

COUNTIES FINANCIAL TRANSACTIONS REPORT COVER PAGE

County of Colusa

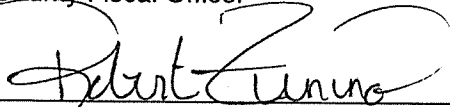
Reporting Year: 2019

ID Number: 10990600000

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the county in accordance with the requirements as prescribed by the California State Controller.

County Fiscal Officer


Signature

AUDITOR - CONTROLLER
Title

ROBERT ZUNINO
Name (Please Print)

1-28-20
Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

Please complete, sign, and mail this cover page to either address below:

Mailing Address:

State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
P.O. Box 942850
Sacramento, CA 94250

Express Mailing Address:

State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/28/2020 2:10:43 PM

Supplement to the County Annual Report

County Name	COLUMBIA
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Mark the appropriate box below to indicate the ending date of your agency's fiscal year.
Report data for that period only.

☒ June 2019

Return this form to the **California State Controller's Office**. If you have any questions regarding this form please contact:

U.S. Bureau of the Census, Local Finance Statistics Branch, 1-800-242-4523

A. Cash and Investment Assets at End of Fiscal Year

Report below cash and investment assets held at the end of the fiscal year, for all funds **except** employee retirement, internal service, or non-expendable trust funds. Include amounts held in the general fund, special revenue funds, debt service funds, capital project funds, and enterprise funds. Include cash and deposits, Federal securities, Federal agency securities, state and local government securities, and other securities. Exclude accounts receivable, value of real property, and any other non-security assets.

1. Sinking Funds - Reserves held for the redemption of long-term debt.	W01	\$ —
2. Bond Funds - Unexpended proceeds from the sale of bond issues pending disbursement.	W31	\$ —
3. All Other Funds - Exclude employee retirement funds.	W61	\$ 35,602,832.38

County of Colusa
Counties Financial Transactions Report
General Information

Fiscal Year: 2019

Form #1

County Auditor-Controller

First Name Robert M. I. L Last Name Zunino
Email rzunino@countyofcolusa.org

County Mailing Address

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

Report Prepared By

First Name Robert M. I. L Last Name Zunino
Title Auditor-Controller Telephone (530) 458-0415
Email rzunino@countyofcolusa.org Fax No. (530) 458-0402

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

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

☒ Yes ☐ No

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

☒ Yes ☐ No

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

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

BCU 1 Flood Control Water Conservation District

BCU 2 Almond Paradise Street Lighting

BCU 3 Thompson Street Lighting

BCU 4 Cross Creek/Whisper Creek Lighting

BCU 5 CSA #1 Century Ranch

BCU 6 CSA #2 Stonyford

BCU 7 CSA #2 Reserve Stonyford

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

Fiscal Year: 2019

Form #3

R01.	Internal Service Fund Name (Specify) (1 of 1) (Record Completed)	Insurance ▼
Operating Revenues		
R02.	Charges for Services	1,208,485
R03.	Other Operating Revenues	
R04.	Total Operating Revenues	\$1,208,485
Operating Expenses		
R05.	Personnel Services	
R06.	Contractual Services	
R07.	Materials and Supplies	
R08.	General and Administrative Expenses	1,264,925
R09.	Depreciation and Amortization Expenses	
R10.	Other Operating Expenses	
R11.	Total Operating Expenses	\$1,264,925
R12.	Operating Income (Loss)	\$-56,440
Nonoperating Revenues		
R13.	Investment Earnings	77,207
R14.	Gain on Disposal of Capital Assets	
R15.	Other Nonoperating Revenues	
R16.	Total Nonoperating Revenues	\$77,207
Nonoperating Expenses		
R17.	Interest Expense	
R18.	Loss on Disposal of Capital Assets	
R19.	Other Nonoperating Expenses	
R20.	Total Nonoperating Expenses	0
R21.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$20,767
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	\$20,767
R29.	Net Position (Deficit), Beginning of Fiscal Year	\$1,866,714
R30.	Adjustment	
R31.	Reason for Adjustment	
R32.	Net Position (Deficit), End of Fiscal Year	\$1,887,481
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	
R34.	Restricted	
R35.	Unrestricted	1,887,481
R36.	Total Net Position (Deficit)	\$1,887,481

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

Fiscal Year: 2019

Form #4

Operating Revenues

R01.	Hangar Space Rentals	41,251
R02.	Aircraft Parking	2,645
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	459,691
R10.	Other Operating Revenues	
R11.	Total Operating Revenues	\$503,587

Operating Expenses

Maintenance and Operation

R12.	Landing Areas	
R13.	Aircraft Parking	
R14.	Hangars	
R15.	Terminal Buildings and Areas	6,191
R16.	Other Buildings and Areas	
R17.	General Shops and Equipment	
R18.	Personnel Services	10,416
R19.	Contractual Services	8,196
R20.	Materials and Supplies	4,223
R21.	General and Administrative Expenses	127,877
R22.	Cost of Sales and Services	401,528
R23.	Depreciation and Amortization Expenses	
R24.	Other Operating Expenses	
R25.	Total Operating Expenses	\$558,431
R26.	Operating Income (Loss)	\$-54,844

Nonoperating Revenues

R27.	Investment Earnings	8,181
R27.5	Passenger Facility Charges	
	Intergovernmental – Federal	
R36.	Aid for Construction	

R37.	Other Intergovernmental – Federal	
	Intergovernmental – State	
R38.	Aid for Construction	
R41.	In-Lieu Taxes	
R42.	Other Intergovernmental – State	
R43.	Intergovernmental – County	80,896
R44.	Intergovernmental – Other	
R45.	Gain on Disposal of Capital Assets	
R46.	Other Nonoperating Revenues	
R47.	Total Nonoperating Revenues	\$89,077
	Nonoperating Expenses	
R48.	Interest Expense	
R49.	Taxes and Assessments	42,365
R50.	Judgments and Damages	
R51.	Loss on Disposal of Capital Assets	
R52.	Other Nonoperating Expenses	
R53.	Total Nonoperating Expenses	\$42,365
R54.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-8,132
	Capital Contributions	
R55.	Federal	
R56.	State	
R57.	County	
R58.	Other Government	
R59.	Other Capital Contributions	
R60.	Total Capital Contributions	\$0
R61.	Transfers In	
R62.	Transfers Out	
	Special and Extraordinary Items	
R62.5	Special Item	
R62.6	Extraordinary Item	
R62.7	Total Special and Extraordinary Items	\$0
R63.	Change in Net Position	\$-8,132
R64.	Net Position (Deficit), Beginning of Fiscal Year	\$217,107
R65.	Adjustment	
R66.	Reason for Adjustment	
R67.	Net Position (Deficit), End of Fiscal Year	\$208,975
	Net Position (Deficit)	

R68. Net Investment in Capital Assets

R69. Restricted

R70. Unrestricted

208,975

R71. **Total Net Position (Deficit)**

\$208,975

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

Fiscal Year: 2019

Form #10

Operating Revenues

R01.	Disposal Fees – Commercial	
R02.	Disposal Fees – Public	2,200,157
R03.	Collection Fees – Residential	
R04.	Collection Fees – Commercial	
R05.	Other Operating Revenues	
R06.	Total Operating Revenues	\$2,200,157

Operating Expenses

Disposal Expenses

R07.	Personnel Services	5,811
R08.	Contractual Services	2,135,049
R09.	Materials and Supplies	447
R10.	Other Disposal Expenses (Abatements)	
R11.	Total Disposal Expenses	2,141,307

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	200,579
R18.	Depreciation and Amortization Expenses	7,709
R19.	Other Operating Expenses	
R20.	Total Operating Expenses	\$2,349,595
R21.	Operating Income (Loss)	\$-149,438

Nonoperating Revenues

R22.	Investment Earnings	25,512
R23.	Rents, Leases, and Franchises	1,200
	Intergovernmental – Federal	
R32.	Aid for Construction	116,270
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	2,345
R43.	Total Nonoperating Revenues	\$145,327
	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	\$-4,111
	Capital Contributions	
R49.	Federal	
R50.	State	
R51.	County	
R52.	Other Government	
R53.	Other Capital Contributions	
R54.	Total Capital Contributions	\$0
R55.	Transfers In	62,844
R56.	Transfers Out	-62,844
	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	\$-4,111
R58.	Net Position (Deficit), Beginning of Fiscal Year	\$-3,391,294
R59.	Adjustment	
R60.	Reason for Adjustment	
R61.	Net Position (Deficit), End of Fiscal Year	\$-3,395,405
	Net Position (Deficit)	
R62.	Net Investment in Capital Assets	
R63.	Restricted	
R64.	Unrestricted	-3,395,405
R65.	Total Net Position (Deficit)	\$-3,395,405

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

Fiscal Year: 2019

Form #11

Operating Revenues

R01.	Passenger Fares	118,498
R01.5	Tolls, Fees, and Fines	
R02.	Transportation Revenues	2,275
R03.	Nontransportation Revenues	
R04.	Other Operating Revenues	12,783
R05.	Total Operating Revenues	\$133,556

Operating Expenses

R05.5.	Toll Expenses	
R06	Transportation Purchases	
R07.	Personnel Services	864,243
R08.	Contractual Services	5,128
R09.	Materials and Supplies	3,537
R10.	General and Administrative Expenses	211,367
R11.	Depreciation and Amortization Expenses	65,569
R12.	Other Operating Expenses	
R13.	Total Operating Expenses	\$1,149,844
R14.	Operating Income (Loss)	\$-1,016,288

Nonoperating Revenues

R15.	Investment Earnings	22,163
R16.	Rents, Leases, and Franchises	
	Intergovernmental – Federal	
R25.	Aid for Construction	
R26.	Other Intergovernmental – Federal	118,199
	Intergovernmental – State	
R27.	State Transit Assistance Funds	187,657
R28.	Aid for Construction	
R31.	In-Lieu Taxes	
R32.	Other Intergovernmental – State	
	Intergovernmental – Local	
R33.	Local Assistance	
R34.	Local Sales Tax	
R35.	TDA 1/4 Cent Sales Tax	

R36.	Other Intergovernmental – Local	
R37.	Gain on Disposal of Capital Assets	
R38.	Other Nonoperating Revenues	7,331
R39.	Total Nonoperating Revenues	\$972,592
	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	\$-43,696
	Capital Contributions	
R45.	Federal	
R46.	State	35,546
R47.	County	
R48.	Other Government	
R49.	Other Capital Contributions	
R50.	Total Capital Contributions	\$35,546
R51.	Transfers In	
R52.	Transfers Out	
	Special and Extraordinary Items	
R52.5	Special Item	
R52.6	Extraordinary Item	
R52.7	Total Special and Extraordinary Items	\$0
R53.	Change in Net Position	\$-8,150
R54.	Net Position (Deficit), Beginning of Fiscal Year	\$-534,320
R55.	Adjustment	607,288
R56.	Reason for Adjustment	Grant monies moved from Unearned to actual revenue
R57.	Net Position (Deficit), End of Fiscal Year	\$64,818
	Net Position (Deficit)	
R58.	Net Investment in Capital Assets	
R59.	Restricted	64,818
R60.	Unrestricted	
R61.	Total Net Position (Deficit)	\$64,818

Note:

(R56) Reason for Adjustment: Grant monies moved from Unearned to actual revenue

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

Fiscal Year: 2019

Form #13

R01. Enterprise Fund Name (Specify) (1 of 1) (Record Completed)

East Park Reservoir ▼

Operating Revenues

R02. Charges for Services 196,474

R03. Other Operating Revenues

R04. **Total Operating Revenues** \$196,474

Operating Expenses

R05. Personnel Services 169,673

R06. Contractual Services 99,749

R07. Materials and Supplies 1,121

R08. General and Administrative Expenses 38,822

R09. Depreciation and Amortization Expenses

R10. Other Operating Expenses

R11. **Total Operating Expenses** \$309,365

R12. **Operating Income (Loss)** \$-112,891

Nonoperating Revenues

R13. Investment Earnings 262

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 372

R34. **Total Nonoperating Revenues** \$634

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** \$-112,257

and Extraordinary Items

Capital Contributions

R40. Federal

R41. State

R42. County

R43. Other Government

R44. Other Capital Contributions

R45. **Total Capital Contributions**

\$0

R46. **Transfers In**

100,000

R47. **Transfers Out**

Special and Extraordinary Items

R47.5 Special Item

R47.6 Extraordinary Item

R47.7 **Total Special and Extraordinary Items**

\$0

R48. **Change in Net Position**

\$-12,257

R49. **Net Position (Deficit), Beginning of Fiscal Year**

\$-205,239

R50. **Adjustment**

R51. Reason for Adjustment

R52. **Net Position (Deficit), End of Fiscal Year**

\$-217,496

Net Position (Deficit)

R53. Net Investment in Capital Assets

R54. Restricted

R55. Unrestricted

-217,496

R56. **Total Net Position (Deficit)**

\$-217,496

R26. **Total Taxes – Other**

\$2,135,746	\$493	\$0	\$0	\$0	\$2,136,739
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R27. **Total Taxes**

\$17,783,558	\$1,444,013	\$0	\$0	\$0	\$19,227,571
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County of Colusa
 Counties Financial Transactions Report – Governmental Funds
 Special Benefit Assessments and Licenses, Permits, and Franchises

Fiscal Year: 2019

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Gover Func
Special Benefit Assessments						
R01. Operations		18,022				18
R02. Capital Outlay						
R03. Other Special Benefit Assessments (Specify)						

Specify Other Special Benefit Assessments

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R04. Total Special Benefit Assessments	\$0	\$18,022	\$0	\$0	\$0	\$18
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	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Gover Func
Licenses, Permits, and Franchises						
R05. Animal Licenses	23,761					23
R06. Business Licenses	15,593					15
R07. Construction Permits	169,431					169
R08. Road Privileges and Permits	4,005	2,437				6
R09. Zoning Permits	2,775					2
R10. Franchises	479,283	40,845				520
R11. Other Licenses, Permits, and Franchises (Specify)	279,193	484,446				763

Specify Other Licenses, Permits, and Franchises

Above Ground Storage Permits		10,853				10
Ag Fees	273,602					273
Air Pollution Fees		313,579				313
Amplified Sound	75					
Cal ARP Permits		9,296				9
Environmental Health/Sanitation Fee		111,726				111
General Plan Update	1,850					1
Gun Explosive Burial Permits	3,666	300				3
Hazardous Generator Permits		27,208				27
Land Leveling Permits		172				
Transportation Permits		11,312				11
Total:						763

R12. Total Licenses, Permits, and Franchises	\$974,041	\$527,728	\$0	\$0	\$0	\$1,501
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County of Colusa
 Counties Financial Transactions Report – Governmental Funds
 Fines, Forfeitures, and Penalties, and Revenue from Use of Money and Property

Fiscal Year: 2019

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Gover Func
Fines, Forfeitures, and Penalties						
R01. Vehicle Code Fines	40,795					40
R02. Other Court Fines	402,392	122,232		136,957		661
R03. Forfeitures and Penalties	85,129	51,266				136
R04. Penalties and Costs of Delinquent Taxes	301,372					301
R05. Other Fines, Forfeitures, and Penalties (Specify)						

Specify Other Fines, Forfeitures, and Penalties

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R06. Total Fines, Forfeitures, and Penalties	\$829,688	\$173,498	\$0	\$136,957	\$0	\$1,140
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	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Gover Func
Revenue from Use of Money and Property						
R07. Investment Earnings	300,367	798,552		29,731		1,128
R08. Rents and Concessions	154,047	261,948				415
R09. Royalties	197					
R10. Other Revenue from Use of Money and Property (Specify)						

Specify Other Revenue from Use of Money and Property

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R11. Total Revenue from Use of Money and Property	\$454,611	\$1,060,500	\$0	\$29,731	\$0	\$1,544
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County of Colusa
Counties Financial Transactions Report – Governmental Funds
Intergovernmental – State

Fiscal Year: 2019

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total
Intergovernmental – State						
R01. Highway Users Tax		1,658,319				
R02. Motor Vehicle In-Lieu Tax						
R03. 1991 Realignment Revenue		1,036,231				
R04. 2011 Realignment Revenue						
R05. Other State In-Lieu Taxes	562	89				
R06. Highway Property Rentals						
R07. Public Assistance Administration (Include CALWORKS Admin.)		2,338,197				
R08. Public Assistance Programs (Include CALWORKS Program)		1,247,062				
R09. Realignment for Social Services		3,445,173				
R10. Aid for Agriculture	623,866	1,547,045				
R11. Aid for Construction		127,319				
R12. Aid for Corrections	77,860	200,000				
R13. Aid for County Fairs						
R14. Aid for Disaster	440,992	178,082				
R15. Homeowners' Property Tax Relief	52,497	8,184				
R16. Open Space Tax Relief						
R17. SB 90 Mandated Costs	8,114					
R18. Off-Highway Motor Vehicle License Fee		39,958				
R19. Roads		4,036,867				
R20. Child Care Food/Special Milk Program						
R21. Peace Officers Standards and Training	29,233					
R22. Public Defender						
R23. Tobacco Tax – AB 75/Prop. 99		264,312				
R24. Public Safety – Prop. 172	2,096,424					
R25. Public Safety – 2011	500,000	1,312,643				
Health Programs						
R26. Aid for Mental Health		5,652,334				
R27. Realignment for Mental Health		951,899				
R28. Medically Indigent Adult (MIA)						
R29. Alcohol and Drug Abuse		100,083				
R30. Realignment for Health Services		119,077				
R31. Other Health Programs (Specify)		776,437				

Specify Other Health Programs

Child Health Disability/CHDP Screening Fees	144,015	
Child Restraint	20	

EMS/LEAD/LEF/Med-Cal Fees/EMSA	36,169					
Flu Grant	35,671					
Health/Admin	68,203					
Immunization Program	171,576					
MCH Program/Aid for Crippled Children	298,244					
NEOP	20,928					
Tuberculosis	1,611					
Total:						

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total
State – Other						
R32. Supplemental Law Enforcement Services Fund (SLESF/COPS)	97,690	157,869				
R33. Office of Criminal Justice Planning (OCJP)						
R34. Library	4,930	39,088				
R35. Stabilization						
R36. Veterans Affairs Programs	32,641					
R37. Sheriff Boating Safety	109,838					
R38. Victim Witness Programs	166,612					
R39. Child Support Service		275,310				
R40. Civil Defense						
R41. Aging Programs						
R42. Law Enforcement	13,793	37,578				
R43. Other State – Other (Specify)	209,813	642,136				

Specify Other State – Other

Administrative Office of the Courts	56,822					
Aid for Aviation		10,000				
CERS/CUPA State Grants		103,000				
Groundwater Grant	119,249					
Migrant Farm Housing		529,136				
Vehicle Theft	33,742					
Total:						

R44. Total Intergovernmental – State	\$4,464,865	\$26,191,292	\$0	\$0	\$0	\$
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County of Colusa
 Counties Financial Transactions Report – Governmental Funds
 Intergovernmental – Federal

Fiscal Year: 2019

						Fo
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Gover Func
Intergovernmental – Federal						
R01. Public Assistance Administration		2,028,968				2,028
R02. Public Assistance Programs		854,144				854
R03. Health Administration						
R04. Aid for Construction		51,331				51
R05. Aid for Disaster	51,042	28,948				79
R06. Forest Reserve Revenue		40,687				40
R07. In-Lieu Taxes	302,635	5,693				308
Federal – Other						
R08. Workforce Investment Act (WIA)						
R09. Community Development Block Grant						
R10. Health and Mental Health Grants		128,259				128
R11. Community Oriented Policing Services (COPS)						
R12. Office of Criminal Justice Planning (OCJP)						
R13. DEA Programs/Drug and Alcohol Programs	481					
R14. DA Programs – Family/Child		432,328				432
R15. Grazing						
R16. Aging Programs						
R17. Senior Citizens Programs		55,927				55
R18. Road Projects						
R19. Law Enforcement						
R20. Other Federal – Other (Specify)						
Specify Other Federal – Other						
R21. Total Intergovernmental – Federal	\$354,158	\$3,626,285	\$0	\$0	\$0	\$3,980

R06. Total Intergovernmental – Other

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

Fiscal Year: 2019

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Gover Func
Charges for Current Services						
R01. Assessments and Tax Collection Fees	77,935					77
R02. Property Tax Administrative Fees	247,071	0	0	0	0	247
R03. Cities	77,329					77
R04. Redevelopment Agencies						
R05. Special Districts	169,742					169
R06. Auditing and Accounting Fees	12,233					12
R07. Communication Services						
R08. Election Services	24,216					24
R09. Legal Services	8,825					8
R10. Planning and Engineering Services	97,753	2,451				100
R11. Agricultural Services	193,460					193
R12. Civil Process Services	7,039					7
R13. Court Fees and Costs						
R14. Booking Fees	7,017					7
R15. Estate Fees		9,270				9
R16. Humane Services	54,585					54
R17. Law Enforcement Services	265,571	24,879				290
R18. Recording Fees	324,238	3,102				327
R19. Road and Street Services		11,119				11
R20. Health Fees		10,613				10
R21. Mental Health Services		6,979				6
R22. California Children's Services		20				
R23. Sanitation Services		9,660				9
R24. Institutional Care and Services	108,853	108,138				216
R25. Library Services	1,782					1
R26. Parks and Recreation Fees						
Charges for Current Services – Other						
R27. Personnel Services						
R28. Building Maintenance and Grounds Services						
R29. Administrative Services	3,564	252,575				256
R30. Other Charges for Current Services – Other (Specify)	293,117	157,455				450

Specify Other Charges for Current Services – Other

Burial of Indigents	900		
Drug & Alcohol Counseling Services		2,200	2
General Relief	516		

Installment/Late/Registration Fees	847		
OES Hazardous Materials Storage		55,972	55,972
Photo Copy Reimbursement	8,385		8,385
Probation Services	25,943		25,943
Risk Management & Insurance Services	73,615	4,469	78,084
Salary Reimbursement	79,971		79,971
Treasurer & Collector Fees	102,940		102,940
Water Charges		94,814	94,814
Total:			450,000

R31.

\$1,727,259

\$0

\$0

\$0

\$2 323

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

Fiscal Year: 2019

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Gover Func
Miscellaneous Revenues						
R01. Other Sales	9,595	427				10
R02. Tobacco Settlement						
R03. Welfare Repayments						
R04. Cancelled Warrants	9	15				
R05. Development Impact Fees		81,587				81
R06. Other Miscellaneous Revenues (Specify)	42,087	115,564				157

Specify Other Miscellaneous Revenues

Cash Difference	-165					
Court Settlement		392				
Gifts & Donations	677	37,060				37
Lab Fees	1,518					1
Migrant Farm Housing		53,185				53
Miscellaneous Other Revenue & Refunds	12,109	21,564				33
Miscellaneous Reimbursement	23,622	3,363				26
Restitution	50					
Social Security Number Truncation Reimbursement	4,180					4
Unclaimed Monies	96					
Total:						157

R07. Total Miscellaneous Revenues	\$51,691	\$197,593	\$0	\$0	\$0	\$249
R08. Total Revenues	\$26,642,277	\$33,835,567	\$0	\$166,688	\$0	\$60,644

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

Fiscal Year: 2019

Form #23

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Legislative and Administrative						
R01. Board of Supervisors	727,265					727,265
R02. Clerk of the Board						
R03. Administrative Officer	755,786					755,786
R04. Council of Governments						
R05. Other Legislative and Administrative						
R06. Total Legislative and Administrative	1,483,051					1,483,051
Finance						
R07. Auditor-Controller	768,632					768,632
R08. Treasurer-Tax Collector	371,660					371,660
R09. Assessor	1,208,156					1,208,156
R10. Purchasing Agent	-73,883					-73,883
R11. Other Finance	-676,733					-676,733
R12. Total Finance	1,597,832					1,597,832
Counsel						
R13. County Counsel	209,253					209,253
R14. District Attorney (Legal Advice)						
R15. Other Counsel						
R16. Total Counsel	209,253					209,253
R17. Personnel	-36,846					-36,846
R18. Elections	423,679					423,679
R19. Communications						
R20. Property Management	431,692	870,387				1,302,079
Plant Acquisition						
R21. Jails						
R22. Courts						
R23. Other Plant Acquisition						
R24. Total Plant Acquisition						
R25. Promotion	3,904	246,724				250,628
R26. Other General Government	79,799	6,764				86,563
R27. Total General Government	\$4,102,364	\$1,123,875	\$0	\$0	\$0	\$5,216,239

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

Fiscal Year: 2019

Form #24

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Judicial						
R01. Trial Court Maintenance of Effort (MOE) (GC 77201.1 – Remitted to the State)	394,004					394,004
R02. Fifty Percent Excess Revenue Calculation (GC 77205 – Remitted to the State)	13,411					13,411
R03. Other Trial Court (Include Nonrule 810 – Facility Related and MOE Penalties GC 68065)	268,866					268,866
R04. County Clerk						
R05. Grand Jury (Including Audit)	24,328					24,328
R06. District Attorney – Prosecution	1,820,027	55,861				1,875,888
R07. Child Support Services		651,184				651,184
R08. Public Defender	292,566					292,566
R09. Court Appointed Counsel	42,773					42,773
R10. Other Judicial	208,179					208,179
R11. Total Judicial	3,064,154	707,045				3,771,199
R12. Police Protection	6,813,808	150,543				6,964,351
Detention and Correction						
R13. Adult Detention	3,505,757	908,130				4,413,887
R14. Juvenile Detention	584,748					584,748
R15. Probation	1,591,569					1,591,569
R16. Other Detention and Correction						
R17. Total Detention and Correction	5,682,074	908,130				6,590,204
R18. Fire Protection	272,535					272,535
R19. Flood Control – Soil and Water Conservation	682,997	766,414				1,449,411
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental

Protective Inspection						Funds
R20. Agricultural Commissioner	1,246,121					1,246,121
R21. Building Inspector	192,098					192,098
R22. Livestock Inspector						
R23. Sealer of Weights and Measures						
R24. Other Protective Inspection						
R25. Total Protective Inspection	1,438,219					1,438,219
Protection – Other						
R26. LAFCO	43,989					43,989
R27. Recorder	425,463					425,463
R28. Coroner	203,157					203,157
R29. Emergency Services	305,675					305,675
R30. Planning and Zoning	576,295					576,295
R31. Humane Services (Pound)	207,307	11,464				218,771
R32. Other Protection – Other	86,208	144,813				231,021
R33. Total Protection – Other	1,848,094	156,277				2,004,371
R34. Total Public Protection	\$19,801,881	\$2,688,409	\$0	\$0	\$0	\$22,490,290

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

Fiscal Year: 2019

Form #25

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Public Ways and Facilities						
R01. Roads		6,853,382				6,853,382
R02. Transportation Terminals		11,085				11,085
R03. Transportation Systems						
R04. Parking Facilities						
R05. Other Public Ways and Facilities						
R06. Total Public Ways and Facilities	\$0	\$6,864,467	\$0	\$0	\$0	\$6,864,467
Health						
R07. Public Health		4,652,805				4,652,805
R08. Medical Care		91,316				91,316
R09. Mental Health		6,092,257				6,092,257
R10. Drug and Alcohol Abuse Services		417,120				417,120
R11. Other Health						
R12. Total Health	\$0	\$11,253,498	\$0	\$0	\$0	\$11,253,498
R13. Sanitation						

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

Fiscal Year: 2019

Form #26

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Welfare						
R01. Administration		6,122,270				6,122,270
R02. Aid Programs Cash		3,307,257				3,307,257
R03. Other Welfare						
R04. Total Welfare		9,429,527				9,429,527
Social Services						
R05. Administration and Programs		600				600
R06. Other Social Services						
R07. Total Social Services		600				600
General Relief						
R08. Aid to Indigents	11,302					11,302
R09. Indigent Burials	4,638					4,638
R10. Other General Relief						
R11. Total General Relief	15,940					15,940
R12. Care of Court Wards	3,606					3,606
R13. Veterans Services	96,123					96,123
Public Assistance – Other						
R14. Workforce Investment Act (WIA)						
R15. Other Public Assistance – Other	29,819	184,912				214,731
R16. Total Public Assistance – Other	29,819	184,912				214,731
R17. Total Public Assistance	\$145,488	\$9,615,039	\$0	\$0	\$0	\$9,760,527

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

Fiscal Year: 2019

Form #2

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Education						
R01. School Administration						
R02. Library Services	960,612					960,612
R03. Agricultural Education	359,506					359,506
R04. Other Education						
R05. Total Education	\$1,320,118	\$0	\$0	\$0	\$0	\$1,320,118
Recreation and Cultural Services						
R06. Recreation Facilities		4,476				4,476
R07. Cultural Services						
R08. Veterans Memorial Building	-15,083					-15,083
R09. Small Craft Harbors						
R10. Other Recreation and Cultural Services						
R11. Total Recreation and Cultural Services	\$-15,083	\$4,476	\$0	\$0	\$0	\$-10,607

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

Fiscal Year: 2019

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Form Gove F
Debt Service						
R01. Principal Payments on Long-Term Debt		35,333				
R02. Interest Payments on Long-Term Debt		2,832				
R02.5 Lease Principal		5,724				
R03. Principal and Interest on Short-Term Notes and Warrants						
R04. Other Debt Service						
R05. Total Debt Service	0	43,889	0	0	0	
Capital Outlay						
R06. General Government				57,711		
R07. Public Protection						
R08. Public Ways and Facilities						
R09. Health and Sanitation						
R10. Public Assistance						
R11. Education						
R12. Recreation and Cultural Services						
R13. Total Capital Outlay	0	0	0	57,711	0	
R14. Total Expenditures	\$25,444,768	\$31,593,653	\$0	\$57,711	\$0	:

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

Fiscal Year: 2019

	General	Special Revenue	Debt Service	Capital Projects	Permanent	F G
R01. Excess (Deficiency) of Revenues Over (Under) Expenditures	1,197,509	2,241,914		108,977		
Other Financing Sources (Uses)						
R02. Long-Term Debt Proceeds						
R03. Other Long-Term Debt Proceeds						
R03.5 Lease Obligations Proceeds						
R03.6 Proceeds from Refinancing on Loans, Notes, and Other						
R03.7 Payments to Refinanced Loans, Notes, and Other						
R04. Refunding Bonds Proceeds						
R05. Premium on Bonds Issued						
R06. Discount on Bonds Issued						
R07. Payment to Refunded Bond Escrow Agent						
R08. Demand Bonds						
R09. Proceeds from Sale of Capital Assets						
R10. Capital Leases						
R11. Insurance Recoveries						
R12. Transfers In	1,679,797	15,894,501		64,971		
R13. Transfers Out	-2,224,049	-15,475,560		-35,060		
R13.5 Other Financing Sources (Uses) – Other						
R14. Total Other Financing Sources (Uses)	-544,252	418,941	0	29,911	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	653,257	2,660,855	0	138,888	0	
R19. Fund Balances (Deficits), Beginning of Fiscal Year	\$9,505,942	\$26,341,786	\$0	\$770,885	\$0	
R20. Adjustment	65	-603,198				
R21. Reason for Adjustment	Beg F.B. adjust	Beg F.B. adjust				
R22. Fund Balances (Deficits), End of Fiscal Year	10,159,264	28,399,443	0	909,773	0	

Note:

(R21) Gen-Reason for Adjustment: Beg F.B. adjust

(R21) SpRev-Reason for Adjustment: Beg F.B. adjust

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

Fiscal Year: 2019

Form #29.5

	Pension and Other Employee Benefit Trust	Investment Trust	Private- Purpose Trust
Additions			
Contributions			
R01. Employer			
R02. Plan Members			
R03. Private Contributions			
R04. Contributions to Pooled Investments		122,142,942	
R05. Other Contributions			
R06. Total Contributions	\$0	\$122,142,942	\$0
Investment Income (Loss)			
R07. Net Appreciation (Depreciation) in Fair Value of Investments			
R08. Interest	141,294	1,314,420	
R09. Dividends			
R10. Other Investment Income			
R11. (Investment Expense)			
Securities Lending Income (Loss)			
R12. Securities Lending Income			
R13. (Securities Lending Expense)			
R14. Net Securities Lending Income (Loss)	\$0	\$0	\$0
R15. Net Investment Income (Loss)	\$141,294	\$1,314,420	\$0
R16. Receipts from Depositors			
R17. Other Additions			
R18. Total Additions	\$141,294	\$123,457,362	\$0
Deductions			
R19. Benefit Payments			
R20. Refunds of Contributions			
R21. Administrative Expenses			
R22. Payments to and for Depositors			
R23. Distributions from Pooled Investments		133,478,187	
R24. Other Deductions			
R25. Total Deductions	\$0	\$133,478,187	\$0
R26. Change in Net Position	\$141,294	\$-10,020,825	\$0
R27. Net Position (Deficit), Beginning of Fiscal Year	\$-141,294	\$64,228,272	\$0
R28. Adjustment			
R29. Reason for Adjustment			
R30. Net Position (Deficit), End of Fiscal Year	\$0	\$54,207,447	\$0

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: 2019

Form #31

R01. Purpose of Debt (1 of 1) (Record Completed)	Grader Financing ▼
R02. Nature of Revenue Pledged	Road Department Budgeted Expense
R03. Debt Type	Other ▼
R04. Fund Type	Governmental ▼
R06. Year of Issue	2014
R07. Beginning Maturity Year	2015
R08. Ending Maturity Year	2021
R09. Principal Authorized	236,000
R10. Principal Received to Date	236,000
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	\$108,241
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	35,333
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$72,908
R19. Principal Outstanding, Current Portion	35,835
R20. Principal Outstanding, Noncurrent Portion	\$37,073
R21. Interest Paid in Current Fiscal Year	2,832
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	

County of Colusa
Counties Financial Transactions Report
Lease Obligations

Go to Report: Detail Summary of Lease Obligations

Fiscal Year: 2019

Form #33

R01. Purpose of Debt (1 of 1) (Record Completed) Safe Drinking Water Loan ▼

R02. Debt Type Other ▼

R03. Fund Type Governmental ▼

R05. Name of Lessor State of California Department of Water Resources

R06. Name of Person or Organization State of California Department of Water Resources

R07. Original Debt Term (years) 30

R08. Beginning Maturity Year (YYYY) 2009

R09. Ending Maturity Year 2039

R10. Initial Debt Obligation 171,720

R11. Principal Unspent

	Principal	Interest	Total Future Payments
R12. Beginning Balances of Current Fiscal Year			\$0
R13. Prior-Year Adjustments			
R14. Principal Paid in Current Fiscal Year	5,724		5,724
R15. Interest Paid in Current Fiscal Year		0	
R16. Adjustments in Current Fiscal Year	114,480		114,480
R17. Ending Balances of Current Fiscal Year	\$108,756	\$0	\$108,756
R18. Ending Balances, Current Portion	5,724		5,724
R19. Ending Balances, Noncurrent Portion	\$103,032	\$0	\$103,032
R20. Reason for Adjustment to Principal	This lease is for a Blended Component Unit that is just now being included in this report.		
R21. Reason for Adjustment to Interest			

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

Note:

(R20) Reason for Adjustment to Principal: This lease is for a Blended Component Unit that is just now being included in this report.

County of Colusa
Counties Financial Transactions Report
Debt Service Reconciliation

Go to Report: Debt Summary

Fiscal Year: 2019

Form #34

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			
R02. Other Long-Term Debt	38,165		
R03. Construction Financing			
R04. Lease Obligations	5,724		
R05. Total Debt Payments from Debt Forms	\$43,889	\$0	\$0
R06. Debt Service	43,889		
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

County of Colusa
Counties Financial Transactions Report
Balance Sheet
Governmental Funds

Fiscal Year: 2019

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	9,960,226	22,685,889		904,967		33,551,082
R02. Investments						
R03. Accounts Receivable (net)	235,824	26,946				262,770
R04. Taxes Receivable						
R05. Interest Receivable (net)	40,020	121,784		4,683		166,487
R06. Lease Payments Receivable						
R07. Due from Other Funds	197,449					197,449
R08. Due from Other Governments	2,142,722	4,076,221		12,129		6,231,072
R09. Advances to Other Funds	5,000					5,000
R10. Inventories	2,432	90,956				93,388
R11. Prepaid Items	37,700	18,252				55,952
R12. Loans, Notes, and Contracts Receivable		6,647,646				6,647,646
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$12,621,373	\$33,667,694	\$0	\$921,779	\$0	\$47,210,846
Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$12,621,373	\$33,667,694	\$0	\$921,779	\$0	\$47,210,846
Liabilities						
R19. Accounts Payable	776,099	869,257		12,006		1,657,362
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds		197,449				197,449
R23. Due to Other Governments						
R24. Advances from Other Funds	5,000					5,000
R25. Deposits and Advances	50	13,075				13,125
R26. Loans and Notes Payable						
R27. Other Liabilities 1	200	61,116				61,316
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$781,349	\$1,140,897	\$0	\$12,006	\$0	\$1,934,252
R31. Deferred Inflows of Resources	1,680,760	4,127,354				5,808,114
R32. Total Liabilities and Deferred Inflows of Resources	\$2,462,109	\$5,268,251	\$0	\$12,006	\$0	\$7,742,366
Fund Balances (Deficits)						
R33. Nonspendable	40,132	109,209				149,341

R34. Restricted		2,556,768	26,932,627		909,773		30,38
R35. Committed			3,240,161				3,24
R36. Assigned		7,562,364					7,56
R37. Unassigned			-1,882,554				-1,88
R38. Total Fund Balances (Deficits)		\$10,159,264	\$28,399,443	\$0	\$909,773	\$0	\$39,46
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)		\$12,621,373	\$33,667,694	\$0	\$921,779	\$0	\$47,27

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

Fiscal Year: 2019

Form #36

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	1,459,374	
R02. Restricted		
R03. Accounts Receivable (net)	264,414	
R04. Taxes Receivable		
R05. Interest Receivable (net)	7,949	
R06. Due from Other Funds		
R07. Due from Other Governments	171,542	
R08. Inventories	2,961	
R09. Prepaid Items	75	3,521,910
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$1,906,315	\$3,521,910
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R15. Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land		
R17. Buildings and Improvements <i>(Report at cost.)</i>	895,409	
R18. Equipment <i>(Report at cost.)</i>	911,012	
R18.5 Infrastructure <i>(Report at cost.)</i>		
R19. Intangible Assets – Amortizable <i>(Report at cost.)</i>		
R20. Construction in Progress	234,340	
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets <i>(Report at cost.)</i>		
R23. Less: Accumulated Depreciation/Amortization	-1,371,433	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$669,328	\$0
R27. Total Assets	\$2,575,643	\$3,521,910

Deferred Outflows of Resources

R28.	Related to Pensions	267,111	
R28.5	Related to OPEB	519	
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$267,630	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$2,843,273	\$3,521,910

Liabilities

Current Liabilities

R32.	Accounts Payable	243,336	1,634,429
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	19,857	
R39.	Long-Term Debt, Due Within One Year	0	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	42,825	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$306,018	\$1,634,429

Noncurrent Liabilities

R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	34,529	
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability	1,504,460	
R57.	Net OPEB Liability	107,740	
R58.	Other Noncurrent Liabilities 1	4,137,644	
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$5,784,373	\$0
R61.	Total Liabilities		

		\$6,090,391	\$1,634,429
	Deferred Inflows of Resources		
R62.	Related to Pensions	16,656	
R62.5	Related to OPEB	75,334	
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$91,990	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$6,182,381	\$1,634,429
R66.	Total Net Position (Deficit)	\$-3,339,108	\$1,887,481
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets		
R68.	Restricted	64,818	
R69.	Unrestricted	-3,403,926	1,887,481
R70.	Total Net Position (Deficit)	\$-3,339,108	\$1,887,481
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$2,843,273	\$3,521,910

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

Fiscal Year: 2019

Form #37

	Pension and Other Employee Benefit Trust	Investment Trust	Private - Purpose Trust	Agency
Assets				
R01. Cash and Investments		54,207,447		1,282,395
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				1,072,747
R17. Other Assets 2				
R18. Other Assets 3				
R19. Total Assets	\$0	\$54,207,447	\$0	\$2,355,142
R20. Deferred Outflows of Resources				
R21. Total Assets and Deferred Outflows of Resources	\$0	\$54,207,447	\$0	
Liabilities				
R22. Accounts Payable				2,355,142
R23. Deposits and Advances				
R24. Due to Other Governments				
R25. Other Liabilities 1				
R26. Other Liabilities 2				
R27. Other Liabilities 3				

R28.	Total Liabilities	\$0	\$0	\$0	\$2,355,142
R29.	Deferred Inflows of Resources				
R30.	Total Liabilities and Deferred Inflows of Resources	\$0	\$0	\$0	
	Net Position Held in Trust for				
R31.	Pension and Other Employee Benefits				
R32.	Investment Trust		54,207,447		
R33.	Private-Purpose Trust				
R34.	Total Net Position Held in Trust	\$0	\$54,207,447	\$0	

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

Fiscal Year: 2019

Form #38

	Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
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Noncurrent Assets

Capital Assets

R01.	Land	749,872	
R02.	Buildings and Improvements <i>(Report at cost.)</i>	24,916,140	
R03.	Equipment <i>(Report at cost.)</i>	11,261,421	
R04.	Infrastructure <i>(Report at cost.)</i>	61,273,131	
R05.	Intangible Assets – Amortizable <i>(Report at cost.)</i>	339,385	
R06.	Construction in Progress	1,336,605	
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets <i>(Report at cost.)</i>	11,593,840	
R09.	Less: Accumulated Depreciation/Amortization	-40,696,853	
R10	Net Pension Asset		
R11	Net OPEB Asset		
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		
R15.	Total Noncurrent Assets	\$70,773,541	

Deferred Outflows of Resources

R16	Related to Pensions	12,855,518	
R17	Related to OPEB	14,073	
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$12,869,591	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$83,643,132	

Noncurrent Liabilities

R22.	Deposits and Advances		
R23.	Compensated Absences		1,983,696
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)		
R31. Construction Financing – Federal		72,908
R32. Construction Financing – State		
R33. Lease Principal		108,756
R34. Net Pension Liability		72,721,898
R35. Net OPEB Liability		2,921,238
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$77,808,496
Deferred Inflows of Resources		
R40. Related to Pensions		1,196,098
R41. Related to OPEB		2,042,583
R42. Related to Debt Refunding		
R43. Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$3,238,681
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$81,047,177

County of Colusa
Counties Financial Transactions Report
Summary and Statistics

Fiscal Year: 2019

Form #39

Summary

	Governmental Funds	Proprietary Funds
R01. Revenues	60,644,532	5,527,096
R02. Expenditures/Expenses	57,096,132	5,674,525
R03. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$3,548,400	
R04. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items		\$-147,429
R05. Other Financing Sources (Uses)	-95,400	
R06. Capital Contributions		35,546
R07. Proprietary Fund Transfers In (Out)		100,000
R08. Special and Extraordinary Items		
R09. Change in Fund Balance/Net Position	\$3,453,000	\$-11,883
R10. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$36,618,613	\$-2,047,032
R11. Adjustments (Specify)	-603,133	607,288
R11a. Specify Governmental Fund Adjustments		

Blended Component Units Ending Fund Balance from FY 17/18	-633,407	Delete
Children's Trust Fund-establish beginning fund balance for new Special Reve	30,274	Delete
		Add
Total:	-603,133	

R11b. Specify Proprietary Fund Adjustments

Transit Agency-Unearned Revenue balance on Balance Sheet was moved int	607,288	Delete
		Add
Total:	607,288	

R12. Fund Balance/Net Position (Deficit), End of Fiscal Year	\$39,468,480	\$-1,451,627
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Statistics

R13. Current Transient Occupancy Tax Rate	
R14. Effective Date of Current Transient Occupancy Tax Rate	
R14.5 Current-Year Property Tax Delinquency as of June 30, as a Percent of Tax Levy	1.06
R15. Current Utility User Tax Rate	
R16. Appropriations Limit	32,042,717
R17. Total Annual Appropriations Subject to the Limit	20,538,021