

COUNTIES' FINANCIAL TRANSACTIONS REPORT COVER PAGE

County of Colusa

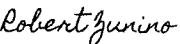
Fiscal Year: **2022**

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


+0CDP8/BZAtoRb...

Signature

County Auditor-Controller

Title

Robert Zunino

Name (Please Print)

1/30/2023

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 1/30/2023 11:47:49 AM

County of Colusa
Counties' Financial Transactions Report
General Information

Fiscal Year: 2022

Form #1

County Fiscal Officer

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

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

County Mailing Address

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

Report Prepared By

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

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

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

☒ Yes ☐ No

3. Is financial data of the BCU(s) included in this County's financial statements or 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: 2022

Form #3

R01. Internal Service Fund Name (Specify) (1 of 1) (Record Completed)	Insurance	▼	
Operating Revenues			
R02. Charges for Services		861,266	
R03. Other Operating Revenues			
R04. Total Operating Revenues		\$861,266	
Operating Expenses			
R05. Personnel Services			
R06. Contractual Services			
R07. Materials and Supplies			
R08. General and Administrative Expenses		335,262	
R09. Depreciation and Amortization Expenses			
R10. Other Operating Expenses			
R11. Total Operating Expenses		\$335,262	
R12. Operating Income (Loss)		\$526,004	
Nonoperating Revenues			
R13. Investment Income		-78,557	
R14. Gain on Disposal of Capital Assets			
R15. Other Nonoperating Revenues			
R16. Total Nonoperating Revenues		\$-78,557	
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		\$447,447	
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		\$447,447	
R29. Net Position (Deficit), Beginning of Fiscal Year		\$3,102,603	
R30. Adjustment			

R31. Reason for Adjustment

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

\$3,550,050

Net Position (Deficit)

R33. Net Investment in Capital Assets

R34. Restricted

R35. Unrestricted

3,550,050

R36. **Total Net Position (Deficit)**

\$3,550,050

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

Fiscal Year: 2022

Form #4

Operating Revenues

R01.	Hangar Space Rentals	45,183
R02.	Aircraft Parking	3,210
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	228,417
R10.	Other Operating Revenues	
R11.	Total Operating Revenues	\$276,810

Operating Expenses

Maintenance and Operation

R12.	Landing Areas	
R13.	Aircraft Parking	
R14.	Hangars	
R15.	Terminal Buildings and Areas	2,219
R16.	Other Buildings and Areas	
R17.	General Shops and Equipment	
R18.	Personnel Services	3,306
R19.	Contractual Services	13,280
R20.	Materials and Supplies	2,101
R21.	General and Administrative Expenses	205,976
R22.	Cost of Sales and Services	193,180
R23.	Depreciation and Amortization Expenses	3,108
R24.	Other Operating Expenses	
R25.	Total Operating Expenses	\$423,170
R26.	Operating Income (Loss)	\$-146,360

Nonoperating Revenues

R27.	Investment Income	-152
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	91,448

R44.	Intergovernmental – Other	
R45.	Gain on Disposal of Capital Assets	
R46.	Other Nonoperating Revenues	
R47.	Total Nonoperating Revenues	\$91,296
	Nonoperating Expenses	
R48.	Interest Expense	
R49.	Taxes and Assessments	15,939
R50.	Judgments and Damages	
R51.	Loss on Disposal of Capital Assets	
R52.	Other Nonoperating Expenses	
R53.	Total Nonoperating Expenses	\$15,939
R54.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-71,003
	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	\$-71,003
R64.	Net Position (Deficit), Beginning of Fiscal Year	\$112,070
R65.	Adjustment	
R66.	Reason for Adjustment	
R67.	Net Position (Deficit), End of Fiscal Year	\$41,067
	Net Position (Deficit)	
R68.	Net Investment in Capital Assets	6,217
R69.	Restricted	
R70.	Unrestricted	34,850
R71.	Total Net Position (Deficit)	\$41,067

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

Fiscal Year: 2022

Form #10

Operating Revenues

R01.	Disposal Fees – Commercial	
R02.	Disposal Fees – Public	2,459,380
R03.	Collection Fees – Residential	
R04.	Collection Fees – Commercial	
R05.	Other Operating Revenues	
R06.	Total Operating Revenues	\$2,459,380

Operating Expenses

Disposal Expenses

R07.	Personnel Services	6,614
R08.	Contractual Services	2,307,680
R09.	Materials and Supplies	389
R10.	Other Disposal Expenses (Abatements)	
R11.	Total Disposal Expenses	2,314,683

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	202,458
R18.	Depreciation and Amortization Expenses	7,709

R19. Other Operating Expenses

R20.	Total Operating Expenses	\$2,524,850
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R21.	Operating Income (Loss)	\$-65,470
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Nonoperating Revenues

R22.	Investment Income	-25,068
R23.	Rents, Leases, Concessions, and Royalties	300

Intergovernmental – Federal

R32.	Aid for Construction	121,857
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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	1,884
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R43.	Total Nonoperating Revenues	\$98,973
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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**

\$33,503

Capital Contributions

R49. Federal

R50. State

R51. County

R52. Other Government

R53. Other Capital Contributions

R54. **Total Capital Contributions**

\$0

R55. **Transfers In**

53,796

R56. **Transfers Out**

-53,796

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**

\$33,503

R58. **Net Position (Deficit), Beginning of Fiscal Year**

\$-2,593,835

R59. **Adjustment**

R60. Reason for Adjustment

R61. **Net Position (Deficit), End of Fiscal Year**

\$-2,560,332

Net Position (Deficit)

R62. Net Investment in Capital Assets

46,253

R63. Restricted

R64. Unrestricted

-2,606,585

R65. **Total Net Position (Deficit)**

\$-2,560,332

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

Fiscal Year: 2022

Form #11

Operating Revenues

R01.	Passenger Fares	118,311
R01.5	Tolls, Fees, and Fines	
R02.	Transportation Revenues	600
R03.	Nontransportation Revenues	15,975
R04.	Other Operating Revenues	649,420
R05.	Total Operating Revenues	\$784,306

Operating Expenses

R05.5.	Toll Expenses	
R06	Transportation Purchases	
R07.	Personnel Services	762,383
R08.	Contractual Services	8,719
R09.	Materials and Supplies	3,440
R10.	General and Administrative Expenses	230,131
R11.	Depreciation and Amortization Expenses	86,191
R12.	Other Operating Expenses	
R13.	Total Operating Expenses	\$1,090,864
R14.	Operating Income (Loss)	\$-306,558

Nonoperating Revenues

R15.	Investment Income	-5,464
R16.	Rents, Leases, Concessions, and Royalties	
	Intergovernmental – Federal	
R25.	Aid for Construction	
R26.	Other Intergovernmental – Federal	264,297
	Intergovernmental – State	
R27.	State Transit Assistance Funds	190,053
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	610,274
R36.	Other Intergovernmental – Local	
R37.	Gain on Disposal of Capital Assets	
R38.	Other Nonoperating Revenues	
R39.	Total Nonoperating Revenues	\$1,059,160

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	\$752,602
	Capital Contributions	
R45.	Federal	
R46.	State	34,258
R47.	County	
R48.	Other Government	
R49.	Other Capital Contributions	
R50.	Total Capital Contributions	\$34,258
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	\$786,860
R54.	Net Position (Deficit), Beginning of Fiscal Year	\$-141,102
R55.	Adjustment	
R56.	Reason for Adjustment	
R57.	Net Position (Deficit), End of Fiscal Year	\$645,758
	Net Position (Deficit)	
R58.	Net Investment in Capital Assets	712,005
R59.	Restricted	
R60.	Unrestricted	-66,247
R61.	Total Net Position (Deficit)	\$645,758

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

Fiscal Year: 2022

Form #13

R01. Enterprise Fund Name (Specify) (1 of 1) (Record Completed)	East Park Reservoir	▼
Operating Revenues		
R02. Charges for Services		42,552
R03. Other Operating Revenues		
R04. Total Operating Revenues		\$42,552
Operating Expenses		
R05. Personnel Services		164,832
R06. Contractual Services		49,184
R07. Materials and Supplies		86
R08. General and Administrative Expenses		19,168
R09. Depreciation and Amortization Expenses		2,792
R10. Other Operating Expenses		
R11. Total Operating Expenses		\$236,062
R12. Operating Income (Loss)		\$-193,510
Nonoperating Revenues		
R13. Investment Income		1,386
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		\$1,426
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		\$-192,084
Capital Contributions		
R40. Federal		
R41. State		
R42. County		

R43.	Other Government	
R44.	Other Capital Contributions	
R45.	Total Capital Contributions	\$0
R46.	Transfers In	115,000
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	\$-77,084
R49.	Net Position (Deficit), Beginning of Fiscal Year	\$-200,432
R50.	Adjustment	
R51.	Reason for Adjustment	
R52.	Net Position (Deficit), End of Fiscal Year	\$-277,516
	Net Position (Deficit)	
R53.	Net Investment in Capital Assets	19,547
R54.	Restricted	
R55.	Unrestricted	-297,063
R56.	Total Net Position (Deficit)	\$-277,516

Fiscal Year: 2022

General	Special Revenue	Debt Service	Capital Projects	Permanent
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**Total
Government
Funds**

Specify Other Property Taxes

R15.	Total Property Taxes	\$15,682,761	\$1,618,154	\$0	\$0	\$0	\$17,300,915
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Government Funds

Specify Other Taxes – Other

R26.	Total Taxes – Other	\$3,111,135	\$9	\$0	\$0	\$0	\$3,111,1
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R27.	Total Taxes	\$18,703.80	\$1,618.16	\$0	\$0	\$0	\$20,412.00
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ψ 10,700,000	ψ 1,010,100	ψ 0	ψ 0	ψ 0	ψ 20,712,0
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Fiscal Year: 2022

Special Benefit Assessments

Specify Other Special Benefit Assessments

R04.	Total Special Benefit Assessments	\$0	\$18,409	\$0	\$0	\$0	\$18,409
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	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Licenses, Permits, and Franchises						
R05. Animal Licenses	17,669					17,669
R06. Business Licenses	19,749					19,749
R07. Construction Permits	192,952					192,952
R08. Road Privileges and Permits	5,050	2,931				7,981
R09. Zoning Permits						
R10. Franchises	670,407	3,397				673,804
R11. Other Licenses, Permits, and Franchises (Specify)	254,747	557,745				812,492

Above Ground Storage Permits		14,896	14,896
Ag Fees	251,386		251,386
Air Pollution Fees		341,221	341,221
Amplified Sound	50		50
Cal ARP Permits		12,507	12,507
Environmental Health/Sanitation Fee		140,587	140,587
General Plan Update	900		900
Gun Explosive Burial Permits	2,411	340	2,751
Hazardous Generator Permits		35,794	35,794
Transportation Permits		12,400	12,400
Total:			812,491

R12.	Total Licenses, Permits, and Franchises	\$1,160,574	\$564,073	\$0	\$0	\$0	\$1,724,647
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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: 2022

Form

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Fines, Forfeitures, and Penalties						
R01. Vehicle Code Fines	34,332					34,332
R02. Other Court Fines	332,774	107,599		109,028		549,401
R03. Forfeitures and Penalties	62,380	22,553				84,933
R04. Penalties and Costs of Delinquent Taxes	468,635					468,635
R05. Other Fines, Forfeitures, and Penalties (Specify)						

Specify Other Fines, Forfeitures, and Penalties

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R06. Total Fines, Forfeitures, and Penalties	\$898,121	\$130,152	\$0	\$109,028	\$0	\$1,137,301
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	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenue from Use of Money and Property						
R07. Investment Income	-178,687	-1,059,909		-89,120		-1,327,716
R08. Rents, Leases, and Concessions	33,822	245,439				279,261
R09. Royalties	189					189
R10. Other Revenue from Use of Money and Property (Specify)						

Specify Other Revenue from Use of Money and Property

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R11. Total Revenue from Use of Money and Property	\$-144,676	\$-814,470	\$0	\$-89,120	\$0	\$-1,048,266
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County of Colusa
 Counties' Financial Transactions Report – Governmental Funds
 Intergovernmental – State

Fiscal Year: 2022

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Gr F
Intergovernmental – State						
R01. Highway Users Tax		2,185,110				2
R02. Motor Vehicle In-Lieu Tax						
R03. 1991 Realignment Revenue		1,432,863				1
R04. 2011 Realignment Revenue						
R05. Other State In-Lieu Taxes	557	88				
R06. Highway Property Rentals						
R07. Public Assistance Administration (Include CALWORKS Admin.)		4,052,863				4
R08. Public Assistance Programs (Include CALWORKS Program)		1,482,827				1
R09. Realignment for Social Services		4,282,083				4
R10. Aid for Agriculture	788,826	1,017,425				1
R11. Aid for Construction						
R12. Aid for Corrections	112,939	517,749				
R13. Aid for County Fairs						
R14. Aid for Disaster	165,871	455,711				
R15. Homeowners' Property Tax Relief	52,182	8,031				
R16. Open Space Tax Relief						
R17. SB 90 Mandated Costs	6,391					
R18. Off-Highway Motor Vehicle License Fee		38,454				
R19. Roads		3,092,341				3
R20. Child Care Food/Special Milk Program						
R21. Peace Officers Standards and Training	36,235					
R22. Public Defender						
R23. Tobacco Tax – AB 75/Prop. 99		187,500				
R24. Public Safety – Prop. 172	3,249,922					3
R25. Public Safety – 2011		2,981,451				2
Health Programs						
R26. Aid for Mental Health		10,994,018				10
R27. Realignment for Mental Health		1,068,891				1
R28. Medically Indigent Adult (MIA)						
R29. Alcohol and Drug Abuse		333,917				
R30. Realignment for Health Services		188,682				
R31. Other Health Programs (Specify)		1,427,232				1

Specify Other Health Programs

AB86 Funding	9,601	
Bioterrorism Grant	84,568	
Child Health Disability/CHDP Screening Fees	52,304	
COVID-19 ELC CARES	25,798	
COVID-19 ELC Enhancing Detection	730,069	

EMS/LEAD/LEF/Med-Cal Fees/EMSA	67,435	
Flu Grant	57,178	
Immunization Program	103,943	
Infectious Disease Program	17,449	
MCH Program/Aid for Crippled Children	258,310	
NEOP	20,577	
Total:		1,

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total G
State – Other						F
R32. Supplemental Law Enforcement Services Fund (SLESF/COPS)	106,449	171,225				
R33. Office of Criminal Justice Planning (OCJP)						
R34. Library	30,070	52,902				
R35. Stabilization						
R36. Veterans Affairs Programs	50,941					
R37. Sheriff Boating Safety	132,712					
R38. Victim Witness Programs	257,599					
R39. Child Support Service		128,786				
R40. Civil Defense						
R41. Aging Programs						
R42. Law Enforcement	69,673	59,328				
R43. Other State – Other (Specify)	258,190	553,440				

Specify Other State – Other

AB1869 Revenue Backfill	55,085	
Administrative Office of the Courts	34,020	
CERS/CUPA Grants		60,000
Grazing Fees		32
Migrant Farm Housing		493,408
Off Highway Vehicle Grant	19,562	
Recall Election Reimbursement	101,945	
Vehicle License Theft	47,578	
Total:		

R44. Total Intergovernmental – State	\$5,318,557	\$36,712,917	\$0	\$0	\$0	\$42
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Fiscal Year: 2022

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Intergovernmental – Federal							
R01.	Public Assistance Administration		1,555,479				1,555,479
R02.	Public Assistance Programs		1,456,487				1,456,487
R03.	Health Administration						
R04.	Aid for Construction		218,393				218,393
R05.	Aid for Disaster	115,937					115,937
R06.	Forest Reserve Revenue		45,722				45,722
R07.	In-Lieu Taxes	319,487	4,600				324,087
Federal – Other							
R08.	Workforce Investment Act (WIA)						
R09.	Community Development Block Grant						
R10.	Health and Mental Health Grants		64,667				64,667
R11.	Community Oriented Policing Services (COPS)						
R12.	Office of Criminal Justice Planning (OCJP)						
R13.	DEA Programs/Drug and Alcohol Programs	9,698					9,698
R14.	DA Programs – Family/Child		209,594				209,594
R15.	Grazing						
R16.	Aging Programs						
R17.	Senior Citizens Programs		74,254				74,254
R18.	Road Projects						
R19.	Law Enforcement						
R20.	Other Federal – Other (Specify)	32,290	1,465,423				1,497,713
Specify Other Federal – Other							
	Airport Rescue Grant		17,102				17,102
	American Rescue Plan Act		1,443,872				1,443,872
	COVID-19 Coronavirus Relief Fund (CARES)	32,290	4,449				36,739
	Total:						1,497,713
R21.	Total Intergovernmental – Federal	\$477,412	\$5,094,619	\$0	\$0	\$0	\$5,572,031

Fiscal Year: 2022

Form

Other In-Lieu Taxes

R01. Other In-Lieu Taxes (Specify)

General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Government Funds
2,534	390				2,924

Specify Other In-Lieu Taxes

County In-Lieu Taxes	2,534	390		2,9%
			Total:	2,9%

Intergovernmental – Other

R02. City/County

0

R03. Redevelopment/Housing

R04. Special Districts/Joint Power Authority (JPA)

R05. Other Intergovernmental – Other (Specify)

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Specify Other Intergovernmental – Other

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R06. Total Intergovernmental – Other

\$0	\$0	\$0	\$0	\$0	:
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County of Colusa
 Counties' Financial Transactions Report – Governmental Funds
 Charges for Current Services

Fiscal Year: 2022

Form

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Charges for Current Services						
R01. Assessments and Tax Collection Fees	93,429					93,429
R02. Property Tax Administrative Fees	281,701	0	0	0	0	281,701
R03. Cities	92,134					92,134
R04. Redevelopment Agencies						
R05. Special Districts	189,567					189,567
R06. Auditing and Accounting Fees	8,596					8,596
R07. Communication Services						
R08. Election Services	24,593					24,593
R09. Legal Services	5,188					5,188
R10. Planning and Engineering Services	135,422	1,534				136,956
R11. Agricultural Services	195,219					195,219
R12. Civil Process Services	2,572					2,572
R13. Court Fees and Costs						
R14. Booking Fees	6,432					6,432
R15. Estate Fees						
R16. Humane Services	56,529					56,529
R17. Law Enforcement Services	223,472					223,472
R18. Recording Fees	122,217	2,178				124,395
R19. Road and Street Services		4,527				4,527
R20. Health Fees		22,696				22,696
R21. Mental Health Services		5,023				5,023
R22. California Children's Services						
R23. Sanitation Services		7,280				7,280
R24. Institutional Care and Services	76,147	76,141				152,288
R25. Library Services	274					274
R26. Parks and Recreation Fees						
Charges for Current Services – Other						
R27. Personnel Services						
R28. Building Maintenance and Grounds Services						
R29. Administrative Services	3,067	184,950				188,017
R30. Other Charges for Current Services – Other (Specify)	271,010	167,166				438,176

Specify Other Charges for Current Services – Other

Drug & Alcohol Counseling Services		2,000				2,000
General Relief	1,108					1,108
Installment Fees		112				112
OES Hazardous Materials Storage		61,341				61,341
Photo Copy Reimbursement	6,490					6,490
Probation Services	1,331					1,331

Risk Management & Insurance Services	71,894	6,276				78,170
Salary Reimbursement	87,527					87,527
Treasurer & Collector Fees	102,660					102,660
Water Charges		97,437				97,437
					Total:	438,194

R31.	Total Charges for Current Services	\$1,505,868	\$471,495	\$0	\$0	\$0	\$1,977,363
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Fiscal Year: 2022

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Miscellaneous Revenues							
R01. Other Sales		7,135	539				7,674
R02. Tobacco Settlement							
R03. Welfare Repayments							
R04. Cancelled Warrants		1,189	696				1,885
R05. Development Impact Fees			64,419				64,419
R06. Other Miscellaneous Revenues (Specify)		80,064	210,800				290,864

Cash Difference	522		522
Dental Stabilization Reimbursement	19,721	4,262	23,983
Gifts & Donations	276	34,685	34,961
Loss Control/Prevention Funds	4,435		4,435
Migrant Farm Housing		36,478	36,478
Miscellaneous Other Revenue & Refunds	22,109	134,701	156,810
Miscellaneous Reimbursement	27,979	674	28,653
Social Security Number Truncation Reimbursement	5,022		5,022
Total:			290,861

R07.	Total Miscellaneous Revenues	\$88,388	\$276,454	\$0	\$0	\$0	\$364,842
R08.	Total Revenues	\$28,100,674	\$44,072,202	\$0	\$19,908	\$0	\$72,192,784

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

Fiscal Year: 2022

Form #23

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Legislative and Administrative						
R01. Board of Supervisors	904,420					904,420
R02. Clerk of the Board						
R03. Administrative Officer	519,519					519,519
R04. Council of Governments						
R05. Other Legislative and Administrative						
R06. Total Legislative and Administrative	1,423,939					1,423,939
Finance						
R07. Auditor-Controller	689,120					689,120
R08. Treasurer-Tax Collector	409,985					409,985
R09. Assessor	1,297,851					1,297,851
R10. Purchasing Agent	-63,151					-63,151
R11. Other Finance	-325,069					-325,069
R12. Total Finance	2,008,736					2,008,736
Counsel						
R13. County Counsel	156,288					156,288
R14. District Attorney (Legal Advice)						
R15. Other Counsel						
R16. Total Counsel	156,288					156,288
R17. Personnel	-84,253					-84,253
R18. Elections	477,090					477,090
R19. Communications						
R20. Property Management	83,484	838,350				921,834
Plant Acquisition						
R21. Jails						
R22. Courts						
R23. Other Plant Acquisition						
R24. Total Plant Acquisition						
R25. Promotion	193	7,533				7,726
R26. Other General Government	161,374	8,046				169,420
R27. Total General Government	\$4,226,851	\$853,929	\$0	\$0	\$0	\$5,080,780

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

Fiscal Year: 2022

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)	217,134					217,134
R04. County Clerk						
R05. Grand Jury (Including Audit)	20,382					20,382
R06. District Attorney – Prosecution	2,121,096					2,121,096
R07. Child Support Services		203,092				203,092
R08. Public Defender	318,379					318,379
R09. Court Appointed Counsel	13,017					13,017
R10. Other Judicial	273,412					273,412
R11. Total Judicial	3,357,424	203,092				3,560,516
R12. Police Protection	7,342,146	140,405				7,482,551
Detention and Correction						
R13. Adult Detention	4,393,379	735,954				5,129,333
R14. Juvenile Detention	748,970					748,970
R15. Probation	2,052,699					2,052,699
R16. Other Detention and Correction						
R17. Total Detention and Correction	7,195,048	735,954				7,931,002
R18. Fire Protection	422,490					422,490
R19. Flood Control – Soil and Water Conservation	1,561,976	25,856				1,587,832
Protective Inspection						
R20. Agricultural Commissioner	1,538,936					1,538,936
R21. Building Inspector	248,433					248,433
R22. Livestock Inspector						
R23. Sealer of Weights and Measures						
R24. Other Protective Inspection		77				77
R25. Total Protective Inspection	1,787,369	77				1,787,446
Protection – Other						
R26. LAFCO	47,716					47,716
R27. Recorder	402,362					402,362
R28. Coroner	255,134					255,134

R29. Emergency Services	391,690					391,690
R30. Planning and Zoning	745,300					745,300
R31. Humane Services (Pound)	247,024					247,024
R32. Other Protection – Other	96,537	88,540				185,077
R33. Total Protection – Other	2,185,763	88,540				2,274,303
R34. Total Public Protection	\$23,852,216	\$1,193,924	\$0	\$0	\$0	\$25,046,140

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

Fiscal Year: 2022

Form #25

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Public Ways and Facilities						
R01. Roads		4,613,880				4,613,880
R02. Transportation Terminals		193,109				193,109
R03. Transportation Systems						
R04. Parking Facilities						
R05. Other Public Ways and Facilities						
R06. Total Public Ways and Facilities	\$0	\$4,806,989	\$0	\$0	\$0	\$4,806,989
Health						
R07. Public Health		5,898,111				5,898,111
R08. Medical Care		17,465				17,465
R09. Mental Health		10,093,500				10,093,500
R10. Drug and Alcohol Abuse Services		599,454				599,454
R11. Other Health						
R12. Total Health	\$0	\$16,608,530	\$0	\$0	\$0	\$16,608,530
R13. Sanitation						

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

Fiscal Year: 2022

Form #26

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Welfare						
R01. Administration		7,219,271				7,219,271
R02. Aid Programs Cash		4,368,545				4,368,545
R03. Other Welfare						
R04. Total Welfare		11,587,816				11,587,816
Social Services						
R05. Administration and Programs						
R06. Other Social Services						
R07. Total Social Services						
General Relief						
R08. Aid to Indigents	5,545					5,545
R09. Indigent Burials	323					323
R10. Other General Relief						
R11. Total General Relief	5,868					5,868
R12. Care of Court Wards	49,367					49,367
R13. Veterans Services	124,407					124,407
Public Assistance – Other						
R14. Workforce Investment Act (WIA)						
R15. Other Public Assistance – Other	-17,322	237,429				220,107
R16. Total Public Assistance – Other	-17,322	237,429				220,107
R17. Total Public Assistance	\$162,320	\$11,825,245	\$0	\$0	\$0	\$11,987,565

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

Fiscal Year: 2022

Form #27

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Education						
R01. School Administration						
R02. Library Services	1,408,037					1,408,037
R03. Agricultural Education	390,024					390,024
R04. Other Education						
R05. Total Education	\$1,798,061	\$0	\$0	\$0	\$0	\$1,798,061
Recreation and Cultural Services						
R06. Recreation Facilities		6,889				6,889
R07. Cultural Services						
R08. Veterans Memorial Building	51,237					51,237
R09. Small Craft Harbors						
R10. Other Recreation and Cultural Services						
R11. Total Recreation and Cultural Services	\$51,237	\$6,889	\$0	\$0	\$0	\$58,126

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

Fiscal Year: 2022

Form #:

	General	Special Revenue	Debt Service	Capital Projects	Permanent	To Govern Fur
Debt Service						
R00.5 Lease Financing, Principal Payments						
R01. Other Principal Payments on Long-Term Debt		5,724				
R02. Interest Payments on Long-Term Debt						
R03. Principal and Interest on Short-Term Notes and Warrants						
R04. Other Debt Service						
R05. Total Debt Service	0	5,724	0	0	0	
Capital Outlay						
R06. General Government				1,173,474		
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	1,173,474	0	
R14. Total Expenditures	\$30,090,685	\$35,301,230	\$0	\$1,173,474	\$0	\$66

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

Fiscal Year: 2022

	General	Special Revenue	Debt Service	Capital Projects	Permanent	For Gov
R01. Excess (Deficiency) of Revenues Over (Under) Expenditures	-1,990,011	8,770,972		-1,153,566		
Other Financing Sources (Uses)						
R01.5 Lease Financing						
R02. Long-Term Debt - Bonds, COP, and Other Agency Debt				322,948		
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	43,505	13,210				
R11. Insurance Recoveries						
R12. Transfers In	4,085,527	22,734,617		2,432,283		
R13. Transfers Out	-5,478,405	-23,889,019				
R13.5 Other Financing Sources (Uses) – Other						
R14. Total Other Financing Sources (Uses)	-1,349,373	-1,141,192	0	2,755,231	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	-3,339,384	7,629,780	0	1,601,665	0	
R19. Fund Balances (Deficits), Beginning of Fiscal Year	\$11,442,213	\$35,346,011	\$0	\$1,720,774	\$0	
R20. Adjustment						
R21. Reason for Adjustment						
R22. Fund Balances (Deficits), End of Fiscal Year	8,102,829	42,975,791	0	3,322,439	0	

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

Fiscal Year: 2022

	Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private-Purpose Trust Funds	Custodial Funds
Additions				
Contributions				
R01. Employer	597,395			
R02. Plan Members				
R03. Private Contributions				
R04. Contributions to Pooled Investments		88,449,806	394,730	111,480,302
R05. Other Contributions				
R06. Total Contributions	\$597,395	\$88,449,806	\$394,730	\$111,480,302
Investment Income (Loss)				
R07. Net Appreciation (Depreciation) in Fair Value of Investments				
R08. Interest	-25,578	-1,358,051	320	-1,391,418
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)	\$-25,578	\$-1,358,051	\$320	\$-1,391,418
R15.5 Tax Revenues		27,798,768		111,646,880
R16. Receipts from Depositors				
R17. Other Additions				
R18. Total Additions	\$571,817	\$114,890,523	\$395,050	\$221,735,764
Deductions				
R19. Benefit Payments				
R20. Refunds of Contributions				
R21. Administrative Expenses				
R22. Payments to and for Depositors				
R23. Distributions from Pooled Investments		101,165,180	332,560	215,365,015
R24. Other Deductions				
R25. Total Deductions	\$0	\$101,165,180	\$332,560	\$215,365,015
R26. Change in Net Position	\$571,817	\$13,725,343	\$62,490	\$6,370,749
R27. Net Position (Deficit), Beginning of Fiscal Year	\$378,259	\$64,006,368	\$0	\$0
R28. Adjustment		-25,841,558	413,911	24,091,857
R29. Reason for Adjustment		Correct Implementation c	Correct Implementation c	Correct Implementation c
R30. Net Position (Deficit), End of Fiscal Year	\$950,076	\$51,890,153	\$476,401	\$30,462,606

Note:

(R29) Inv-Reason for Adjustment: Correct Implementation of GASB84

(R29) Pri-Reason for Adjustment: Correct Implementation of GASB84
(R29) Cus-Reason for Adjustment: Correct Implementation of GASB84

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

Go to Report: Detail Summary of Lease Obligations

Fiscal Year: 2022

Form #33

R01. Purpose of Debt (1 of 2) (Record Completed)	Safe Drinking Water Loan	▼
R02. Debt Type	Select	▼
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	\$97,308	\$0	\$97,308
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	\$91,584	\$0	\$91,584
R18. Ending Balances, Current Portion	5,724	0	5,724
R19. Ending Balances, Noncurrent Portion	\$85,860	\$0	\$85,860
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

Fiscal Year: 2022

Form #33

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)

R10. Initial Debt Obligation 1,724,252

R11. Principal Unspent

	Principal	Interest	Total Future Payments
R12. Beginning Balances of Current Fiscal Year			\$0
R13. Prior-Year Adjustments			
R14. Principal Paid in Current Fiscal Year	0		
R15. Interest Paid in Current Fiscal Year		0	
R16. Adjustments in Current Fiscal Year	1,610,217	114,035	1,724,252
R17. Ending Balances of Current Fiscal Year	\$1,610,217	\$114,035	\$1,724,252
R18. Ending Balances, Current Portion	122,152	34,598	156,750
R19. Ending Balances, Noncurrent Portion	\$1,488,065	\$79,437	\$1,567,502
R20. Reason for Adjustment to Principal	Establish beginning balances for new loan.		
R21. Reason for Adjustment to Interest	Establish beginning balances for new loan.		

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.

Note:

(R20) Reason for Adjustment to Principal: Establish beginning balances for new loan.

(R21) Reason for Adjustment to Interest: Establish beginning balances for new loan.

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

Back to Form: Lease Obligations

Fiscal Year: 2022

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	91,584	5,724	85,860
Other Contract						
Aircon Energy Efficiency Projects	Energy Resources Conservation & Development Commission	0	0	1,724,252	122,152	1,488,065
Total Governmental Debt:		\$5,724	\$0	\$1,815,836	\$127,876	\$1,573,925

County of Colusa
Counties' Financial Transactions Report
Debt Service Reconciliation

Go to Report: Debt Summary

Fiscal Year: 2022

Form #34

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)			
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations (Purchase Agreements)	5,724		
R05. Total Debt Payments from Debt Forms	\$5,724	\$0	\$0
R06. Debt Service	5,724		
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

County of Colusa
Counties' Financial Transactions Report
Debt Summary

Fiscal Year: 2022

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)				
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				
R19. Total Lease Obligation				
R20. Total Debt Payments from Debt Forms				
Debt Service				
	Principal Payments	Interest Payments		
R21. Principal Payments on Long Term Debt				
R22. Interest Payments on Long-Term Debt				
R23. Lease Obligations (Purchase Agreements)				
R24. Total				

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: 2022

Form 32

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	7,756,793	44,026,901		3,359,593		55,143,
R02. Investments						
R03. Accounts Receivable (net)	21,680	71,242				92,
R04. Taxes Receivable						
R05. Interest Receivable (net)	14,697	67,203		1,663		83,
R07. Due from Other Funds	92,269					92,
R08. Due from Other Governments	2,503,011	5,495,233		8,269		8,006,
R09. Advances to Other Funds	5,000					5,
R10. Inventories	2,433	662,677				665,
R11. Prepaid Items	29,587	33,178				62,
R12. Loans, Notes, and Contracts Receivable		135,925				135,
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$10,425,470	\$50,492,359	\$0	\$3,369,525	\$0	\$64,287,
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$10,425,470	\$50,492,359	\$0	\$3,369,525	\$0	\$64,287,
Liabilities						
R19. Accounts Payable	576,497	957,646		47,086		1,581,
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds		92,269				92,
R23. Due to Other Governments						
R24. Advances from Other Funds	4,748					4,
R25. Deposits and Advances	50	15,299				15,
R26. Loans and Notes Payable						
R27. Other Liabilities 1		2,852,895				2,852,
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$581,295	\$3,918,109	\$0	\$47,086	\$0	\$4,546,
R31. Deferred Inflows of Resources	1,741,346	3,598,459				5,339,
R32. Total Liabilities and Deferred Inflows of Resources	\$2,322,641	\$7,516,568	\$0	\$47,086	\$0	\$9,886,
Fund Balances (Deficits)						
R33. Nonspendable	32,020	695,855				727,
R34. Restricted	12,886	39,985,802		3,322,439		43,321,
R35. Committed		5,176,042				5,176,
R36. Assigned	8,057,923					8,057,

R37. Unassigned		-2,881,908				-2,881,
R38. Total Fund Balances (Deficits)	\$8,102,829	\$42,975,791	\$0	\$3,322,439	\$0	\$54,401,
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$10,425,470	\$50,492,359	\$0	\$3,369,525	\$0	\$64,287,

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

Fiscal Year: 2022

Form #36

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	1,250,786	
R02. Restricted		
R03. Accounts Receivable (net)	254,404	
R04. Taxes Receivable		
R05. Interest Receivable (net)	2,245	
R06. Due from Other Funds		
R07. Due from Other Governments	847,380	
R08. Inventories	2,851	
R09. Prepaid Items		4,428,515
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$2,357,666	\$4,428,515
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R14.5 Lease Receivable	44,943	
R15. Other 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>		
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	-1,664,352	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$828,963	\$0
R27. Total Assets	\$3,186,629	\$4,428,515
Deferred Outflows of Resources		
R28. Related to Pensions	223,339	

R28.5	Related to OPEB	103,943	
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$327,282	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$3,513,911	\$4,428,515
	Liabilities		
	Current Liabilities		
R32.	Accounts Payable	265,263	878,465
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	5,279	
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	\$313,367	\$878,465
	Noncurrent Liabilities		
R44.	Deposits and Advances		
R45.	Compensated Absences	36,177	
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	3,175	
R55.	Lease Obligations (Purchase Agreements)		
R56.	Net Pension Liability	1,236,821	
R57.	Net OPEB Liability	56,185	
R58.	Other Noncurrent Liabilities 1	3,636,236	
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$4,968,594	\$0
R61.	Total Liabilities	\$5,281,961	\$878,465
	Deferred Inflows of Resources		
R62.	Related to Pensions	297,957	
R62.5	Related to OPEB	40,024	
R62.6	Related to Debt Refunding		
R62.7	Related to Leases	44,992	
R63.	Other Deferred Inflows of Resources		

R64.	Total Deferred Inflows of Resources	\$382,973	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$5,664,934	\$878,465
R66.	Total Net Position (Deficit)	\$-2,151,023	\$3,550,050
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets	784,022	
R68.	Restricted		
R69.	Unrestricted	-2,935,045	3,550,050
R70.	Total Net Position (Deficit)	\$-2,151,023	\$3,550,050

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

Fiscal Year: 2022

	Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private-Purpose Trust Funds	Custodial Funds
Assets				
R01. Cash and Investments	950,076	52,656,644	476,401	31,366,021
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)				1,256,751
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	\$950,076	\$52,656,644	\$476,401	\$32,622,772
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	\$950,076	\$52,656,644	\$476,401	\$32,622,772
Liabilities				
R22. Accounts Payable		766,491		2,160,171
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	\$766,491	\$0	\$2,160,17
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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	
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R30. **Total Liabilities and Deferred Inflows of Resources**

\$0	\$766,491	\$0	\$2,160,17
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Net Position Restricted for

R31. Pension and Other Employee Benefits

950,076			
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R32. Investment Trusts

	51,890,153		
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R33. Private-Purpose Trusts

		476,401	
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R34. Custodial Funds

			30,462,60
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R35. **Total Net Position**

\$950,076	\$51,890,153	\$476,401	\$30,462,60
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County of Colusa
 Counties' Financial Transactions Report
 Noncurrent Assets, Deferred Outflows of Resources,
 Noncurrent Liabilities, and Deferred Inflows of Resources
 Governmental Funds

Fiscal Year: 2022

Form #38

Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
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Noncurrent Assets		
R00.5 Lease Receivable	58,417	
Capital Assets		
R01. Land	749,872	
R02. Buildings and Improvements <i>(Report at cost.)</i>	28,180,760	
R03. Equipment <i>(Report at cost.)</i>	12,168,993	
R04. Infrastructure <i>(Report at cost.)</i>	65,243,277	
R05. Intangible Assets – Amortizable <i>(Report at cost.)</i>	339,385	
R05.5 Lease Assets (Lessee)	2,352,301	
R06. Construction in Progress	2,822,880	
R07. Intangible Assets – Nonamortizable		
R08. Other Capital Assets <i>(Report at cost.)</i>	13,259,684	
R09. Less: Accumulated Depreciation/Amortization	-48,695,257	
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	\$76,480,312	
Deferred Outflows of Resources		
R16. Related to Pensions	14,904,696	
R17. Related to OPEB	3,336,332	
R18. Related to Debt Refunding		
R19. Other Deferred Outflows of Resources		
R20. Total Deferred Outflows of Resources	\$18,241,028	
R21. Total Noncurrent Assets and Deferred Outflows of Resources	\$94,721,340	
Noncurrent Liabilities		
R22. Deposits and Advances		
R23. Compensated Absences		2,553,826
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		
R32.5 Lease Liability		1,627,071
R33. Lease Obligations (Purchase Agreements)		1,701,801
R34. Net Pension Liability		62,020,125
R35. Net OPEB Liability		1,803,432
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$69,706,255
Deferred Inflows of Resources		
R40. Related to Pensions		21,023,413
R41. Related to OPEB		1,284,699
R42. Related to Debt Refunding		
R42.5 Related to Leases		57,749
R43. Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$22,365,861
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$92,072,116

County of Colusa
Counties' Financial Transactions Report
Summary and Statistics

Fiscal Year: 2022

Form #39

Summary

Governmental Funds Proprietary Funds

R01. Revenues	72,192,784	5,596,612
R02. Expenditures/Expenses	66,565,389	4,626,147
R03. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$5,627,395	
R04. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items		\$970,465
R05. Other Financing Sources (Uses)	264,666	
R06. Capital Contributions		34,258
R07. Proprietary Fund Transfers In (Out)		115,000
R08. Special and Extraordinary Items		
R09. Change in Fund Balance/Net Position	\$5,892,061	\$1,119,723
R10. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$48,508,998	\$279,304
R11. Adjustments (Specify)	0	0

R11a. **Specify Governmental Fund Adjustments**

R11b. **Specify Proprietary Fund Adjustments**

R12. Fund Balance/Net Position (Deficit), End of Fiscal Year	\$54,401,059	\$1,399,027
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Statistics

R13. Current Transient Occupancy Tax Rate	
R14. Effective Date of Current Transient Occupancy Tax Rate	
R14.5 Current-Year Property Tax Delinquency as of June 30, as a Percent of Tax Levy	1.6
R15. Current Utility User Tax Rate	
R16. Appropriations Limit	36,800,556
R17. Total Annual Appropriations Subject to the Limit	20,993,136

County of Colusa
Counties Financial Transactions Report
Footnotes

Fiscal Year: 2022		
FORM DESC	FIELD NAME	FOOTNOTES
InternalServiceFund	(R04)TotalOperatingRevenues	(Insurance) Insurance premiums decreased
InternalServiceFund	(R11)TotalOperatingExpenses	(Insurance) Insurance and Workers Comp expenses decreased
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Insurance) Cash within this fund ran in the red most of the year, which caused the fund to earn negative interest.
AirportEnterpriseFund	(R11)TotalOperatingRevenues	Sale of fuel and hangar rent decreased.
AirportEnterpriseFund	(R25)TotalOperatingExpenses	The decrease in fuel sales had a corresponding decrease in fuel expenses.
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	\$260,559 CARES Act \$355,932 Coronavirus Response and Relief Supplemental Appropriations Act \$32,929 Coronavirus Response and Relief Supplemental Appropriations Act (Seniors & Individuals with Disabilities)
TransitEnterpriseFund	(R05)TotalOperatingRevenues	Increase in CARES monies received.
TransitEnterpriseFund	(R07)PersonnelServices	\$202,164 CARES Act \$276,163 Coronavirus Response and Relief Supplemental Appropriations Act \$25,549 Coronavirus Response and Relief Supplemental Appropriations Act (Seniors & Individuals with Disabilities)
TransitEnterpriseFund	(R10)GeneralandAdministrativeExpenses	\$58,395 CARES Act \$79,769 Coronavirus Response and Relief Supplemental Appropriations Act \$7,380 Coronavirus Response and Relief Supplemental Appropriations Act (Seniors & Individuals with Disabilities)
TransitEnterpriseFund	(R26)OtherIntergovernmentalFederal	Federal Transit Assistance monies received.
TransitEnterpriseFund	(R39)TotalNonoperatingRevenues	FTA monies on line R26 received this fiscal year while nothing was received in prior fiscal year.
OtherEnterpriseFund	(R04)TotalOperatingRevenues	(East Park Reservoir) Special event fees decreased.
OtherEnterpriseFund	(R11)TotalOperatingExpenses	(East Park Reservoir) Overall expenses decreased, especially Personnel, Contractual, and General.
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	Supplemental secured taxes decreased
PropertyTaxesAndTaxes	(R16)Gen-SalesandUseTaxes	Less sales tax received
PropertyTaxesAndTaxes	(R19)Gen-PropertyTransfer	Discovered this revenue was being shown on the incorrect line item in past years.
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	(R04)Gen-PenaltiesandCostsofDelinquentTaxes	Increase in delinquent tax penalties received.

FinesForfeituresRevenue	(R07)CapProj-InvestmentIncome	Always included in this line item the investment earnings as well as the GASB 31 market value adjustment. This year the negative market value adjustment was higher than the investment earnings, which caused the figure to be negative...which in turn caused the large decrease.
FinesForfeituresRevenue	(R07)Gen-InvestmentIncome	Always included in this line item the investment earnings as well as the GASB 31 market value adjustment. This year the negative market value adjustment was higher than the investment earnings, which caused the figure to be negative...which in turn caused the large decrease.
FinesForfeituresRevenue	(R07)SpRev-InvestmentIncome	Always included in this line item the investment earnings as well as the GASB 31 market value adjustment. This year the negative market value adjustment was higher than the investment earnings, which caused the figure to be negative...which in turn caused the large decrease.
IntergovernmentalState	(R03)SpRev-1991RealignmentRevenue	Less realignment dollars received this year.
IntergovernmentalState	(R05)Gen-OtherStateInLieuTaxes	Fish & Game in lieu monies
IntergovernmentalState	(R05)SpRev-OtherStateInLieuTaxes	Fish & Game in lieu monies
IntergovernmentalState	(R07)SpRev-PublicAssistanceAdministration(IncludeCALWORKSAdmin)	Increase in administration revenue received.
IntergovernmentalState	(R08)SpRev-PublicAssistancePrograms(IncludeCALWORKSProgram)	Increase in Cal-Works revenue
IntergovernmentalState	(R10)SpRev-AidforAgriculture	Increase in Carl Moyer Grant monies
IntergovernmentalState	(R12)Gen-AidforCorrections	Decrease in inmate housing reimbursement
IntergovernmentalState	(R12)SpRev-AidforCorrections	SB823 Secure Track monies received this year
IntergovernmentalState	(R14)SpRev-AidforDisaster	OES disaster monies received this year
IntergovernmentalState	(R23)SpRev-TobaccoTaxAB75Prop99	Less Tobacco Control allocation received this year
IntergovernmentalState	(R24)Gen-PublicSafetyProp172	Less Prop 172 monies received this year
IntergovernmentalState	(R25)Gen-PublicSafety2011	Rural County Crime Prevention monies have been moved out of the General Fund and into a Special Revenue fund.
IntergovernmentalState	(R25)SpRev-PublicSafety2011	Increase in realignment revenue received.
IntergovernmentalState	(R27)SpRev-RealignmentforMentalHealth	More realignment dollars received
IntergovernmentalState	(R29)SpRev-AlcoholandDrugAbuse	Decrease in revenue received from our Alcoholism Program.
IntergovernmentalState	(R30)SpRev-RealignmentforHealthServices	More realignment revenue received this year
IntergovernmentalState	(R39)SpRev-ChildSupportService	Reduction in state admin advance for our Child Support Department.
IntergovernmentalState	(R42)Gen-LawEnforcement	Increase in Tobacco Grant Program monies.
IntergovernmentalFederal	(R04)SpRev-AidforConstruction	Increase in construction costs incurred which corresponded to increase aid revenue received for the Airport.
IntergovernmentalFederal	(R05)Gen-AidforDisaster	Less federal grant monies received.
IntergovernmentalFederal	(R09)Total-CommunityDevelopmentBlockGrant	No projects undertaken this year
IntergovernmentalFederal	(R14)SpRev-DAProgramsFamilyChild	Decrease in federal admin advance monies received for children.
IntergovernmentalFederal	(R17)SpRev-SeniorCitizensPrograms	Decrease in Title III Grant monies received
IntergovernmentalFederal	(R18)SpRev-RoadProjects	No federal grant monies received for this fiscal year.
ChargesforServices	(R18)Gen-RecordingFees	Discovered Property Transfer fees were being incorrectly shown on this line item in past years. Moved it to appropriate line item on Property Tax form.
MiscellaneousRevenues	(R01)Gen-OtherSales	Bait sales / Tax files & maps sales
MiscellaneousRevenues	(R01)SpRev-OtherSales	Sales of plans/specs/maps
GeneralGovernment	(R03)Gen-AdministrativeOfficer	Salaries and Benefits increased and Cost Plan Reimbursement decreased.
GeneralGovernment	(R07)Gen-AuditorController	Cost Plan Reimbursement increased.
GeneralGovernment	(R08)Gen-TreasurerTaxCollector	Salaries and Benefits increased and Cost Plan Reimbursement decreased.
GeneralGovernment	(R10)Gen-PurchasingAgent	Total expenses \$101,458.18; Cost Plan Reimbursement (\$164,609) - reason for negative balance and decrease
GeneralGovernment	(R11)Gen-OtherFinance	Total expenses \$184,161.52; Cost Plan Reimbursement (\$509,230.98) - reason for negative balance. This line item includes the General Revenue budget unit and the Collector budget unit.
GeneralGovernment	(R17)Gen-Personnel	Total expenses \$691,475.94; Cost Plan Reimbursement (\$775,729) - reason for negative balance and decrease.

GeneralGovernment	(R18)Gen-Elections	COVID-19 Coronavirus Relief Fund (CARES) \$32,290
GeneralGovernment	(R20)Gen-PropertyManagement	Cost Plan Reimbursement increased.
GeneralGovernment	(R25)SpRev-Promotion	We had to book a bad debt expense for one of our CDBG loans in the prior fiscal year FTR.
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	(R06)Gen-DistrictAttorneyProsecution	Overall expenses for the department have increased, especially within Salaries and Benefits.
PublicProtection	(R07)SpRev-ChildSupportServices	Our Child Support Department has been integrated with two other counties to become a regionalized agency. Salaries and Benefits have dropped drastically because the employees of the department have either become employees of Yolo County or transitioned into other departments within this county during the fiscal year.
PublicProtection	(R10)Gen-OtherJudicial	Victim Witness services
PublicProtection	(R14)Gen-JuvenileDetention	In the previous FTR we had our final match dollars expensed for the Tri-County Juvenile Hall Facility located in Yuba County.
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	Increased flood control project costs incurred in this fiscal year.
PublicProtection	(R20)Gen-AgriculturalCommissioner	Increased Salary & Benefits costs
PublicProtection	(R24)SpRev-OtherProtectiveInspection	Disability Access and Education Revolving Fund
PublicProtection	(R28)Gen-Coroner	Increased Salary & Benefits costs.
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	Decrease in contractual expenses with regards to road projects.
PublicWaysFacilities	(R02)SpRev-TransportationTerminals	Increased contractual expenses with regards to Airport projects.
		COVID-19 Coronavirus Relief Fund (CARES) \$4,449
PublicWaysFacilities	(R09)SpRev-MentalHealth	Increase in Salaries & Benefits expenses.
PublicWaysFacilities	(R10)SpRev-DrugandAlcoholAbuseServices	Increase in Salaries & Benefits expenses.
PublicAssistance	(R15)Gen-OtherPublicAssistanceOther	Senior Citizen Counsel department
		Negative figure due to the fact this budget unit received a 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.
DebtServiceCapitalOutlayTotalExpenditures	(R01)SpRev-OtherPrincipalPaymentsonLongTermDebt	Safe Drinking Water Loan under Lease form.
DebtServiceCapitalOutlayTotalExpenditures	(R06)CapProj-GeneralGovernment	Reduction in building projects this fiscal year.
OtherFinancingSourcesChangeinFundBalance	(R12)CapProj-TransfersIn	All the transfers of monies occurring during 21/22 between General, Special Revenue, Capital Projects, Fiduciary, and Proprietary funds.
OtherFinancingSourcesChangeinFundBalance	(R12)Gen-TransfersIn	All the transfers of monies occurring during 21/22 between General, Special Revenue, Capital Projects, Fiduciary, and Proprietary funds.
OtherFinancingSourcesChangeinFundBalance	(R12)SpRev-TransfersIn	All the transfers of monies occurring during 21/22 between General, Special Revenue, Capital Projects, Fiduciary, and Proprietary funds.
OtherFinancingSourcesChangeinFundBalance	(R13)Gen-TransfersOut	All the transfers of monies occurring during 21/22 between General, Special Revenue, Capital Projects, Fiduciary, and Proprietary funds.
OtherFinancingSourcesChangeinFundBalance	(R13)SpRev-TransfersOut	All the transfers of monies occurring during 21/22 between General, Special Revenue, Capital Projects, Fiduciary, and Proprietary funds.
		COVID-19 ELC Enhancing Detection \$391,044
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

LeaseObligations	(R14)Principal-PrincipalPaidinCurrentFiscalYear	(2_Aircon Energy Efficiency Projects) No payment required in current fiscal year.
LeaseObligations	(R15)Interest-InterestPaidinCurrentFiscalYear	(2_Aircon Energy Efficiency Projects) No payment required in current fiscal year.
BalanceSheetGovernmentalFunds	(R01)CapProj-CashInvestments	Cash is being set aside in our Building Fund to cover the county match for our future jail project.
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	Cash was reduced for the General Fund due to a Property Tax audit finding which required a reallocation of property tax revenue.
BalanceSheetGovernmentalFunds	(R27)SpRev-OtherLiabilities1	Unearned Revenue
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	Additional monies were added to the internal Pension trust fund this fiscal year.
FiduciaryFunds	(R01)Cus-CashInvestments	Correctly splitting out fund breakdown based on GASB 84 requirements.
FiduciaryFunds	(R01)PriTrust-CashInvestments	Correctly splitting out fund breakdown based on GASB 84 requirements.
NoncurrentAssetsLiabilities	(R08)CapAsst-OtherCapitalAssets	Deferred Comp

Total Footnote: 113

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