other (Use applicable revenue source or specify)

Workforce Investment Act (WIA)	
Community Development Block Grant	
Health/Mental Health Grants	116,542
Community Oriented Policy Services (COPS)	139,012
Office of Criminal Justice Planning (OCJP)	
DEA Programs/Drug and Alcohol Programs	15,000
DA Programs	403,677
Grazing	
Aging Programs	
Senior Citizens Programs	42,836
Road Projects	
Law Enforcement	6,539
Other Federal (Specify, maximum of 10 entries)	\$128

Specify:

Amount:

Help America Vote Act - HAVA	128
Total:	\$128

Total Federal

\$3,592,375

County of Colusa

Counties Financial Transactions Report
Statement of Revenues

Other In-Lieu Taxes and Other Governmental Agencies

Fiscal Year 2014

Other In-Lieu Taxes

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

\$27,867

Specify:

Amount:

County In-Lieu Taxes	27,867
Total:	\$27,867

Other Governmental Agencies (Use applicable revenue source or specify)

City/County

0

Redevelopment/Housing

Special Districts/Joint Power Authority (JPA)

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

Specify:

Amount:

Total Other In-Lieu Taxes and Other Governmental Agencies

\$27,867

County of Colusa

Counties Financial Transactions Report

Statement of Revenues

Charges for Current Services

Fiscal Year 2014

Assessments and Tax Collection Fees	63,958
Property Tax Administrative Fees	\$207,917
Cities	65,963
Redevelopment Agencies	
Special Districts	141,954
Auditing and Accounting Fees	11,255
Communication Services	
Election Services	37,070
Legal Services	16,144
Planning and Engineering Services	126,213
Agricultural Services	176,182
Civil Process Services	6,344
Court Fees and Costs	1,253
Booking Fees	7,848
Estate Fees	12,428
Humane Services	57,906
Law Enforcement Services	303,282
Recording Fees	249,137
Road and Street Services	118,237
Health Fees	13,250
Mental Health Services	7,776
California Children's Services	60
Sanitation Services	2,520
Institutional Care and Services	182,514
Library Services	1,591
Park and Recreation Fees	
Charges for Current Services - Other (Use applicable revenue sources or specify)	
Personnel Services	3,832
Building Maintenance and Grounds	
Administrative Services	83,711

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

Fiscal Year 2014

Other (Specify, maximum of 10 entries)

\$387,221

Specify:

Amount:

Risk Management & Insurance Services	77,474
Salary Reimbursement	71,427
Treasurer & Collector Fees	102,640
Probation Services	50,903
Drug & Alcohol Counseling Services	2,250
OES Hazardous Materials Storage	66,629
General Relief	8,113
Photo Copy Reimbursement	6,725
Installment/Late/Registration Fees	1,060
Total:	\$387,221

Total Charges for Current Services

\$2,077,649

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Miscellaneous Revenues

Fiscal Year 2014

Miscellaneous Revenues (Use applicable revenue source or specify)

Other Sales	10,462
Tobacco Settlement	
Welfare Repayments	
Cancelled Warrants	2,188
Other Miscellaneous (Specify, maximum of 10 entries)	\$384,476

Specify:

Amount:

Insurance Dividend & Reimbursement	119,380
Misc Other Revenue & Refunds	121,375
Misc Reimbursement	47,862
Lab Fees	1,646
Penalties	2,000
Community Benefits Package	7,045
Grant Principal Repayment	45,410
Migrant Farm Housing	7,295
Gifts & Donations	32,078
Cash Difference	385
Total:	\$384,476

Total Miscellaneous Revenue

\$397,126

County of Colusa

**County Financial Transactions Report
Statement of Revenues**

Other Financing Sources

Fiscal Year 2014

Sale of Fixed Assets	4,550
Proceeds from the Sale of Bonds	
Other Long-Term Debt Proceeds	
Total Other Financing Sources	\$4,550

1. For all proceeds reported, please enter a footnote specifying the related debt schedule(s).
2. Report any short-term proceeds as "Other Long-Term Debt Proceeds."

County of Colusa
County Financial Transactions Report
Statement of Revenues

Transfers In

Fiscal Year 2014

Grand Total of Revenues Before Transfers	\$54,218,549
Airport <i>(Enter any transfers on the Airport activity/enterprise form)</i>	\$0
Hospital <i>(Enter any transfers on the Hospital activity/enterprise form)</i>	\$0
Refuse <i>(Enter any transfers on the Refuse activity/enterprise form)</i>	\$0
Other <i>(Enter any transfers on the Other enterprise form)</i>	\$0
Total Transfers In from Enterprise(s)	\$0
Operating Transfers between Funds other than Governmental and Enterprise (i.e., Trust Funds)	
Total Revenues and Transfers In	\$54,218,549
Interfund Operating Transfers within Governmental Funds	

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures
General

Fiscal Year	2014	Operating Expenditures	Capital Outlay	Total
Legislative and Administrative		A	B	
Board of Supervisors		726,436	903	
Clerk of the Board				
Administrative Officer		235,665		
Council of Governments				
Other				
Total Legislative and Administrative		\$962,101	\$903	\$963,004
Finance				
Auditor - Controller		665,487	4,324	
Treasurer - Tax Collector		278,209	395	
Assessor		1,013,175	4,395	
Purchasing Agent		1,671	748	
Other		-19,409	431	
Total Finance		\$1,939,133	\$10,293	\$1,949,426
Counsel				
County Counsel		-36,422	5,273	
District Attorney (Legal Advice)				
Other				
Total Counsel		(\$36,422)	\$5,273	(\$31,149)
Personnel		-151,721	1,945	(\$149,776)
Elections		394,281		\$394,281
Communications				\$0
Property Management		1,207,655	2,792	\$1,210,447
Plant Acquisition				
Jails				
Courts				
Other		18,701	225,646	
Total Plant Acquisition		\$18,701	\$225,646	\$244,347
Promotion		164,536		\$164,536
Other General		205,740	4,468	\$210,208

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

Fiscal Year 2014

	Operating Expenditures	Capital Outlay	Total
	A	B	
Judicial			
Trial Court Maintenance of Effort (MOE) <i>(GC 77201.1 - Remitted to the State)</i>	394,004		
Fifty Percent Excess Revenue Calculation <i>(GC 77205 - Remitted to the State)</i>	152,845		
Other Trial Court <i>(Include Non-Rule 810-Facility Related and MOE Penalties GC 68065)</i>	221,574		
County Clerk			
Grand Jury (Including Audit)	18,732		
District Attorney - Prosecution	1,445,816	6,535	
District Attorney - Family Support	591,814	1,340	
Public Defender	292,436		
Court Appointed Counsel	54,658		
Other	192,270		
Total Judicial	\$3,364,149	\$7,875	\$3,372,024
 Police Protection	 5,585,513	 629,338	 \$6,214,851
Detention and Correction			
Adult Detention	3,484,992	20,774	
Juvenile Detention	360,374		
Probation	1,820,319	1,549	
Total Detention and Correction	\$5,665,685	\$22,323	\$5,688,008
 Fire Protection	 239,341		 \$239,341
Flood Control - Soil and Water Conservation	91,963		\$91,963
Protective Inspection			
Agricultural Commissioner	1,018,370	48,772	
Building Inspector	401,414	52	
Livestock Inspector			

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

Fiscal Year 2014

Sealer of Weights and Measures			
Total Protective Inspection	\$1,419,784	\$48,824	\$1,468,608
Other Protection			
LAFCO	47,896		
Recorder	508,118	4,491	
Coroner	163,060		
Emergency Services	116,224		
Planning and Zoning	401,414	52	
Humane Services (Pound)	212,945	340	
Other	58,923		
Total Other Protection	\$1,508,580	\$4,883	\$1,513,463

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures

Public Ways and Facilities

Fiscal Year 2014

	Operating Expenditures A	Capital Outlay B	Total
Roads	10,505,765	16,187	\$10,521,952
Transportation Terminals	68,638		\$68,638
Transportation Systems			\$0
Parking Facilities			\$0

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures
Health

Fiscal Year 2014

	Operating Expenditures	Capital Outlay	Total
	A	B	
Public Health	3,205,161	14,044	\$3,219,205
Medical Care	60,437		\$60,437
Mental Health	5,338,512	28,358	\$5,366,870
Drug and Alcohol Abuse Services	412,278	404	\$412,682

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures

Public Assistance

Fiscal Year	2014	Operating Expenditures	Capital Outlay	Total
		A	B	
Welfare				
Administration		4,813,157	98,558	
Aid Programs Cash		3,086,485		
Total Welfare		\$7,899,642	\$98,558	\$7,998,200
Social Services				
Administration and Programs		199		
Other				
Total Social Services		\$199	\$0	\$199
General Relief				
Aid to Indigents		69,641		
Indigent Burials		5,234		
Total General Relief		\$74,875	\$0	\$74,875
Care of Court Wards		9,576		\$9,576
Veterans Services		76,008		\$76,008
Other Public Assistance				
Workforce Investment Act (WIA)				
Other		179,115		
Total Other Public Assistance		\$179,115	\$0	\$179,115

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures

Education

Fiscal Year 2014

	Operating Expenditures	Capital Outlay	Total
	A	B	
School Administration	30,349		\$30,349
Library Services	1,079,287	5,273	\$1,084,560
Agricultural Education	290,898		\$290,898
Other Education			\$0

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

Fiscal Year	2014			
		Operating Expenditures	Capital Outlay	Total
		A	B	
Recreation Facilities		46,242		\$46,242
Cultural Services				\$0
Veterans Memorial Building		5,907		\$5,907
Small Craft Harbors				\$0

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

Fiscal Year 2014

	Operating Expenditures A	Capital Outlay B	Total
Retirement of Long-Term Debt	844,032		\$844,032
Interest on Long-Term Debt	160,171		\$160,171
Principal and Interest on Short-Term Notes and Warrants			

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures

Transfers Out

Fiscal Year 2014		Operating Expenditures	Capital Outlay	Total
		A	B	
Grand Total of Expenditures Before Transfers		\$52,866,111	\$1,127,387	\$53,993,498
Airport	<i>(Enter any transfers on the Airport activity form)</i>	\$0		
Hospital	<i>(Enter any transfers on the Hospital activity form)</i>	\$0		
Refuse	<i>(Enter any transfers on the Refuse activity form)</i>	\$0		
Other	<i>(Enter any transfers on the Other enterprise form)</i>	\$0		
Total Transfers Out to Enterprise(s) Only		\$0		
Operating Transfers between Funds other than Governmental and Enterprise (i.e., Trust Funds)				
Total Expenditures and Transfers Out		\$52,866,111	\$1,127,387	\$53,993,498
Interfund Operating Transfers within Governmental Funds		\$0		

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

Fiscal Year	2014	
Forward from Prior Year	(No Entry Required)	
Debt Schedule	(No Entry Required)	Other Long-Term Debt Schedule
Fund Type		Governmental
Purpose (Purpose Field Must be Unique, Do Not Duplicate)		Grader Financing
Year of Issue	(No Entry Required)	
Maturity Dates Beginning	(No Entry Required)	
Maturity Dates Ending	(No Entry Required)	
Principal Authorized	(No Entry Required)	
Principal Issued	(No Entry Required)	
Unmatured Principal, Beginning of Fiscal Year		
Adjustments to Principal in CY		236,000
Reason for Adjustment to Principal in CY		Set up lease purchase debt
Principal Issued in CY	(No Entry Required)	
Current Year Principal Payment		
Principal Defeased in CY		
Principal Payments to Date		\$0
Unmatured Principal, End of Fiscal Year		\$236,000
Current Year Interest Payment		
Amount Delinquent Principal		
Amount Delinquent Interest		

Include on this schedule:

1. All other debt not listed on the "Long-Term Debt Form."
2. Capital leases with an original term greater than 1 year but less than 10 years.
3. Interfund loans and other liability-type debt (e.g., Compensated Absences and Pre/Post Closure Landfill).

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

Fiscal Year	2014	
Forward from Prior Year	(No Entry Required)	Yes ☐
Debt Schedule	(No Entry Required)	Other Long-Term Debt Schedule
Fund Type		Governmental
Purpose (Purpose Field Must be Unique, Do Not Duplicate)		CalPERS Refinancing POB
Year of Issue	(No Entry Required)	
Maturity Dates Beginning	(No Entry Required)	
Maturity Dates Ending	(No Entry Required)	
Principal Authorized	(No Entry Required)	
Principal Issued	(No Entry Required)	
Unmatured Principal, Beginning of Fiscal Year		\$2,414,600
Adjustments to Principal in CY		
Reason for Adjustment to Principal in CY		
Principal Issued in CY	(No Entry Required)	
Current Year Principal Payment		447,700
Principal Defeased in CY		
Principal Payments to Date		\$863,900
Unmatured Principal, End of Fiscal Year		\$1,966,900
Current Year Interest Payment		87,145
Amount Delinquent Principal		
Amount Delinquent Interest		

Include on this schedule:

1. All other debt not listed on the "Long-Term Debt Form."
2. Capital leases with an original term greater than 1 year but less than 10 years.
3. Interfund loans and other liability-type debt (e.g., Compensated Absences and Pre/Post Closure Landfill).

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

Fiscal Year	2014	
Forward from Prior Year	(No Entry Required)	Yes
Debt Schedule	(No Entry Required)	Other Long-Term Debt Schedule
Fund Type		Governmental
Purpose (Purpose Field Must be Unique, Do Not Duplicate)		Compensated Absences
Year of Issue	(No Entry Required)	
Maturity Dates Beginning	(No Entry Required)	
Maturity Dates Ending	(No Entry Required)	
Principal Authorized	(No Entry Required)	
Principal Issued	(No Entry Required)	
Unmatured Principal, Beginning of Fiscal Year		\$1,331,280
Adjustments to Principal in CY		433,325
Reason for Adjustment to Principal in CY		FY 13/14 Increase in Liability
Principal Issued in CY	(No Entry Required)	
Current Year Principal Payment		
Principal Defeased in CY		
Principal Payments to Date		\$276,261
Unmatured Principal, End of Fiscal Year		\$1,764,605
Current Year Interest Payment		
Amount Delinquent Principal		
Amount Delinquent Interest		

Include on this schedule:

1. All other debt not listed on the "Long-Term Debt Form."
2. Capital leases with an original term greater than 1 year but less than 10 years.
3. Interfund loans and other liability-type debt (e.g., Compensated Absences and Pre/Post Closure Landfill).

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

Fiscal Year	2014	
Forward from Prior Year	(No Entry Required)	Yes
Debt Schedule	(No Entry Required)	Other Long-Term Debt Schedule
Fund Type		Governmental
Purpose (Purpose Field Must be Unique, Do Not Duplicate)		Criminal Justice Facility Financing
Year of Issue	(No Entry Required)	
Maturity Dates Beginning	(No Entry Required)	
Maturity Dates Ending	(No Entry Required)	
Principal Authorized	(No Entry Required)	
Principal Issued	(No Entry Required)	
Unmatured Principal, Beginning of Fiscal Year		\$584,000
Adjustments to Principal in CY		
Reason for Adjustment to Principal in CY		
Principal Issued in CY	(No Entry Required)	
Current Year Principal Payment		138,500
Principal Defeased in CY		
Principal Payments to Date		\$625,800
Unmatured Principal, End of Fiscal Year		\$445,500
Current Year Interest Payment		30,076
Amount Delinquent Principal		
Amount Delinquent Interest		

Include on this schedule:

1. All other debt not listed on the "Long-Term Debt Form."
2. Capital leases with an original term greater than 1 year but less than 10 years.
3. Interfund loans and other liability-type debt (e.g., Compensated Absences and Pre/Post Closure Landfill).

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

Fiscal Year	2014	
Forward from Prior Year	(No Entry Required)	Yes
Debt Schedule	(No Entry Required)	Other Long-Term Debt Schedule
Fund Type		Enterprise
Purpose (Purpose Field Must be Unique, Do Not Duplicate)		Postclosure Landfill Liability
Year of Issue	(No Entry Required)	
Maturity Dates Beginning	(No Entry Required)	
Maturity Dates Ending	(No Entry Required)	
Principal Authorized	(No Entry Required)	
Principal Issued	(No Entry Required)	
Unmatured Principal, Beginning of Fiscal Year		\$2,910,774
Adjustments to Principal in CY		192,440
Reason for Adjustment to Principal in CY		FY 13/14 Increase in Liability
Principal Issued in CY	(No Entry Required)	
Current Year Principal Payment		
Principal Defeased in CY		
Principal Payments to Date		\$651,515
Unmatured Principal, End of Fiscal Year		\$3,103,214
Current Year Interest Payment		
Amount Delinquent Principal		
Amount Delinquent Interest		

Include on this schedule:

1. All other debt not listed on the "Long-Term Debt Form."
2. Capital leases with an original term greater than 1 year but less than 10 years.
3. Interfund loans and other liability-type debt (e.g., Compensated Absences and Pre/Post Closure Landfill).

County of Colusa
Counties Financial Transactions Report
Lease Obligations

Fiscal Year 2014

Forward from Prior Year	Yes
Fund Type Reporting Loan	Governmental
Purpose of Lease	Behavioral Health Building
Original Term of Lease (number of years)	15
Type of Lease	Lease
Name of Lessor	West America Ban
Total Future Principal and Interest Unmatured to Date, Beginning of Fiscal Year	600,213
Initial Amount of Lease Obligation	
Current Year Principal Payment	115,195
Current Year Interest Payment	26,045
Adjustment(s) to Principal and Interest in CY	
Reason for Adjustment(s) to Principal and Interest in CY	
Total Future Principal and Interest Unmatured to Date, End of Fiscal Year	\$458,973
Total Unmatured Principal (Only) End of Fiscal Year	420,162

1. Report leases individually (Do not combine leases).
2. Report on this schedule only capital leases with an original term of 10 or more years where the local agency acquires ownership of the property. Continue reporting the capital lease on this schedule until the lease is defeased or fully matured.
3. Report leases with an original term greater than 1 year, but less than 10 years on the "Other Long-Term Debt Form."

County of Colusa
Counties Financial Transactions Report
Lease Obligations

Fiscal Year 2014

Forward from Prior Year	Yes
Fund Type Reporting Loan	Governmental
Purpose of Lease	Jail Renovation Loan Payable
Original Term of Lease (number of years)	15
Type of Lease	Lease
Name of Lessor	West America Ban
Total Future Principal and Interest Unmatured to Date, Beginning of Fiscal Year	380,199
Initial Amount of Lease Obligation	
Current Year Principal Payment	142,637
Current Year Interest Payment	16,905
Adjustment(s) to Principal and Interest in CY	
Reason for Adjustment(s) to Principal and Interest in CY	
Total Future Principal and Interest Unmatured to Date, End of Fiscal Year	\$220,657
Total Unmatured Principal (Only) End of Fiscal Year	216,390

1. Report leases individually (Do not combine leases).
2. Report on this schedule only capital leases with an original term of 10 or more years where the local agency acquires ownership of the property. Continue reporting the capital lease on this schedule until the lease is defeased or fully matured.
3. Report leases with an original term greater than 1 year, but less than 10 years on the "Other Long-Term Debt Form."

County of Colusa
Counties Financial Transactions Report
Balance Sheet

Fiscal Year 2014

	Government Fund Types			
	A	B	C	D
	General	Special Revenue	Debt Service	Capital Projects
Assets				
Current Assets	8,291,798	25,723,138		1,778,414
Non-Current Assets				
Total Assets	\$8,291,798	\$25,723,138	\$0	\$1,778,414
Liabilities				
Current Liabilities	898,311	-3,999,931		215,646
Non-Current Liabilities				
Total Liabilities	\$898,311	(\$3,999,931)	\$0	\$215,646
Retained Earnings/Fund Balance				
Reserved	1,966,498	29,723,069		1,562,768
Unreserved	5,426,989			
Total Retained Earnings/ Fund Balance	\$7,393,487	\$29,723,069	\$0	\$1,562,768
Total Fund Equity	\$7,393,487	\$29,723,069	\$0	\$1,562,768
Total Liabilities and Fund Equity	\$8,291,798	\$25,723,138	\$0	\$1,778,414

County of Colusa
Counties Financial Transactions Report
Balance Sheet

Fiscal Year 2014

	Proprietary Fund Types		Fiduciary Fund Types	Account Groups	
	E	F	G	H	I
	Enterprise	Internal Service	Trust And Agency	General Fixed Assets	General Long-Term Debt
Assets					
Current Assets	1,907,244	2,344,572	31,187,165		
Non-Current Assets	443,976			91,215,035	\$5,049,557
Total Assets	\$2,351,220	\$2,344,572	\$31,187,165	\$91,215,035	\$5,049,557
Liabilities					
Current Liabilities	159,262	1,177,550	1,418,083		
Non-Current Liabilities	3,233,311				\$5,049,557
Total Liabilities	\$3,392,573	\$1,177,550	\$1,418,083		\$5,049,557
Fund Equity					
Contributed Capital					
Investment in General Fixed Assets				\$91,215,035	
Retained Earnings/Fund Balance					
Reserved	4,214				
Unreserved	-1,045,567	1,167,022	29,769,082		
Total Retained Earnings/ Fund Balance	(\$1,041,353)	\$1,167,022	\$29,769,082		
Total Fund Equity	(\$1,041,353)	\$1,167,022	\$29,769,082	\$91,215,035	
Total Liabilities and Fund Equity	\$2,351,220	\$2,344,572	\$31,187,165	\$91,215,035	\$5,049,557

County of Colusa

Counties Financial Transactions Report Statistics and Summary

Fiscal Year 2014

Current Transient Lodging Tax Rate	
Effective Date of Current Transient Lodging Tax Rate	
Current Utility User Tax Rate	
Current Year Property Tax Delinquency as of June 30, 2014 as a Percent of Tax Levy	0.930
Appropriations Limit	27,115,203
Total Annual Appropriations Subject to the Limit	21,509,932
Beginning Fund Balance	\$38,439,585
Add: Revenues During Fiscal Year	\$54,218,549
Transfers In	\$0
Adjustments (Specify, maximum of 5 entries)	\$21,581

Specify:

Amount:

13/14 Grant Funds Activity	21,581
Total:	\$21,581

Total Adjustments and Transfers In	\$21,581
Subtotal	\$92,679,715
Deduct: Expenditures During Fiscal Year	\$53,993,498
Transfers Out	\$0
Adjustments (Specify, maximum of 5 entries)	\$6,893

Specify:

Amount:

13/14 Road Dept Inventory Adjustment	6,893
Total:	\$6,893

Total Adjustments and Transfers Out	\$6,893
Ending Fund Balance	\$38,679,324