

County of Colusa
Counties Financial Transactions Report
General Information

Fiscal Year: 2020

Form #1

County Fiscal Officer

If a county doesn't have an auditor controller, enter the authorized director of finance or chief financial officer.

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

BCU

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

Fiscal Year: 2020

Form #3

R01. Internal Service Fund Name (Specify) (1 of 1) (Record Completed)	Insurance	
Operating Revenues		
R02. Charges for Services		1,045,510
R03. Other Operating Revenues		
R04. Total Operating Revenues		\$1,045,510
Operating Expenses		
R05. Personnel Services		
R06. Contractual Services		
R07. Materials and Supplies		
R08. General and Administrative Expenses		635,755
R09. Depreciation and Amortization Expenses		
R10. Other Operating Expenses		
R11. Total Operating Expenses		\$635,755
R12. Operating Income (Loss)		\$409,755
Nonoperating Revenues		
R13. Investment Earnings		94,257
R14. Gain on Disposal of Capital Assets		
R15. Other Nonoperating Revenues		
R16. Total Nonoperating Revenues		\$94,257
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		\$504,012
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	\$504,012
R29.	Net Position (Deficit), Beginning of Fiscal Year	\$1,887,481
R30.	Adjustment	
R31.	Reason for Adjustment	
R32.	Net Position (Deficit), End of Fiscal Year	\$2,391,493
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	
R34.	Restricted	
R35.	Unrestricted	2,391,493
R36.	Total Net Position (Deficit)	\$2,391,493

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

Fiscal Year: 2020

Form #4

Operating Revenues

R01.	Hangar Space Rentals	43,597
R02.	Aircraft Parking	2,405
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	346,597
R10.	Other Operating Revenues	
R11.	Total Operating Revenues	\$392,599

Operating Expenses

Maintenance and Operation

R12.	Landing Areas	
R13.	Aircraft Parking	
R14.	Hangars	
R15.	Terminal Buildings and Areas	13,777
R16.	Other Buildings and Areas	
R17.	General Shops and Equipment	
R18.	Personnel Services	3,202
R19.	Contractual Services	15,345
R20.	Materials and Supplies	2,872
R21.	General and Administrative Expenses	158,879
R22.	Cost of Sales and Services	265,554
R23.	Depreciation and Amortization Expenses	3,108
R24.	Other Operating Expenses	
R25.	Total Operating Expenses	\$462,737
R26.	Operating Income (Loss)	\$-70,138

Nonoperating Revenues

R27.	Investment Earnings	6,277
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	83,807
R44.	Intergovernmental – Other	
R45.	Gain on Disposal of Capital Assets	
R46.	Other Nonoperating Revenues	
R47.	Total Nonoperating Revenues	\$90,084
	Nonoperating Expenses	
R48.	Interest Expense	
R49.	Taxes and Assessments	36,356
R50.	Judgments and Damages	
R51.	Loss on Disposal of Capital Assets	
R52.	Other Nonoperating Expenses	
R53.	Total Nonoperating Expenses	\$36,356
R54.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-16,410
	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	\$-16,410
R64.	Net Position (Deficit), Beginning of Fiscal Year	\$208,975
R65.	Adjustment	
R66.	Reason for Adjustment	
R67.	Net Position (Deficit), End of Fiscal Year	\$192,565
	Net Position (Deficit)	
R68.	Net Investment in Capital Assets	
R69.	Restricted	
R70.	Unrestricted	192,565
R71.	Total Net Position (Deficit)	\$192,565

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

Fiscal Year: 2020

Form #10

Operating Revenues

R01.	Disposal Fees – Commercial	
R02.	Disposal Fees – Public	2,346,486
R03.	Collection Fees – Residential	
R04.	Collection Fees – Commercial	
R05.	Other Operating Revenues	
R06.	Total Operating Revenues	\$2,346,486

Operating Expenses

Disposal Expenses

R07.	Personnel Services	-2,612
R08.	Contractual Services	2,211,656
R09.	Materials and Supplies	351
R10.	Other Disposal Expenses (Abatements)	
R11.	Total Disposal Expenses	2,209,395

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	-434,685
R18.	Depreciation and Amortization Expenses	7,709
R19.	Other Operating Expenses	

R20.	Total Operating Expenses	\$1,782,419
R21.	Operating Income (Loss)	\$564,067

Nonoperating Revenues

R22.	Investment Earnings	20,947
R23.	Rents, Leases, and Franchises	300
	Intergovernmental – Federal	
R32.	Aid for Construction	121,266
R33.	Other Intergovernmental – Federal	
	Intergovernmental – State	
R34.	Aid for Construction	
R37.	In-Lieu Taxes	
R38.	Other Intergovernmental – State	21,150

R39.	Intergovernmental – County	
R40.	Intergovernmental – Other	
R41.	Gain on Disposal of Capital Assets	
R42.	Other Nonoperating Revenues	1,978
R43.	Total Nonoperating Revenues	\$165,641
	Nonoperating Expenses	
R44.	Interest Expense	
R45.	Loss on Disposal of Capital Assets	
R46.	Other Nonoperating Expenses	24,000
R47.	Total Nonoperating Expenses	\$24,000
R48.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$705,708
	Capital Contributions	
R49.	Federal	
R50.	State	
R51.	County	
R52.	Other Government	
R53.	Other Capital Contributions	
R54.	Total Capital Contributions	\$0
R55.	Transfers In	66,529
R56.	Transfers Out	-66,529
	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	\$705,708
R58.	Net Position (Deficit), Beginning of Fiscal Year	\$-3,395,405
R59.	Adjustment	-11,150
R60.	Reason for Adjustment	Additional claim accrued to 18/19 after FTR comple
R61.	Net Position (Deficit), End of Fiscal Year	\$-2,700,847
	Net Position (Deficit)	
R62.	Net Investment in Capital Assets	
R63.	Restricted	
R64.	Unrestricted	-2,700,847
R65.	Total Net Position (Deficit)	\$-2,700,847

Note:

(R60) Reason for Adjustment: Additional claim accrued to 18/19 after FTR completed

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

Fiscal Year: 2020

Form #11

Operating Revenues

R01.	Passenger Fares	46,230
R01.5	Tolls, Fees, and Fines	1,350
R02.	Transportation Revenues	
R03.	Nontransportation Revenues	13,365
R04.	Other Operating Revenues	7,768
R05.	Total Operating Revenues	\$68,713

Operating Expenses

R05.5.	Toll Expenses	
R06	Transportation Purchases	
R07.	Personnel Services	932,130
R08.	Contractual Services	5,233
R09.	Materials and Supplies	4,296
R10.	General and Administrative Expenses	233,551
R11.	Depreciation and Amortization Expenses	81,088
R12.	Other Operating Expenses	
R13.	Total Operating Expenses	\$1,256,298
R14.	Operating Income (Loss)	\$-1,187,585

Nonoperating Revenues

R15.	Investment Earnings	12,482
R16.	Rents, Leases, and Franchises	
	Intergovernmental – Federal	
R25.	Aid for Construction	
R26.	Other Intergovernmental – Federal	122,702
	Intergovernmental – State	
R27.	State Transit Assistance Funds	194,754
R28.	Aid for Construction	
R31.	In-Lieu Taxes	
R32.	Other Intergovernmental – State	8,500
	Intergovernmental – Local	
R33.	Local Assistance	
R34.	Local Sales Tax	
R35.	TDA 1/4 Cent Sales Tax	680,463
R36.	Other Intergovernmental – Local	
R37.	Gain on Disposal of Capital Assets	

R38.	Other Nonoperating Revenues	
R39.	Total Nonoperating Revenues	\$1,018,901
	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	\$-168,684
	Capital Contributions	
R45.	Federal	
R46.	State	36,251
R47.	County	
R48.	Other Government	
R49.	Other Capital Contributions	
R50.	Total Capital Contributions	\$36,251
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	\$-132,433
R54.	Net Position (Deficit), Beginning of Fiscal Year	\$64,818
R55.	Adjustment	
R56.	Reason for Adjustment	
R57.	Net Position (Deficit), End of Fiscal Year	\$-67,615
	Net Position (Deficit)	
R58.	Net Investment in Capital Assets	
R59.	Restricted	
R60.	Unrestricted	-67,615
R61.	Total Net Position (Deficit)	\$-67,615

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

Fiscal Year: 2020

Form #13

R01. Enterprise Fund Name (Specify) (1 of 1) (Record Completed)	East Park Reservoir	
Operating Revenues		
R02. Charges for Services		277,416
R03. Other Operating Revenues		
R04. Total Operating Revenues		\$277,416
Operating Expenses		
R05. Personnel Services		181,509
R06. Contractual Services		94,524
R07. Materials and Supplies		402
R08. General and Administrative Expenses		50,425
R09. Depreciation and Amortization Expenses		2,792
R10. Other Operating Expenses		
R11. Total Operating Expenses		\$329,652
R12. Operating Income (Loss)		\$-52,236
Nonoperating Revenues		
R13. Investment Earnings		414
R14. Rents, Leases, and Franchises		
Intergovernmental – Federal		
R23. Aid for Construction		
R24. Other Intergovernmental – Federal		12,500
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		1,922
R34. Total Nonoperating Revenues		\$14,836
Nonoperating Expenses		
R35. Interest Expense		
R36. Loss on Disposal of Capital Assets		
R37. Other Nonoperating Expenses		
R38. Total Nonoperating Expenses		\$0
R39. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items		\$-37,400
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	\$62,600
R49.	Net Position (Deficit), Beginning of Fiscal Year	\$-217,496
R50.	Adjustment	
R51.	Reason for Adjustment	
R52.	Net Position (Deficit), End of Fiscal Year	\$-154,896
	Net Position (Deficit)	
R53.	Net Investment in Capital Assets	
R54.	Restricted	
R55.	Unrestricted	-154,896
R56.	Total Net Position (Deficit)	\$-154,896

R26.	Total Taxes – Other	\$2,209,632	\$696	\$0	\$0	\$0	\$2,210,328
R27.	Total Taxes	\$18,549,059	\$1,526,208	\$0	\$0	\$0	\$20,075,267

R12. Total Licenses, Permits, and Franchises	\$1,053,688	\$486,638	\$0	\$0	\$0	\$1,540,32
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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: 2020

Form #

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governn Funds
Fines, Forfeitures, and Penalties						
R01. Vehicle Code Fines	49,966					49,966
R02. Other Court Fines	463,072	122,884		135,916		721,872
R03. Forfeitures and Penalties	80,671	28,702				109,373
R04. Penalties and Costs of Delinquent Taxes	381,270					381,270
R05. Other Fines, Forfeitures, and Penalties (Specify)						

Specify Other Fines, Forfeitures, and Penalties

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R06. Total Fines, Forfeitures, and Penalties	\$974,979	\$151,586	\$0	\$135,916	\$0	\$1,262,481
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	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governn Funds
Revenue from Use of Money and Property						
R07. Investment Earnings	236,567	667,899		26,942		931,408
R08. Rents and Concessions	107,132	201,899				309,031
R09. Royalties	53					53
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	\$343,752	\$869,798	\$0	\$26,942	\$0	\$1,240,492
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County of Colusa
 Counties Financial Transactions Report – Governmental Funds
 Intergovernmental – State

Fiscal Year: 2020

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Gc F
Intergovernmental – State						
R01. Highway Users Tax		2,008,246				2,
R02. Motor Vehicle In-Lieu Tax						
R03. 1991 Realignment Revenue		1,062,682				1,
R04. 2011 Realignment Revenue						
R05. Other State In-Lieu Taxes	555	87				
R06. Highway Property Rentals						
R07. Public Assistance Administration (Include CALWORKS Admin.)		3,620,647				3,
R08. Public Assistance Programs (Include CALWORKS Program)		1,068,404				1,
R09. Realignment for Social Services		3,598,361				3,
R10. Aid for Agriculture	563,759	1,457,073				2,
R11. Aid for Construction		135,112				
R12. Aid for Corrections	81,211	200,000				
R13. Aid for County Fairs						
R14. Aid for Disaster	194,067	842,515				1,
R15. Homeowners' Property Tax Relief	52,567	8,159				
R16. Open Space Tax Relief						
R17. SB 90 Mandated Costs	2,990					
R18. Off-Highway Motor Vehicle License Fee		40,417				
R19. Roads		2,694,284				2,
R20. Child Care Food/Special Milk Program						
R21. Peace Officers Standards and Training	50,155					
R22. Public Defender						
R23. Tobacco Tax – AB 75/Prop. 99		353,463				
R24. Public Safety – Prop. 172	2,080,431					2,
R25. Public Safety – 2011	500,000	1,231,509				1,
Health Programs						
R26. Aid for Mental Health		6,274,186				6,
R27. Realignment for Mental Health		974,138				
R28. Medically Indigent Adult (MIA)						
R29. Alcohol and Drug Abuse		376,966				
R30. Realignment for Health Services		69,601				
R31. Other Health Programs (Specify)		998,694				

Specify Other Health Programs

Child Health Disability/CHDP Screening Fees	134,856	
EMS/LEAD/LEF/Med-Cal Fees/EMSA	73,225	
Flu Grant	60,273	
Health/Admin	166,560	
Immunization Program	194,862	

MCH Program/Aid for Crippled Children

347,556

NEOP

21,362

Total:

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total General Fund
State – Other							
R32.	Supplemental Law Enforcement Services Fund (SLESF/COPS)	102,124	165,484				
R33.	Office of Criminal Justice Planning (OCJP)						
R34.	Library	42,976	39,423				
R35.	Stabilization						
R36.	Veterans Affairs Programs	29,257					
R37.	Sheriff Boating Safety	83,618					
R38.	Victim Witness Programs	237,077					
R39.	Child Support Service		225,311				
R40.	Civil Defense						
R41.	Aging Programs						
R42.	Law Enforcement	5,143	216,618				
R43.	Other State – Other (Specify)	271,771	896,916				1,

Specify Other State – Other

Administrative Office of the Courts	45,764						
Aid for Aviation		10,000					
CERS/CUPA Grants		60,000					
COVID-19 Crisis Response Funding		318,196					
COVID-19 Emergency Homeless Funding		10,041					
COVID-19 Rapid Response Funding		5,000					
HAVA - Elections	168,125						
Migrant Farm Housing		493,679					
Off Highway Vehicle Grant	18,196						
Vehicle Theft	39,686						
Total:							1,

R44.	Total Intergovernmental – State	\$4,297,701	\$28,558,296	\$0	\$0	\$0	\$32,
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County of Colusa
 Counties Financial Transactions Report – Governmental Funds
 Intergovernmental – Federal

Fiscal Year: 2020

Form #

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governn Funds
Intergovernmental – Federal						
R01. Public Assistance Administration		1,878,237				1,878,23
R02. Public Assistance Programs		1,157,930				1,157,93
R03. Health Administration						
R04. Aid for Construction						
R05. Aid for Disaster	38,338	371,366				409,70
R06. Forest Reserve Revenue		39,457				39,45
R07. In-Lieu Taxes	310,865	4,935				315,80
Federal – Other						
R08. Workforce Investment Act (WIA)						
R09. Community Development Block Grant						
R10. Health and Mental Health Grants	2,970	139,848				142,81
R11. Community Oriented Policing Services (COPS)						
R12. Office of Criminal Justice Planning (OCJP)						
R13. DEA Programs/Drug and Alcohol Programs	8,536					8,53
R14. DA Programs – Family/Child		326,795				326,79
R15. Grazing		5				
R16. Aging Programs						
R17. Senior Citizens Programs		66,351				66,35
R18. Road Projects						
R19. Law Enforcement						
R20. Other Federal – Other (Specify)						
Specify Other Federal – Other						
R21. Total Intergovernmental – Federal	\$360,709	\$3,984,924	\$0	\$0	\$0	\$4,345,63

R06. Total Intergovernmental – Other

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

Fiscal Year: 2020

Form i

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governn Funds
Charges for Current Services						
R01. Assessments and Tax Collection Fees	100,333					
R02. Property Tax Administrative Fees	257,557	0	0	0	0	257,55
R03. Cities	80,273					80,27
R04. Redevelopment Agencies						
R05. Special Districts	177,284					177,28
R06. Auditing and Accounting Fees	10,652					10,65
R07. Communication Services						
R08. Election Services	32,756					32,75
R09. Legal Services	9,878					9,87
R10. Planning and Engineering Services	133,317	1,444				134,76
R11. Agricultural Services	210,476					210,47
R12. Civil Process Services	5,403					5,40
R13. Court Fees and Costs						
R14. Booking Fees	7,017					7,01
R15. Estate Fees		8,271				8,27
R16. Humane Services	60,119					60,11
R17. Law Enforcement Services	266,081					266,08
R18. Recording Fees	289,097	2,747				291,84
R19. Road and Street Services		11,732				11,73
R20. Health Fees		16,525				16,52
R21. Mental Health Services		7,478				7,47
R22. California Children's Services						
R23. Sanitation Services		5,040				5,04
R24. Institutional Care and Services	115,423	102,579				218,00
R25. Library Services	1,293					1,29
R26. Parks and Recreation Fees						
Charges for Current Services – Other						
R27. Personnel Services						
R28. Building Maintenance and Grounds Services						
R29. Administrative Services	4,261	292,562				296,82
R30. Other Charges for Current Services – Other (Specify)	303,234	171,744				474,97

Specify Other Charges for Current Services – Other

Drug & Alcohol Counseling Services		2,125				2,12
General Relief	3,331					3,33
OES Hazardous Materials Storage		55,222				55,22
Photo Copy Reimbursement	6,649					6,64
Probation Services	36,745					36,74
Risk Management & Insurance Services	92,887	11,416				104,30

Salary Reimbursement	61,062					61,06
Treasurer & Collector Fees	102,560					102,56
Water Charges		102,981				102,98
					Total:	474,97

R31.	Total Charges for Current Services	\$1,806,897	\$620,122	\$0	\$0	\$0	\$2,427,01
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Fiscal Year: 2020

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		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Govern Funds
Miscellaneous Revenues							
R01. Other Sales		7,929	417				8,34
R02. Tobacco Settlement							
R03. Welfare Repayments							
R04. Cancelled Warrants		69	13				8
R05. Development Impact Fees			68,374				68,37
R06. Other Miscellaneous Revenues (Specify)		304,073	123,636				427,70

Specify Other Miscellaneous Revenues

Cash Difference	477			47
Court Settlement	50,920			50,92
Gifts & Donations	156	21,448		21,60
Insurance Dividend	22,475	19,954		42,42
Lab Fees	996			99
Loan Receivable	190,455			190,45
Migrant Farm Housing		36,725		36,72
Miscellaneous Other Revenue & Refunds	6,704	14,863		21,56
Miscellaneous Reimbursement	18,135	30,646		48,78
Restitution	50			5
Social Security Number Truncation Reimbursement	4,500			4,50
Unclaimed Monies	9,205			9,20
			Total:	427,70

R07.	Total Miscellaneous Revenues	\$312,071	\$192,440	\$0	\$0	\$0	\$504,51
R08.	Total Revenues	\$27,701,308	\$36,406,463	\$0	\$162,858	\$0	\$64,270,62

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

Fiscal Year: 2020

Form #23

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Legislative and Administrative						
R01. Board of Supervisors	780,511					780,511
R02. Clerk of the Board						
R03. Administrative Officer	336,713					336,713
R04. Council of Governments						
R05. Other Legislative and Administrative						
R06. Total Legislative and Administrative	1,117,224					1,117,224
Finance						
R07. Auditor-Controller	862,592					862,592
R08. Treasurer-Tax Collector	224,001					224,001
R09. Assessor	1,354,211					1,354,211
R10. Purchasing Agent	92,465					92,465
R11. Other Finance	-451,710					-451,710
R12. Total Finance	2,081,559					2,081,559
Counsel						
R13. County Counsel	124,151					124,151
R14. District Attorney (Legal Advice)						
R15. Other Counsel						
R16. Total Counsel	124,151					124,151
R17. Personnel	-16,784					-16,784
R18. Elections	653,951					653,951
R19. Communications						
R20. Property Management	564,799	770,290				1,335,089
Plant Acquisition						
R21. Jails						
R22. Courts						
R23. Other Plant Acquisition						
R24. Total Plant Acquisition						
R25. Promotion	33					33
R26. Other General Government	70,899	7,367				78,266
R27. Total General Government	\$4,595,832	\$777,657	\$0	\$0	\$0	\$5,373,489

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

Fiscal Year: 2020

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)	40,083					40,083
R03. Other Trial Court (Include Nonrule 810 – Facility Related and MOE Penalties GC 68065)	236,474					236,474
R04. County Clerk						
R05. Grand Jury (Including Audit)	27,430					27,430
R06. District Attorney – Prosecution	1,938,098	5,376				1,943,474
R07. Child Support Services		574,782				574,782
R08. Public Defender	305,179					305,179
R09. Court Appointed Counsel	24,507					24,507
R10. Other Judicial	234,018					234,018
R11. Total Judicial	3,199,793	580,158				3,779,951
R12. Police Protection	6,718,677	87,525				6,806,202
Detention and Correction						
R13. Adult Detention	3,671,776	783,703				4,455,479
R14. Juvenile Detention	649,229					649,229
R15. Probation	1,891,190					1,891,190
R16. Other Detention and Correction						
R17. Total Detention and Correction	6,212,195	783,703				6,995,898
R18. Fire Protection	270,456					270,456
R19. Flood Control – Soil and Water Conservation	525,511	358,422				883,933
Protective Inspection						
R20. Agricultural Commissioner	1,305,135					1,305,135
R21. Building Inspector	225,125					225,125

R22. Livestock Inspector						
R23. Sealer of Weights and Measures						
R24. Other Protective Inspection						
R25. Total Protective Inspection	1,530,260					1,530,260
Protection – Other						
R26. LAFCO	45,768					45,768
R27. Recorder	380,724					380,724
R28. Coroner	211,988					211,988
R29. Emergency Services	407,575					407,575
R30. Planning and Zoning	675,374					675,374
R31. Humane Services (Pound)	237,785	10,245				248,030
R32. Other Protection – Other	89,747	68,642				158,389
R33. Total Protection – Other	2,048,961	78,887				2,127,848
R34. Total Public Protection	\$20,505,853	\$1,888,695	\$0	\$0	\$0	\$22,394,548

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

Fiscal Year: 2020

Form #25

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Public Ways and Facilities						
R01. Roads		4,795,977				4,795,977
R02. Transportation Terminals		3,084				3,084
R03. Transportation Systems						
R04. Parking Facilities						
R05. Other Public Ways and Facilities						
R06. Total Public Ways and Facilities	\$0	\$4,799,061	\$0	\$0	\$0	\$4,799,061
Health						
R07. Public Health		5,378,991				5,378,991
R08. Medical Care		25,297				25,297
R09. Mental Health		6,719,666				6,719,666
R10. Drug and Alcohol Abuse Services		349,472				349,472
R11. Other Health						
R12. Total Health	\$0	\$12,473,426	\$0	\$0	\$0	\$12,473,426
R13. Sanitation						

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

Fiscal Year: 2020

Form #26

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Welfare						
R01. Administration		6,897,816				6,897,816
R02. Aid Programs Cash		3,785,901				3,785,901
R03. Other Welfare						
R04. Total Welfare		10,683,717				10,683,717
Social Services						
R05. Administration and Programs						
R06. Other Social Services						
R07. Total Social Services						
General Relief						
R08. Aid to Indigents	8,474					8,474
R09. Indigent Burials	4,469					4,469
R10. Other General Relief						
R11. Total General Relief	12,943					12,943
R12. Care of Court Wards	10,575					10,575
R13. Veterans Services	104,394					104,394
Public Assistance – Other						
R14. Workforce Investment Act (WIA)						
R15. Other Public Assistance – Other	20,232	236,096				256,328
R16. Total Public Assistance – Other	20,232	236,096				256,328
R17. Total Public Assistance	\$148,144	\$10,919,813	\$0	\$0	\$0	\$11,067,957

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

Fiscal Year: 2020

Form #27

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Education						
R01. School Administration						
R02. Library Services	1,100,426					1,100,426
R03. Agricultural Education	369,221					369,221
R04. Other Education						
R05. Total Education	\$1,469,647	\$0	\$0	\$0	\$0	\$1,469,647
Recreation and Cultural Services						
R06. Recreation Facilities		2,189				2,189
R07. Cultural Services						
R08. Veterans Memorial Building	44,478					44,478
R09. Small Craft Harbors						
R10. Other Recreation and Cultural Services						
R11. Total Recreation and Cultural Services	\$44,478	\$2,189	\$0	\$0	\$0	\$46,667

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

Fiscal Year: 2020

Form #2

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Tot Govern Fun
Debt Service						
R01. Principal Payments on Long-Term Debt		35,879				
R02. Interest Payments on Long-Term Debt		2,286				
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				18,098		
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	18,098	0	
R14. Total Expenditures	\$26,763,954	\$30,904,730	\$0	\$18,098	\$0	\$57

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

Fiscal Year: 2020

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Forr
						Gov
R01. Excess (Deficiency) of Revenues Over (Under) Expenditures	937,354	5,501,733		144,760		
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	1,654,983	17,431,507		29,025		
R13. Transfers Out	-1,482,293	-17,698,589		-35,060		
R13.5 Other Financing Sources (Uses) – Other						
R14. Total Other Financing Sources (Uses)	172,690	-267,082	0	-6,035	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	1,110,044	5,234,651	0	138,725	0	
R19. Fund Balances (Deficits), Beginning of Fiscal Year	\$10,159,264	\$28,399,443	\$0	\$909,773	\$0	
R20. Adjustment		-4,700,000				
R21. Reason for Adjustment		Beg FB adjust				
R22. Fund Balances (Deficits), End of Fiscal Year	11,269,308	28,934,094	0	1,048,498	0	

Note:

(R21) SpRev-Reason for Adjustment: Beg FB adjust

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

Fiscal Year: 2020

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		117,950,800	
R05. Other Contributions			
R06. Total Contributions	\$0	\$117,950,800	\$0
Investment Income (Loss)			
R07. Net Appreciation (Depreciation) in Fair Value of Investments			
R08. Interest		1,611,745	
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)	\$0	\$1,611,745	\$0
R16. Receipts from Depositors			
R17. Other Additions			
R18. Total Additions	\$0	\$119,562,545	\$0
Deductions			
R19. Benefit Payments			
R20. Refunds of Contributions			
R21. Administrative Expenses			
R22. Payments to and for Depositors			
R23. Distributions from Pooled Investments		122,917,908	
R24. Other Deductions			
R25. Total Deductions	\$0	\$122,917,908	\$0
R26. Change in Net Position	\$0	\$-3,355,363	\$0
R27. Net Position (Deficit), Beginning of Fiscal Year	\$0	\$54,207,447	\$0
R28. Adjustment			
R29. Reason for Adjustment			
R30. Net Position (Deficit), End of Fiscal Year	\$0	\$50,852,084	\$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: 2020

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	\$72,908	
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	35,879	
R17. Principal Refinanced in Current Fiscal Year		
R18. Principal Outstanding, End of Fiscal Year	\$37,029	
R19. Principal Outstanding, Current Portion	37,029	
R20. Principal Outstanding, Noncurrent Portion	\$0	
R21. Interest Paid in Current Fiscal Year	2,286	
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: 2020

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	\$108,756	\$0	\$108,756
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			
R17. Ending Balances of Current Fiscal Year	\$103,032	\$0	\$103,032
R18. Ending Balances, Current Portion	5,724		5,724
R19. Ending Balances, Noncurrent Portion	\$97,308	\$0	\$97,308
R20. Reason for Adjustment to Principal			
R21. Reason for Adjustment to Interest			

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

County of Colusa
Counties Financial Transactions Report
Debt Service Reconciliation

Go to Report: Debt Summary

Fiscal Year: 2020

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
County Financial Transactions Report
Balance Sheet
Governmental Funds

Fiscal Year: 2020

Form #31

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	10,968,551	27,852,470		1,038,101		39,859,122
R02. Investments						
R03. Accounts Receivable (net)	29,743	122,472				152,215
R04. Taxes Receivable						
R05. Interest Receivable (net)	42,362	105,924		3,981		152,267
R06. Lease Payments Receivable						
R07. Due from Other Funds	162,389					162,389
R08. Due from Other Governments	2,967,164	3,496,128		9,362		6,472,654
R09. Advances to Other Funds	5,000					5,000
R10. Inventories	2,719	243,379				246,098
R11. Prepaid Items	76,717	16,131				92,848
R12. Loans, Notes, and Contracts Receivable		2,119,911				2,119,911
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$14,254,645	\$33,956,415	\$0	\$1,051,444	\$0	\$49,262,504
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$14,254,645	\$33,956,415	\$0	\$1,051,444	\$0	\$49,262,504
Liabilities						
R19. Accounts Payable	859,554	950,995		2,946		1,813,495
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds		162,389				162,389
R23. Due to Other Governments						
R24. Advances from Other Funds	4,177					4,177
R25. Deposits and Advances	50	11,130				11,680
R26. Loans and Notes Payable						
R27. Other Liabilities 1		61,116				61,116
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$863,781	\$1,185,630	\$0	\$2,946	\$0	\$2,052,357
R31. Deferred Inflows of Resources	2,121,556	3,836,691				5,958,247
R32. Total Liabilities and Deferred Inflows of Resources	\$2,985,337	\$5,022,321	\$0	\$2,946	\$0	\$8,010,604
Fund Balances (Deficits)						
R33. Nonspendable	79,436	259,510				338,946
R34. Restricted	3,030,404	26,133,154		1,048,498		30,212,056
R35. Committed		4,295,900				4,295,900

R36. Assigned		8,159,468						8,159,468
R37. Unassigned			-1,754,470					-1,754,470
R38. Total Fund Balances (Deficits)		\$11,269,308	\$28,934,094	\$0	\$1,048,498	\$0		\$41,251,900
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)		\$14,254,645	\$33,956,415	\$0	\$1,051,444	\$0		\$49,262,504

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

Form has been completed.

Fiscal Year: 2020

Form #36

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	1,482,064	
R02. Restricted		
R03. Accounts Receivable (net)	265,073	
R04. Taxes Receivable		
R05. Interest Receivable (net)	5,442	
R06. Due from Other Funds		
R07. Due from Other Governments	43,522	
R08. Inventories	2,894	
R09. Prepaid Items		3,933,626
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$1,798,995	\$3,933,626
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>	1,412,384	
R18. Equipment <i>(Report at cost.)</i>	954,475	
R18.5. Infrastructure <i>(Report at cost.)</i>		
R19. Intangible Assets – Amortizable <i>(Report at cost.)</i>		
R20. Construction in Progress		
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets <i>(Report at cost.)</i>		
R23. Less: Accumulated Depreciation/Amortization	-1,466,130	
R23.5. Net Pension Asset		
R23.6. Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$900,729	\$0
R27. Total Assets	\$2,699,724	\$3,933,626

Deferred Outflows of Resources

R28.	Related to Pensions	243,325	
R28.5	Related to OPEB	3,007	
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$246,332	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$2,946,056	\$3,933,626
Liabilities			
Current Liabilities			
R32.	Accounts Payable	301,342	1,542,133
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences	18,788	
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	\$362,955	\$1,542,133
Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	32,580	
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	1,641,607	
R57.	Net OPEB Liability	-7,904	
R58.	Other Noncurrent Liabilities 1	3,554,565	
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$5,220,848	\$0
R61.	Total Liabilities	\$5,583,803	\$1,542,133
Deferred Inflows of Resources			
R62.	Related to Pensions	27,168	
R62.5	Related to OPEB	65,878	

R62.6 Related to Debt Refunding

R63. Other Deferred Inflows of Resources

R64. **Total Deferred Inflows of Resources**

\$93,046	\$0
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R65. **Total Liabilities and Deferred Inflows of Resources**

\$5,676,849	\$1,542,133
-------------	-------------

R66. **Total Net Position (Deficit)**

\$-2,730,793	\$2,391,493
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Net Position (Deficit)

R67. Net Investment in Capital Assets

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R68. Restricted

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R69. Unrestricted

-2,730,793	2,391,493
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R70. **Total Net Position (Deficit)**

\$-2,730,793	\$2,391,493
--------------	-------------

R71. **Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)**

\$2,946,056	\$3,933,626
-------------	-------------

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

Fiscal Year: 2020

Form #37

	Pension and Other Employee Benefit Trust	Investment Trust	Private - Purpose Trust	Agency
Assets				
R01. Cash and Investments		50,852,084		1,149,965
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				1,260,115
R17. Other Assets 2				
R18. Other Assets 3				
R19. Total Assets	\$0	\$50,852,084	\$0	\$2,410,080
R20. Deferred Outflows of Resources				
R21. Total Assets and Deferred Outflows of Resources	\$0	\$50,852,084	\$0	
Liabilities				
R22. Accounts Payable				2,410,080
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	\$2,410,080
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		50,852,084	
R33.	Private-Purpose Trust			
R34.	Total Net Position Held in Trust	\$0	\$50,852,084	\$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: 2020

Form #38

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

Noncurrent Assets			
Capital Assets			
R01.	Land	749,872	
R02.	Buildings and Improvements <i>(Report at cost.)</i>	25,028,813	
R03.	Equipment <i>(Report at cost.)</i>	11,223,676	
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	2,056,757	
R07.	Intangible Assets -- Nonamortizable		
R08.	Other Capital Assets <i>(Report at cost.)</i>	12,475,353	
R09.	Less: Accumulated Depreciation/Amortization	-43,071,645	
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	\$70,075,342	
Deferred Outflows of Resources			
R16	Related to Pensions	11,673,546	
R17	Related to OPEB	88,265	
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$11,761,811	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$81,837,153	
Noncurrent Liabilities			
R22.	Deposits and Advances		
R23.	Compensated Absences		2,273,711
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)		37,029

R31. Construction Financing – Federal		
R32. Construction Financing – State		
R33. Lease Principal		103,032
R34. Net Pension Liability		77,927,230
R35. Net OPEB Liability		-232,051
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$80,108,951
Deferred Inflows of Resources		
R40 Related to Pensions		1,846,686
R41 Related to OPEB		1,933,997
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$3,780,683
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$83,889,634

County of Colusa
Counties Financial Transactions Report
Summary and Statistics

Fiscal Year: 2020

Form #39

Summary

	Governmental Funds	Proprietary Funds
R01. Revenues	64,270,629	5,514,443
R02. Expenditures/Expenses	57,686,782	4,527,217
R03. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$6,583,847	
R04. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items		\$987,226
R05. Other Financing Sources (Uses)	-100,427	
R06. Capital Contributions		36,251
R07. Proprietary Fund Transfers In (Out)		100,000
R08. Special and Extraordinary Items		
R09. Change in Fund Balance/Net Position	\$6,483,420	\$1,123,477
R10. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$39,468,480	\$-1,451,627
R11. Adjustments (Specify)	-4,700,000	-11,150

R11a. Specify Governmental Fund Adjustments

Additional claim accrued for FY 18/19 after FTR completion	-100,000	Delete
Premiere Mushroom Loan Writeoff	-4,600,000	Delete
		Add
Total:	-4,700,000	

R11b. Specify Proprietary Fund Adjustments

Additional claim accrued for FY 18/19 after FTR completion	-11,150	Delete
		Add
Total:	-11,150	

R12. Fund Balance/Net Position (Deficit), End of Fiscal Year	\$41,251,900	\$-339,300
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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	1.6
R15. Current Utility User Tax Rate	
R16. Appropriations Limit	33,356,468
R17. Total Annual Appropriations Subject to the Limit	21,427,051