

County of Colusa
Counties' Financial Transactions Report
General Information

Fiscal Year: 2023

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: 2023

Form #3

R01.	Internal Service Fund Name (Specify) (1 of 1) (Record Completed)	Insurance ▼
Operating Revenues		
R02.	Charges for Services	878,965
R03.	Other Operating Revenues	
R04.	Total Operating Revenues	\$878,965
Operating Expenses		
R05.	Personnel Services	
R06.	Contractual Services	
R07.	Materials and Supplies	
R08.	General and Administrative Expenses	1,117,397
R09.	Depreciation and Amortization Expenses	
R10.	Other Operating Expenses	
R11.	Total Operating Expenses	\$1,117,397
R12.	Operating Income (Loss)	\$-238,432
Nonoperating Revenues		
R13.	Investment Income	62,259
R14.	Gain on Disposal of Capital Assets	
R15.	Other Nonoperating Revenues	
R16.	Total Nonoperating Revenues	\$62,259
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	\$-176,173

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	\$-176,173
R29.	Net Position (Deficit), Beginning of Fiscal Year	\$3,550,050
R30.	Adjustment	-7,524
R31.	Reason for Adjustment	Correction for FY 21/22 activity
R32.	Net Position (Deficit), End of Fiscal Year	\$3,366,353

Net Position (Deficit)

R33.	Net Investment in Capital Assets	
R34.	Restricted	
R35.	Unrestricted	3,366,353
R36.	Total Net Position (Deficit)	\$3,366,353

Note:

(R31) Reason for Adjustment: Correction for FY 21/22 activity

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

Fiscal Year: 2023

Form #4

Operating Revenues

R01.	Hangar Space Rentals	44,407
R02.	Aircraft Parking	1,590
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	402,203
R10.	Other Operating Revenues	
R11.	Total Operating Revenues	\$448,200

Operating Expenses

Maintenance and Operation

R12.	Landing Areas	
R13.	Aircraft Parking	
R14.	Hangars	
R15.	Terminal Buildings and Areas	7,976
R16.	Other Buildings and Areas	
R17.	General Shops and Equipment	
R18.	Personnel Services	3,343
R19.	Contractual Services	30,751
R20.	Materials and Supplies	1,484
R21.	General and Administrative Expenses	224,142
R22.	Cost of Sales and Services	357,093
R23.	Depreciation and Amortization Expenses	3,108
R24.	Other Operating Expenses	
R25.	Total Operating Expenses	\$627,897
R26.	Operating Income (Loss)	\$-179,697

Nonoperating Revenues

R27.	Investment Income	3,931
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	99,088
R44.	Intergovernmental – Other	
R45.	Gain on Disposal of Capital Assets	
R46.	Other Nonoperating Revenues	
R47.	Total Nonoperating Revenues	\$103,019

Nonoperating Expenses

R48.	Interest Expense	
R49.	Taxes and Assessments	28,663
R50.	Judgments and Damages	
R51.	Loss on Disposal of Capital Assets	
R52.	Other Nonoperating Expenses	
R53.	Total Nonoperating Expenses	\$28,663
R54.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-105,341

Capital Contributions

R55.	Federal	
R56.	State	
R57.	County	
R58.	Other Government	
R59.	Other Capital Contributions	
R60.	Total Capital Contributions	\$0

R61.	Transfers In	20,000
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R62.	Transfers Out	
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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	\$-85,341
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R64.	Net Position (Deficit), Beginning of Fiscal Year	\$41,067
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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	\$-44,274
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Net Position (Deficit)

R68.	Net Investment in Capital Assets	3,109
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R69.	Restricted	
R70.	Unrestricted	-47,383
R71.	Total Net Position (Deficit)	\$-44,274

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

Fiscal Year: 2023

Form #10

Operating Revenues

R01.	Disposal Fees – Commercial	
R02.	Disposal Fees – Public	2,473,682
R03.	Collection Fees – Residential	
R04.	Collection Fees – Commercial	
R05.	Other Operating Revenues	
R06.	Total Operating Revenues	\$2,473,682

Operating Expenses

Disposal Expenses

R07.	Personnel Services	6,710
R08.	Contractual Services	2,320,033
R09.	Materials and Supplies	519
R10.	Other Disposal Expenses (Abatements)	
R11.	Total Disposal Expenses	2,327,262

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	273,822
R18.	Depreciation and Amortization Expenses	7,709
R19.	Other Operating Expenses	
R20.	Total Operating Expenses	\$2,608,793
R21.	Operating Income (Loss)	\$-135,111

Nonoperating Revenues

R22.	Investment Income	17,974
R23.	Rents, Leases, Concessions, and Royalties	300
	Intergovernmental – Federal	
R32.	Aid for Construction	116,523
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	1,585
R43.	Total Nonoperating Revenues	\$136,382
	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	\$1,271
	Capital Contributions	
R49.	Federal	
R50.	State	
R51.	County	
R52.	Other Government	
R53.	Other Capital Contributions	
R54.	Total Capital Contributions	\$0
R55.	Transfers In	65,279
R56.	Transfers Out	-65,279
	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	\$1,271
R58.	Net Position (Deficit), Beginning of Fiscal Year	\$-2,560,332
R59.	Adjustment	
R60.	Reason for Adjustment	
R61.	Net Position (Deficit), End of Fiscal Year	\$-2,559,061
	Net Position (Deficit)	
R62.	Net Investment in Capital Assets	38,544
R63.	Restricted	
R64.	Unrestricted	-2,597,605
R65.	Total Net Position (Deficit)	\$-2,559,061

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

Fiscal Year: 2023

Form #11

Operating Revenues

R01.	Passenger Fares	129,153
R01.5	Tolls, Fees, and Fines	
R02.	Transportation Revenues	1,400
R03.	Nontransportation Revenues	383
R04.	Other Operating Revenues	
R05.	Total Operating Revenues	\$130,936

Operating Expenses

R05.5.	Toll Expenses	
R06	Transportation Purchases	
R07.	Personnel Services	551,621
R08.	Contractual Services	8,905
R09.	Materials and Supplies	4,288
R10.	General and Administrative Expenses	274,416
R11.	Depreciation and Amortization Expenses	115,636
R12.	Other Operating Expenses	
R13.	Total Operating Expenses	\$954,866
R14.	Operating Income (Loss)	\$-823,930

Nonoperating Revenues

R15.	Investment Income	6,972
R16.	Rents, Leases, Concessions, and Royalties	
	Intergovernmental – Federal	
R25.	Aid for Construction	
R26.	Other Intergovernmental – Federal	175,021
	Intergovernmental – State	
R27.	State Transit Assistance Funds	281,311
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	713,923
R36.	Other Intergovernmental – Local	
R37.	Gain on Disposal of Capital Assets	
R38.	Other Nonoperating Revenues	
R39.	Total Nonoperating Revenues	\$1,177,227
	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	\$353,297
	Capital Contributions	
R45.	Federal	
R46.	State	35,168
R47.	County	
R48.	Other Government	
R49.	Other Capital Contributions	
R50.	Total Capital Contributions	\$35,168
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	\$388,465
R54.	Net Position (Deficit), Beginning of Fiscal Year	\$645,758
R55.	Adjustment	
R56.	Reason for Adjustment	
R57.	Net Position (Deficit), End of Fiscal Year	\$1,034,223
	Net Position (Deficit)	
R58.	Net Investment in Capital Assets	890,794
R59.	Restricted	
R60.	Unrestricted	143,429
R61.	Total Net Position (Deficit)	\$1,034,223

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

Fiscal Year: 2023

Form #13

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

East Park Reservoir

Operating Revenues

R02. Charges for Services

97,675

R03. Other Operating Revenues

R04. **Total Operating Revenues**

\$97,675

Operating Expenses

R05. Personnel Services

190,767

R06. Contractual Services

56,647

R07. Materials and Supplies

189

R08. General and Administrative Expenses

-26,613

R09. Depreciation and Amortization Expenses

18,637

R10. Other Operating Expenses

R11. **Total Operating Expenses**

\$239,627

R12. **Operating Income (Loss)**

\$-141,952

Nonoperating Revenues

R13. Investment Income

-6,615

R14. Rents, Leases, Concessions, and Royalties

Intergovernmental – Federal

R23. Aid for Construction

R24. Other Intergovernmental – Federal

Intergovernmental – State

R25. Aid for Construction

474,602

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

16

R34. **Total Nonoperating Revenues**

\$468,003

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	\$326,051

Capital Contributions

R40.	Federal	
R41.	State	
R42.	County	
R43.	Other Government	
R44.	Other Capital Contributions	
R45.	Total Capital Contributions	\$0
R46.	Transfers In	223,317
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	\$549,368
R49.	Net Position (Deficit), Beginning of Fiscal Year	\$-277,516
R50.	Adjustment	
R51.	Reason for Adjustment	
R52.	Net Position (Deficit), End of Fiscal Year	\$271,852

Net Position (Deficit)

R53.	Net Investment in Capital Assets	476,276
R54.	Restricted	
R55.	Unrestricted	-204,424
R56.	Total Net Position (Deficit)	\$271,852

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

Fiscal Year: 2023

Form #15

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Government Funds
Property Taxes						
R01. Countywide Secured and Unsecured	12,071,485	1,676,582				13,748,0
R02. Supplemental Countywide Secured and Unsecured	220,757	33,732				254,4
R03. Less-than-Countywide Secured and Unsecured						
R04. Supplemental Less-than-Countywide Secured and Unsecured						
R05. Property Tax In-Lieu of Vehicle License Fees	3,572,042					3,572,0
R06. Voter-Approved Indebtedness						
R07. Supplemental Voter-Approved Indebtedness						
R08. Prior-Year Secured and Unsecured	5,251	808				6,0
R09. Supplemental Prior-Year Secured and Unsecured	28,541	4,392				32,9
R10. Pass-through Property Taxes (ABX1 26)						
R11. Residual Property Taxes (ABX1 26)						
R13. Parcel Tax						
R14. Other Property Taxes (Specify)	389,758					389,7

Specify Other Property Taxes

SB863 Williamson Act Direct Charges	389,406					389,40
Tax Deeded Sales Fee	352					35
Total:						389,75

R15. Total Property Taxes	\$16,287,834	\$1,715,514	\$0	\$0	\$0	\$18,003,3
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	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Government Funds
Taxes – Other						
R16. Sales and Use Taxes	1,894,652	173,648				2,068,3
R18. Transportation Tax (Nontransit Purposes)						
R19. Property Transfer	229,299					229,2
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	\$2,123,951	\$173,648	\$0	\$0	\$0	\$2,297,5
R27.	Total Taxes	\$18,411,785	\$1,889,162	\$0	\$0	\$0	\$20,300,9

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

Fiscal Year: 2023

Form

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governr Funds
Special Benefit Assessments						
R01. Operations		19,334				19,334
R02. Capital Outlay						
R03. Other Special Benefit Assessments (Specify)						

Specify Other Special Benefit Assessments

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R04.	Total Special Benefit Assessments	\$0	\$19,334	\$0	\$0	\$0	\$19,334
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	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Government Funds
Licenses, Permits, and Franchises						
R05. Animal Licenses	15,016					15,016
R06. Business Licenses	20,062					20,062
R07. Construction Permits	190,758					190,758
R08. Road Privileges and Permits	925	17,229				18,154
R09. Zoning Permits	950					950
R10. Franchises	778,780	65,240				844,020
R11. Other Licenses, Permits, and Franchises (Specify)	213,210	535,799				749,009

Specify Other Licenses, Permits, and Franchises

Above Ground Storage Permits		13,341				13,341
Ag Fees	206,252					206,252
Air Pollution Fees		327,004				327,004
Amplified Sound	25					25
Cal ARP Permits		10,080				10,080
Environmental Health/Sanitation Fee		141,348				141,348
General Plan Update	2,750					2,750
Gun Explosive Burial Permits	4,183	495				4,678
Hazardous Generator Permits		31,746				31,746
Transportation Permits		11,785				11,785
Total:						749,009

R12.	Total Licenses, Permits, and Franchises	\$1,219,701	\$618,268	\$0	\$0	\$0	\$1,837,969
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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: 2023

Form :

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governr Funds
Fines, Forfeitures, and Penalties						
R01. Vehicle Code Fines	45,373					45,373
R02. Other Court Fines	379,524	119,810		114,327		613,661
R03. Forfeitures and Penalties	65,459	30,240				95,699
R04. Penalties and Costs of Delinquent Taxes	568,428					568,428
R05. Other Fines, Forfeitures, and Penalties (Specify)						

Specify Other Fines, Forfeitures, and Penalties

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R06.	Total Fines, Forfeitures, and Penalties	\$1,058,784	\$150,050	\$0	\$114,327	\$0	\$1,323,161
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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	216,658	946,565		-101,221		1,062,00
R08. Rents, Leases, and Concessions	67,370	259,755				327,12
R09. Royalties	208					20
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	\$284,236	\$1,206,320	\$0	\$-101,221	\$0	\$1,389,33

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

Fiscal Year: 2023

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Intergovernmental – State						
R01. Highway Users Tax		2,233,617				2
R02. Motor Vehicle In-Lieu Tax						
R03. 1991 Realignment Revenue		1,457,392				1
R04. 2011 Realignment Revenue						
R05. Other State In-Lieu Taxes	551	87				
R06. Highway Property Rentals						
R07. Public Assistance Administration (Include CALWORKS Admin.)		4,792,268				4
R08. Public Assistance Programs (Include CALWORKS Program)		2,699,913				2
R09. Realignment for Social Services		4,657,731				4
R10. Aid for Agriculture	781,556	830,611				1
R11. Aid for Construction		1,250,814				1
R12. Aid for Corrections	114,288	678,779				
R13. Aid for County Fairs						
R14. Aid for Disaster	334,320					
R15. Homeowners' Property Tax Relief	53,512	8,178				
R16. Open Space Tax Relief						
R17. SB 90 Mandated Costs	5,742					
R18. Off-Highway Motor Vehicle License Fee		39,481				
R19. Roads		3,106,294				3
R20. Child Care Food/Special Milk Program						
R21. Peace Officers Standards and Training	36,472					
R22. Public Defender						
R23. Tobacco Tax – AB 75/Prop. 99		300,000				
R24. Public Safety – Prop. 172	3,079,675					3
R25. Public Safety – 2011		2,183,234				2
Health Programs						
R26. Aid for Mental Health		7,935,029				7
R27. Realignment for Mental Health		1,294,402				1
R28. Medically Indigent Adult (MIA)						
R29. Alcohol and Drug Abuse		599,860				
R30. Realignment for Health Services		389,457				
R31. Other Health Programs (Specify)	24,370	2,139,561				2

Specify Other Health Programs

AB86 Funding		43,601				
Bioterrorism Grant		87,553				
Child Health Disability/CHDP Screening Fees		191,556				
COVID-19 CARE Act (AB 179)		250,000				
COVID-19 ELC Enhancing Detection	24,370	752,681				

EMS/LEAD/LEF/Med-Cal Fees/EMSA		91,877				
Flu Grant		31,832				
Immunization Program		306,435				
Infectious Disease Program		45,486				
MCH Program/Aid for Crippled Children		312,775				
NEOP		23,868				
Tuberculosis Funding		1,897				

Total: 2,

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total General Fund
State – Other							
R32.	Supplemental Law Enforcement Services Fund (SLESF/COPS)	109,206	175,469				
R33.	Office of Criminal Justice Planning (OCJP)						
R34.	Library		154,992				
R35.	Stabilization						
R36.	Veterans Affairs Programs	50,221					
R37.	Sheriff Boating Safety	112,885					
R38.	Victim Witness Programs	218,426					
R39.	Child Support Service		5,892				
R40.	Civil Defense						
R41.	Aging Programs						
R42.	Law Enforcement	508,992	63,148				
R43.	Other State – Other (Specify)	667,010	751,398				1

Specify Other State – Other

AB 1869 Revenue Backfill	55,085					
AB199 Revenue Backfill	63,575					
Administrative Office of the Courts	43,166					
Aid for Aviation		30,000				
CERS/CUPA Grants		60,000				
Grazing Fees		30				
Local Assistance & Tribal Consistency	386,257					
Migrant Farm Housing		661,368				
Off Highway Vehicle Grant	20,766					
SB2 HCD Grant	53,446					
Vehicle License Theft	44,715					
Total:						1,

R44.	Total Intergovernmental – State	\$6,097,226	\$37,747,607	\$0	\$0	\$0	\$43
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County of Colusa
Counties' Financial Transactions Report – Governmental Funds
Intergovernmental – Federal

Fiscal Year: 2023

Form 1

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Intergovernmental – Federal						
R01. Public Assistance Administration		2,278,109				2,278,109
R02. Public Assistance Programs		1,685,722				1,685,722
R03. Health Administration						
R04. Aid for Construction		36,327				36,327
R05. Aid for Disaster						
R06. Forest Reserve Revenue		68,296				68,296
R07. In-Lieu Taxes	335,862	5,147				341,009
Federal – Other						
R08. Workforce Investment Act (WIA)						
R09. Community Development Block Grant						
R10. Health and Mental Health Grants		64,397				64,397
R11. Community Oriented Policing Services (COPS)						
R12. Office of Criminal Justice Planning (OCJP)						
R13. DEA Programs/Drug and Alcohol Programs	2,989					2,989
R14. DA Programs – Family/Child						
R15. Grazing						
R16. Aging Programs						
R17. Senior Citizens Programs		164,445				164,445
R18. Road Projects						
R19. Law Enforcement	40,765					40,765
R20. Other Federal – Other (Specify)	1,272,956					1,272,956
Specify Other Federal – Other						
American Rescue Plan Act	1,272,956					1,272,956
Total:						1,272,956
R21. Total Intergovernmental – Federal	\$1,652,572	\$4,302,443	\$0	\$0	\$0	\$5,955,015

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

Fiscal Year: 2023

Form

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Charges for Current Services						
R01. Assessments and Tax Collection Fees	118,174					118,174
R02. Property Tax Administrative Fees	291,416	0	0	0	0	291,416
R03. Cities	97,223					97,223
R04. Redevelopment Agencies						
R05. Special Districts	194,193					194,193
R06. Auditing and Accounting Fees	6,792					6,792
R07. Communication Services						
R08. Election Services	12,047					12,047
R09. Legal Services	7,263					7,263
R10. Planning and Engineering Services	97,782	1,447				99,229
R11. Agricultural Services	118,727	6,250				124,977
R12. Civil Process Services	5,555					5,555
R13. Court Fees and Costs						
R14. Booking Fees	7,017					7,017
R15. Estate Fees						
R16. Humane Services	53,142					53,142
R17. Law Enforcement Services	259,774					259,774
R18. Recording Fees	108,375	2,539				110,914
R19. Road and Street Services		529				529
R20. Health Fees		24,418				24,418
R21. Mental Health Services		3,159				3,159
R22. California Children's Services		65				65
R23. Sanitation Services		4,200				4,200
R24. Institutional Care and Services	107,606	69,066				176,672
R25. Library Services	231					231
R26. Parks and Recreation Fees						
Charges for Current Services – Other						
R27. Personnel Services						
R28. Building Maintenance and Grounds Services						
R29. Administrative Services	3,103	142,950				146,053
R30. Other Charges for Current Services – Other (Specify)	259,920	164,579				424,499

Specify Other Charges for Current Services – Other

Drug & Alcohol Counseling Services		1,100				1,100
General Relief	163					163
OES Hazardous Materials Storage		62,707				62,707
Photo Copy Reimbursement	7,668					7,668
Probation Services	2,405					2,405
Risk Management & Insurance Services	73,291	5,734				79,025

Salary Reimbursement	68,784					68,784
Treasurer & Collector Fees	107,609					107,609
Water Charges		95,038				95,038
Total:						424,431

R31.	Total Charges for Current Services	\$1,456,924	\$419,202	\$0	\$0	\$0	\$1,876,126
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County of Colusa
Counties' Financial Transactions Report – Governmental Funds
Miscellaneous Revenues and Total Revenues

Fiscal Year: 2023

Form

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Govern Funds
Miscellaneous Revenues						
R01. Other Sales	8,324	311				8,635
R02. Tobacco Settlement						
R03. Welfare Repayments						
R04. Cancelled Warrants	7,308	24				7,332
R05. Development Impact Fees		79,676				79,676
R06. Other Miscellaneous Revenues (Specify)	188,819	188,191				377,010

Specify Other Miscellaneous Revenues

Cash Difference	454					454
Court Settlement	17,414					17,414
Dental Stabilization Reimbursement	3,396	3,223				6,619
Gifts & Donations	264	51,574				51,838
Insurance/Bond Proceeds	72,991	2,022				75,013
Loss Control/Prevention Funds	1,875					1,875
Migrant Farm Housing		53,954				53,954
Miscellaneous Other Revenue & Refunds	36,483	75,384				111,867
Miscellaneous Reimbursement	52,768	2,034				54,802
Social Security Number Truncation Reimbursement	3,174					3,174
Total:						377,010

R07. Total Miscellaneous Revenues	\$204,451	\$268,202	\$0	\$0	\$0	\$472,653
R08. Total Revenues	\$30,388,264	\$46,620,983	\$0	\$13,106	\$0	\$77,022,353

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

Fiscal Year: 2023

Form #23

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Legislative and Administrative						
R01. Board of Supervisors	1,023,464					1,023,464
R02. Clerk of the Board						
R03. Administrative Officer	530,472					530,472
R04. Council of Governments						
R05. Other Legislative and Administrative						
R06. Total Legislative and Administrative	1,553,936					1,553,936
Finance						
R07. Auditor-Controller	660,892					660,892
R08. Treasurer-Tax Collector	545,742					545,742
R09. Assessor	1,403,049					1,403,049
R10. Purchasing Agent	57,159					57,159
R11. Other Finance	-347,368					-347,368
R12. Total Finance	2,319,474					2,319,474
Counsel						
R13. County Counsel	-50,074					-50,074
R14. District Attorney (Legal Advice)						
R15. Other Counsel						
R16. Total Counsel	-50,074					-50,074
R17. Personnel	-158,476					-158,476
R18. Elections	441,882					441,882
R19. Communications						
R20. Property Management	266,474	2,109,349				2,375,823
Plant Acquisition						
R21. Jails						
R22. Courts						
R23. Other Plant Acquisition						
R24. Total Plant Acquisition						
R25. Promotion	-398	3,072				2,674
R26. Other General Government	127,907	8,142				136,049
R27. Total General Government	\$4,500,725	\$2,120,563	\$0	\$0	\$0	\$6,621,288

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

Fiscal Year: 2023

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)	1,400					1,400
R03. Other Trial Court (Include Nonrule 810 – Facility Related and MOE Penalties GC 68065)	197,315					197,315
R04. County Clerk						
R05. Grand Jury (Including Audit)	23,225					23,225
R06. District Attorney – Prosecution	2,361,384					2,361,384
R07. Child Support Services		476,550				476,550
R08. Public Defender	333,435					333,435
R09. Court Appointed Counsel	9,843					9,843
R10. Other Judicial	189,619					189,619
R11. Total Judicial	3,510,225	476,550				3,986,775
R12. Police Protection	7,569,301	260,203				7,829,504
Detention and Correction						
R13. Adult Detention	4,618,902	1,064,521				5,683,423
R14. Juvenile Detention	1,027,941					1,027,941
R15. Probation	2,024,734					2,024,734
R16. Other Detention and Correction						
R17. Total Detention and Correction	7,671,577	1,064,521				8,736,098
R18. Fire Protection	400,358					400,358
R19. Flood Control – Soil and Water Conservation	1,506,694	34,509				1,541,203

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Protective Inspection						
R20. Agricultural Commissioner	1,471,706					1,471,706
R21. Building Inspector	201,014					201,014
R22. Livestock Inspector						
R23. Sealer of Weights and Measures						
R24. Other Protective Inspection						
R25. Total Protective Inspection	1,672,720					1,672,720
Protection – Other						
R26. LAFCO	44,344					44,344
R27. Recorder	374,657					374,657
R28. Coroner	247,860					247,860
R29. Emergency Services	447,276					447,276
R30. Planning and Zoning	603,043					603,043
R31. Humane Services (Pound)	462,363					462,363
R32. Other Protection – Other	99,030	93,192				192,222
R33. Total Protection – Other	2,278,573	93,192				2,371,765
R34. Total Public Protection	\$24,609,448	\$1,928,975	\$0	\$0	\$0	\$26,538,423

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

Fiscal Year: 2023

Form #25

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Public Ways and Facilities						
R01. Roads		7,676,608				7,676,608
R02. Transportation Terminals		49,796				49,796
R03. Transportation Systems						
R04. Parking Facilities						
R05. Other Public Ways and Facilities						
R06. Total Public Ways and Facilities	\$0	\$7,726,404	\$0	\$0	\$0	\$7,726,404
Health						
R07. Public Health		7,376,599				7,376,599
R08. Medical Care		8,234				8,234
R09. Mental Health		12,151,222				12,151,222
R10. Drug and Alcohol Abuse Services		752,539				752,539
R11. Other Health						
R12. Total Health	\$0	\$20,288,594	\$0	\$0	\$0	\$20,288,594
R13. Sanitation						

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

Fiscal Year: 2023

Form #26

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Welfare						
R01. Administration		8,154,959				8,154,959
R02. Aid Programs Cash		5,000,998				5,000,998
R03. Other Welfare						
R04. Total Welfare		13,155,957				13,155,957
Social Services						
R05. Administration and Programs						
R06. Other Social Services						
R07. Total Social Services						
General Relief						
R08. Aid to Indigents	9,120					9,120
R09. Indigent Burials	2,477					2,477
R10. Other General Relief						
R11. Total General Relief	11,597					11,597
R12. Care of Court Wards	21,352					21,352
R13. Veterans Services	112,749					112,749
Public Assistance – Other						
R14. Workforce Investment Act (WIA)						
R15. Other Public Assistance – Other	-14,993	406,835				391,842
R16. Total Public Assistance – Other	-14,993	406,835				391,842
R17. Total Public Assistance	\$130,705	\$13,562,792	\$0	\$0	\$0	\$13,693,497

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

Fiscal Year: 2023

Form #27

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Education						
R01. School Administration						
R02. Library Services	805,701					805,701
R03. Agricultural Education	387,696					387,696
R04. Other Education						
R05. Total Education	\$1,193,397	\$0	\$0	\$0	\$0	\$1,193,397
Recreation and Cultural Services						
R06. Recreation Facilities		3,435				3,435
R07. Cultural Services						
R08. Veterans Memorial Building	29,788					29,788
R09. Small Craft Harbors						
R10. Other Recreation and Cultural Services						
R11. Total Recreation and Cultural Services	\$29,788	\$3,435	\$0	\$0	\$0	\$33,223

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

Fiscal Year: 2023

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		156,750		
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	156,750	0	
Capital Outlay						
R06. General Government				1,605,238		1
R07. Public Protection						
R08. Public Ways and Facilities				32,464		
R09. Health and Sanitation				870,355		
R10. Public Assistance				20,669		
R11. Education						
R12. Recreation and Cultural Services						
R13. Total Capital Outlay	0	0	0	2,528,726	0	2
R14. Total Expenditures	\$30,464,063	\$45,636,487	\$0	\$2,685,476	\$0	\$78

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

Fiscal Year: 2023

For

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Gov
R01. Excess (Deficiency) of Revenues Over (Under) Expenditures	-75,799	984,496		-2,672,370		
Other Financing Sources (Uses)						
R01.5 Lease Financing						
R02. Long-Term Debt - Bonds, COP, and Other Agency Debt				10,226,447		
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	2,885,756	19,670,144		4,624,903		
R13. Transfers Out	-5,162,461	-22,260,159		-1,500		
R13.5 Other Financing Sources (Uses) – Other						
R14. Total Other Financing Sources (Uses)	-2,276,705	-2,590,015	0	14,849,850	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	-2,352,504	-1,605,519	0	12,177,480	0	
R19. Fund Balances (Deficits), Beginning of Fiscal Year	\$8,102,829	\$42,975,791	\$0	\$3,322,439	\$0	
R20. Adjustment		-75,548				
R21. Reason for Adjustment		Add'l 21/22 exp				
R22. Fund Balances (Deficits), End of Fiscal Year	5,750,325	41,294,724	0	15,499,919	0	

Note:

(R21) SpRev-Reason for Adjustment: Add'l 21/22 exp

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

Fiscal Year: 2023

	Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private-Purpose Trust Funds	Custodial Funds
Additions				
Contributions				
R01. Employer	353,638			
R02. Plan Members				
R03. Private Contributions				
R04. Contributions to Pooled Investments		108,054,820	308,319	40,292,903
R05. Other Contributions				
R06. Total Contributions	\$353,638	\$108,054,820	\$308,319	\$40,292,903
Investment Income (Loss)				
R07. Net Appreciation (Depreciation) in Fair Value of Investments				
R08. Interest	-3,938	-172,676	5,203	5,107,522
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)	\$-3,938	\$-172,676	\$5,203	\$5,107,522
R15.5 Tax Revenues		30,023,539		124,512,782
R16. Receipts from Depositors				
R17. Other Additions				
R18. Total Additions	\$349,700	\$137,905,683	\$313,522	\$169,913,207
Deductions				
R19. Benefit Payments				
R20. Refunds of Contributions				
R21. Administrative Expenses				
R22. Payments to and for Depositors				
R23. Distributions from Pooled Investments		115,171,775	398,693	173,094,123
R24. Other Deductions				
R25. Total Deductions	\$0	\$115,171,775	\$398,693	\$173,094,123
R26. Change in Net Position	\$349,700	\$22,733,908	\$-85,171	\$-3,180,916
R27. Net Position (Deficit), Beginning of Fiscal Year	\$950,076	\$51,890,153	\$476,401	\$30,462,606
R28. Adjustment		91		3,555,636
R29. Reason for Adjustment		Correct Beginning Net Position		Correct Beginning Net Position
R30. Net Position (Deficit), End of Fiscal Year	\$1,299,776	\$74,624,152	\$391,230	\$30,837,326

Note:

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

(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

Fiscal Year: 2023

Form #30

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	
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	10,000,000
R18.5	Bond Discount/Premium at Issuance in Current Fiscal Year	
R19.	Principal Paid in Current Fiscal Year	0
R19.5	Bond Discount/Premium Amortized in Current Fiscal Year	
R20.	Principal Defeased in Current Fiscal Year	
R21.	Principal Payable, End of Fiscal Year	\$10,000,000
R22.	Principal Payable, Current Portion	145,000
R23.	Principal Payable, Noncurrent Portion	\$9,855,000
R24.	Interest Paid in Current Fiscal Year	0
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: 2023

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	0	10,000,000	0	10,000,000	145,000	9,855,000
Total Governmental Debt:		\$0	\$10,000,000	\$0	\$10,000,000	\$145,000	\$9,855,000

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

Go to Report: Detail Summary of Lease Obligations

Form #33

Fiscal Year: 2023

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	\$91,584	\$0	\$91,584
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	\$85,860	\$0	\$85,860
R18. Ending Balances, Current Portion	5,724	0	5,724
R19. Ending Balances, Noncurrent Portion	\$80,136	\$0	\$80,136
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: 2023

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	\$1,610,217	\$114,035	\$1,724,252
R13. Prior-Year Adjustments			
R14. Principal Paid in Current Fiscal Year	122,152		122,152
R15. Interest Paid in Current Fiscal Year		34,598	34,598
R16. Adjustments in Current Fiscal Year			
R17. Ending Balances of Current Fiscal Year	\$1,488,065	\$79,437	\$1,567,502
R18. Ending Balances, Current Portion	142,184	14,566	156,750
R19. Ending Balances, Noncurrent Portion	\$1,345,881	\$64,871	\$1,410,752
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: 2023

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	122,152	34,598	1,567,502	142,184	1,345,881
Safe Drinking Water Loan	State of California Department of Water Resources	5,724	0	85,860	5,724	80,136
Total Governmental Debt:		\$127,876	\$34,598	\$1,653,362	\$147,908	\$1,426,017

County of Colusa
Counties' Financial Transactions Report
Debt Service Reconciliation

Go to Report: Debt Summary

Fiscal Year: 2023

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)	162,474		
R05. Total Debt Payments from Debt Forms	\$162,474	\$0	\$0
R06. Debt Service	162,474		
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

County of Colusa
Counties' Financial Transactions Report
Debt Summary

Fiscal Year: 2023

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	127,876	34,598		
R19. Total Lease Obligation	127,876	34,598		
R20. Total Debt Payments from Debt Forms	127,876	34,598		
Debt Service				
	Principal Payments	Interest Payments		
R21. Principal Payments on Long Term Debt				
R22. Interest Payments on Long-Term Debt		34,598		
R23. Lease Obligations (Purchase Agreements)	127,876			
R24. Total	127,876	34,598		

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: 2023

Form #:

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmen Funds
Assets						
R01. Cash and Investments	6,591,333	38,795,604		16,159,570		61,546
R02. Investments						
R03. Accounts Receivable (net)	13,952	25,612				39
R04. Taxes Receivable						
R05. Interest Receivable (net)	123,536	438,849		12,936		575
R05.5 Leases Receivable						
R07. Due from Other Funds	57,208					57
R08. Due from Other Governments	3,106,204	7,814,509		9,113		10,929
R09. Advances to Other Funds	5,000					5
R10. Inventories	2,640	659,200				661
R11. Prepaid Items	28,022	25,325				53
R12. Loans, Notes, and Contracts Receivable		133,872				133
R13. Other Assets 1		2,000				2
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$9,927,895	\$47,894,971	\$0	\$16,181,619	\$0	\$74,004
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$9,927,895	\$47,894,971	\$0	\$16,181,619	\$0	\$74,004
Liabilities						
R19. Accounts Payable	323,476	1,096,320		681,700		2,101
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds		57,208				57
R23. Due to Other Governments						
R24. Advances from Other Funds	4,922					4
R25. Deposits and Advances	50	15,758				15
R26. Loans and Notes Payable						
R27. Other Liabilities 1	1,468,424	179,147				1,647
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$1,796,872	\$1,348,433	\$0	\$681,700	\$0	\$3,827
R31. Deferred Inflows of Resources	2,380,698	5,251,814				7,632
R32. Total Liabilities and Deferred Inflows of Resources	\$4,177,570	\$6,600,247	\$0	\$681,700	\$0	\$11,459

Fund Balances (Deficits)

R33. Nonspendable	30,661	684,525				715
R34. Restricted	628,699	38,023,573		15,499,919		54,152
R35. Committed		6,231,659				6,231
R36. Assigned	5,090,965	-3,645,033				1,445
R37. Unassigned						
R38. Total Fund Balances (Deficits)	\$5,750,325	\$41,294,724	\$0	\$15,499,919	\$0	\$62,544
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$9,927,895	\$47,894,971	\$0	\$16,181,619	\$0	\$74,004

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

Fiscal Year: 2023

Form #36

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	1,091,218	
R02. Restricted		
R03. Accounts Receivable (net)	105,025	
R04. Taxes Receivable		
R05. Interest Receivable (net)	12,341	
R05.5 Leases Receivable		
R06. Due from Other Funds		
R07. Due from Other Governments	1,047,301	
R08. Inventories	2,840	
R09. Prepaid Items		4,401,019
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$2,258,725	\$4,401,019
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R14.5 Leases Receivable	52,560	
R15. Other Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land		
R17. Buildings and Improvements <i>(Report at cost.)</i>	1,957,716	
R18. Equipment <i>(Report at cost.)</i>	1,255,867	
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	-1,809,441	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$1,461,282	\$0
R27. Total Assets	\$3,720,007	\$4,401,019

Deferred Outflows of Resources

R28.	Related to Pensions	376,619	
R28.5	Related to OPEB	66,445	
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$443,064	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$4,163,071	\$4,401,019

Liabilities

Current Liabilities

R32.	Accounts Payable	56,847	1,034,666
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	6,882	
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	\$106,554	\$1,034,666

Noncurrent Liabilities

R44.	Deposits and Advances		
R45.	Compensated Absences	27,815	
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	1,767	
R55.	Lease-Obligations (Purchase Agreements)		
R56.	Net Pension Liability	1,441,816	
R57.	Net OPEB Liability	52,122	
R58.	Other Noncurrent Liabilities 1	3,766,684	
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$5,290,204	\$0
R61.	Total Liabilities	\$5,396,758	\$1,034,666

Deferred Inflows of Resources

R62.	Related to Pensions	8,591	
R62.5	Related to OPEB	3,031	
R62.6	Related to Debt Refunding		
R62.7	Related to Leases	51,951	
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$63,573	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$5,460,331	\$1,034,666
R66.	Total Net Position (Deficit)	\$-1,297,260	\$3,366,353
Net Position (Deficit)			
R67.	Net Investment in Capital Assets	1,408,723	
R68.	Restricted		
R69.	Unrestricted	-2,705,983	3,366,353
R70.	Total Net Position (Deficit)	\$-1,297,260	\$3,366,353

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

Fiscal Year: 2023

	Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private-Purpose Trust Funds	Custodial Funds
Assets				
R01. Cash and Investments	1,299,776	75,516,526	391,230	31,029,081
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)				1,331,164
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	\$1,299,776	\$75,516,526	\$391,230	\$32,360,245
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	\$1,299,776	\$75,516,526	\$391,230	\$32,360,245

Liabilities

R22.	Accounts Payable		892,374		1,522,919
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	\$892,374	\$0	\$1,522,919

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	\$892,374	\$0	\$1,522,919

Net Position Restricted for

R31.	Pension and Other Employee Benefits	1,299,776			
R32.	Investment Trusts		74,624,152		
R33.	Private-Purpose Trusts			391,230	
R34.	Custodial Funds				30,837,326
R35.	Total Net Position	\$1,299,776	\$74,624,152	\$391,230	\$30,837,326

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

Fiscal Year: 2023

Form #38

		Noncurrent Assets/Deferred	Noncurrent Liabilities/Deferred
		Outflows of Resources	Inflows of Resources
Noncurrent Assets			
R00.5	Leases Receivable	51,398	
Capital Assets			
R01.	Land	749,872	
R02.	Buildings and Improvements <i>(Report at cost.)</i>	31,108,921	
R03.	Equipment <i>(Report at cost.)</i>	12,594,247	
R04.	Infrastructure <i>(Report at cost.)</i>	68,606,777	
R05.	Intangible Assets – Amortizable <i>(Report at cost.)</i>	1,252,049	
R05.5	Lease Assets (Lessee)	2,612,182	
R06.	Construction in Progress	3,535,871	
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets <i>(Report at cost.)</i>	14,582,629	
R09.	Less: Accumulated Depreciation/Amortization	-52,711,751	
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	\$82,382,195	
Deferred Outflows of Resources			
R16.	Related to Pensions	27,330,415	
R17.	Related to OPEB	2,096,960	
R18.	Related to Debt Refunding		
R19.	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$29,427,375	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$111,809,570	

Noncurrent Liabilities

R22. Deposits and Advances		
R23. Compensated Absences		2,203,701
R24. General Obligation Bonds		
R25. Revenue Bonds		
R26. Certificates of Participation		10,000,000
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		1,765,407
R33. Lease Obligations (Purchase Agreements)		1,573,925
R34. Net Pension Liability		91,873,769
R35. Net OPEB Liability		1,644,927
R36. Other Noncurrent Liabilities 1		385,508
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$109,447,237

Deferred Inflows of Resources

R40. Related to Pensions		3,551,423
R41. Related to OPEB		95,640
R42. Related to Debt Refunding		
R42.5 Related to Leases		50,000
R43. Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$3,697,063
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$113,144,300

County of Colusa
Counties' Financial Transactions Report
Summary and Statistics

Fiscal Year: 2023

Form #39

Summary

	Governmental Funds	Proprietary Funds
R01. Revenues	77,022,353	5,976,348
R02. Expenditures/Expenses	78,786,026	5,577,243
R03. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$-1,763,673	
R04. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items		\$399,105
R05. Other Financing Sources (Uses)	9,983,130	
R06. Capital Contributions		35,168
R07. Proprietary Fund Transfers In (Out)		243,317
R08. Special and Extraordinary Items		
R09. Change in Fund Balance/Net Position	\$8,219,457	\$677,590
R10. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$54,401,059	\$1,399,027
R11. Adjustments (Specify)	-75,548	-7,524

R11a. **Specify Governmental Fund Adjustments**

Additional expense added in FY 21/22 after annual audit	-75,548	Delete
		Add
Total:	-75,548	

R11b. **Specify Proprietary Fund Adjustments**

Correction for FY 21/22 activity	-7,524	Delete
		Add
Total:	-7,524	

R12. Fund Balance/Net Position (Deficit), End of Fiscal Year	\$62,544,968	\$2,069,093
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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	2.53
R15. Current Utility User Tax Rate	
R16. Appropriations Limit	39,641,559
R17. Total Annual Appropriations Subject to the Limit	23,417,215

County of Colusa
Counties Financial Transactions Report
Footnotes

Fiscal Year: 2023		
FORM DESC	FIELD NAME	FOOTNOTES
InternalServiceFund	(R11)TotalOperatingExpenses	(Insurance) Insurance claim costs increased.
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Insurance) Investment income increased due to better earnings.
AirportEnterpriseFund	(R11)TotalOperatingRevenues	Fuel sales increased
AirportEnterpriseFund	(R25)TotalOperatingExpenses	Fuel expenses increased. Contractual expenses increased with outside vendors for airport projects.
AirportEnterpriseFund	(R61)TransfersIn	CAAP funding residing in our Airport Special fund was transferred to our Airport Enterprise fund for operation expense reimbursement.
AirportEnterpriseFund	(R67)NetPosition(Deficit)EndofFiscalYear	Expenses incurred outpaced revenues received. Also, the A87 Cost Plan charges increased this fiscal year in comparison to last fiscal year.
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	(R05)TotalOperatingRevenues	Advertising revenues decreased.
TransitEnterpriseFund	(R26)OtherIntergovernmentalFederal	Federal Transit Assistance monies received.
OtherEnterpriseFund	(R04)TotalOperatingRevenues	(East Park Reservoir) Park fees and Special Event fees increased due to increase in campers this fiscal year.
OtherEnterpriseFund	(R33)OtherNonoperatingRevenues	(East Park Reservoir) Promotional sales and refuse cleanup/disposal
OtherEnterpriseFund	(R34)TotalNonoperatingRevenues	(East Park Reservoir) State aid received for project construction.
OtherEnterpriseFund	(R46)TransfersIn	(East Park Reservoir) Contribution from General Fund to assist with cash flow
PropertyTaxesAndTaxes	(R02)Gen-SupplementalCountywideSecuredandUnsecured	Supplemental secured taxes increased
PropertyTaxesAndTaxes	(R16)Gen-SalesandUseTaxes	Less 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.
PropertyTaxesAndTaxes	(R19)Gen-PropertyTransfer	Less documents were handled via our Clerk's Office that would require payment of a transfer fee.
SpecialBenefitAssessments	(R10)SpRev-Franchises	We now have a franchise agreement with California Resources Corp that we have not had in past years that is bringing in a larger amount of franchise fees.
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)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	(R08)SpRev-PublicAssistancePrograms(IncludeCALWORKSProgram)	Increase in Cal-Works revenue
IntergovernmentalState	(R09)SpRev-RealignmentforSocialServices	Realignment revenue decreased.
IntergovernmentalState	(R11)SpRev-AidforConstruction	Construction occurred at our Migrant Farm Housing center.
IntergovernmentalState	(R12)SpRev-AidforCorrections	Funding received this year for SB10 Pretrial Release and Detention
IntergovernmentalState	(R14)Gen-AidforDisaster	ARPA monies were originally deposited into a Disaster Recovery special revenue fund. At the request of our independent auditors those monies were moved to the General Fund this fiscal year so they reside in the same fund as the expenditures are incurred.

IntergovernmentalState	(R14)SpRev-AidforDisaster	ARPA monies were originally deposited into a Disaster Recovery special revenue fund. At the request of our independent auditors those monies were moved to the General Fund this fiscal year so they reside in the same fund as the expenditures are incurred.
IntergovernmentalState	(R23)SpRev-TobaccoTaxAB75Prop99	More Tobacco Control monies received this year.
IntergovernmentalState	(R25)SpRev-PublicSafety2011	Less realignment monies received this year.
IntergovernmentalState	(R26)SpRev-AidforMentalHealth	Less MHSA monies received this year
IntergovernmentalState	(R27)SpRev-RealignmentforMentalHealth	More realignment monies received this year
IntergovernmentalState	(R29)SpRev-AlcoholandDrugAbuse	Increased revenue received for our Alcoholism Program
IntergovernmentalState	(R30)SpRev-RealignmentforHealthServices	Increase in realignment monies received
IntergovernmentalState	(R34)SpRev-Library	Additional state grant award received this year.
IntergovernmentalState	(R39)SpRev-ChildSupportService	No revenue is being received anymore for our Child Support department since it has merged with Sutter and Yolo counties.
IntergovernmentalState	(R42)Gen-LawEnforcement	Grant was received from an outside agency this fiscal year.
IntergovernmentalFederal	(R01)SpRev-PublicAssistanceAdministration	Increase in federal funding for public assistance.
IntergovernmentalFederal	(R04)SpRev-AidforConstruction	Decrease in construction costs incurred which corresponded to decrease in aid revenue received for the Airport.
IntergovernmentalFederal	(R05)Gen-AidforDisaster	No federal grant received this year
IntergovernmentalFederal	(R09)Total-CommunityDevelopmentBlockGrant	No projects undertaken this year
IntergovernmentalFederal	(R14)SpRev-DAProgramsFamilyChild	No revenue is being received anymore for our Child Support department since it has merged with Sutter and Yolo counties.
IntergovernmentalFederal	(R17)SpRev-SeniorCitizensPrograms	Increased funding for Senior Nutrition program
ChargesforServices	(R11)Gen-AgriculturalServices	Decreased funding received for many agriculture programs
MiscellaneousRevenues	(R01)Gen-OtherSales	Bait sales / Tax files & maps sales
MiscellaneousRevenues	(R01)SpRev-OtherSales	Sales of plans/specs/maps
GeneralGovernment	(R08)Gen-TreasurerTaxCollector	Cost Plan reimbursement decreased, which caused the overall expenditures for the department to be higher than the previous year.
GeneralGovernment	(R10)Gen-PurchasingAgent	Cost Plan reimbursement decreased, which caused the overall expenditures for the department to be higher than the previous year.
GeneralGovernment	(R11)Gen-OtherFinance	Total expenses \$224,258.25; Cost Plan Reimbursement (\$571,626.16) - reason for negative balance. This line item includes the General Revenue budget unit and the Collector budget unit.
GeneralGovernment	(R13)Gen-CountyCounsel	Total expenses \$651,636,73; Cost Plan Reimbursement (\$701,711.05) - reason for negative balance. Cost Plan reimbursement increased, which caused the overall expenditures for the department to be lower than the previous year.
GeneralGovernment	(R17)Gen-Personnel	Total expenses \$595,150.57; Cost Plan Reimbursement (\$753,626.45) - reason for negative balance. Loss in staffing levels caused decrease in salary & benefit costs.
GeneralGovernment	(R20)Gen-PropertyManagement	Cost Plan reimbursement decreased, which caused the overall expenditures for the department to be higher than the previous year.
GeneralGovernment	(R20)SpRev-PropertyManagement	Contracts with OMS for Migrant Farm Housing center came in with higher expenditure budgets. Also large construction projects were done at the center this fiscal year.
GeneralGovernment	(R25)Gen-Promotion	Cost Plan charge for this department is a negative amount - reason for negative amount for this line item.
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	When our Child Support department merged with Sutter and Yolo our county had a large cash balance that we can to cut a check for and send to Yolo County. This is showing as a large expenditure in this fiscal year.
PublicProtection	(R10)Gen-OtherJudicial	Victim Witness services
PublicProtection	(R12)SpRev-PoliceProtection	We transferred a large restricted balance of monies from the General Fund into a stand-alone Special Revenue fund for the Sheriff. This has now increased the expenditures for this line item under the Special Revenue column.
PublicProtection	(R13)Gen-AdultDetention	\$24,370 COVID-19 ELC Enhancing Detection

PublicProtection	(R13)SpRev-AdultDetention	More expenditures are being incurred for our SB823 Secure Track program.
PublicProtection	(R14)Gen-JuvenileDetention	Increased costs for support & care of juveniles in detention facilities.
PublicProtection	(R31)Gen-HumaneServices(Pound)	Animal Control received a number of grants this fiscal year and are incurring more expenditures covered under those grants.
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	Decreased expenses with regards to Airport projects.
PublicWaysFacilities	(R07)SpRev-PublicHealth	Increase in Salaries & Benefits expenses along with other operating expenses.
PublicWaysFacilities	(R09)SpRev-MentalHealth	Increase in Salaries & Benefits expenses along with other operating expenses.
PublicWaysFacilities	(R10)SpRev-DrugandAlcoholAbuseServices	Increase in Salaries & Benefits expenses along with other operating 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.
Education	(R02)Gen-LibraryServices	The Library entered into MOU's with DHHS and Behavioral Health whereby they would receive reimbursement from these two departments for performing some program work for them. The reimbursed monies dropped the total expenditures for the Library department.
DebtServiceCapitalOutlayTotalExpenditures	(R01)CapProj-OtherPrincipalPaymentsonLongTermDebt	Aircon Energy Efficiency Project Loan under Lease form.
DebtServiceCapitalOutlayTotalExpenditures	(R01)SpRev-OtherPrincipalPaymentsonLongTermDebt	Safe Drinking Water Loan under Lease form.
DebtServiceCapitalOutlayTotalExpenditures	(R06)CapProj-GeneralGovernment	More rehab and construction projects undertaken this fiscal year.
DebtServiceCapitalOutlayTotalExpenditures	(R09)CapProj-HealthandSanitation	Adult Residential Facility reconstruction project undertaken this fiscal year.
OtherFinancingSourcesChangeinFundBalance	(R12)CapProj-TransfersIn	All the transfers of monies occurring during 22/23 are between General, Special Revenue, Capital Projects, Fiduciary, and Proprietary funds.
OtherFinancingSourcesChangeinFundBalance	(R12)Gen-TransfersIn	All the transfers of monies occurring during 22/23 are between General, Special Revenue, Capital Projects, Fiduciary, and Proprietary funds.
OtherFinancingSourcesChangeinFundBalance	(R12)SpRev-TransfersIn	All the transfers of monies occurring during 22/23 are between General, Special Revenue, Capital Projects, Fiduciary, and Proprietary funds.
OtherFinancingSourcesChangeinFundBalance	(R13)CapProj-TransfersOut	All the transfers of monies occurring during 22/23 are between General, Special Revenue, Capital Projects, Fiduciary, and Proprietary funds.
OtherFinancingSourcesChangeinFundBalance	(R13)Gen-TransfersOut	All the transfers of monies occurring during 22/23 are between General, Special Revenue, Capital Projects, Fiduciary, and Proprietary funds.
OtherFinancingSourcesChangeinFundBalance	(R13)SpRev-TransfersOut	All the transfers of monies occurring during 22/23 are between General, Special Revenue, Capital Projects, Fiduciary, and Proprietary funds. \$752,681 using COVID-19 ELC Enhancing Detection funding
LongTermDebt	(R19)PrincipalPaidinCurrentFiscalYear	(1_2023 COPs) No payment required this fiscal year.
LongTermDebt	(R24)InterestPaidinCurrentFiscalYear	(1_2023 COPs) No payment required this fiscal year.
LeaseObligations	(R14)Principal-PrincipalPaidinCurrentFiscalYear	(1_Safe Drinking Water Loan) Same annual payment amount each year
LeaseObligations	(R15)Interest-InterestPaidinCurrentFiscalYear	(1_Safe Drinking Water Loan) Zero percent loan
LeaseObligations	(R18)Interest-EndingBalancesCurrentPortion	(1_Safe Drinking Water Loan) Zero percent loan
LeaseObligations	(R18)Principal-EndingBalancesCurrentPortion	(1_Safe Drinking Water Loan) Same annual payment amount each year
BalanceSheetGovernmentalFunds	(R01)CapProj-CashInvestments	Cash is being set aside in our Building Fund to cover the county match for our future jail project.
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	(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.
FiduciaryFunds	(R01)IntvTrust-CashInvestments	Additional monies brought into county treasury by independent special districts and schools.
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: 114

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