

County of Colusa

Counties Financial Transactions Report

General Information

Fiscal Year 2015

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 2015

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

Operating Revenues

Landing Fees	0
Aircraft Storage Fees	1,070
Fuel Flowage Fees	
Concessions	
Rents and Leases	42,606
Sales and Services	308,623
Other Revenues	60
Total Operating Revenues	\$352,359

Operating Expenses

Administration	83,321
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Maintenance and Operation

Landing Areas	
Terminal Buildings and Areas	12,380
Other Buildings and Areas	
General Shops and Equipment	
Cost of Sales and Service	317,045
Depreciation	1,162
Other Operating Expenses	
Total Operating Expenses	\$413,908
Net Operating Income (Loss)	(\$61,549)

Non-Operating Revenues

Interest	1,765
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 2015

Other	51,662
Other Non-Operating Revenues	
Total Non-Operating Revenues	\$53,427
Non-Operating Expenses	
Interest	
Judgments and Damages	
Taxes and Assessments	29,796
Current Year Capital Outlay (Non-Enterprise Only)	
Other Non-Operating Expenses	4,761
Total Non-Operating Expenses	\$34,557
Income (Loss) Before Operating Transfers	(\$42,679)
Transfers In from the County	
Transfers Out to the County	
Total Transfers In (Out)	\$0
Net Income (Loss)	(\$42,679)
Current Year Capital Outlay for Enterprise	

County of Colusa

Counties Financial Transactions Report

Refuse Enterprise/Activity

Statement of Revenues and Expenses

Fiscal Year

2015

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

Yes

Operating Revenues

Refuse Disposal Fees-Commercial

0

Refuse Disposal Fees-Public

1,663,101

Refuse Collection Fees-Residential

Refuse Collection Fees-Commercial

Other Operating Revenues

Total Operating Revenues

\$1,663,101

Operating Expenses

Refuse Disposal

Salaries and Wages

6,127

Services and Supplies

1,776,277

Other Charges (Abatements)

7,709

Total Refuse Disposal

\$1,790,113

Refuse Collection

Salaries and Wages

Services and Supplies

Other Charges

Total Refuse Collection

\$0

Other Operating Expenses

Total Operating Expenses

\$1,790,113

Net Operating Income

(\$127,012)

Non-Operating Revenues

Interest

4,712

Sale of Retired Plant and Equipment

Other Non-Operating Revenues

90,818

Total Non-Operating Revenues

\$95,530

Non-Operating Expenses

Interest

County of Colusa

Counties Financial Transactions Report

Refuse Enterprise/Activity

Statement of Revenues and Expenses

Fiscal Year 2015

Current Year Capital Outlay (Non-Enterprise Only)

Other Non-Operating Expenses

10,592

Total Non-Operating Expenses

\$10,592

Income (Loss) Before Operating Transfers

(\$42,074)

Transfers In from the County

Transfers Out to the County

Total Transfers In (Out)

\$0

Net Income (Loss)

(\$42,074)

Current Year Capital Outlay for Enterprise

County of Colusa
Counties Financial Transactions Report
Other Enterprise

Statement of Revenues and Expenses

Fiscal Year 2015

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

Parks

Operating Revenues

Charges for Services	113,796
Other Operating Revenues	
Total Operating Revenues	\$113,796

Operating Expenses

Personnel Services	23,874
Contractual Services	
Supplies	
Materials	
Other Operating Expenses	125,736
General and Administrative Expenses	
Depreciation Expense	
Total Operating Expenses	\$149,610
Net Operating Income (Loss)	(\$35,814)

Non-Operating Revenues

Interest	272
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Operating Grants

Federal	
State	
Gain on Sale of Assets	
Other Non-Operating Revenues	
Total Non-Operating Revenues	\$272

Non-Operating Expenses

Interest	
Loss on Sale of Assets	
Other Non-Operating Expenses	2,858
Total Non-Operating Expenses	\$2,858
Income (Loss) Before Operating Transfers	(\$38,400)

Transfers In from the County	100,098
Transfers Out to the County	46,242
Total Transfers In (Out)	\$53,856
Net Income (Loss)	\$15,456

Current Year Capital Outlay

County of Colusa

Counties Financial Transactions Report
Statement of Revenues

Taxes: Property Taxes and Other Taxes

Fiscal Year 2015

Property Taxes

County Wide Secured and Unsecured	12,991,867
Supplemental County Wide Secured and Unsecured	147,878
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	2,457,132
Voter Approved Indebtedness	
Supplemental Voter Approved Indebtedness	
Prior Year Secured and Unsecured	-1,732
Supplemental Prior Year Secured and Unsecured	-957
Total Property Taxes	\$15,594,188

Other Taxes

Sales and Use Taxes	1,397,274
In-Lieu Local Sales and Use Taxes	447,111
Transportation Tax (Non-Transit Purposes)	
Property Transfer	
Transient Lodging (Room Occupancy)	
Timber Yield	84
Aircraft	250
Construction Development Taxes	384,196
Utility Users Tax	
Other (Specify, maximum of 5 entries)	

Specify:

Amount:

Total Other Taxes

\$2,228,915

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Licenses, Permits and Franchises

Fiscal Year 2015

Animal Licenses	23,375
Business Licenses	19,971
Construction Permits	248,183
Road Privileges and Permits	9,700
Zoning Permits	3,048
Franchises	561,557
Other Licenses and Permits (Specify, maximum of 5 entries)	\$782,928

Specify:

Amount:

Transportation/Land Leveling/Variances	11,925
Ag/Air Pollution	562,076
Gun/Explosive/Burial	3,259
Cal ARP/Environmental Health/Sanitation	170,888
Hazardous Generator/Above Ground Storage	34,780
Total:	\$782,928

Total Licenses, Permits and Franchises

\$1,648,762

County of Colusa

**County Financial Transactions Report
Statement of Revenues**

Fines, Forfeitures and Penalties

Fiscal Year 2015

Vehicle Code Fines	69,729
Other Court Fines	985,272
Forfeitures and Penalties	160,478
Penalties and Cost on Delinquent Taxes	351,478
Total Fines, Forfeitures and Penalties	\$1,566,957

County of Colusa

**County Financial Transactions Report
Statement of Revenues**

Revenue From the Use of Money and Property

Fiscal Year 2015

Interest and Investments	407,508
Rents and Concessions	242,429
Royalties	321
Total Revenue from the Use of Money and Property	\$650,258

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Aid From Other Governmental Agencies - State

Fiscal Year 2015

State

Highway Users Tax	2,253,449
Motor Vehicle In-Lieu Tax	
Realignment from the Vehicle License Fee (VLF) Fund	1,678,286
Other State In-Lieu Taxes	
Highway Property Rentals	
Public Assistance Administration (Include CALWORKS Admin.)	2,405,901
Public Assistance Programs (Include CALWORKS Program)	638,206
Realignment for Social Services	2,200,547
Aid for Agriculture	479,522
Aid for Construction	933,296
Aid for Corrections	279,275
Aid for County Fairs	
Aid for Disaster	72,274
Homeowners' Property Tax Relief	62,640
Open Space Tax Relief	
SB 90 Mandated Costs	84,637
Off Highway Motor Vehicle License Fee	44,056
Roads	593,601
Child Care Food/Special Milk Program	
Peace Officers Standards and Training	43,137
Public Defender	
Tobacco Tax - AB 75 / Prop. 99	112,500
Public Safety Fund - Realignment	3,046,092

Health Programs

Aid for Mental Health	5,683,682
Realignment for Mental Health	893,920
Medically Indigent Adult (MIA)	
Alcohol and Drug Abuse	500,611
Realignment for Health Services	134,480

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Aid From Other Governmental Agencies - State

Fiscal Year

2015

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

\$719,242

Specify:

Amount:

Tuberculosis/Flu Grant/HRSA Grant/NEOP/U.S.T.	238,583
MCH Prog/CMSP Incentive/Immunization/Aid for Child	320,904
Health/Child Restraint	28,471
Child Hlth Disab/CHDP Screening	131,284
Total:	\$719,242

State - Other (Use applicable revenue source or specify)

Supplemental Law Enforcement Services Fund (SLESF/COPS)

194,651

Office of Criminal Justice Planning (OCJP)

532,622

Library

31,764

Stabilization

Veterans Affairs Programs

30,413

Sheriff Boating Safety

126,402

Victim Witness Programs

79,277

DA Programs

270,598

Civil Defense

Aging Programs

Law Enforcement

168,121

Other State (Specify, maximum of 10 entries)

\$632,558

Specify:

Amount:

Parks & Recreation	615
Aid for Aviation	1,876
Probation	709
Migrant Farm Housing	241,028
CERS/CUPA State Grants	107,551
Vehicle Theft	30,874
ED/CDBG Grants	152,916
A.O.C.	96,989
Total:	\$632,558

Total State

\$24,925,760

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Aid From Other Governmental Agencies - Federal

Fiscal Year 2015

Federal

Public Assistance Administration	1,699,274
Public Assistance Programs	972,314
Health Administration	
Aid for Construction	92,048
Aid for Disaster	80,473
Forest Reserve Revenue	48,311
In-Lieu Taxes	305,669

Federal - Other (Use applicable revenue source or specify)

Workforce Investment Act (WIA)	
Community Development Block Grant	
Health/Mental Health Grants	116,426
Community Oriented Policy Services (COPS)	
Office of Criminal Justice Planning (OCJP)	
DEA Programs/Drug and Alcohol Programs	10,000
DA Programs	410,374
Grazing	
Aging Programs	
Senior Citizens Programs	42,042
Road Projects	
Law Enforcement	1,035
Other Federal (Specify, maximum of 10 entries)	

Specify:

Amount:

Total Federal

\$3,777,966

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Other In-Lieu Taxes and Other Governmental Agencies

Fiscal Year 2015

Other In-Lieu Taxes

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

\$45,771

Specify:

Amount:

County In-Lieu Taxes	45,771
Total:	\$45,771

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

\$45,771

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

Fiscal Year 2015

Assessments and Tax Collection Fees	71,286
Property Tax Administrative Fees	\$202,529
Cities	62,263
Redevelopment Agencies	
Special Districts	140,266
Auditing and Accounting Fees	14,775
Communication Services	
Election Services	45,340
Legal Services	12,420
Planning and Engineering Services	136,021
Agricultural Services	161,566
Civil Process Services	6,049
Court Fees and Costs	536
Booking Fees	7,022
Estate Fees	16,384
Humane Services	67,542
Law Enforcement Services	257,702
Recording Fees	241,241
Road and Street Services	132,152
Health Fees	14,122
Mental Health Services	11,677
California Children's Services	220
Sanitation Services	3,080
Institutional Care and Services	336,393
Library Services	2,230
Park and Recreation Fees	
Charges for Current Services - Other (Use applicable revenue sources or specify)	
Personnel Services	4,593
Building Maintenance and Grounds	
Administrative Services	4,845

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

Fiscal Year 2015

Other (Specify, maximum of 10 entries)

\$357,854

Specify:

Amount:

Risk Management & Insurance Services	80,176
Salary Reimbursement	55,153
Treasurer & Collector Fees	102,760
Probation Services	47,224
Drug & Alcohol Counseling Services	2,350
OES Hazardous Materials Storage	53,029
General Relief	11,043
Photo Copy Reimbursement	5,699
Installment/Late/Registration Fees	420
Total:	\$357,854

Total Charges for Current Services

\$2,107,579

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Miscellaneous Revenues

Fiscal Year 2015

Miscellaneous Revenues (Use applicable revenue source or specify)

Other Sales	13,365
Tobacco Settlement	
Welfare Repayments	
Cancelled Warrants	1,456
Other Miscellaneous (Specify, maximum of 10 entries)	\$977,691

Specify:

Amount:

Migrant Farm Housing	4,544
Gifts & Donations	40,386
Cash Difference	97
Insurance Dividends & Reimbursement	853,781
Miscellaneous Other Revenue & Refunds	40,706
Miscellaneous Reimbursements	36,531
Lab Fees	1,646
Total:	\$977,691

Total Miscellaneous Revenue

\$992,512

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Other Financing Sources

Fiscal Year 2015

Sale of Fixed Assets	11,533
Proceeds from the Sale of Bonds	
Other Long-Term Debt Proceeds	
Total Other Financing Sources	\$11,533

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

County of Colusa
Counties Financial Transactions Report
Statement of Revenues

Transfers In

Fiscal Year 2015

Grand Total of Revenues Before Transfers	\$53,550,201
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>	\$46,242
Total Transfers In from Enterprise(s)	\$46,242
Operating Transfers between Funds other than Governmental and Enterprise (i.e., Trust Funds)	
Total Revenues and Transfers In	\$53,596,443
Interfund Operating Transfers within Governmental Funds	

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures
General

Fiscal Year	2015	Operating Expenditures	Capital Outlay	Total
		A	B	
Legislative and Administrative				
Board of Supervisors		653,497	23,681	
Clerk of the Board				
Administrative Officer		403,369	4,136	
Council of Governments				
Other				
Total Legislative and Administrative		\$1,056,866	\$27,817	\$1,084,683
Finance				
Auditor - Controller		779,799	4,934	
Treasurer - Tax Collector		247,426	5,798	
Assessor		1,122,508	5,655	
Purchasing Agent		34,032	2,313	
Other		-13,728	161	
Total Finance		\$2,170,037	\$18,861	\$2,188,898
Counsel				
County Counsel		232,639	2,938	
District Attorney (Legal Advice)				
Other				
Total Counsel		\$232,639	\$2,938	\$235,577
Personnel		-144,316	3,001	(\$141,315)
Elections		398,672		\$398,672
Communications				\$0
Property Management		1,715,134	39,494	\$1,754,628
Plant Acquisition				
Jails				
Courts				
Other		13,557	401,222	
Total Plant Acquisition		\$13,557	\$401,222	\$414,779
Promotion		172,671		\$172,671
Other General		167,084	3,613	\$170,697

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures

Public Protection

Fiscal Year 2015

	Operating Expenditures	Capital Outlay	Total
	A	B	
Judicial			
Trial Court Maintenance of Effort (MOE) (GC 77201.1 - Remitted to the State)	394,004		
Fifty Percent Excess Revenue Calculation (GC 77205 - Remitted to the State)	133,359		
Other Trial Court (Include Non-Rule 810-Facility Related and MOE Penalties GC 68065)	230,414		
County Clerk			
Grand Jury (Including Audit)	27,249		
District Attorney - Prosecution	1,486,035	67,310	
District Attorney - Family Support	612,517	1,191	
Public Defender	315,773		
Court Appointed Counsel	64,270		
Other	151,248		
Total Judicial	\$3,414,869	\$68,501	\$3,483,370
Police Protection	5,335,325	220,591	\$5,555,916
Detention and Correction			
Adult Detention	3,787,048	31,707	
Juvenile Detention	529,916		
Probation	1,648,103	38,245	
Total Detention and Correction	\$5,965,067	\$69,952	\$6,035,019
Fire Protection	258,542		\$258,542
Flood Control - Soil and Water Conservation	495,380	3,032	\$498,412
Protective Inspection			
Agricultural Commissioner	1,075,293	30,844	
Building Inspector	186,076	5,392	
Livestock Inspector			

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

Fiscal Year 2015

Sealer of Weights and Measures			
Total Protective Inspection	\$1,261,369	\$36,236	\$1,297,605
Other Protection			
LAFCO	46,750		
Recorder	360,362	4,348	
Coroner	130,637		
Emergency Services	142,701	50,477	
Planning and Zoning	558,228	16,176	
Humane Services (Pound)	214,220		
Other	88,343		
Total Other Protection	\$1,541,241	\$71,001	\$1,612,242

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures

Public Ways and Facilities

Fiscal Year 2015

	Operating Expenditures A	Capital Outlay B	Total
Roads	5,312,623	27,491	\$5,340,114
Transportation Terminals	31,509		\$31,509
Transportation Systems			\$0
Parking Facilities			\$0

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures

Health

Fiscal Year 2015

	Operating Expenditures	Capital Outlay	Total
	A	B	
Public Health	2,913,419	59,923	\$2,973,342
Medical Care	56,220		\$56,220
Mental Health	5,171,247	27,715	\$5,198,962
Drug and Alcohol Abuse Services	383,196	5,639	\$388,835

County of Colusa
Counties Financial Transactions Report
Statement of Expenditures

Public Assistance

Fiscal Year	2015	Operating Expenditures	Capital Outlay	Total
		A	B	
Welfare				
Administration		4,792,742	13,827	
Aid Programs Cash		2,875,120		
Total Welfare		\$7,667,862	\$13,827	\$7,681,689
Social Services				
Administration and Programs				
Other				
Total Social Services		\$0	\$0	\$0
General Relief				
Aid to Indigents		29,061		
Indigent Burials		1,957		
Total General Relief		\$31,018	\$0	\$31,018
Care of Court Wards		8,025		\$8,025
Veterans Services		60,499		\$60,499
Other Public Assistance				
Workforce Investment Act (WIA)				
Other		211,311		
Total Other Public Assistance		\$211,311	\$0	\$211,311

County of Colusa

**County Financial Transactions Report
Statement of Expenditures**

Education

Fiscal Year 2015

	Operating Expenditures A	Capital Outlay B	Total
School Administration	25,737		\$25,737
Library Services	1,201,911	32,873	\$1,234,784
Agricultural Education	289,716		\$289,716
Other Education			\$0

County of Colusa

County Financial Transactions Report

Statement of Expenditures

Recreation and Cultural Services

Fiscal Year	2015	Operating	Capital Outlay	Total
		Expenditures		
		A	B	
Recreation Facilities		615		\$615
Cultural Services				\$0
Veterans Memorial Building		42,313		\$42,313
Small Craft Harbors				\$0

County of Colusa

**County Financial Transactions Report
Statement of Expenditures**

Debt Service

Fiscal Year 2015

	Operating Expenditures A	Capital Outlay B	Total
Retirement of Long-Term Debt	973,399		\$973,399
Interest on Long-Term Debt	127,764		\$127,764
Principal and Interest on Short-Term Notes and Warrants			

County of Colusa

Counties Financial Transactions Report Statement of Expenditures

Transfers Out

Fiscal Year	2015	Operating Expenditures A	Capital Outlay B	Total
Grand Total of Expenditures Before Transfers		\$48,562.521	\$1,133.727	\$49,696.248
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>	\$100.098		
Total Transfers Out to Enterprise(s) Only		\$100.098		
Operating Transfers between Funds other than Governmental and Enterprise (i.e., Trust Funds)				
Total Expenditures and Transfers Out		\$48,662.619	\$1,133.727	\$49,796.346
Interfund Operating Transfers within Governmental Funds		\$0		

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

Fiscal Year	2015	
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)	2015
Maturity Dates Beginning	(No Entry Required)	2015
Maturity Dates Ending	(No Entry Required)	2015
Principal Authorized	(No Entry Required)	100,000,000
Principal Issued	(No Entry Required)	100,000,000
Unmatured Principal, Beginning of Fiscal Year		\$1,966,900
Adjustments to Principal in CY		
Reason for Adjustment to Principal in CY		
Principal Issued in CY	(No Entry Required)	
Current Year Principal Payment		464,700
Principal Defeased in CY		
Principal Payments to Date		\$1,328,600
Unmatured Principal, End of Fiscal Year		\$1,502,200
Current Year Interest Payment		70,196
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	2015	
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		\$1,764,605
Adjustments to Principal in CY		36,200
Reason for Adjustment to Principal in CY		FY 14/15 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		\$1,800,805
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	2015	
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		\$445,500
Adjustments to Principal in CY		
Reason for Adjustment to Principal in CY		
Principal Issued in CY	(No Entry Required)	
Current Year Principal Payment		141,100
Principal Defeased in CY		
Principal Payments to Date		\$766,900
Unmatured Principal, End of Fiscal Year		\$304,400
Current Year Interest Payment		22,943
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	2015	
Forward from Prior Year	(No Entry Required)	Yes
Debt Schedule	(No Entry Required)	Other Long-Term Debt Schedule
Fund Type		Governmental
Purpose (Purpose Field Must be Unique, Do Not Duplicate)		Grader Financing
Year of Issue	(No Entry Required)	
Maturity Dates Beginning	(No Entry Required)	
Maturity Dates Ending	(No Entry Required)	
Principal Authorized	(No Entry Required)	
Principal Issued	(No Entry Required)	
Unmatured Principal, Beginning of Fiscal Year		\$236,000
Adjustments to Principal in CY		
Reason for Adjustment to Principal in CY		
Principal Issued in CY	(No Entry Required)	
Current Year Principal Payment		29,821
Principal Defeased in CY		
Principal Payments to Date		\$29,821
Unmatured Principal, End of Fiscal Year		\$206,179
Current Year Interest Payment		11,207
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	2015	
Forward from Prior Year	(No Entry Required)	Yes
Debt Schedule	(No Entry Required)	Other Long-Term Debt Schedule
Fund Type		Enterprise
Purpose (Purpose Field Must be Unique, Do Not Duplicate)		Postclosure Landfill Liability
Year of Issue	(No Entry Required)	
Maturity Dates Beginning	(No Entry Required)	
Maturity Dates Ending	(No Entry Required)	
Principal Authorized	(No Entry Required)	
Principal Issued	(No Entry Required)	
Unmatured Principal, Beginning of Fiscal Year		\$3,103,214
Adjustments to Principal in CY		51,006
Reason for Adjustment to Principal in CY		FY 14/15 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		\$3,154,220
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	2015
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	458,973
Initial Amount of Lease Obligation	
Current Year Principal Payment	121,388
Current Year Interest Payment	19,852
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	\$317,733
Total Unmatured Principal (Only) End of Fiscal Year	298,774

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	2015
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	220,657
Initial Amount of Lease Obligation	
Current Year Principal Payment	216,390
Current Year Interest Payment	3,566
Adjustment(s) to Principal and Interest in CY	-701
Reason for Adjustment(s) to Principal and Interest in CY	Paid loan off early
Total Future Principal and Interest Unmatured to Date, End of Fiscal Year	\$0
Total Unmatured Principal (Only) End of Fiscal Year	0

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 2015

	Government Fund Types			
	A	B	C	D
	General	Special Revenue	Debt Service	Capital Projects
Assets				
Current Assets	10,985,401	35,155,228		1,602,751
Non-Current Assets				
Total Assets	\$10,985,401	\$35,155,228	\$0	\$1,602,751
Liabilities				
Current Liabilities	1,589,859	4,146,145		17,495
Non-Current Liabilities				
Total Liabilities	\$1,589,859	\$4,146,145	\$0	\$17,495
Retained Earnings/Fund Balance				
Reserved	1,796,534	31,009,083		1,585,256
Unreserved	7,599,008			
Total Retained Earnings/ Fund Balance	\$9,395,542	\$31,009,083	\$0	\$1,585,256
Total Fund Equity	\$9,395,542	\$31,009,083	\$0	\$1,585,256
Total Liabilities and Fund Equity	\$10,985,401	\$35,155,228	\$0	\$1,602,751

County of Colusa
Counties Financial Transactions Report
Balance Sheet

Fiscal Year 2015

	Proprietary Fund Types		Fiduciary Fund Types	Account Groups	
	E	F	G	H	I
	Enterprise	Internal Service	Trust And Agency	General Fixed Assets	General Long-Term Debt
Assets					
Current Assets	2,220,206	2,344,572	46,388,285		
Non-Current Assets	745,665			93,524,197	\$4,112,358
Total Assets	\$2,965,871	\$2,344,572	\$46,388,285	\$93,524,197	\$4,112,358
Liabilities					
Current Liabilities	1,325,666	1,177,550	1,351,466		
Non-Current Liabilities	3,299,174				\$4,112,358
Total Liabilities	\$4,624,840	\$1,177,550	\$1,351,466		\$4,112,358
Fund Equity					
Contributed Capital					
Investment in General Fixed Assets				\$93,524,197	
Retained Earnings/Fund Balance					
Reserved					
Unreserved	-1,658,969	1,167,022	45,036,819		
Total Retained Earnings/Fund Balance	(\$1,658,969)	\$1,167,022	\$45,036,819		
Total Fund Equity	(\$1,658,969)	\$1,167,022	\$45,036,819	\$93,524,197	
Total Liabilities and Fund Equity	\$2,965,871	\$2,344,572	\$46,388,285	\$93,524,197	\$4,112,358

County of Colusa
Counties Financial Transactions Report
Statistics and Summary

Fiscal Year 2015

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, 2015 as a Percent of Tax Levy	0.910

Appropriations Limit	27,082,665
Total Annual Appropriations Subject to the Limit	18,632,357
Beginning Fund Balance	\$38,679,324
Add: Revenues During Fiscal Year	\$53,550,201
Transfers In	\$46,242
Adjustments (Specify, maximum of 5 entries)	\$400,359

Specify:

Amount:

13/14 additional revenues accrued	400,359
Total:	\$400,359

Total Adjustments and Transfers In	\$446,601
Subtotal	\$92,676,126
Deduct: Expenditures During Fiscal Year	\$49,696,248
Transfers Out	\$100,098
Adjustments (Specify, maximum of 5 entries)	\$889,899

Specify:

Amount:

13/14 additional expenses accrued	825,423
13/14 grant activity reversal	19,815
14/15 Road Department inventory adjustment	44,661
Total:	\$889,899

Total Adjustments and Transfers Out	\$989,997
Ending Fund Balance	\$41,989,881