

County of Colusa
Counties' Financial Transactions Report
General Information

Reporting Year: 2021

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 M. I. Last Name
Email

County Mailing Address

Street 1 ☐ Has Address Changed?
Street 1
City State Zip

Report Prepared By

First Name M. I. Last Name
Title Telephone
Email Fax No.

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 Annual Comprehensive Financial Report (ACFR)?

☒ 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
BCU 2
BCU 3
BCU 4
BCU 5
BCU 6
BCU 7
BCU

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

Reporting Year: 2021

Form #3

R01. Internal Service Fund Name (Specify) (1 of 1) (Record Completed)	Insurance ▼
Operating Revenues	
R02. Charges for Services	1,114,768
R03. Other Operating Revenues	21,219
R04. Total Operating Revenues	\$1,135,987
Operating Expenses	
R05. Personnel Services	
R06. Contractual Services	
R07. Materials and Supplies	
R08. General and Administrative Expenses	413,906
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	21,219
R11. Total Operating Expenses	\$435,125
R12. Operating Income (Loss)	\$700,862
Nonoperating Revenues	
R13. Investment Earnings	10,248
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$10,248
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	\$711,110
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	\$711,110
R29. Net Position (Deficit), Beginning of Fiscal Year	\$2,391,493
R30. Adjustment	

R31.	Reason for Adjustment	
R32.	Net Position (Deficit), End of Fiscal Year	\$3,102,603
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	
R34.	Restricted	
R35.	Unrestricted	3,102,603
R36.	Total Net Position (Deficit)	\$3,102,603

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

Reporting Year: 2021

Form #4

Operating Revenues

R01.	Hangar Space Rentals	49,279
R02.	Aircraft Parking	2,970
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	333,223
R10.	Other Operating Revenues	
R11.	Total Operating Revenues	\$385,472

Operating Expenses

Maintenance and Operation

R12.	Landing Areas	
R13.	Aircraft Parking	
R14.	Hangars	
R15.	Terminal Buildings and Areas	34,654
R16.	Other Buildings and Areas	
R17.	General Shops and Equipment	
R18.	Personnel Services	3,244
R19.	Contractual Services	27,949
R20.	Materials and Supplies	3,037
R21.	General and Administrative Expenses	156,087
R22.	Cost of Sales and Services	298,963
R23.	Depreciation and Amortization Expenses	3,108
R24.	Other Operating Expenses	
R25.	Total Operating Expenses	\$527,042
R26.	Operating Income (Loss)	\$-141,570

Nonoperating Revenues

R27.	Investment Earnings	1,566
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	90,841
R44.	Intergovernmental – Other	

R45.	Gain on Disposal of Capital Assets	
R46.	Other Nonoperating Revenues	
R47.	Total Nonoperating Revenues	\$92,407
	Nonoperating Expenses	
R48.	Interest Expense	
R49.	Taxes and Assessments	31,332
R50.	Judgments and Damages	
R51.	Loss on Disposal of Capital Assets	
R52.	Other Nonoperating Expenses	
R53.	Total Nonoperating Expenses	\$31,332
R54.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-80,495
	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	\$-80,495
R64.	Net Position (Deficit), Beginning of Fiscal Year	\$192,565
R65.	Adjustment	
R66.	Reason for Adjustment	
R67.	Net Position (Deficit), End of Fiscal Year	\$112,070
	Net Position (Deficit)	
R68.	Net Investment in Capital Assets	9,324
R69.	Restricted	
R70.	Unrestricted	102,746
R71.	Total Net Position (Deficit)	\$112,070

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

Reporting Year: 2021

Form #10

Operating Revenues

R01.	Disposal Fees – Commercial	
R02.	Disposal Fees – Public	2,439,428
R03.	Collection Fees – Residential	
R04.	Collection Fees – Commercial	
R05.	Other Operating Revenues	
R06.	Total Operating Revenues	\$2,439,428

Operating Expenses

Disposal Expenses

R07.	Personnel Services	2,177
R08.	Contractual Services	2,298,819
R09.	Materials and Supplies	426
R10.	Other Disposal Expenses (Abatements)	
R11.	Total Disposal Expenses	2,301,422

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	156,271
R18.	Depreciation and Amortization Expenses	7,709
R19.	Other Operating Expenses	
R20.	Total Operating Expenses	\$2,465,402
R21.	Operating Income (Loss)	\$-25,974

Nonoperating Revenues

R22.	Investment Earnings	6,677
R23.	Rents, Leases, and Franchises	300

Intergovernmental – Federal

R32.	Aid for Construction	123,644
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	2,365
------	-----------------------------	-------

R43.	Total Nonoperating Revenues	\$132,986
------	------------------------------------	------------------

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	\$107,012

Capital Contributions

R49.	Federal	
R50.	State	
R51.	County	
R52.	Other Government	
R53.	Other Capital Contributions	
R54.	Total Capital Contributions	\$0
R55.	Transfers In	78,429
R56.	Transfers Out	-78,429

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	\$107,012
R58.	Net Position (Deficit), Beginning of Fiscal Year	\$-2,700,847
R59.	Adjustment	
R60.	Reason for Adjustment	
R61.	Net Position (Deficit), End of Fiscal Year	\$-2,593,835

Net Position (Deficit)

R62.	Net Investment in Capital Assets	53,962
R63.	Restricted	
R64.	Unrestricted	-2,647,797
R65.	Total Net Position (Deficit)	\$-2,593,835

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

Reporting Year: 2021

Form #11

Operating Revenues

R01.	Passenger Fares	40,433
R01.5	Tolls, Fees, and Fines	
R02.	Transportation Revenues	
R03.	Nontransportation Revenues	10,859
R04.	Other Operating Revenues	130,750
R05.	Total Operating Revenues	\$182,042

Operating Expenses

R05.5.	Toll Expenses	
R06	Transportation Purchases	
R07.	Personnel Services	699,802
R08.	Contractual Services	6,003
R09.	Materials and Supplies	3,141
R10.	General and Administrative Expenses	190,011
R11.	Depreciation and Amortization Expenses	84,813
R12.	Other Operating Expenses	130,750
R13.	Total Operating Expenses	\$1,114,520
R14.	Operating Income (Loss)	\$-932,478

Nonoperating Revenues

R15.	Investment Earnings	3,058
R16.	Rents, Leases, and Franchises	
	Intergovernmental – Federal	
R25.	Aid for Construction	
R26.	Other Intergovernmental – Federal	
	Intergovernmental – State	
R27.	State Transit Assistance Funds	164,650
R28.	Aid for Construction	
R31.	In-Lieu Taxes	
R32.	Other Intergovernmental – State	23,544
	Intergovernmental – Local	
R33.	Local Assistance	
R34.	Local Sales Tax	
R35.	TDA 1/4 Cent Sales Tax	593,110
R36.	Other Intergovernmental – Local	
R37.	Gain on Disposal of Capital Assets	
R38.	Other Nonoperating Revenues	
R39.	Total Nonoperating Revenues	\$784,362

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	\$-148,116
	Capital Contributions	
R45.	Federal	
R46.	State	32,810
R47.	County	
R48.	Other Government	
R49.	Other Capital Contributions	
R50.	Total Capital Contributions	\$32,810
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	\$-115,306
R54.	Net Position (Deficit), Beginning of Fiscal Year	\$-67,615
R55.	Adjustment	41,819
R56.	Reason for Adjustment	Additional revenue recorded in 19/20-moved from 20/21
R57.	Net Position (Deficit), End of Fiscal Year	\$-141,102
	Net Position (Deficit)	
R58.	Net Investment in Capital Assets	793,615
R59.	Restricted	
R60.	Unrestricted	-934,717
R61.	Total Net Position (Deficit)	\$-141,102

Note:

(R56) Reason for Adjustment: Additional revenue recorded in 19/20-moved from 20/21

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

Reporting Year: 2021

Form #13

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

East Park Reservoir

Operating Revenues

R02. Charges for Services

180,935

R03. Other Operating Revenues

R04. **Total Operating Revenues**

\$180,935

Operating Expenses

R05. Personnel Services

184,418

R06. Contractual Services

89,594

R07. Materials and Supplies

52

R08. General and Administrative Expenses

50,295

R09. Depreciation and Amortization Expenses

2,792

R10. Other Operating Expenses

R11. **Total Operating Expenses**

\$327,151

R12. **Operating Income (Loss)**

\$-146,216

Nonoperating Revenues

R13. Investment Earnings

473

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

207

R34. **Total Nonoperating Revenues**

\$680

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**

\$-145,536

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	\$-45,536
R49.	Net Position (Deficit), Beginning of Fiscal Year	\$-154,896
R50.	Adjustment	
R51.	Reason for Adjustment	
R52.	Net Position (Deficit), End of Fiscal Year	\$-200,432
	Net Position (Deficit)	
R53.	Net Investment in Capital Assets	22,339
R54.	Restricted	
R55.	Unrestricted	-222,771
R56.	Total Net Position (Deficit)	\$-200,432

County of Colusa
Counties' Financial Transactions Report – Governmental Funds
Taxes: Property Taxes and Taxes – Other

Reporting Year: 2021

Form #15

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Government Funds
Property Taxes						
R01. Countywide Secured and Unsecured	13,146,951	1,530,580				14,677,5
R02. Supplemental Countywide Secured and Unsecured	222,721	34,394				257,1
R03. Less-than-Countywide Secured and Unsecured						
R04. Supplemental Less-than-Countywide Secured and Unsecured						
R05. Property Tax In-Lieu of Vehicle License Fees	3,304,740					3,304,7
R06. Voter-Approved Indebtedness						
R07. Supplemental Voter-Approved Indebtedness						
R08. Prior-Year Secured and Unsecured	11,481	1,781				13,2
R09. Supplemental Prior-Year Secured and Unsecured	27,674	4,295				31,9
R10. Pass-through Property Taxes (ABX1 26)						
R11. Residual Property Taxes (ABX1 26)						
R13. Parcel Tax						
R14. Other Property Taxes (Specify)	369,336					369,3

Specify Other Property Taxes

SB863 Williamson Act Direct Charges	363,129					363,12
Tax Deeded Sales Fee	6,207					6,20
Total:						369,3

R15. Total Property Taxes	\$17,082,903	\$1,571,050	\$0	\$0	\$0	\$18,653,9
----------------------------------	--------------	-------------	-----	-----	-----	------------

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Government Funds
Taxes – Other						
R16. Sales and Use Taxes	2,177,868					2,177,8
R18. Transportation Tax (Nontransit Purposes)						
R19. Property Transfer						
R20. Transient Occupancy Taxes						
R21. Timber Yield	1,801	332				2,1
R22. Aircraft						
R23. Construction Development Taxes						
R24. Utility Users Tax						
R25. Other Taxes – Other (Specify)						

Specify Other Taxes – Other

--	--	--	--	--	--	--

R26. Total Taxes – Other	\$2,179,669	\$332	\$0	\$0	\$0	\$2,180,0
R27. Total Taxes	\$19,262,572	\$1,571,382	\$0	\$0	\$0	\$20,833,9

10,000,000	1,000,000	100	100	100	100,000
------------	-----------	-----	-----	-----	---------

County of Colusa
Counties' Financial Transactions Report – Governmental Funds
Special Benefit Assessments and Licenses, Permits, and Franchises

Reporting Year: 2021

Form

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Special Benefit Assessments						
R01. Operations		18,666				18,666
R02. Capital Outlay						
R03. Other Special Benefit Assessments (Specify)						

Specify Other Special Benefit Assessments

--	--	--	--	--	--	--

R04. Total Special Benefit Assessments	\$0	\$18,666	\$0	\$0	\$0	\$18,666
---	-----	----------	-----	-----	-----	----------

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Licenses, Permits, and Franchises						
R05. Animal Licenses	21,009					21,009
R06. Business Licenses	20,691					20,691
R07. Construction Permits	210,686					210,686
R08. Road Privileges and Permits	8,200	3,050				11,250
R09. Zoning Permits	2,800					2,800
R10. Franchises	569,380	1,166				570,546
R11. Other Licenses, Permits, and Franchises (Specify)	298,926	549,504				848,430

Specify Other Licenses, Permits, and Franchises

Above Ground Storage Permits		11,929				11,929
Ag Fees	292,290					292,290
Air Pollution Fees		364,884				364,884
Amplified Sound	75					75
Cal ARP Permits		10,080				10,080
Environmental Health/Sanitation Fee		121,834				121,834
General Plan Update	1,850					1,850
Gun Explosive Burial Permits	4,711	380				5,091
Hazardous Generator Permits		28,692				28,692
Transportation Permits		11,705				11,705
Total:						848,430

R12. Total Licenses, Permits, and Franchises	\$1,131,692	\$553,720	\$0	\$0	\$0	\$1,685,412
---	-------------	-----------	-----	-----	-----	-------------

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

Reporting Year: 2021

Form

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Fines, Forfeitures, and Penalties						
R01. Vehicle Code Fines	31,485					31,485
R02. Other Court Fines	402,154	129,646		144,559		676,359
R03. Forfeitures and Penalties	83,381	43,870				127,251
R04. Penalties and Costs of Delinquent Taxes	383,315					383,315
R05. Other Fines, Forfeitures, and Penalties (Specify)						

Specify Other Fines, Forfeitures, and Penalties

--	--	--	--	--	--	--

R06. Total Fines, Forfeitures, and Penalties	\$900,335	\$173,516	\$0	\$144,559	\$0	\$1,218,410
---	-----------	-----------	-----	-----------	-----	-------------

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenue from Use of Money and Property						
R07. Investment Earnings	52,164	260,170		7,729		320,063
R08. Rents and Concessions	14,870	255,871				270,741
R09. Royalties	84					84
R10. Other Revenue from Use of Money and Property (Specify)						

Specify Other Revenue from Use of Money and Property

--	--	--	--	--	--	--

R11. Total Revenue from Use of Money and Property	\$67,118	\$516,041	\$0	\$7,729	\$0	\$590,888
--	----------	-----------	-----	---------	-----	-----------

County of Colusa
Counties' Financial Transactions Report – Governmental Funds
Intergovernmental – State

Reporting Year: 2021

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Intergovernmental – State						
R01. Highway Users Tax		1,987,071				1
R02. Motor Vehicle In-Lieu Tax						
R03. 1991 Realignment Revenue		1,077,761				1
R04. 2011 Realignment Revenue						
R05. Other State In-Lieu Taxes	555	88				
R06. Highway Property Rentals						
R07. Public Assistance Administration (Include CALWORKS Admin.)		2,982,642				2
R08. Public Assistance Programs (Include CALWORKS Program)		902,672				
R09. Realignment for Social Services		3,681,870				3
R10. Aid for Agriculture	753,596	773,077				1
R11. Aid for Construction						
R12. Aid for Corrections	238,328	267,749				
R13. Aid for County Fairs						
R14. Aid for Disaster	139,708	130,470				
R15. Homeowners' Property Tax Relief	52,577	8,120				
R16. Open Space Tax Relief						
R17. SB 90 Mandated Costs	11,645					
R18. Off-Highway Motor Vehicle License Fee		43,944				
R19. Roads		2,921,209				2
R20. Child Care Food/Special Milk Program						
R21. Peace Officers Standards and Training	25,819					
R22. Public Defender						
R23. Tobacco Tax – AB 75/Prop. 99		300,000				
R24. Public Safety – Prop. 172	2,522,085					2
R25. Public Safety – 2011	500,000	1,396,227				1
Health Programs						
R26. Aid for Mental Health		11,279,624				11
R27. Realignment for Mental Health		855,887				
R28. Medically Indigent Adult (MIA)						
R29. Alcohol and Drug Abuse		548,405				
R30. Realignment for Health Services		74,631				
R31. Other Health Programs (Specify)		1,559,398				1

Specify Other Health Programs

Bioterrorism Grant		50,663				
Child Health Disability/CHDP Screening Fees		59,503				
COVID-19 ELC CARES		4,353				
COVID-19 ELC Enhancing Detection		411,917				
COVID-19 ELC Enhancing Detection Expansion		485,412				

EMS/LEAD/LEF/Med-Cal Fees/EMSA		48,972				
Flu Grant		54,395				
Immunization Program		205,093				
MCH Program/Aid for Crippled Children		214,961				
NEOP		24,129				

Total: 1,

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total G
State – Other						f
R32. Supplemental Law Enforcement Services Fund (SLESF/COPS)	102,156	166,266				
R33. Office of Criminal Justice Planning (OCJP)						
R34. Library	40,007	65,527				
R35. Stabilization						
R36. Veterans Affairs Programs	39,536					
R37. Sheriff Boating Safety	137,172					
R38. Victim Witness Programs	239,539					
R39. Child Support Service		210,041				
R40. Civil Defense						
R41. Aging Programs						
R42. Law Enforcement	19,322	34,048				
R43. Other State – Other (Specify)	197,278	1,313,534				1

Specify Other State – Other

Administrative Office of the Courts	36,315					
CERS/CUPA Grants		60,000				
Community Power Resiliency		77,853				
COVID-19 Emergency Homelessness		12,472				
COVID-19 Realignment Backfill		580,783				
Fingerprint ID Program		25,721				
Migrant Farm Housing		556,705				
Off Highway Vehicle Grant	16,264					
SB2 Grant	105,531					
Vehicle License Theft	39,168					

Total: 1,

R44. Total Intergovernmental – State	\$5,019,323	\$32,580,261	\$0	\$0	\$0	\$37
--------------------------------------	-------------	--------------	-----	-----	-----	------

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

Reporting Year: 2021

Form :

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Intergovernmental – Federal						
R01. Public Assistance Administration		1,793,820				1,793,820
R02. Public Assistance Programs		1,651,973				1,651,973
R03. Health Administration						
R04. Aid for Construction		53,117				53,117
R05. Aid for Disaster	224,127	8,469				232,596
R06. Forest Reserve Revenue		34,931				34,931
R07. In-Lieu Taxes	307,811	4,638				312,449
Federal – Other						
R08. Workforce Investment Act (WIA)						
R09. Community Development Block Grant						
R10. Health and Mental Health Grants		101,922				101,922
R11. Community Oriented Policing Services (COPS)						
R12. Office of Criminal Justice Planning (OCJP)						
R13. DEA Programs/Drug and Alcohol Programs	10,030					10,030
R14. DA Programs – Family/Child		315,529				315,529
R15. Grazing		30				30
R16. Aging Programs						
R17. Senior Citizens Programs		149,497				149,497
R18. Road Projects		676,181				676,181
R19. Law Enforcement						
R20. Other Federal – Other (Specify)		2,359,053				2,359,053
Specify Other Federal – Other						
COVID-19 Coronavirus Relief Fund (CARES)		2,233,111				2,233,111
COVID-19 Federal Aviation Administration (CARES)		5,788				5,788
COVID-19 HPP Supplemental		120,154				120,154
Total:						2,359,053
R21. Total Intergovernmental – Federal	\$541,968	\$7,149,160	\$0	\$0	\$0	\$7,691,128

R06.	Total Intergovernmental – Other						
------	---------------------------------	--	--	--	--	--	--

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

Reporting Year: 2021

Form

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Govern Funds
Charges for Current Services						
R01. Assessments and Tax Collection Fees	129,453					129,453
R02. Property Tax Administrative Fees	282,502	0	0	0	0	282,502
R03. Cities	88,202					88,202
R04. Redevelopment Agencies						
R05. Special Districts	194,300					194,300
R06. Auditing and Accounting Fees	10,662					10,662
R07. Communication Services						
R08. Election Services	35,086					35,086
R09. Legal Services	9,650					9,650
R10. Planning and Engineering Services	167,169	1,631				168,800
R11. Agricultural Services	193,167					193,167
R12. Civil Process Services	2,589					2,589
R13. Court Fees and Costs						
R14. Booking Fees	7,017					7,017
R15. Estate Fees		11,891				11,891
R16. Humane Services	67,825					67,825
R17. Law Enforcement Services	262,496					262,496
R18. Recording Fees	330,400	2,530				332,930
R19. Road and Street Services		3,570				3,570
R20. Health Fees		20,119				20,119
R21. Mental Health Services		4,740				4,740
R22. California Children's Services						
R23. Sanitation Services		6,356				6,356
R24. Institutional Care and Services	75,347	98,127				173,474
R25. Library Services	248					248
R26. Parks and Recreation Fees						
Charges for Current Services – Other						
R27. Personnel Services						
R28. Building Maintenance and Grounds Services						
R29. Administrative Services	5,416	152,133				157,549
R30. Other Charges for Current Services – Other (Specify)	282,092	162,184				444,276

Specify Other Charges for Current Services – Other

Drug & Alcohol Counseling Services		1,425				1,425
General Relief	644					644
Installment Fees	48					48
OES Hazardous Materials Storage		53,791				53,791
Photo Copy Reimbursement	5,298					5,298
Probation Services	23,801					23,801

Risk Management & Insurance Services	71,873	6,529				78,402
Salary Reimbursement	77,958					77,958
Treasurer & Collector Fees	102,470					102,470
Water Charges		100,439				100,439
Total:						444,269

R31.	Total Charges for Current Services	\$1,861,119	\$463,281	\$0	\$0	\$0	\$2,324,400
------	------------------------------------	-------------	-----------	-----	-----	-----	-------------

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

Reporting Year: 2021

Form

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Miscellaneous Revenues						
R01. Other Sales	7,716	215				7,931
R02. Tobacco Settlement						
R03. Welfare Repayments						
R04. Cancelled Warrants	147	1,982				2,129
R05. Development Impact Fees		83,018				83,018
R06. Other Miscellaneous Revenues (Specify)	93,579	125,757		3,366		222,702

Specify Other Miscellaneous Revenues

Cash Difference	359					359
Court Settlement	21,252					21,252
Gifts & Donations	168	26,187				26,355
Lab Fees	1,891					1,891
Loss Control/Prevention Funds	4,225	12,154				16,379
Migrant Farm Housing		26,893				26,893
Miscellaneous Other Revenue & Refunds	18,078	55,896		3,366		77,340
Miscellaneous Reimbursement	19,304	4,627				23,931
Sale/Transfer of Water	22,850					22,850
Social Security Number Truncation Reimbursement	5,452					5,452
Total:						222,702

R07. Total Miscellaneous Revenues	\$101,442	\$210,972	\$0	\$3,366	\$0	\$315,780
R08. Total Revenues	\$28,888,073	\$43,237,386	\$0	\$155,654	\$0	\$72,281,113

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

Reporting Year: 2021

Form #23

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Legislative and Administrative						
R01. Board of Supervisors	758,531					758,531
R02. Clerk of the Board						
R03. Administrative Officer	320,880					320,880
R04. Council of Governments						
R05. Other Legislative and Administrative						
R06. Total Legislative and Administrative	1,079,411					1,079,411
Finance						
R07. Auditor-Controller	932,085					932,085
R08. Treasurer-Tax Collector	294,570					294,570
R09. Assessor	1,316,071					1,316,071
R10. Purchasing Agent	-10,806					-10,806
R11. Other Finance	-486,522					-486,522
R12. Total Finance	2,045,398					2,045,398
Counsel						
R13. County Counsel	179,147					179,147
R14. District Attorney (Legal Advice)						
R15. Other Counsel						
R16. Total Counsel	179,147					179,147
R17. Personnel	80,237					80,237
R18. Elections	552,232					552,232
R19. Communications						
R20. Property Management	149,287	771,778				921,065
Plant Acquisition						
R21. Jails						
R22. Courts						
R23. Other Plant Acquisition						
R24. Total Plant Acquisition						
R25. Promotion	714	381,576				382,290
R26. Other General Government	325,086	7,314				332,400
R27. Total General Government	\$4,411,512	\$1,160,668	\$0	\$0	\$0	\$5,572,180

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

Reporting Year: 2021

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)	11,393					11,393
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)	9,977					9,977
R06. District Attorney – Prosecution	1,763,493					1,763,493
R07. Child Support Services		488,734				488,734
R08. Public Defender	304,312					304,312
R09. Court Appointed Counsel	17,570					17,570
R10. Other Judicial	233,675					233,675
R11. Total Judicial	2,970,898	488,734				3,459,632
R12. Police Protection	7,090,464	129,118				7,219,582
Detention and Correction						
R13. Adult Detention	3,956,378	794,050				4,750,428
R14. Juvenile Detention	1,711,028					1,711,028
R15. Probation	2,028,843					2,028,843
R16. Other Detention and Correction						
R17. Total Detention and Correction	7,696,249	794,050				8,490,299
R18. Fire Protection	327,871					327,871
R19. Flood Control – Soil and Water Conservation	726,165	36,110				762,275
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Protective Inspection						
R20. Agricultural Commissioner	1,243,839					1,243,839
R21. Building Inspector	242,319					242,319
R22. Livestock Inspector						
R23. Sealer of Weights and Measures						
R24. Other Protective Inspection		374				374
R25. Total Protective Inspection	1,486,158	374				1,486,532
Protection – Other						
R26. LAFCO	49,682					49,682
R27. Recorder	389,039					389,039
R28. Coroner	201,050					201,050

R29. Emergency Services	385,792					385,792
R30. Planning and Zoning	726,957					726,957
R31. Humane Services (Pound)	216,498	-138				216,360
R32. Other Protection – Other	92,150	1,054,273				1,146,423
R33. Total Protection – Other	2,061,168	1,054,135				3,115,303
R34. Total Public Protection	\$22,358,973	\$2,502,521	\$0	\$0	\$0	\$24,861,494

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

Reporting Year: 2021

Form #25

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Public Ways and Facilities						
R01. Roads		7,131,387				7,131,387
R02. Transportation Terminals		82,231				82,231
R03. Transportation Systems						
R04. Parking Facilities						
R05. Other Public Ways and Facilities						
R06. Total Public Ways and Facilities	\$0	\$7,213,618	\$0	\$0	\$0	\$7,213,618
Health						
R07. Public Health		5,012,149				5,012,149
R08. Medical Care		17,227				17,227
R09. Mental Health		7,532,241				7,532,241
R10. Drug and Alcohol Abuse Services		405,411				405,411
R11. Other Health						
R12. Total Health	\$0	\$12,967,028	\$0	\$0	\$0	\$12,967,028
R13. Sanitation						

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

Reporting Year: 2021

Form #26

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Welfare						
R01. Administration		6,965,144				6,965,144
R02. Aid Programs Cash		4,138,992				4,138,992
R03. Other Welfare						
R04. Total Welfare		11,104,136				11,104,136
Social Services						
R05. Administration and Programs						
R06. Other Social Services						
R07. Total Social Services						
General Relief						
R08. Aid to Indigents	4,356					4,356
R09. Indigent Burials	532					532
R10. Other General Relief						
R11. Total General Relief	4,888					4,888
R12. Care of Court Wards	28,625					28,625
R13. Veterans Services	106,677					106,677
Public Assistance – Other						
R14. Workforce Investment Act (WIA)						
R15. Other Public Assistance – Other	18,352	396,870				415,222
R16. Total Public Assistance – Other	18,352	396,870				415,222
R17. Total Public Assistance	\$158,542	\$11,501,006	\$0	\$0	\$0	\$11,659,548

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

Reporting Year: 2021

Form #27

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Education						
R01. School Administration						
R02. Library Services	1,205,154					1,205,154
R03. Agricultural Education	365,101					365,101
R04. Other Education						
R05. Total Education	\$1,570,255	\$0	\$0	\$0	\$0	\$1,570,255
Recreation and Cultural Services						
R06. Recreation Facilities		1,513				1,513
R07. Cultural Services						
R08. Veterans Memorial Building	15,712					15,712
R09. Small Craft Harbors						
R10. Other Recreation and Cultural Services						
R11. Total Recreation and Cultural Services	\$15,712	\$1,513	\$0	\$0	\$0	\$17,225

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

Reporting Year: 2021

Form #:

	General	Special Revenue	Debt Service	Capital Projects	Permanent	To Govern Fur
Debt Service						
R01. Principal Payments on Long-Term Debt		37,029				
R02. Interest Payments on Long-Term Debt		1,137				
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	43,890	0	0	0	
Capital Outlay						
R06. General Government				2,280,426		
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	2,280,426	0	
R14. Total Expenditures	\$28,514,994	\$35,390,244	\$0	\$2,280,426	\$0	\$66

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

Reporting Year: 2021

For

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Gov
R01. Excess (Deficiency) of Revenues Over (Under) Expenditures	373,079	7,847,142		-2,124,772		
Other Financing Sources (Uses)						
R02. Long-Term Debt Proceeds				1,287,268		
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	2,193,066	19,182,425		1,668,209		
R13. Transfers Out	-2,393,240	-20,617,650		-158,429		
R13.5 Other Financing Sources (Uses) – Other						
R14. Total Other Financing Sources (Uses)	-200,174	-1,435,225	0	2,797,048	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	172,905	6,411,917	0	672,276	0	
R19. Fund Balances (Deficits), Beginning of Fiscal Year	\$11,269,308	\$28,934,094	\$0	\$1,048,498	\$0	
R20. Adjustment						
R21. Reason for Adjustment						
R22. Fund Balances (Deficits), End of Fiscal Year	11,442,213	35,346,011	0	1,720,774	0	

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

Reporting Year: 2021

	Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private- Purpose Trust Funds	Custodial Funds
Additions				
Contributions				
R01. Employer	378,546			
R02. Plan Members				
R03. Private Contributions				
R04. Contributions to Pooled Investments		135,807,564		
R05. Other Contributions				
R06. Total Contributions	\$378,546	\$135,807,564	\$0	\$0
Investment Income (Loss)				
R07. Net Appreciation (Depreciation) in Fair Value of Investments				
R08. Interest	-287	654,502		
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	\$0
R15. Net Investment Income (Loss)	\$-287	\$654,502	\$0	\$0
R15.5 Tax Revenues				
R16. Receipts from Depositors				
R17. Other Additions				
R18. Total Additions	\$378,259	\$136,462,066	\$0	\$0
Deductions				
R19. Benefit Payments				
R20. Refunds of Contributions				
R21. Administrative Expenses				
R22. Payments to and for Depositors				
R23. Distributions from Pooled Investments		123,307,782		
R24. Other Deductions				
R25. Total Deductions	\$0	\$123,307,782	\$0	\$0
R26. Change in Net Position	\$378,259	\$13,154,284	\$0	\$0
R27. Net Position (Deficit), Beginning of Fiscal Year	\$0	\$50,852,084	\$0	
R28. Adjustment				
R29. Reason for Adjustment				
R30. Net Position (Deficit), End of Fiscal Year	\$378,259	\$64,006,368	\$0	\$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

Reporting Year: 2021

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	\$37,029
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	37,029
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$0
R19. Principal Outstanding, Current Portion	
R20. Principal Outstanding, Noncurrent Portion	\$0
R21. Interest Paid in Current Fiscal Year	1,137
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	

County of Colusa
Counties' Financial Transactions Report
Detail Summary of Other Long-Term Debt

Back to Form: Other Long-Term Debt

Reporting Year: 2021		Summary Form #31					
	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion
Governmental							
Other							
Grader Financing	2014	37,029	0	37,029	0	0	0
Total Governmental Debt:		\$37,029	\$0	\$37,029	\$0	\$0	\$0

County of Colusa
Counties' Financial Transactions Report
Lease Obligations

Go to Report: Detail Summary of Lease Obligations

Reporting Year: 2021

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	\$103,032	\$0	\$103,032
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	\$97,308	\$0	\$97,308
R18. Ending Balances, Current Portion	5,724	0	5,724
R19. Ending Balances, Noncurrent Portion	\$91,584	\$0	\$91,584
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
Detail Summary of Lease Obligations

Back to Form: Lease Obligations

Reporting Year: 2021

Summary Form #33

	Name of Lessor	Principal Paid in Current Fiscal Year	Interest Paid in Current Fiscal Year	Total Future Payments	Ending Balance, Current Portion (Principal only)	Ending Balance, Noncurrent Portion (Principal only)
Governmental						
Other						
Safe Drinking Water Loan	State of California Department of Water Resources	5,724	0	97,308	5,724	91,584
Total Governmental Debt:		\$5,724	\$0	\$97,308	\$5,724	\$91,584

County of Colusa
Counties' Financial Transactions Report
Debt Service Reconciliation

Go to Report: Debt Summary

Reporting Year: 2021

Form #34

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			
R02. Other Long-Term Debt	38,166		
R03. Construction Financing			
R04. Lease Obligations	5,724		
R05. Total Debt Payments from Debt Forms	\$43,890	\$0	\$0
R06. Debt Service	43,890		
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

County of Colusa
Counties' Financial Transactions Report
Debt Summary

Reporting Year: 2021

Summary Form #30-33

	Governmental Funds		Proprietary Funds	
	Principal Paid in CY	Interest Paid in CY	Internal Service Interest Paid in CY	Enterprise Interest Paid in CY
Long-Term Debt				
R01. Total Certificates of Participation				
R02. Total General Obligation Bonds				
R03. Total Pension Obligation Bonds				
R04. Total Revenue Bonds				
R05. Total Other Agency Debt				
R06. Total Long-Term Debt				
Other Long-Term Debt				
R07. Total Loans				
R08. Total Notes				
R09. Total Other - Leases (<10 years)	37,029	1,137		
R10. Total Other Long-Term Debt	37,029	1,137		
Construction Financing				
R11. Total Loans				
R12. Total Notes				
R13. Total Other				
R14. Total Construction Financing				
Lease Obligations				
R15. Total Contracts				
R16. Total Leases				
R17. Total Rent				
R18. Total Other	5,724			
R19. Total Lease Obligation	5,724			
R20. Total Debt Payments from Debt Forms	42,753	1,137		
Debt Service				
	Principal Payments	Interest Payments		
R21. Principal Payments on Long Term Debt				
R22. Interest Payments on Long-Term Debt		1,137		
R23. Lease Principal	42,753			
R24. Total	42,753	1,137		

Note: The debt service section (R21:R23) is used to reconcile with the following forms:

Form 28: Statement of Net Expenditures - Governmental Funds - Debt Service, Capital Outlay, and Grand Totals
(R01:R02.5)

Form 29: Major Object Classification - Governmental Funds (R09:R11)

County of Colusa
Counties' Financial Transactions Report
Balance Sheet
Governmental Funds

Reporting Year: 2021

Form #3

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	11,373,931	36,860,773		1,641,021		49,875,
R02. Investments						
R03. Accounts Receivable (net)	62,611	166,635				229,
R04. Taxes Receivable						
R05. Interest Receivable (net)	12,809	38,644		1,115		52,
R06. Lease Payments Receivable						
R07. Due from Other Funds	127,329					127,
R08. Due from Other Governments	2,188,316	4,425,162		267,321		6,880,
R09. Advances to Other Funds	5,000					5,
R10. Inventories	2,720	658,294				661,
R11. Prepaid Items	21,427	19,574				41,
R12. Loans, Notes, and Contracts Receivable		168,136				168,
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$13,794,143	\$42,337,218	\$0	\$1,909,457	\$0	\$58,040,
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$13,794,143	\$42,337,218	\$0	\$1,909,457	\$0	\$58,040,
Liabilities						
R19. Accounts Payable	841,410	1,533,477		90,987		2,465,
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds		127,329				127,
R23. Due to Other Governments						
R24. Advances from Other Funds	5,000					5,
R25. Deposits and Advances	50	13,939				13,
R26. Loans and Notes Payable						
R27. Other Liabilities 1		2,153,742				2,153,
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$846,460	\$3,828,487	\$0	\$90,987	\$0	\$4,765,
R31. Deferred Inflows of Resources	1,505,470	3,162,720		97,696		4,765,
R32. Total Liabilities and Deferred Inflows of Resources	\$2,351,930	\$6,991,207	\$0	\$188,683	\$0	\$9,531,
Fund Balances (Deficits)						
R33. Nonspendable	24,147	677,868				702,
R34. Restricted	2,383,891	31,679,091		1,720,774		35,783,
R35. Committed		5,351,348				5,351,

R36. Assigned	9,034,175					9,034,
R37. Unassigned		-2,362,296				-2,362,
R38. Total Fund Balances (Deficits)	\$11,442,213	\$35,346,011	\$0	\$1,720,774	\$0	\$48,508,
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$13,794,143	\$42,337,218	\$0	\$1,909,457	\$0	\$58,040,

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

Reporting Year: 2021

Form #36

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	1,292,639	16,085
R02. Restricted		
R03. Accounts Receivable (net)	334,411	
R04. Taxes Receivable		
R05. Interest Receivable (net)	1,487	
R06. Due from Other Funds		
R07. Due from Other Governments	54,782	
R08. Inventories	2,882	
R09. Prepaid Items		4,235,292
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$1,686,201	\$4,251,377
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>	1,482,350	
R18. Equipment <i>(Report at cost.)</i>	961,442	
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	-1,564,552	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$879,240	\$0
R27. Total Assets	\$2,565,441	\$4,251,377
Deferred Outflows of Resources		
R28. Related to Pensions	258,330	
R28.5 Related to OPEB	2,299	
R28.6 Related to Debt Refunding		

R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$260,629	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$2,826,070	\$4,251,377
Liabilities			
Current Liabilities			
R32.	Accounts Payable	283,361	1,148,774
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	3,508	
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	\$329,694	\$1,148,774
Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	31,437	
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	1,704,550	
R57.	Net OPEB Liability	-64,762	
R58.	Other Noncurrent Liabilities 1	3,572,393	
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$5,243,618	\$0
R61.	Total Liabilities	\$5,573,312	\$1,148,774
Deferred Inflows of Resources			
R62.	Related to Pensions	1,506	
R62.5	Related to OPEB	74,551	
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$76,057	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$5,649,369	\$1,148,774
R66.	Total Net Position (Deficit)	\$-2,823,299	\$3,102,603

Net Position (Deficit)

R67.	Net Investment in Capital Assets	879,240	
R68.	Restricted		
R69.	Unrestricted	-3,702,539	3,102,603
R70.	Total Net Position (Deficit)	\$-2,823,299	\$3,102,603
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$2,826,070	\$4,251,377

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

Reporting Year: 2021

	Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private- Purpose Trust Funds	Custodial Funds
Assets				
R01. Cash and Investments	378,259	64,006,368		1,307,37
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)				1,544,39
R14.5 Other Current Assets				
R15. Due from Other Governments				
Capital Assets				
R15.5 Capital Assets, Not Being Depreciated				
R15.6 Other Capital Assets, Net of Depreciation				
R15.7 Net Pension Asset				
R15.8 Net OPEB Asset				
R15.9 Other Noncurrent Assets				
R19. Total Assets	\$378,259	\$64,006,368	\$0	\$2,851,76
Deferred Outflows of Resources				
R20. Related to Pensions				
R20.5 Related to OPEB				
R20.6 Related to Debt Refunding				
R20.7 Other Deferred Outflows of Resources				
R20.8 Total Deferred Outflows of Resources	0	0	0	0
R21. Total Assets and Deferred Outflows of Resources	\$378,259	\$64,006,368	\$0	\$2,851,76
Liabilities				
R22. Accounts Payable				2,851,76
R23. Deposits and Advances				
R23.5 Other Current Liabilities				
R24. Due to Other Governments				

R24.5	Net Pension Liability				
R24.6	Net OPEB Liability				
R24.7	Other Long-Term Liabilities				
R28.	Total Liabilities	\$0	\$0	\$0	\$2,851,769
	Deferred Inflows of Resources				
R29.	Related to Pensions				
R29.5	Related to OPEB				
R29.6	Related to Debt Refunding				
R29.7	Other Deferred Inflows of Resources				
R29.8	Total Deferred Inflows of Resources	0	0	0	0
R30.	Total Liabilities and Deferred Inflows of Resources	\$0	\$0	\$0	\$2,851,769
	Net Position Restricted for				
R31.	Pension and Other Employee Benefits	378,259			
R32.	Investment Trusts		64,006,368		
R33.	Private-Purpose Trusts				
R34	Custodial Funds				
R35.	Total Net Position	\$378,259	\$64,006,368	\$0	\$0

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

Reporting Year: 2021

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>	25,637,054	
R03.	Equipment <i>(Report at cost.)</i>	11,599,738	
R04.	Infrastructure <i>(Report at cost.)</i>	64,170,008	
R05.	Intangible Assets – Amortizable <i>(Report at cost.)</i>	339,385	
R06.	Construction in Progress	4,229,036	
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets <i>(Report at cost.)</i>	14,367,244	
R09.	Less: Accumulated Depreciation/Amortization	-45,643,210	
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	\$75,449,127	
Deferred Outflows of Resources			
R16	Related to Pensions		
R17	Related to OPEB		
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$0	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$75,449,127	
Noncurrent Liabilities			
R22.	Deposits and Advances		
R23.	Compensated Absences		2,311,651
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		
R32.	Construction Financing – State		
R33.	Lease Principal		97,308

R34. Net Pension Liability		83,205,918
R35. Net OPEB Liability		-1,904,322
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$83,710,555
Deferred Inflows of Resources		
R40 Related to Pensions		
R41 Related to OPEB		
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$0
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$83,710,555

County of Colusa
Counties' Financial Transactions Report
Summary and Statistics

Reporting Year: 2021

Form #39

Summary

	Governmental Funds	Proprietary Funds
R01. Revenues	72,281,113	5,344,547
R02. Expenditures/Expenses	66,185,664	4,900,572
R03. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$6,095,449	
R04. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items		\$443,975
R05. Other Financing Sources (Uses)	1,161,649	
R06. Capital Contributions		32,810
R07. Proprietary Fund Transfers In (Out)		100,000
R08. Special and Extraordinary Items		
R09. Change in Fund Balance/Net Position	\$7,257,098	\$576,785
R10. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$41,251,900	\$-339,300
R11. Adjustments (Specify)	0	41,819

R11a. **Specify Governmental Fund Adjustments**

		Add
--	--	-----

R11b. **Specify Proprietary Fund Adjustments**

Additional revenue recorded in 19/20-moved from 20/21 for Transit	41,819	Delete
		Add
Total:	41,819	

R12. Fund Balance/Net Position (Deficit), End of Fiscal Year	\$48,508,998	\$279,304
---	--------------	-----------

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	1.8
R15. Current Utility User Tax Rate	
R16. Appropriations Limit	34,463,903
R17. Total Annual Appropriations Subject to the Limit	22,008,615

County of Colusa
Counties Financial Transactions Report
Footnotes

Fiscal Year: 2021

FORM DESC	FIELD NAME	FOOTNOTES
InternalServiceFund	(R03)OtherOperatingRevenues	(Insurance) \$21,219 COVID-19 Coronavirus Relief Fund (CARES)
InternalServiceFund	(R10)OtherOperatingExpenses	(Insurance) \$21,219 COVID-19 Coronavirus Relief Fund (CARES)
InternalServiceFund	(R11)TotalOperatingExpenses	(Insurance) Workers Comp and Liability claim expenses decreased dramatically
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Insurance) Interest earnings decreased dramatically
SolidWasteEnterpriseFund	(R20)TotalOperatingExpenses	Closure Plan Transfer went from (\$540,255) in 19/20 to \$60,654 in 20/21.
SolidWasteEnterpriseFund	(R42)OtherNonoperatingRevenues	Grazing Fees and Development Impact Fees
SolidWasteEnterpriseFund	(R55)TransfersIn	Required transfer between the Solid Waste Fund and the Stonyford Landfill Closure Fund to be used for future coverage of closure costs.
SolidWasteEnterpriseFund	(R56)TransfersOut	Required transfer between the Solid Waste Fund and the Stonyford Landfill Closure Fund to be used for future coverage of closure costs.
SolidWasteEnterpriseFund	(R61)NetPosition(Deficit)EndofFiscalYear	OPEB and Landfill Closure liabilities
TransitEnterpriseFund	(R04)OtherOperatingRevenues	\$3,347 COVID-19 Coronavirus Relief Fund (CARES) \$127,403 COVID-19 California Department of Transportation - CARES Act Phase 1
TransitEnterpriseFund	(R05)TotalOperatingRevenues	CARES funding
TransitEnterpriseFund	(R12)OtherOperatingExpenses	\$3,347 COVID-19 Coronavirus Relief Fund (CARES) \$127,403 COVID-19 California Department of Transportation - CARES Act Phase 1
TransitEnterpriseFund	(R32)OtherIntergovernmentalState	LCTOP funding
TransitEnterpriseFund	(R39)TotalNonoperatingRevenues	Decrease in interest earnings, STA funding, and TDA funding
TransitEnterpriseFund	(R57)NetPosition(Deficit)EndofFiscalYear	Increased expenses and revenue reductions
OtherEnterpriseFund	(R04)TotalOperatingRevenues	(East Park Reservoir) COVID caused a decrease in park fees and special event fees
OtherEnterpriseFund	(R33)OtherNonoperatingRevenues	(East Park Reservoir) Promotional sales and refuse cleanup/disposal
OtherEnterpriseFund	(R46)TransfersIn	(East Park Reservoir) Contribution from General Fund to assist with cash flow
OtherEnterpriseFund	(R52)NetPosition(Deficit)EndofFiscalYear	(East Park Reservoir) OPEB, pension, and sick/vacation leave liabilities
PropertyTaxesAndTaxes	(R02)Gen-SupplementalCountywideSecuredandUnsecured	Increase in supplemental assessments
FinesForfeituresRevenue	(R02)CapProj-OtherCourtFines	Courthouse Construction and Justice Court Construction fines
FinesForfeituresRevenue	(R02)Gen-OtherCourtFines	Justice Court and Probation fines
FinesForfeituresRevenue	(R02)SpRev-OtherCourtFines	Justice Court and Fish & Game fines
FinesForfeituresRevenue	(R07)Gen-InvestmentEarnings	Interest earnings decreased dramatically
FinesForfeituresRevenue	(R07)SpRev-InvestmentEarnings	Interest earnings decreased dramatically
FinesForfeituresRevenue	(R08)Gen-RentsandConcessions	We are no longer receiving rent for our hospital
FinesForfeituresRevenue	(R08)SpRev-RentsandConcessions	We are now receiving rent for our Transitional Housing
IntergovernmentalState	(R05)Gen-OtherStateInLieuTaxes	Fish & Game in lieu monies
IntergovernmentalState	(R05)SpRev-OtherStateInLieuTaxes	Fish & Game in lieu monies
IntergovernmentalState	(R10)Gen-AidforAgriculture	Pesticide mill tax revenue increased
IntergovernmentalState	(R10)SpRev-AidforAgriculture	FARMER grant revenue decreased dramatically
IntergovernmentalState	(R11)SpRev-AidforConstruction	No money received this year from state for road and bridge construction
IntergovernmentalState	(R12)Gen-AidforCorrections	Due to the fact we had to hold onto inmates longer due to COVID we received state reimbursement for increased costs associated with this.
IntergovernmentalState	(R12)SpRev-AidforCorrections	More revenue received via SB678 Incentive funding
IntergovernmentalState	(R14)Gen-AidforDisaster	Did not receive as much state reimbursement for disasters like we did in previous year
IntergovernmentalState	(R14)SpRev-AidforDisaster	Did not receive as much state reimbursement for disasters like we did in previous year
IntergovernmentalState	(R24)Gen-PublicSafetyProp172	More monies received via Prop 172 sales tax revenue
IntergovernmentalState	(R26)SpRev-AidforMentalHealth	More revenues received via MHSA and Prop 63 funding

IntergovernmentalState	(R29)SpRev-AlcoholandDrugAbuse	Increase in revenue towards our Alcoholism program
IntergovernmentalState	(R37)Gen-SheriffBoatingSafety	Received an additional state grant award for our boating program
IntergovernmentalState	(R42)SpRev-LawEnforcement	Received revenue via PSPS Resiliency grant the prior fiscal year
IntergovernmentalFederal	(R02)SpRev-PublicAssistancePrograms	Increased allocations for Foster Care and Adoptions
IntergovernmentalFederal	(R04)SpRev-AidforConstruction	Federal revenue received for Airport reconstruction
IntergovernmentalFederal	(R05)Gen-AidforDisaster	Additional federal revenue received for our OES department
IntergovernmentalFederal	(R05)SpRev-AidforDisaster	Storm damage monies received during prior fiscal year
IntergovernmentalFederal	(R09)Total-CommunityDevelopmentBlockGrant	No project undertaken this year
IntergovernmentalFederal	(R17)SpRev-SeniorCitizensPrograms	Additional grant received this year
IntergovernmentalFederal	(R18)SpRev-RoadProjects	Road project undertaken this year covered by federal funding
ChargesforServices	(R29)SpRev-AdministrativeServices	Revenues decreased on a number of grants plus one grant went away
MiscellaneousRevenues	(R01)Gen-OtherSales	Bait sales / Tax files & maps sales
MiscellaneousRevenues	(R01)SpRev-OtherSales	Sales of plans/specs/maps
GeneralGovernment	(R01)Gen-BoardofSupervisors	\$65,694 COVID-19 Coronavirus Relief Fund (CARES)
GeneralGovernment	(R03)Gen-AdministrativeOfficer	\$116,344 COVID-19 Coronavirus Relief Fund (CARES)
GeneralGovernment	(R07)Gen-AuditorController	\$27,338 COVID-19 Coronavirus Relief Fund (CARES)
GeneralGovernment	(R08)Gen-TreasurerTaxCollector	\$6 COVID-19 Coronavirus Relief Fund (CARES)
GeneralGovernment	(R09)Gen-Assessor	\$2,242 COVID-19 Coronavirus Relief Fund (CARES)
GeneralGovernment	(R10)Gen-PurchasingAgent	Total expenses \$81,812.78; Cost Plan Reimbursement (\$92,619.00) - reason for negative balance \$684 COVID-19 Coronavirus Relief Fund (CARES)
GeneralGovernment	(R11)Gen-OtherFinance	Total expenses \$91,139.14; Cost Plan Reimbursement (\$577,661.00) - reason for negative balance
GeneralGovernment	(R13)Gen-CountyCounsel	\$116,409 COVID-19 Coronavirus Relief Fund (CARES)
GeneralGovernment	(R17)Gen-Personnel	\$18,146 COVID-19 Coronavirus Relief Fund (CARES)
GeneralGovernment	(R18)Gen-Elections	\$1,204 COVID-19 Coronavirus Relief Fund (CARES)
GeneralGovernment	(R20)Gen-PropertyManagement	\$19,672 COVID-19 Coronavirus Relief Fund (CARES)
GeneralGovernment	(R25)SpRev-Promotion	Expenses incurred for a CDBG loan payoff and for our Affordable Housing project
GeneralGovernment	(R26)Gen-OtherGeneralGovernment	\$54,927 COVID-19 Coronavirus Relief Fund (CARES)
GeneralGovernment	(R26)SpRev-OtherGeneralGovernment	Lighting districts - blended component units
PublicProtection	(R03)Gen-OtherTrialCourt	Expenses having to do with the Colusa County Judicial District. Expenses posted here are reimbursed by the Administrative Office of the Courts.
PublicProtection	(R06)Gen-DistrictAttorneyProsecution	\$8,886 COVID-19 Coronavirus Relief Fund (CARES)
PublicProtection	(R07)SpRev-ChildSupportServices	\$14 COVID-19 Coronavirus Relief Fund (CARES)
PublicProtection	(R10)Gen-OtherJudicial	Victim Witness services
PublicProtection	(R12)Gen-PoliceProtection	\$19,794 COVID-19 Coronavirus Relief Fund (CARES)
PublicProtection	(R13)Gen-AdultDetention	\$7,632 COVID-19 Coronavirus Relief Fund (CARES)
PublicProtection	(R13)SpRev-AdultDetention	\$1,761 COVID-19 Coronavirus Relief Fund (CARES)
PublicProtection	(R14)Gen-JuvenileDetention	Increased support costs for the juvenile facility being built for Yuba/Sutter/Colusa County
PublicProtection	(R15)Gen-Probation	\$32,438 COVID-19 Coronavirus Relief Fund (CARES)
PublicProtection	(R18)Gen-FireProtection	Increased Prop 172 revenue received by county, which means increased expense to forward on a portion to the local fire districts
PublicProtection	(R19)Gen-FloodControlSoilandWaterConservation	\$183 COVID-19 Coronavirus Relief Fund (CARES)
PublicProtection	(R19)SpRev-FloodControlSoilandWaterConservation	Flood control projects completed in prior year
PublicProtection	(R20)Gen-AgriculturalCommissioner	\$16 COVID-19 Coronavirus Relief Fund (CARES)
PublicProtection	(R24)SpRev-OtherProtectiveInspection	Disability Access and Education Revolving Fund
PublicProtection	(R28)Gen-Coroner	\$152 COVID-19 Coronavirus Relief Fund (CARES)
PublicProtection	(R30)Gen-PlanningandZoning	\$21,857 COVID-19 Coronavirus Relief Fund (CARES)
PublicProtection	(R31)SpRev-HumaneServices(Pound)	Voided check from previous fiscal year - reason for negative balance
PublicProtection	(R32)Gen-OtherProtectionOther	Public Administrator; Trapper
PublicProtection	(R32)SpRev-OtherProtectionOther	\$971,769 COVID-19 Coronavirus Relief Fund (CARES)
PublicWaysFacilities	(R01)SpRev-Roads	\$246 COVID-19 Coronavirus Relief Fund (CARES)
PublicWaysFacilities	(R02)SpRev-TransportationTerminals	\$5,788 COVID-19 Federal Aviation Administration (CARES)

PublicWaysFacilities	(R07)SpRev-PublicHealth	\$314,188 COVID-19 Coronavirus Relief Fund (CARES)
PublicWaysFacilities	(R09)SpRev-MentalHealth	\$66,976 COVID-19 Coronavirus Relief Fund (CARES)
PublicWaysFacilities	(R10)SpRev-DrugandAlcoholAbuseServices	\$8,359 COVID-19 Coronavirus Relief Fund (CARES)
PublicAssistance	(R01)SpRev-Administration	\$248,789 COVID-19 Coronavirus Relief Fund (CARES)
PublicAssistance	(R13)Gen-VeteransServices	\$3,243 COVID-19 Coronavirus Relief Fund (CARES)
PublicAssistance	(R15)Gen-OtherPublicAssistanceOther	Senior Citizen Counsel department
PublicAssistance	(R15)SpRev-OtherPublicAssistanceOther	\$82,699 COVID-19 Coronavirus Relief Fund (CARES)
Education	(R02)Gen-LibraryServices	\$950 COVID-19 Coronavirus Relief Fund (CARES)
DebtServiceCapitalOutlayTotalExpenditures	(R06)CapProj-GeneralGovernment	Aircon project undertaken starting in this fiscal year for reconstruction projects on a number of county buildings.
OtherFinancingSourcesChangeinFundBalance	(R02)CapProj-LongTermDebtProceeds	There is no related debt on the debt pages as the official debt form will be added to the 21/22 FTR once the total loan amount is known.
OtherFinancingSourcesChangeinFundBalance	(R12)CapProj-TransfersIn	All the transfers of monies occurring during 19/20 between General, Special Revenue, Capital Projects, Fiduciary, and Proprietary funds.
OtherFinancingSourcesChangeinFundBalance	(R12)Gen-TransfersIn	All the transfers of monies occurring during 19/20 between General, Special Revenue, Capital Projects, Fiduciary, and Proprietary funds.
OtherFinancingSourcesChangeinFundBalance	(R12)SpRev-TransfersIn	All the transfers of monies occurring during 19/20 between General, Special Revenue, Capital Projects, Fiduciary, and Proprietary funds.
OtherFinancingSourcesChangeinFundBalance	(R13)CapProj-TransfersOut	All the transfers of monies occurring during 19/20 between General, Special Revenue, Capital Projects, Fiduciary, and Proprietary funds.
OtherFinancingSourcesChangeinFundBalance	(R13)Gen-TransfersOut	All the transfers of monies occurring during 19/20 between General, Special Revenue, Capital Projects, Fiduciary, and Proprietary funds.
OtherFinancingSourcesChangeinFundBalance	(R13)SpRev-TransfersOut	All the transfers of monies occurring during 19/20 between General, Special Revenue, Capital Projects, Fiduciary, and Proprietary funds.
LeaseObligations	(R14)Principal-PrincipalPaidinCurrentFiscalYear	(1_Safe Drinking Water Loan) Same annual payment amount each year
LeaseObligations	(R15)Interest-InterestPaidinCurrentFiscalYear	(1_Safe Drinking Water Loan) Zero percent loan
LeaseObligations	(R18)Interest-EndingBalancesCurrentPortion	(1_Safe Drinking Water Loan) Zero percent loan
LeaseObligations	(R18)Principal-EndingBalancesCurrentPortion	(1_Safe Drinking Water Loan) Same annual payment amount each year
BalanceSheetGovernmentalFunds	(R01)CapProj-CashInvestments	We are building up the cash balance in our Building Fund in order to prepare for our required outlay of resources for our new jail project.
BalanceSheetGovernmentalFunds	(R01)SpRev-CashInvestments	Increased cash balances for some existing funds as well as new funds added during year.
BalanceSheetGovernmentalFunds	(R27)SpRev-OtherLiabilities1	Unearned Revenue
BalanceSheetGovernmentalFunds	(R31)CapProj-DeferredInflowsofResources	Accounts Receivable offset
BalanceSheetGovernmentalFunds	(R31)Gen-DeferredInflowsofResources	Accounts Receivable offset
BalanceSheetGovernmentalFunds	(R31)SpRev-DeferredInflowsofResources	Accounts Receivable offset
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Landfill closure liability
ProprietaryFunds	(R56)IntrnServ-NetPensionLiability	No pension liability for internal service fund
ProprietaryFunds	(R57)IntrnServ-NetOPEBLiability	No OPEB liability for internal service fund
ProprietaryFunds	(R58)Entpr-OtherNoncurrentLiabilities1	Landfill closure liability
ProprietaryFunds	(R66)Entpr-TotalNetPosition(Deficit)	The reason for the deficit is the huge liability for the Solid Waste Department for post-closure liability
FiduciaryFunds	(R01)BnfTrust-CashInvestments	We are setting monies aside into an internal Pension trust fund to start covering our pension liability
FiduciaryFunds	(R01)IntvTrust-CashInvestments	Increased cash balances for some existing funds as well as new funds added during year.
SummaryStatistics	(R11)Prop-Adjustments(Specify)	Additional revenue recorded in 19/20-moved from 20/21 for Transit
NoncurrentAssetsLiabilities	(R08)CapAsst-OtherCapitalAssets	Deferred Comp

Total Footnote: 121

COUNTIES' FINANCIAL TRANSACTIONS REPORT COVER PAGE

County of Colusa

Reporting Year: **2021**

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


g8WrfIDmmwf68...

Signature

Robert Zunino

Name (Please Print)

County Auditor-Controller

Title

1/30/2022

Date

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

If submitted manually, 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 1/30/2022 7:27:00 PM