

County of Colusa
Counties' Financial Transactions Report
General Information

Fiscal Year: 2024

Form #1

County Fiscal Officer

If a county does not have an auditor-controller, enter the authorized director of finance or chief financial officer.

First Name	Robert	M. I.	L	Last Name	Zunino
Title	Auditor-Controller	Telephone	(530) 458-0415		
Email	rzunino@countyofcolusa.org	Fax	(530) 458-0402		

County Mailing Address

Street 1	546 Jay Street, Suite 202	☐ Has Address Changed?			
Street 2					
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 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 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 Changes in Fund Net Position

Fiscal Year: 2024

Form #3

R01.	Internal Service Fund Name (Specify) (1 of 1) (Record Completed)	Insurance
Operating Revenues		
R02.	Charges for Services	996,132
R03.	Other Operating Revenues	
R04.	Total Operating Revenues	\$996,132
Operating Expenses		
R05.	Personnel Services	
R06.	Contractual Services	
R07.	Materials and Supplies	
R08.	General and Administrative Expenses	1,845,957
R09.	Depreciation and Amortization Expenses	
R10.	Other Operating Expenses	
R11.	Total Operating Expenses	\$1,845,957
R12.	Operating Income (Loss)	\$-849,825
Nonoperating Revenues		
R13.	Investment Income	159,873
R14.	Gain on Disposal of Capital Assets	
R15.	Other Nonoperating Revenues	
R16.	Total Nonoperating Revenues	\$159,873
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	\$-689,952

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

\$-689,952

R29. Net Position (Deficit), Beginning of Fiscal Year

\$3,366,353

R30. Adjustment

R31. Reason for Adjustment

R32. **Net Position (Deficit), End of Fiscal Year**

\$2,676,401

Net Position (Deficit)

R33. Net Investment in Capital Assets

R34. Restricted

R35. Unrestricted

2,676,401

R36. Total Net Position (Deficit)

\$2,676,401

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

Fiscal Year: 2024

Form #4

Operating Revenues

R01.	Hangar Space Rentals	44,902
R02.	Aircraft Parking	930
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	163,171
R10.	Other Operating Revenues	
R11.	Total Operating Revenues	\$209,003

Operating Expenses

Maintenance and Operation

R12.	Landing Areas	
R13.	Aircraft Parking	
R14.	Hangars	
R15.	Terminal Buildings and Areas	3,953
R16.	Other Buildings and Areas	
R17.	General Shops and Equipment	
R18.	Personnel Services	3,433
R19.	Contractual Services	8,706
R20.	Materials and Supplies	563
R21.	General and Administrative Expenses	181,442
R22.	Cost of Sales and Services	151,906
R23.	Depreciation and Amortization Expenses	3,108
R24.	Other Operating Expenses	
R25.	Total Operating Expenses	\$353,111
R26.	Operating Income (Loss)	\$-144,108

Nonoperating Revenues

R27.	Investment Income	-1,417
R27.4	Rents, Leases, Concessions, and Royalties	
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	143,284
R44.	Intergovernmental – Other	
R45.	Gain on Disposal of Capital Assets	
R46.	Other Nonoperating Revenues	75,000
R47.	Total Nonoperating Revenues	\$216,867

Nonoperating Expenses

R48.	Interest Expense	
R49.	Taxes and Assessments	12,890
R50.	Judgments and Damages	
R51.	Loss on Disposal of Capital Assets	
R52.	Other Nonoperating Expenses	
R53.	Total Nonoperating Expenses	\$12,890
R54.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$59,869

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	\$59,869
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R64.	Net Position (Deficit), Beginning of Fiscal Year	\$-44,274
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R65.	Adjustment	
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R66.	Reason for Adjustment	
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R67.	Net Position (Deficit), End of Fiscal Year	\$15,595
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Net Position (Deficit)

R68.	Net Investment in Capital Assets	
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R69.	Restricted	
R70.	Unrestricted	15,595
R71.	Total Net Position (Deficit)	\$15,595

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

Fiscal Year: 2024

Form #10

Operating Revenues

R01.	Disposal Fees – Commercial	
R02.	Disposal Fees – Public	2,521,619
R03.	Collection Fees – Residential	
R04.	Collection Fees – Commercial	
R05.	Other Operating Revenues	
R06.	Total Operating Revenues	\$2,521,619

Operating Expenses

Disposal Expenses

R07.	Personnel Services	6,815
R08.	Contractual Services	2,398,859
R09.	Materials and Supplies	283
R10.	Other Disposal Expenses (Abatements)	
R11.	Total Disposal Expenses	2,405,957

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	222,706
R18.	Depreciation and Amortization Expenses	7,709
R19.	Other Operating Expenses	
R20.	Total Operating Expenses	\$2,636,372
R21.	Operating Income (Loss)	\$-114,753

Nonoperating Revenues

R22.	Investment Income	65,073
R23.	Rents, Leases, Concessions, and Royalties	300
Intergovernmental – Federal		
R32.	Aid for Construction	114,713
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	
R43.	Total Nonoperating Revenues	\$180,086
	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	\$65,333
	Capital Contributions	
R49.	Federal	
R50.	State	
R51.	County	
R52.	Other Government	
R53.	Other Capital Contributions	
R54.	Total Capital Contributions	\$0
R55.	Transfers In	70,054
R56.	Transfers Out	-70,054
	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	\$65,333
R58.	Net Position (Deficit), Beginning of Fiscal Year	\$-2,559,061
R59.	Adjustment	
R60.	Reason for Adjustment	
R61.	Net Position (Deficit), End of Fiscal Year	\$-2,493,728
	Net Position (Deficit)	
R62.	Net Investment in Capital Assets	30,835
R63.	Restricted	
R64.	Unrestricted	-2,524,563
R65.	Total Net Position (Deficit)	\$-2,493,728

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

Fiscal Year: 2024

Form #11

Operating Revenues

R01.	Passenger Fares	111,984
R01.5	Tolls, Fees, and Fines	
R02.	Transportation Revenues	3,000
R03.	Nontransportation Revenues	4,020
R04.	Other Operating Revenues	
R05.	Total Operating Revenues	\$119,004

Operating Expenses

R05.5.	Toll Expenses	
R06	Transportation Purchases	
R07.	Personnel Services	1,119,663
R08.	Contractual Services	11,091
R09.	Materials and Supplies	5,629
R10.	General and Administrative Expenses	225,088
R11.	Depreciation and Amortization Expenses	115,142
R12.	Other Operating Expenses	
R13.	Total Operating Expenses	\$1,476,613
R14.	Operating Income (Loss)	\$-1,357,609

Nonoperating Revenues

R15.	Investment Income	6,141
R16.	Rents, Leases, Concessions, and Royalties	
	Intergovernmental – Federal	
R25.	Aid for Construction	
R26.	Other Intergovernmental – Federal	178,521
	Intergovernmental – State	
R27.	State Transit Assistance Funds	271,738
R28.	Aid for Construction	
R31.	In-Lieu Taxes	
R32.	Other Intergovernmental – State	

	Intergovernmental – Local	
R33.	Local Assistance	
R34.	Local Sales Tax	
R35.	TDA 1/4 Cent Sales Tax	593,460
R36.	Other Intergovernmental – Local	
R37.	Gain on Disposal of Capital Assets	
R38.	Other Nonoperating Revenues	
R39.	Total Nonoperating Revenues	\$1,049,860
	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	\$-307,749
	Capital Contributions	
R45.	Federal	
R46.	State	37,906
R47.	County	
R48.	Other Government	
R49.	Other Capital Contributions	
R50.	Total Capital Contributions	\$37,906
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	\$-269,843
R54.	Net Position (Deficit), Beginning of Fiscal Year	\$1,034,223
R55.	Adjustment	
R56.	Reason for Adjustment	
R57.	Net Position (Deficit), End of Fiscal Year	\$764,380
	Net Position (Deficit)	
R58.	Net Investment in Capital Assets	850,525
R59.	Restricted	
R60.	Unrestricted	-86,145
R61.	Total Net Position (Deficit)	\$764,380

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

Fiscal Year: 2024

Form #13

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

East Park Reservoir ▼

Operating Revenues

R02. Charges for Services

190,393

R03. Other Operating Revenues

R04. **Total Operating Revenues**

\$190,393

Operating Expenses

R05. Personnel Services

231,644

R06. Contractual Services

102,188

R07. Materials and Supplies

120

R08. General and Administrative Expenses

35,619

R09. Depreciation and Amortization Expenses

18,637

R10. Other Operating Expenses

R11. **Total Operating Expenses**

\$388,208

R12. **Operating Income (Loss)**

\$-197,815

Nonoperating Revenues

R13. Investment Income

-9,106

R14. Rents, Leases, Concessions, and Royalties

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

40

R34. **Total Nonoperating Revenues**

\$-9,066

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	\$-206,881

Capital Contributions

R40.	Federal	
R41.	State	
R42.	County	
R43.	Other Government	
R44.	Other Capital Contributions	
R45.	Total Capital Contributions	\$0
R46.	Transfers In	165,108
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	\$-41,773
R49.	Net Position (Deficit), Beginning of Fiscal Year	\$271,852
R50.	Adjustment	
R51.	Reason for Adjustment	
R52.	Net Position (Deficit), End of Fiscal Year	\$230,079

Net Position (Deficit)

R53.	Net Investment in Capital Assets	457,639
R54.	Restricted	
R55.	Unrestricted	-227,560
R56.	Total Net Position (Deficit)	\$230,079

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

Fiscal Year: 2024

Form #15

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Government Funds
Property Taxes						
R01. Countywide Secured and Unsecured	12,649,283	1,752,293				14,401,5
R02. Supplemental Countywide Secured and Unsecured	146,064	22,139				168,2
R03. Less-than-Countywide Secured and Unsecured						
R04. Supplemental Less-than-Countywide Secured and Unsecured						
R05. Property Tax In-Lieu of Vehicle License Fees	3,764,147					3,764,1
R06. Voter-Approved Indebtedness						
R07. Supplemental Voter-Approved Indebtedness						
R08. Prior-Year Secured and Unsecured	1,614	247				1,8
R09. Supplemental Prior-Year Secured and Unsecured	32,108	4,906				37,0
R10. Pass-through Property Taxes (ABX1 26)						
R11. Residual Property Taxes (ABX1 26)						
R13. Parcel Tax						
R14. Other Property Taxes (Specify)	417,395					417,3

Specify Other Property Taxes

SB863 Williamson Act Direct Charges	417,395					417,39
Total:						417,39

R15. Total Property Taxes	\$17,010,611	\$1,779,585	\$0	\$0	\$0	\$18,790,1
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	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Government Funds
Taxes – Other						
R16. Sales and Use Taxes	2,778,684	3,526,576				6,305,2
R18. Transportation Tax (Nontransit Purposes)						
R19. Property Transfer	163,548					163,5
R20. Transient Occupancy Taxes						
R21. Timber Yield						
R22. Aircraft						
R23. Construction Development Taxes						
R24. Utility Users Tax						
R25. Other Taxes – Other (Specify)						

Specify Other Taxes – Other

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R26.	Total Taxes – Other	\$2,942,232	\$3,526,576	\$0	\$0	\$0	\$6,468,8
R27.	Total Taxes	\$19,952,843	\$5,306,161	\$0	\$0	\$0	\$25,259,0

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

Fiscal Year: 2024

Form

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Special Benefit Assessments						
R01. Operations		17,770				17,770
R02. Capital Outlay						
R03. Other Special Benefit Assessments (Specify)						
Specify Other Special Benefit Assessments						
R04. Total Special Benefit Assessments	\$0	\$17,770	\$0	\$0	\$0	\$17,770

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governn Funds
Licenses, Permits, and Franchises						
R05. Animal Licenses	9,987					9,987
R06. Business Licenses	20,156					20,156
R07. Construction Permits	186,992					186,992
R08. Road Privileges and Permits	3,655	10,802				14,457
R09. Zoning Permits	2,700					2,700
R10. Franchises	756,987	20,148				777,135
R11. Other Licenses, Permits, and Franchises (Specify)	268,009	519,771				787,780

Specify Other Licenses, Permits, and Franchises

Above Ground Storage Permits		12,544				12,544
Ag Fees	262,879					262,879
Air Pollution Fees		363,970				363,970
Amplified Sound	125					125
Cal ARP Permits		8,960				8,960
Environmental Health/Sanitation Fee		104,639				104,639
General Plan Update	2,250					2,250
Gun/Explosive/Burial Permits	2,755	413				3,168
Hazardous Generator Permits		29,137				29,137
Land Leveling Permits		108				108
Total:						787,780

R12.	Total Licenses, Permits, and Franchises	\$1,248,486	\$550,721	\$0	\$0	\$0	\$1,799,207
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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: 2024

Form :

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Fines, Forfeitures, and Penalties						
R01. Vehicle Code Fines	35,020					35,020
R02. Other Court Fines	309,481	108,895		103,378		521,754
R03. Forfeitures and Penalties	56,235	46,401				102,636
R04. Penalties and Costs of Delinquent Taxes	555,040					555,040
R05. Other Fines, Forfeitures, and Penalties (Specify)						

Specify Other Fines, Forfeitures, and Penalties

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R06.	Total Fines, Forfeitures, and Penalties	\$955,776	\$155,296	\$0	\$103,378	\$0	\$1,214,450
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	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governr Funds
Revenue from Use of Money and Property						
R07. Investment Income	364,380	2,235,319		734,327		3,334,026
R08. Rents, Leases, and Concessions	63,039	246,937				309,976
R09. Royalties	81					81
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	\$427,500	\$2,482,256	\$0	\$734,327	\$0	\$3,644,083

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

Fiscal Year: 2024

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Intergovernmental – State						
R01. Highway Users Tax		2,377,655				2
R02. Motor Vehicle In-Lieu Tax						
R03. 1991 Realignment Revenue		1,588,811				1
R04. 2011 Realignment Revenue	14,811					
R05. Other State In-Lieu Taxes	556	88				
R06. Highway Property Rentals						
R07. Public Assistance Administration (Include CALWORKS Admin.)		4,565,567				4
R08. Public Assistance Programs (Include CALWORKS Program)		2,972,579				2
R09. Realignment for Social Services		4,202,886				4
R10. Aid for Agriculture	833,880	1,435,861				2
R11. Aid for Construction		376,018				
R12. Aid for Corrections	2,880,870	996,516				3
R13. Aid for County Fairs						
R14. Aid for Disaster	248,042	117,652				
R15. Homeowners' Property Tax Relief	55,383	8,397				
R16. Open Space Tax Relief						
R17. SB 90 Mandated Costs	6,168					
R18. Off-Highway Motor Vehicle License Fee		36,833				
R19. Roads		3,848,144				3
R20. Child Care Food/Special Milk Program						
R21. Peace Officers Standards and Training	39,476					
R22. Public Defender						
R23. Tobacco Tax – AB 75/Prop. 99		300,000				
R24. Public Safety – Prop. 172	2,926,460					2
R25. Public Safety – 2011		2,390,076				2
Health Programs						
R26. Aid for Mental Health		7,503,022				7
R27. Realignment for Mental Health		1,246,957				1
R28. Medically Indigent Adult (MIA)						
R29. Alcohol and Drug Abuse		412,766				
R30. Realignment for Health Services		121,421				
R31. Other Health Programs (Specify)		1,634,690				1

Specify Other Health Programs

Bioterrorism Grant		83,169				
Child Health Disability/CHDP Screening Fees		145,766				
COVID-19 ELC Enhancing Detection		535,624				
EMS/LEAD/LEF/Med-Cal Fees/EMSA		76,996				
Flu Grant		52,674				

Immunization Program		386,712				
Infectious Disease Program		40,322				
MCH Program/Aid for Crippled Children		299,484				
NEOP		13,607				
Tuberculosis Funding		336				

Total: 1,

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total General Fund
State – Other							
R32.	Supplemental Law Enforcement Services Fund (SLESF/COPS)	122,687	197,616				
R33.	Office of Criminal Justice Planning (OCJP)						
R34.	Library		92,841				
R35.	Stabilization						
R36.	Veterans Affairs Programs	43,153					
R37.	Sheriff Boating Safety	180,369					
R38.	Victim Witness Programs	155,733					
R39.	Child Support Service		3,583				
R40.	Civil Defense						
R41.	Aging Programs						
R42.	Law Enforcement	84,259	63,770				
R43.	Other State – Other (Specify)	823,016	687,653				1

Specify Other State – Other

AB 1869 Revenue Backfill	55,085					
AB199 Revenue Backfill	42,383					
Administrative Office of the Courts	54,437					
Aid for Aviation		10,000				
CERS/CUPA Grants		60,000				
Local Agency Technical Assistance Grant	66,837					
Local Assistance & Tribal Consistency	386,257					
Local Government Agency Contribution	7,995					
Migrant Farm Housing		617,653				
Off Highway Vehicle Grant	20,212					
School Attendance Review Board	40,000					
Vehicle License Fees Collection	22,568					
Vehicle License Theft	26,208					
Voting System Replacement	101,034					
Total:						1,

R44.	Total Intergovernmental – State	\$8,414,863	\$37,181,402	\$0	\$0	\$0	\$45
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County of Colusa
Counties' Financial Transactions Report – Governmental Funds
Intergovernmental – Federal

Fiscal Year: 2024

Form 3

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Intergovernmental – Federal						
R01. Public Assistance Administration		2,156,030				2,156,030
R02. Public Assistance Programs		1,619,196				1,619,196
R03. Health Administration						
R04. Aid for Construction		1,246,999				1,246,999
R05. Aid for Disaster		570,730				570,730
R06. Forest Reserve Revenue		73,483				73,483
R07. In-Lieu Taxes	332,464	4,802				337,266
Federal – Other						
R08. Workforce Investment Act (WIA)						
R09. Community Development Block Grant						
R10. Health and Mental Health Grants		196,827				196,827
R11. Community Oriented Policing Services (COPS)						
R12. Office of Criminal Justice Planning (OCJP)						
R13. DEA Programs/Drug and Alcohol Programs	7,314					7,314
R14. DA Programs – Family/Child						
R15. Grazing						
R16. Aging Programs						
R17. Senior Citizens Programs		99,681				99,681
R18. Road Projects						
R19. Law Enforcement	40,863					40,863
R20. Other Federal – Other (Specify)	813,324	2,059				815,383
Specify Other Federal – Other						
American Rescue Plan Act	813,324					813,324
CARES Act (COVID-19) FAA AIP		2,059				2,059
Total:						815,383
R21. Total Intergovernmental – Federal	\$1,193,965	\$5,969,807	\$0	\$0	\$0	\$7,163,772

County of Colusa
Counties' Financial Transactions Report – Governmental Funds
Other In-Lieu Taxes and Intergovernmental – Other

Fiscal Year: 2024

Form

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governr Funds
Other In-Lieu Taxes						
R01. Other In-Lieu Taxes (Specify)	2,630	399				3,02

Specify Other In-Lieu Taxes

County In-Lieu Taxes	2,630	399				3,02
Total:						3,02

Intergovernmental – Other

R02. City/County						
R03. Redevelopment/Housing						
R04. Special Districts/Joint Power Authority (JPA)						
R05. Other Intergovernmental – Other (Specify)						

Specify Other Intergovernmental – Other

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R06. Total Intergovernmental – Other						
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County of Colusa
Counties' Financial Transactions Report – Governmental Funds
Charges for Current Services

Fiscal Year: 2024

Form

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Charges for Current Services						
R01. Assessments and Tax Collection Fees	99,438					99,438
R02. Property Tax Administrative Fees	333,438	0	0	0	0	333,438
R03. Cities	112,566					112,566
R04. Redevelopment Agencies						
R05. Special Districts	220,872					220,872
R06. Auditing and Accounting Fees	5,807					5,807
R07. Communication Services						
R08. Election Services	42,868					42,868
R09. Legal Services	11,583					11,583
R10. Planning and Engineering Services	110,514	1,552				112,066
R11. Agricultural Services	93,976					93,976
R12. Civil Process Services	5,051					5,051
R13. Court Fees and Costs						
R14. Booking Fees	7,017					7,017
R15. Estate Fees						
R16. Humane Services	59,244					59,244
R17. Law Enforcement Services	344,647					344,647
R18. Recording Fees	125,305	2,965				128,270
R19. Road and Street Services		38,928				38,928
R20. Health Fees		24,713				24,713
R21. Mental Health Services		3,862				3,862
R22. California Children's Services						
R23. Sanitation Services		4,200				4,200
R24. Institutional Care and Services	79,365	68,035				147,400
R25. Library Services	48					48
R26. Parks and Recreation Fees						
Charges for Current Services – Other						
R27. Personnel Services						
R28. Building Maintenance and Grounds Services						
R29. Administrative Services	10,435	231,893				242,328
R30. Other Charges for Current Services – Other (Specify)	260,183	159,153				419,336

Specify Other Charges for Current Services – Other

Drug & Alcohol Counseling Services		2,475				2,475
General Relief	10					10
OES Hazardous Materials Storage		56,853				56,853
Photo Copy Reimbursement	8,049					8,049
Probation Services	485					485
Risk Management & Insurance Services	72,886	1,802				74,688

Salary Reimbursement	75,803					75,803
Treasurer & Collector Fees	102,950					102,950
Water Charges		98,023				98,023
Total:						419,333

R31.	Total Charges for Current Services	\$1,588,919	\$535,301	\$0	\$0	\$0	\$2,124,220
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County of Colusa
Counties' Financial Transactions Report – Governmental Funds
Miscellaneous Revenues and Total Revenues

Fiscal Year: 2024

Form

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Miscellaneous Revenues						
R01. Other Sales	38,391	2,977				41,368
R02. Tobacco Settlement						
R03. Welfare Repayments						
R04. Cancelled Warrants						
R05. Development Impact Fees		123,476				123,476
R06. Other Miscellaneous Revenues (Specify)	90,454	189,636				280,090

Specify Other Miscellaneous Revenues

Cash Difference	67					67
Court Settlement		24,240				24,240
Gifts & Donations	388	21,791				22,179
Insurance/Bond Proceeds	4,921	30,727				35,648
Leadership/Training Funds	5,286					5,286
Loss Control/Prevention Funds	4,660					4,660
Migrant Farm Housing		50,518				50,518
Miscellaneous Other Revenue & Refunds	17,427	61,516				78,943
Miscellaneous Reimbursement	54,721	844				55,565
Social Security Number Truncation Reimbursement	2,984					2,984
Total:						280,090

R07.	Total Miscellaneous Revenues	\$128,845	\$316,089	\$0	\$0	\$0	\$444,934
R08.	Total Revenues	\$33,913,827	\$52,515,202	\$0	\$837,705	\$0	\$87,266,734

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

Fiscal Year: 2024

Form #23

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Legislative and Administrative						
R01. Board of Supervisors	812,731					812,731
R02. Clerk of the Board						
R03. Administrative Officer	493,091					493,091
R04. Council of Governments						
R05. Other Legislative and Administrative						
R06. Total Legislative and Administrative	1,305,822					1,305,822
Finance						
R07. Auditor-Controller	841,145					841,145
R08. Treasurer-Tax Collector	534,994					534,994
R09. Assessor	1,394,963					1,394,963
R10. Purchasing Agent	2,487					2,487
R11. Other Finance	-674,550					-674,550
R12. Total Finance	2,099,039					2,099,039
Counsel						
R13. County Counsel	30,408	36				30,444
R14. District Attorney (Legal Advice)						
R15. Other Counsel						
R16. Total Counsel	30,408	36				30,444
R17. Personnel	-97,548					-97,548
R18. Elections	589,009					589,009
R19. Communications						
R20. Property Management	-100,677	1,738,920				1,638,243
Plant Acquisition						
R21. Jails						
R22. Courts						
R23. Other Plant Acquisition						
R24. Total Plant Acquisition						
R25. Promotion	-135	5,363				5,228
R26. Other General Government	4,303	9,607				13,910
R27. Total General Government	\$3,830,221	\$1,753,926	\$0	\$0	\$0	\$5,584,147

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

Fiscal Year: 2024

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)						
R03. Other Trial Court (Include Nonrule 810 – Facility Related and MOE Penalties GC 68065)	299,350					299,350
R04. County Clerk						
R05. Grand Jury (Including Audit)	43,171					43,171
R06. District Attorney – Prosecution	2,081,561	36				2,081,597
R07. Child Support Services		-20,055				-20,055
R08. Public Defender	357,464					357,464
R09. Court Appointed Counsel	30,861					30,861
R10. Other Judicial	169,162					169,162
R11. Total Judicial	3,375,573	-20,019				3,355,554
R12. Police Protection	8,173,557	637,414				8,810,971
Detention and Correction						
R13. Adult Detention	4,553,063	1,442,103				5,995,166
R14. Juvenile Detention	830,920					830,920
R15. Probation	2,013,405					2,013,405
R16. Other Detention and Correction						
R17. Total Detention and Correction	7,397,388	1,442,103				8,839,491
R18. Fire Protection	380,440					380,440
R19. Flood Control – Soil and Water Conservation	1,190,082	106,403				1,296,485

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Protective Inspection						
R20. Agricultural Commissioner	1,668,119					1,668,119
R21. Building Inspector	243,015					243,015
R22. Livestock Inspector						
R23. Sealer of Weights and Measures						
R24. Other Protective Inspection						
R25. Total Protective Inspection	1,911,134					1,911,134
Protection – Other						
R26. LAFCO	50,330					50,330
R27. Recorder	475,136					475,136
R28. Coroner	260,178					260,178
R29. Emergency Services	481,128					481,128
R30. Planning and Zoning	729,045	1,323				730,368
R31. Humane Services (Pound)	342,965					342,965
R32. Other Protection – Other	107,432	41,304				148,736
R33. Total Protection – Other	2,446,214	42,627				2,488,841
R34. Total Public Protection	\$24,874,388	\$2,208,528	\$0	\$0	\$0	\$27,082,916

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

Fiscal Year: 2024

Form #25

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Public Ways and Facilities						
R01. Roads		11,385,301				11,385,301
R02. Transportation Terminals		650,136				650,136
R03. Transportation Systems						
R04. Parking Facilities						
R05. Other Public Ways and Facilities						
R06. Total Public Ways and Facilities	\$0	\$12,035,437	\$0	\$0	\$0	\$12,035,437
Health						
R07. Public Health		6,985,283				6,985,283
R08. Medical Care		10,685				10,685
R09. Mental Health		13,665,115				13,665,115
R10. Drug and Alcohol Abuse Services		736,077				736,077
R11. Other Health						
R12. Total Health	\$0	\$21,397,160	\$0	\$0	\$0	\$21,397,160
R13. Sanitation						

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

Fiscal Year: 2024

Form #26

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Welfare						
R01. Administration		9,083,344				9,083,344
R02. Aid Programs Cash		5,127,131				5,127,131
R03. Other Welfare						
R04. Total Welfare		14,210,475				14,210,475
Social Services						
R05. Administration and Programs		5,000				5,000
R06. Other Social Services						
R07. Total Social Services		5,000				5,000
General Relief						
R08. Aid to Indigents	10,453					10,453
R09. Indigent Burials	1,578					1,578
R10. Other General Relief						
R11. Total General Relief	12,031					12,031
R12. Care of Court Wards	2,978					2,978
R13. Veterans Services	111,512					111,512
Public Assistance – Other						
R14. Workforce Investment Act (WIA)						
R15. Other Public Assistance – Other	-607	442,177				441,570
R16. Total Public Assistance – Other	-607	442,177				441,570
R17. Total Public Assistance	\$125,914	\$14,657,652	\$0	\$0	\$0	\$14,783,566

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

Fiscal Year: 2024

Form #27

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Education						
R01. School Administration						
R02. Library Services	1,018,550	669				1,019,219
R03. Agricultural Education	413,912					413,912
R04. Other Education						
R05. Total Education	\$1,432,462	\$669	\$0	\$0	\$0	\$1,433,131
Recreation and Cultural Services						
R06. Recreation Facilities		1,860				1,860
R07. Cultural Services						
R08. Veterans Memorial Building	27,705					27,705
R09. Small Craft Harbors						
R10. Other Recreation and Cultural Services						
R11. Total Recreation and Cultural Services	\$27,705	\$1,860	\$0	\$0	\$0	\$29,565

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

Fiscal Year: 2024

Form #2

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Debt Service						
R00.5 Lease Financing, Principal and Interest Payments						
R01. Other Principal Payments on Long-Term Debt		5,724		287,184		
R02. Interest Payments on Long-Term Debt				456,779		
R03. Principal and Interest on Short-Term Notes and Warrants						
R04. Other Debt Service						
R05. Total Debt Service	0	5,724	0	743,963	0	
Capital Outlay						
R06. General Government				14,022		
R07. Public Protection				2,120,813		2
R08. Public Ways and Facilities						
R09. Health and Sanitation				88,693		
R10. Public Assistance						
R11. Education						
R12. Recreation and Cultural Services						
R13. Total Capital Outlay	0	0	0	2,223,528	0	2
R14. Total Expenditures	\$30,290,690	\$52,060,956	\$0	\$2,967,491	\$0	\$85

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

Fiscal Year: 2024

For

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Gov
R01. Excess (Deficiency) of Revenues Over (Under) Expenditures	3,623,137	454,246		-2,129,786		
Other Financing Sources (Uses)						
R01.5 Lease Financing						
R02. Long-Term Debt - Bonds, COP, and Other Agency Debt						
R03. Construction Financing and Other Long-Term Debt						
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						
R11. Insurance Recoveries						
R12. Transfers In	4,033,426	29,069,686		2,953,471		
R13. Transfers Out	-4,412,122	-29,849,131		-1,974,695		
R13.5 Other Financing Sources (Uses) – Other						
R14. Total Other Financing Sources (Uses)	-378,696	-779,445	0	978,776	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	3,244,441	-325,199	0	-1,151,010	0	
R19. Fund Balances (Deficits), Beginning of Fiscal Year	\$5,750,325	\$41,294,724	\$0	\$15,499,919	\$0	
R20. Adjustment						
R21. Reason for Adjustment						
R22. Fund Balances (Deficits), End of Fiscal Year	8,994,766	40,969,525	0	14,348,909	0	

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

Fiscal Year: 2024

		Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private-Purpose Trust Funds	Custodial Funds
Additions					
Contributions					
R01.	Employer	697,796			
R02.	Plan Members				
R03.	Private Contributions				
R04.	Contributions to Pooled Investments		138,974,255	353,526	34,291,260
R05.	Other Contributions				
R06.	Total Contributions	\$697,796	\$138,974,255	\$353,526	\$34,291,260
Investment Income (Loss)					
R07.	Net Appreciation (Depreciation) in Fair Value of Investments				
R08.	Interest	52,791	4,217,993	10,682	1,805,147
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)	\$52,791	\$4,217,993	\$10,682	\$1,805,147
R15.5	Tax Revenues				73,594,972
R16.	Receipts from Depositors				
R17.	Other Additions				
R18.	Total Additions	\$750,587	\$143,192,248	\$364,208	\$109,691,379
Deductions					
R19.	Benefit Payments				
R20.	Refunds of Contributions				
R21.	Administrative Expenses				
R22.	Payments to and for Depositors				
R23.	Distributions from Pooled Investments		132,045,440	324,587	111,894,495
R24.	Other Deductions				
R25.	Total Deductions	\$0	\$132,045,440	\$324,587	\$111,894,495
R26.	Change in Net Position	\$750,587	\$11,146,808	\$39,621	\$-2,203,116
R27.	Net Position (Deficit), Beginning of Fiscal Year	\$1,299,776	\$74,624,152	\$391,230	\$30,837,326
R28.	Adjustment				-1,342,944
R29.	Reason for Adjustment				Correct Beginning Net P
R30.	Net Position (Deficit), End of Fiscal Year	\$2,050,363	\$85,770,960	\$430,851	\$27,291,266

Note:

(R29) Cus-Reason for Adjustment: Correct Beginning Net Position

County of Colusa
Counties' Financial Transactions Report
Long-Term Debt
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Form #30

Fiscal Year: 2024

R03.	Purpose of Debt (1 of 1) (Record Completed)	2023 COPs
R04.	Nature of Revenue Pledged	General Fund
R05.	Percent of Pledge	100%
R06.	Debt Type	Certificates of Participation
R07.	Fund Type	Governmental
R09.	Year of Issue	2023
R10.	Beginning Maturity Year	2023
R11.	Ending Maturity Year	2053
R12.	Principal Authorized	10,500,000
R13.	Principal Issued to Date	10,000,000
R14.	Principal Unspent	10,000,000
R15.	Principal Payable, Beginning of Fiscal Year	\$10,000,000
R16.	Adjustment to Principal in Current Fiscal Year	
R17.	Reason for Adjustment to Principal in Current Fiscal Year	
R18.	Principal Issued in Current Fiscal Year	
R18.5	Bond Discount/Premium at Issuance in Current Fiscal Year	
R19.	Principal Paid in Current Fiscal Year	145,000
R19.5	Bond Discount/Premium Amortized in Current Fiscal Year	
R20.	Principal Defeased in Current Fiscal Year	
R21.	Principal Payable, End of Fiscal Year	\$9,855,000
R22.	Principal Payable, Current Portion	165,000
R23.	Principal Payable, Noncurrent Portion	\$9,690,000
R24.	Interest Paid in Current Fiscal Year	442,213
R25.	Principal Delinquent, End of Fiscal Year	
R26.	Interest Delinquent, End of Fiscal Year	
R27.	Amount Held in Reserve	

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

Back to Form: Long-Term Debt

Fiscal Year: 2024		Summary Form #30					
	Year of Issue	Principal Payable, Beginning of Fiscal Year	Principal Issued in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Payable, End of Fiscal Year	Principal Payable, Current Portion	Principal Payable, Noncurrent Portion
Governmental							
Certificates of Participation							
2023 COPs	2023	10,000,000	0	145,000	9,855,000	165,000	9,690,000
Total Governmental Debt:		\$10,000,000	\$0	\$145,000	\$9,855,000	\$165,000	\$9,690,000

County of Colusa
Counties' Financial Transactions Report
Lease Obligations (Purchase Agreements)

Go to Report: Detail Summary of Lease Obligations

Form #33

Fiscal Year: 2024

R01. Purpose of Debt (1 of 2) (Record Completed)	Safe Drinking Water Loan
R02. Debt Type	Other Contract
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 (YYYY)	2039
R10. Initial Debt Obligation	171,720
R11. Principal Unspent	

	Principal	Interest	Total Future Payments
R12. Beginning Balances of Current Fiscal Year	\$85,860	\$0	\$85,860
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	\$80,136	\$0	\$80,136
R18. Ending Balances, Current Portion	5,724	0	5,724
R19. Ending Balances, Noncurrent Portion	\$74,412	\$0	\$74,412
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 lease purchase obligations with an original term of more than ten years. Continue reporting the obligation on this form until it is defeased or fully matured (refer to Government Code section 53892.2).
3. Report on the "Other Long-Term Debt Form" lease purchase agreements with an original term greater than one year and up to 10 years (inclusive).
4. The "Initial Debt Obligation" includes principal and interest.

County of Colusa
Counties' Financial Transactions Report
Lease Obligations (Purchase Agreements)

Go to Report: Detail Summary of Lease Obligations

Form #33

Fiscal Year: 2024

R01. Purpose of Debt (2 of 2) (Record Completed)	Aircon Energy Efficiency Projects
R02. Debt Type	Other Contract
R03. Fund Type	Governmental
R05. Name of Lessor	Energy Resources Conservation & Development Commission
R06. Name of Person or Organization	Energy Resources Conservation & Development Commission
R07. Original Debt Term (years)	11
R08. Beginning Maturity Year (YYYY)	2022
R09. Ending Maturity Year (YYYY)	2033
R10. Initial Debt Obligation	1,724,252
R11. Principal Unspent	

	Principal	Interest	Total Future Payments
R12. Beginning Balances of Current Fiscal Year	\$1,488,065	\$79,437	\$1,567,502
R13. Prior-Year Adjustments			
R14. Principal Paid in Current Fiscal Year	142,184		142,184
R15. Interest Paid in Current Fiscal Year		14,566	14,566
R16. Adjustments in Current Fiscal Year			
R17. Ending Balances of Current Fiscal Year	\$1,345,881	\$64,871	\$1,410,752
R18. Ending Balances, Current Portion	143,649	13,102	156,751
R19. Ending Balances, Noncurrent Portion	\$1,202,232	\$51,769	\$1,254,001
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 lease purchase obligations with an original term of more than ten years. Continue reporting the obligation on this form until it is defeased or fully matured (refer to Government Code section 53892.2).
3. Report on the "Other Long-Term Debt Form" lease purchase agreements with an original term greater than one year and up to 10 years (inclusive).
4. The "Initial Debt Obligation" includes principal and interest.

County of Colusa
Counties' Financial Transactions Report
Detail Summary of Lease Obligations (Purchase Agreements)

Back to Form: Lease Obligations

Fiscal Year: 2024

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 Contract						
Aircon Energy Efficiency Projects	Energy Resources Conservation & Development Commission	142,184	14,566	1,410,752	143,649	1,202,232
Safe Drinking Water Loan	State of California Department of Water Resources	5,724	0	80,136	5,724	74,412
Total Governmental Debt:		\$147,908	\$14,566	\$1,490,888	\$149,373	\$1,276,644

County of Colusa
Counties' Financial Transactions Report
Debt Service Reconciliation

Go to Report: Debt Summary

Fiscal Year: 2024

Form #34

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)	587,213		
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations (Purchase Agreements)	162,474		
R05. Total Debt Payments from Debt Forms	\$749,687	\$0	\$0
R06. Debt Service	749,687		
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

County of Colusa
Counties' Financial Transactions Report
Debt Summary

Fiscal Year: 2024

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	145,000	442,213		
R02. Total General Obligation Bonds				
R03. Total Pension Obligation Bonds				
R04. Total Revenue Bonds				
R05. Total Other Agency Debt				
R06. Total Long-Term Debt	145,000	442,213		
Other Long-Term Debt				
R07. Total Loans				
R08. Total Notes				
R09. Total Other - Leases (<10 years)				
R10. Total Other Long-Term Debt				
Construction Financing				
R11. Total Loans				
R12. Total Notes				
R13. Total Other				
R14. Total Construction Financing				
Lease Obligations				
R16. Total Leases				
R18. Total Other Contracts	147,908	14,566		
R19. Total Lease Obligation	147,908	14,566		
R20. Total Debt Payments from Debt Forms	292,908	456,779		
Debt Service				
	Principal Payments	Interest Payments		
R21. Principal Payments on Long Term Debt	145,000			
R22. Interest Payments on Long-Term Debt		456,779		
R23. Lease Obligations (Purchase Agreements)	147,908			
R24. Total	292,908	456,779		

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

Fiscal Year: 2024

Form #:

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmen Funds
Assets						
R01. Cash and Investments	9,489,781	38,759,110		14,346,951		62,595
R02. Investments						
R03. Accounts Receivable (net)	106,171	77,847				184
R04. Taxes Receivable						
R05. Interest Receivable (net)	129,184	415,561		14,068		558
R05.5 Leases Receivable						
R07. Due from Other Funds	22,148					22
R08. Due from Other Governments	1,028,446	12,287,356		7,577		13,323
R09. Advances to Other Funds	5,000					5
R10. Inventories	2,485	671,062				673
R11. Prepaid Items	31,131	18,614				49
R12. Loans, Notes, and Contracts Receivable		131,206				131
R13. Other Assets 1		2,000				2
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$10,814,346	\$52,362,756	\$0	\$14,368,596	\$0	\$77,545
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$10,814,346	\$52,362,756	\$0	\$14,368,596	\$0	\$77,545
Liabilities						
R19. Accounts Payable	612,771	1,812,968		19,687		2,445
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds		22,148				22
R23. Due to Other Governments						
R24. Advances from Other Funds	5,000					5
R25. Deposits and Advances	50	21,584				21
R26. Loans and Notes Payable						
R27. Other Liabilities 1	817,042	902,090				1,719
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$1,434,863	\$2,758,790	\$0	\$19,687	\$0	\$4,213
R31. Deferred Inflows of Resources	384,717	8,634,441				9,019
R32. Total Liabilities and Deferred Inflows of Resources	\$1,819,580	\$11,393,231	\$0	\$19,687	\$0	\$13,232

Fund Balances (Deficits)

R33.	Nonspendable	33,616	689,676				723
R34.	Restricted	1,616,360	36,166,954		14,348,909		52,132
R35.	Committed		7,287,834				7,287
R36.	Assigned	7,344,790					7,344
R37.	Unassigned		-3,174,939				-3,174
R38.	Total Fund Balances (Deficits)	\$8,994,766	\$40,969,525	\$0	\$14,348,909	\$0	\$64,313
R39.	Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$10,814,346	\$52,362,756	\$0	\$14,368,596	\$0	\$77,545

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

Fiscal Year: 2024

Form #36

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	1,615,467	
R02. Restricted		
R03. Accounts Receivable (net)	233,829	
R04. Taxes Receivable		
R05. Interest Receivable (net)	15,805	
R05.5 Leases Receivable		
R06. Due from Other Funds		
R07. Due from Other Governments	712,520	
R08. Inventories	2,840	
R09. Prepaid Items		4,363,055
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$2,580,461	\$4,363,055
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R14.5 Leases Receivable	103,759	
R15. Other Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land		
R17. Buildings and Improvements <i>(Report at cost.)</i>	2,026,716	
R18. Equipment <i>(Report at cost.)</i>	1,261,740	
R18.5 Infrastructure <i>(Report at cost.)</i>		
R18.6 Lease Assets (Lessee)	4,580	
R19. Other 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	-1,954,037	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$1,442,758	\$0
R27. Total Assets	\$4,023,219	\$4,363,055

Deferred Outflows of Resources

R28.	Related to Pensions	429,773	
R28.5	Related to OPEB	56,424	
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$486,197	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$4,509,416	\$4,363,055

Liabilities

Current Liabilities

R32.	Accounts Payable	217,687	1,686,654
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	10,766	
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	\$271,278	\$1,686,654

Noncurrent Liabilities

R44.	Deposits and Advances		
R45.	Compensated Absences	33,046	
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		
R54.5	Lease Liability	354	
R55.	Lease-Obligations (Purchase Agreements)		
R56.	Net Pension Liability	1,686,870	
R57.	Net OPEB Liability	53,980	
R58.	Other Noncurrent Liabilities 1	3,836,626	
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$5,610,876	\$0
R61.	Total Liabilities	\$5,882,154	\$1,686,654

Deferred Inflows of Resources

R62.	Related to Pensions	4,344	
R62.5	Related to OPEB	911	
R62.6	Related to Debt Refunding		
R62.7	Related to Leases	105,681	
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$110,936	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$5,993,090	\$1,686,654
R66.	Total Net Position (Deficit)	\$-1,483,674	\$2,676,401
Net Position (Deficit)			
R67.	Net Investment in Capital Assets	1,338,999	
R68.	Restricted		
R69.	Unrestricted	-2,822,673	2,676,401
R70.	Total Net Position (Deficit)	\$-1,483,674	\$2,676,401

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

Fiscal Year: 2024

	Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private-Purpose Trust Funds	Custodial Funds
Assets				
R01. Cash and Investments	2,050,363	86,678,032	430,851	30,120,470
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)				1,123,102
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	\$2,050,363	\$86,678,032	\$430,851	\$31,243,572
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	\$2,050,363	\$86,678,032	\$430,851	\$31,243,572

Liabilities

R22.	Accounts Payable		907,072		3,952,307
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	\$907,072	\$0	\$3,952,307

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	\$907,072	\$0	\$3,952,307

Net Position Restricted for

R31.	Pension and Other Employee Benefits	2,050,363			
R32.	Investment Trusts		85,770,960		
R33.	Private-Purpose Trusts			430,851	
R34.	Custodial Funds				27,291,266
R35.	Total Net Position	\$2,050,363	\$85,770,960	\$430,851	\$27,291,266

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

Fiscal Year: 2024

Form #38

		Noncurrent Assets/Deferred	Noncurrent Liabilities/Deferred
		Outflows of Resources	Inflows of Resources
Noncurrent Assets			
R00.5	Leases Receivable	135,400	
Capital Assets			
R01.	Land	749,872	
R02.	Buildings and Improvements <i>(Report at cost.)</i>	31,858,939	
R03.	Equipment <i>(Report at cost.)</i>	13,511,104	
R04.	Infrastructure <i>(Report at cost.)</i>	75,761,720	
R05.	Intangible Assets – Amortizable <i>(Report at cost.)</i>	1,300,730	
R05.5	Lease Assets (Lessee)	3,063,953	
R06.	Construction in Progress	5,607,117	
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets <i>(Report at cost.)</i>	16,783,021	
R09.	Less: Accumulated Depreciation/Amortization	-56,548,027	
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	\$92,223,829	
Deferred Outflows of Resources			
R16.	Related to Pensions	26,813,538	
R17.	Related to OPEB	1,850,132	
R18.	Related to Debt Refunding		
R19.	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$28,663,670	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$120,887,499	

Noncurrent Liabilities

R22. Deposits and Advances		
R23. Compensated Absences		2,663,768
R24. General Obligation Bonds		
R25. Revenue Bonds		
R26. Certificates of Participation		9,855,000
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		
R32.5 Lease Liability		1,667,708
R33. Lease Obligations (Purchase Agreements)		1,426,017
R34. Net Pension Liability		98,137,428
R35. Net OPEB Liability		1,769,984
R36. Other Noncurrent Liabilities 1		172,529
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$115,692,434

Deferred Inflows of Resources

R40. Related to Pensions		1,902,883
R41. Related to OPEB		29,864
R42. Related to Debt Refunding		
R42.5 Related to Leases		131,172
R43. Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$2,063,919
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$117,756,353

County of Colusa
Counties' Financial Transactions Report
Summary and Statistics

Fiscal Year: 2024

Form #39

Summary

	Governmental Funds	Proprietary Funds
R01. Revenues	87,266,734	5,633,771
R02. Expenditures/Expenses	85,319,137	6,713,151
R03. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$1,947,597	
R04. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items		\$-1,079,380
R05. Other Financing Sources (Uses)	-179,365	
R06. Capital Contributions		37,906
R07. Proprietary Fund Transfers In (Out)		165,108
R08. Special and Extraordinary Items		
R09. Change in Fund Balance/Net Position	\$1,768,232	\$-876,366
R10. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$62,544,968	\$2,069,093
R11. Adjustments (Specify)	0	0

R11a. **Specify Governmental Fund Adjustments**

		Add
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R11b. **Specify Proprietary Fund Adjustments**

		Add
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R12. Fund Balance/Net Position (Deficit), End of Fiscal Year	\$64,313,200	\$1,192,727
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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	2.05
R15. Current Utility User Tax Rate	
R16. Appropriations Limit	41,310,469
R17. Total Annual Appropriations Subject to the Limit	27,333,505

County of Colusa
Counties Financial Transactions Report
Footnotes

Fiscal Year: 2024		
FORM DESC	FIELD NAME	FOOTNOTES
InternalServiceFund	(R11)TotalOperatingExpenses	(Insurance) Insurance and Workers Compensation premiums have risen as well as actual claims expenses.
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Insurance) Interest income from our investments have risen.
AirportEnterpriseFund	(R11)TotalOperatingRevenues	Reduction in sales of gas and oil.
AirportEnterpriseFund	(R25)TotalOperatingExpenses	Reduction in expenses with regards to gas and oil.
AirportEnterpriseFund	(R46)OtherNonoperatingRevenues	CARES Act (COVID-19) \$30,000 Airport Rescue Grant \$32,000 COVID Resp Relief Supp App Act \$13,000
AirportEnterpriseFund	(R47)TotalNonoperatingRevenues	Increase in unsecured aviation property tax. CARES monies received to cover expenses with regards to AIP project.
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	(R13)TotalOperatingExpenses	Salary and retirement increases
TransitEnterpriseFund	(R26)OtherIntergovernmentalFederal	Federal Transit Assistance monies received.
OtherEnterpriseFund	(R04)TotalOperatingRevenues	(East Park Reservoir) Increase in special event revenue as well as park gate revenue.
OtherEnterpriseFund	(R11)TotalOperatingExpenses	(East Park Reservoir) Increase in salary and benefits.
OtherEnterpriseFund	(R33)OtherNonoperatingRevenues	(East Park Reservoir) Promotional sales and refuse cleanup/disposal
OtherEnterpriseFund	(R34)TotalNonoperatingRevenues	(East Park Reservoir) Received aid for construction in FY 22/23, but nothing in FY 23/24.
OtherEnterpriseFund	(R46)TransfersIn	(East Park Reservoir) Contribution from General Fund to assist with cash flow
PropertyTaxesAndTaxes	(R02)Gen-SupplementalCountywideSecuredandUnsecured	Supplemental secured taxes decreased
PropertyTaxesAndTaxes	(R16)Gen-SalesandUseTaxes	More sales tax received
PropertyTaxesAndTaxes	(R16)SpRev-SalesandUseTaxes	Ballot measure passed during last election increasing the sales tax rate for the county unincorporated area. We set up a special revenue fund for collection of this increased sales tax revenue which is being used to fund the local ambulance service. This was the first full year of sales tax revenue.
PropertyTaxesAndTaxes	(R19)Gen-PropertyTransfer	Less documents were handled via our Clerk's Office that would require payment of a transfer fee.
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)CapProj-InvestmentIncome	Investment income increased due to better earnings.
FinesForfeituresRevenue	(R07)Gen-InvestmentIncome	Investment income increased due to better earnings.
FinesForfeituresRevenue	(R07)SpRev-InvestmentIncome	Investment income increased due to better earnings.
IntergovernmentalState	(R05)Gen-OtherStateInLieuTaxes	Fish & Game in lieu monies
IntergovernmentalState	(R05)SpRev-OtherStateInLieuTaxes	Fish & Game in lieu monies
IntergovernmentalState	(R10)SpRev-AidforAgriculture	Increase in revenue from Farmer, Wood Stove, and Carl Moyer grants.
IntergovernmentalState	(R11)SpRev-AidforConstruction	Construction occurred at our Migrant Farm Housing center in the prior fiscal year.
IntergovernmentalState	(R12)Gen-AidforCorrections	We started receiving state grant revenue towards the construction of our new jail facility.
IntergovernmentalState	(R12)SpRev-AidforCorrections	More monies were received for SB823 Secure Track and SB10 Pretrial Release and Detention
IntergovernmentalState	(R14)Gen-AidforDisaster	Reduction in revenue received for DWR towards our drought project.
IntergovernmentalState	(R14)SpRev-AidforDisaster	Storm damage revenue received due to rainstorms last fiscal year.
IntergovernmentalState	(R19)SpRev-Roads	State Match and Exchange revenue was received last fiscal year, but not during FY 22/23.
IntergovernmentalState	(R29)SpRev-AlcoholandDrugAbuse	Reduced revenue received for Alcoholism Program.

IntergovernmentalState	(R30)SpRev-RealignmentforHealthServices	Reduction in health realignment received.
IntergovernmentalState	(R34)SpRev-Library	State grant award received during FY 22/23, but not this prior year.
IntergovernmentalState	(R37)Gen-SheriffBoatingSafety	More state revenue received this prior year than before.
IntergovernmentalState	(R38)Gen-VictimWitnessPrograms	Less state revenue received this prior year than before.
IntergovernmentalState	(R42)Gen-LawEnforcement	More grant monies for Animal Control were received during FY 22/23 than this past year. In addition, more monies were also received for our Tobacco Grant Program with the Sheriff's Department during FY 22/23 than this past year.
IntergovernmentalFederal	(R04)SpRev-AidforConstruction	Construction projects underway this prior year and more federal monies were received.
IntergovernmentalFederal	(R05)SpRev-AidforDisaster	Storm damage monies received due to rainstorms this prior year.
IntergovernmentalFederal	(R09)Total-CommunityDevelopmentBlockGrant	No projects undertaken this year
IntergovernmentalFederal	(R10)SpRev-HealthandMentalHealthGrants	Increased revenue received for our Hospital Preparedness Program.
IntergovernmentalFederal	(R17)SpRev-SeniorCitizensPrograms	Less revenue received through our Title III grant.
ChargesforServices	(R17)Gen-LawEnforcementServices	Dispatcher reimbursement went up this prior year.
ChargesforServices	(R29)SpRev-AdministrativeServices	Increased administrative revenue received for our Wood Stove and Carl Moyer projects.
MiscellaneousRevenues	(R01)Gen-OtherSales	Bait sales / Tax files & maps sales
MiscellaneousRevenues	(R01)SpRev-OtherSales	Sales of plans/specs/maps
GeneralGovernment	(R01)Gen-BoardofSupervisors	Less expenses incurred for contractual obligations in this past year.
GeneralGovernment	(R07)Gen-AuditorController	The Cost Plan reimbursement went down in this past year, which caused the overall departmental expense total to increase.
GeneralGovernment	(R10)Gen-PurchasingAgent	The Cost Plan reimbursement went up in this past year, which caused the overall departmental expense total to decrease.
GeneralGovernment	(R11)Gen-OtherFinance	Total expenses \$120,272 Cost Plan Reimbursement (\$794,822)
GeneralGovernment	(R13)Gen-CountyCounsel	The Cost Plan reimbursement went down in this past year, which caused the overall departmental expense total to increase.
GeneralGovernment	(R17)Gen-Personnel	Total expenses \$661,000 Cost Plan Reimbursement (\$758,548)
GeneralGovernment	(R18)Gen-Elections	Increase in expenditures for Structure maintenance, contractual obligations, and Cost Plan charges.
GeneralGovernment	(R20)Gen-PropertyManagement	Total expenses \$1,057,142 Cost Plan Reimbursement (\$1,157,819)
GeneralGovernment	(R25)Gen-Promotion	Negative Cost Plan charge
GeneralGovernment	(R26)Gen-OtherGeneralGovernment	This line includes the following budget units: Risk Management, I.T., Employee Benefits, Surveyor, and Refunds/Rebates.
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	(R07)SpRev-ChildSupportServices	Our Child Support department merged with Sutter and Yolo and is now being operated by Yolo County. Any expenses that are incurred each year need to be reimbursed from Yolo. The expense and subsequent reimbursement are netted together for each expense account. When there is a fiscal year overlap between the actual expense and the subsequent reimbursement this will cause one year to have negative expenses for these line items... hence the reason for the negative balance showing on this form. The reason for the large variance is due to the fact that our county had a large cash balance when we merged and we had to cut a check to Yolo County.
PublicProtection	(R10)Gen-OtherJudicial	Victim Witness services
PublicProtection	(R12)SpRev-PoliceProtection	Additional departmental contractual obligation expenses incurred this past year.
PublicProtection	(R13)SpRev-AdultDetention	Increase in salary and benefits
PublicProtection	(R19)Gen-FloodControlSoilandWaterConservation	Decreased contribution amount towards the Sites Project required this past year.
PublicProtection	(R19)SpRev-FloodControlSoilandWaterConservation	Increased level of contractual obligations entered into for the Sites Project/Zone 3.
PublicProtection	(R27)Gen-Recorder	Increase in Cost Plan charges.
PublicProtection	(R30)Gen-PlanningandZoning	Increase in contractual obligations paid out in this prior fiscal year.
PublicProtection	(R31)Gen-HumaneServices(Pound)	Less contractual obligations paid out in this prior fiscal year.
PublicProtection	(R32)Gen-OtherProtectionOther	Public Administrator; Trapper

PublicProtection	(R32)SpRev-OtherProtectionOther	This line encompasses the following budget units: Children's Trust Fund, PSPS Resiliency Grant, and Fish & Game.
PublicWaysFacilities	(R01)SpRev-Roads	Increase in expenses with regards to road projects.
PublicWaysFacilities	(R02)SpRev-TransportationTerminals	Increased expenses with regards to Airport projects.
PublicAssistance	(R15)Gen-OtherPublicAssistanceOther	Negative Cost Plan charge
PublicAssistance	(R15)SpRev-OtherPublicAssistanceOther	This line contains the following budget units: Transitional Housing, CA Emergency Solutions & Housing Grant, and Senior Nutrition Program.
Education	(R02)Gen-LibraryServices	Increase in Cost Plan charges.
DebtServiceCapitalOutlayTotalExpenditures	(R01)CapProj-OtherPrincipalPaymentsonLongTermDebt	Aircon Energy Efficiency Project Loan under Lease form. Also COP's under the Long Term Debt form.
DebtServiceCapitalOutlayTotalExpenditures	(R01)SpRev-OtherPrincipalPaymentsonLongTermDebt	Safe Drinking Water Loan under Lease form.
DebtServiceCapitalOutlayTotalExpenditures	(R06)CapProj-GeneralGovernment	Less projects undertaken in this past year or projects completed in previous year.
DebtServiceCapitalOutlayTotalExpenditures	(R07)CapProj-PublicProtection	More projects undertaken in this past year.
DebtServiceCapitalOutlayTotalExpenditures	(R09)CapProj-HealthandSanitation	Less projects undertaken in this past year or projects completed in previous year.
OtherFinancingSourcesChangeinFundBalance	(R12)CapProj-TransfersIn	All the transfers of monies occurring during 23/24 are between General, Special Revenue, Capital Projects, Fiduciary, and Proprietary funds.
OtherFinancingSourcesChangeinFundBalance	(R12)Gen-TransfersIn	All the transfers of monies occurring during 23/24 are between General, Special Revenue, Capital Projects, Fiduciary, and Proprietary funds.
OtherFinancingSourcesChangeinFundBalance	(R12)SpRev-TransfersIn	All the transfers of monies occurring during 23/24 are between General, Special Revenue, Capital Projects, Fiduciary, and Proprietary funds.
OtherFinancingSourcesChangeinFundBalance	(R13)CapProj-TransfersOut	All the transfers of monies occurring during 23/24 are between General, Special Revenue, Capital Projects, Fiduciary, and Proprietary funds.
OtherFinancingSourcesChangeinFundBalance	(R13)Gen-TransfersOut	All the transfers of monies occurring during 23/24 are between General, Special Revenue, Capital Projects, Fiduciary, and Proprietary funds.
OtherFinancingSourcesChangeinFundBalance	(R13)SpRev-TransfersOut	All the transfers of monies occurring during 23/24 are 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)Gen-CashInvestments	Monies were moved in from one of our special revenue funds to reimburse the General Fund for Jail Project expenses incurred over the past years that were determined to be ineligible through the state grant.
BalanceSheetGovernmentalFunds	(R13)SpRev-OtherAssets1	Deposits with Others
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Unearned Revenue
BalanceSheetGovernmentalFunds	(R27)SpRev-OtherLiabilities1	Unearned Revenue
BalanceSheetGovernmentalFunds	(R31)Gen-DeferredInflowsofResources	Accounts Receivable offset
BalanceSheetGovernmentalFunds	(R31)SpRev-DeferredInflowsofResources	Accounts Receivable offset
ProprietaryFunds	(R01)Entpr-Unrestricted	Transit Agency cash increased this past year compared to the previous year.
ProprietaryFunds	(R14.5)Entpr-LeaseReceivable	Additional hangar leases added to the Airport.
ProprietaryFunds	(R18.6)Entpr-LeaseAssets(Lessee)	No additional leases have been added.
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	Additional monies were added to the internal Pension trust fund this fiscal year.
NoncurrentAssetsLiabilities	(R01)CapAsst-Land	No additional land has been purchased.
NoncurrentAssetsLiabilities	(R08)CapAsst-OtherCapitalAssets	Deferred Comp
NoncurrentAssetsLiabilities	(R36)Liab-OtherNoncurrentLiabilities1	GASB 96 liability

Total Footnote: 111