

SECTION 6

DEBT SERVICE REQUIREMENTS, STATEMENT OF BONDED INDEBTEDNESS,
TREASURER'S ACCOUNTABILITY, AND COMBINED BALANCE SHEET

COUNTY OF COLUSA
STATE OF CALIFORNIA
DEBT SERVICE REQUIREMENTS DETAIL
FOR GENERAL FUND AND SPECIAL REVENUE FUNDS
BUDGET FOR THE FISCAL YEAR 2016-17

FUND #	PURPOSE	ACTUAL EXPENDITURES 2014-15		ACTUAL EXPENDITURES 2015-16		REQUIREMENTS FOR 2016-17		REQUIREMENTS FOR 2017-18		FUTURE PRINCIPAL OBLIGATIONS
		PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	
00101	Sheriff Facility (Powell Slough Levee)	60,707.91	1,000.57	-	-	-	-	-	-	-
00101	Powell Slough Levee - 50%	77,841.03	1,282.96	-	-	-	-	-	-	-
00110	Powell Slough Levee - 50%	77,841.03	1,282.96	-	-	-	-	-	-	-
00101	Behavioral Health Facility	121,388.11	19,851.89	128,005.68	13,234.32	134,955.99	6,286.89	34,853.14	457.45	-
00101	Criminal Justice Facility	141,100.00	22,943.26	148,600.00	15,676.60	155,800.00	8,023.70	-	-	-
00101	Pension Obligation Bonds (Safety Side Fund)	464,700.00	69,400.91	482,200.00	51,810.93	500,500.00	33,558.75	519,500.00	14,610.01	-
02657	Emergency Drought Relief	6,130.01	1,216.99	6,419.17	927.83	6,740.13	606.87	5,397.28	269.86	-
02657	Water System Improvements	5,724.00	-	5,724.00	-	5,724.00	-	5,724.00	-	114,480.00
		955,432.09	116,979.54	770,948.85	81,649.68	803,720.12	48,476.21	565,474.42	15,337.32	114,480.00

* NOTE - The original loan for the Sheriff Facility was paid off mid-term, and the outstanding balance was consolidated with the new Powell Slough Levee loan. The entire \$1,600,000 Powell Slough loan was paid off one year early on October 7, 2014.

COUNTY OF COLUSA
STATE OF CALIFORNIA
DEBT SERVICE REQUIREMENTS DETAIL
FOR GENERAL FUND AND SPECIAL REVENUE FUNDS
BUDGET FOR THE FISCAL YEAR 2016-17

FUND #	FUND	PURPOSE	AMOUNT OF ISSUE	DATE OF ISSUE	DATE OF MATURITY	RATE OF INTEREST	PRINCIPAL BALANCE AT 6-30-16
00101	General Fund	Sheriff Facility (Powell Slough Levee)	464,143.44	11/1/2000	11/1/2015 *	5.76%	-
00101	General Fund	Powell Slough Levee - 50%	567,928.28	11/1/2000	11/1/2015 *	5.76%	-
00110	Road Fund	Powell Slough Levee - 50%	567,928.28	11/1/2000	11/1/2015 *	5.76%	-
00101	General Fund	Behavioral Health Facility	1,460,000.00	8/15/2002	8/15/2017	5.25%	169,809.13
00101	General Fund	Criminal Justice Facility	1,071,300.00	12/1/2009	2/1/2017	5.15%	155,800.00
00101	General Fund	Pension Obligation Bonds (Safety Side Fund)	2,830,800.00	6/30/2012	6/30/2018	3.75%	1,020,000.00
02657	Colusa County Service Area #2	Emergency Drought Relief	125,000.00	7/11/1978	7/11/2018	5.00%	12,137.41
02657	Colusa County Service Area #2	Water System Improvements	171,720.00	10/3/2005	6/30/2038	0.00%	125,928.00
	GRAND TOTAL		7,258,820.00				1,483,674.54

* NOTE - The original loan for the Sheriff Facility was paid off mid-term, and the outstanding balance was consolidated with the new Powell Slough Levee loan. The entire \$1,600,000 Powell Slough loan was paid off one year early on October 7, 2014.

COUNTY OF COLUSA
 STATE OF CALIFORNIA
 DEBT SERVICE REQUIREMENTS DETAIL
 FOR BOND ISSUES OF SPECIAL DISTRICTS
 BUDGET FOR THE FISCAL YEAR 2016-2017

	ACTUAL EXPENDITURES 2014-2015		ACTUAL EXPENDITURES 2015-2016		REQUIREMENTS FOR BUDGET YEAR 2016-2017			TOTAL (9)
	INTEREST (4)	PRINCIPAL (5)	INTEREST (4)	PRINCIPAL (5)	INTEREST (6)	PRINCIPAL (7)	PROVISIONS FOR RESERVES (8)	
(DISTRICT, FUNDS, ISSUE, ETC.) (1)								
UNIFIED SCHOOL BONDS								
06363 COLUSA UNIFIED	\$33,860	\$385,000	\$216,517	\$190,000	\$213,250	\$100,000	\$53,312	\$366,562
06355 PIERCE UNIFIED NO. 2					\$23,322	\$425,000	\$2,702	\$451,024
TOTAL UNIFIED SCHOOL BONDS	\$33,860	\$385,000	\$216,517	\$190,000	\$236,572	\$525,000	\$56,014	\$817,586
MISCELLANEOUS BONDS								
03420 PRINCETON WATERWORKS--WATER	\$3,600	\$6,000	\$3,300	\$6,000	\$2,975	\$7,000	\$0	\$9,975
02657 COLUSA COUNTY SERVICES AREA #2--STONYFORD	\$1,234	\$6,113	\$1,216	\$6,130	\$975	\$6,372	\$0	\$7,347
TOTAL MISCELLANEOUS BONDS	\$4,834	\$12,113	\$4,516	\$12,130	\$3,950	\$13,372	\$0	\$17,322
GRAND TOTAL BONDS	\$38,694	\$397,113	\$221,033	\$202,130	\$240,522	\$538,372	\$56,014	\$834,908

COUNTY OF COLUSA
 STATE OF CALIFORNIA
 DEBT SERVICE REQUIREMENTS DETAIL
 FOR BOND ISSUES OF SPECIAL DISTRICTS
 BUDGET FOR THE FISCAL YEAR 2016-2017

	AVAILABLE FINANCING										AMOUNT TO BE RAISED BY CURRENT PROPERTY TAX LEVY			TAX RATE ON SECURED ROLL (19)
	FUND BALANCE AS OF JUNE 30, 2016 (10)	LESS: RESERVED AMOUNTS		UNCANCELED GENERAL RESERVE (12)	FUND BALANCE UNRESERVED UNDESIGNATED (13)	ESTIMATED ADDITIONAL FINANCING SOURCES (14)	TOTAL AVAILABLE FINANCING (15)	TOTAL (16)	UNSECURED (17)	SECURED (18)				
		INTEREST & PRINCIPAL DUE & UNPAID JUNE 30, 2016 (11)												
(DISTRICT, FUNDS, ISSUE, ETC.)														
UNIFIED SCHOOL BONDS														
06363 COLUSA UNIFIED	225,160			\$0				\$0				\$334,333		0.036%
06355 PIERCE UNIFIED NO. 2	\$927,160			\$0		\$0		\$0			\$0	\$371,913		0.018%
TOTAL UNIFIED SCHOOL BONDS	\$1,152,320			\$0		\$0		\$0			\$0	\$706,246		
MISCELLANEOUS BONDS														
03420 PRINCETON WATERWORKS--WATER	\$50,566			\$0		\$0		\$0			\$0	\$0		
02657 COLUSA COUNTY SERVICES AREA #2--STONYFORD	\$0			\$0		\$0		\$0			\$0	\$0		
TOTAL MISCELLANEOUS BONDS	\$50,566			\$0		\$0		\$0			\$0	\$0		
GRAND TOTAL BONDS	\$1,202,886			\$0		\$0		\$0			\$0	\$706,246		

COUNTY OF COLUSA

STATEMENT OF BONDED INDEBTEDNESS OF SCHOOL DISTRICTS AT JUNE 30, 2016

FUND NO	SCHOOL DISTRICT	AMOUNT OF ISSUE	DATE OF ISSUE	FIRST BOND PAYABLE	DATE OF MATURITY	RATE OF INTEREST	BONDS UNPAID AT 6/30/16
06363	COLUSA UNIFIED	\$5,900,000	04/16/2015	05/01/2016	05/01/2040	3.0%	\$5,710,000
06355	PIERCE JOINT UNIFIED # 2	\$5,996,041	10/06/2011	08/01/2012	08/01/2018	4.5%	\$1,340,000
GRAND TOTAL BONDED INDEBTEDNESS OF SCHOOL DISTRICTS, JUNE 30, 2016							<u>\$7,050,000</u>

COUNTY OF COLUSA

STATEMENT OF BONDED INDEBTEDNESS OF SPECIAL DISTRICTS AT JUNE 30, 2016

FUND NO	SPECIAL DISTRICT	AMOUNT OF ISSUE	DATE OF ISSUE	FIRST BOND PAYABLE	DATE OF MATURITY	RATE OF INTEREST	BONDS UNPAID AT 6/30/2016
03420	PRINCETON WATERWORKS DISTRICT--WATER	\$168,500	06/24/1983	08/01/1985	08/01/2023	5%	\$63,000
02657	COLUSA COUNTY SERVICE AREA NO. 2--STONYFORD	\$125,000	07/11/1978	01/01/1980	01/01/2018	5%	\$12,984
GRAND TOTAL BONDED INDEBTEDNESS OF SPECIAL DISTRICTS, JUNE 30, 2016							<u>\$75,984</u>

COUNTY OF COLUSA
 TREASURER'S ACCOUNTABILITY
 BALANCES AS OF JUNE 30, 2016

FUND BALANCE PER AUDITOR

COUNTY OPERATING FUNDS (100's, 200's)	\$ 20,923,026.74
SPECIAL REVENUE FUNDS (2000's)	14,287,676.68
SPECIAL DISTRICT FUNDS (3000's)	18,703,801.32
MISCELLANEOUS FUNDS (4000's)	2,744,810.02
SCHOOL DISTRICT FUNDS (6300's, 6500's & 6900's)	28,882,489.17
TRUST AND AGENCY FUNDS (7000's)	<u>8,551,847.51</u>
LESS: WARRANTS PAYABLE	(2,784,056.36)
TOTAL PER AUDITOR	<u>\$ 91,309,595.08</u>

TREASURER'S ACCOUNTING

CASH ON HAND		
CASH IN VAULT	\$ 49,599.87	
CASH IN U.S. BANK CHECKING	1,189,547.70	
UMPQUA BANK	505,295.17	
CASH IN UNION BANK	<u>0.00</u>	
TOTAL CASH ON HAND	\$ 1,744,442.74	
SECURITIES		
FHLB & FNMA & FHLMC BONDS	\$ 10,827,934.26	
SRWSLD LAIF	61,349.72	
COUNTY LAIF	65,000,000.00	
SCHOOLS LAIF	8,000,000.00	
RECLAMATION DISTRICT #108 LAIF	3,611,780.07	
RECLAMATION DISTRICT #1004 LAIF	2,013,879.93	
OTHER SECURITIES	<u>0.00</u>	
TOTAL SECURITIES	\$ 89,514,943.98	
TOTAL CASH ON HAND AND SECURITIES	\$ 91,259,386.72	
ADJUSTMENT TO CASH AT JUNE 30, 2016	50,208.36	
DEDUCT: ITEMS IN TRANSIT	<u>0.00</u>	
TOTAL PER TREASURER	<u>\$ 91,309,595.08</u>	

COUNTY OF COLUSA
"100" FUNDS COMBINED BALANCE SHEET
COUNTY OPERATION
JUNE 30, 2016

	TOTAL 100 FUNDS GROUP	GENERAL 00101	BEHAVIORAL HEALTH 00106	WELFARE 00107, 00108 & 00109	ROADS 00110	BRIDGES 00111	BUILDING PROGRAM 00121	CHILD SUPPORT 00125	AIR POLLUTN CONTROL 00130	ROAD DISTRICT 00140	FISH & GAME 00151	AIRPORT SPECIAL 00152	PARKS & REC 00154	MIGRANT HOUSING 00156&00158
10100 CASH IN TREASURY	20,923,027	10,455,628	(366,293)	23,181	3,808,998	651,013	64,264	367,714	196,441	5,682,883	(40)	27,335	4,483	7,421
10109 GAIN/LOSS INVEST-MARKET VALUE	(8,709)	(4,711)	167	15	(992)	(297)	(29)	(168)	(90)	(2,595)	0	(7)	(2)	(0)
IMPREST CASH:														
11110 IMPREST CASH-MISC	40				40									
11111 ASSESSOR	35	35												
11112 REVENUE AND RECOVERY	0	0												
11114 SHERIFF	100	100												
111141 SHERIFF	5,000	5,000												
111142 INMATE (UMPQUA BANK)	3,000	3,000												
111143 CIVIL DIVISION (WELLS FARGO)	2,000	2,000												
11116 PROBATION	150	150												
11117 AG COMMISSIONER	100	100												
11118 CLERK-RECORDER	80	80												
11121 HEALTH	50			50										
11122 MENTAL HEALTH	1,100		1,100											
11124 ANIMAL CONTROL	100	100												
11125 DISTRICT ATTORNEY	100	100												
11126 D. A. INVESTIGATOR	1,500	1,500												
11127 ENVIRONMENTAL HEALTH	100	100												
11128 COUNTY COUNSEL	20	20												
11900 CASH WITH FISCAL AGENT	98,513	0		85,562										12,951
ACCOUNTS RECEIVABLE:														
13200 ACCOUNTS RECEIV-MISC.	76,232	15,113	2,442	267	58,301	0		2,110		0				0
13290 ACCOUNTS RECEIV-TAXES	885,091	884,261	830											
13300 ACCOUNTS RECEIV-INTEREST	64,026	34,000	(3,288)		8,950	1,861	566	1,101	621	20,187	(4)	116	14	(98)
13310 ACCOUNTS RECEIV GOV AGEN	1,927,195	927,357	462,425	230,262	1,041	111,065		7,519		0	40	20,000		167,487
ADVANCES RECEIVABLE:														
14410 ADVANCES REC-TRAVEL	5,000	5,000												
14900 PREPAID EXPENSES	68,258	57,498	335	7,892	194			804	1,238					296
15510 DUE FROM OTHER FUNDS	132,231	132,231			0									
155101 DUE FROM OTHER FUNDS-04633	28,739	28,739												
INVENTORY:														
17500 INVENTORY	3,858	3,858												
17560 ROAD MATERIAL	78,224	0			78,224									
17570 SHOP MATERIAL	36,997	0			36,997									
TOTAL ASSETS	24,334,158	12,551,159	96,888	347,328	3,992,582	763,641	64,801	369,451	207,840	5,700,475	(4)	47,444	4,495	188,057
ACCOUNTS PAYABLE:														
20699 DISBURSEMENTS PAYABLE	185,934	75,595	2,685	94,495	918			1,224	0		0		0	11,018
20700 ACCOUNTS PAYABLE	1,612,938	739,575	79,163	70,781	632,524			290	737		0	7,965	0	17,074
20710 WARRANTS PAYABLE	1,850,829	139,320	191	55,957	1,636,083			0	0		0	12,474	0	6,805
20960 RENT SECURITY DEPOSIT	9,600	0												9,600
20961 GATE CARD DEPOSIT	2,350													2,350
20962 LAUNDRY ROOM DEPOSIT	960													960
20970 UNEARNED REVENUE	964	0	0	0	964									
20980 DEFERRED REVENUE	0	0	0	0	0					0				
22002 CLEANING DEP-MAXWELL PUD	50	50												
27700 DUE TO OTHER FUNDS	0	0												
27999 DEFERRED INFLOWS	0	968,012	13,182	181,112	59,607	111,065			0	0	0	20,000		77,418
30925 F B RESRV INVENTORY	0													
30940 F B RESRV GEN UNAPPROP	0													
31960 FUND BALANCE-UNRESERVED	(1,455,922)	1,236,410	218	44,790	(1,744,448)	(22,709)	(183,751)	100,588	59,358	(2,305,972)	(1,679)	(70,000)	(168)	1,431,431
32001 NONSPENDABLE FB	165,692	91,432	936	73,324	0									
32005 RESTRICTED FB	10,684,036	1,665,405	512	4	0	618,656	183,722	267,339	147,745	7,717,310	1,675	77,006	4,663	0
32010 COMMITTED FB	3,708,889	7,635,362		(43,813)	3,406,935	56,630				289,137				
32015 ASSIGNED FB	7,635,362	7,635,362		(129,322)	0	0	0	0	0	0	0	0	0	(1,368,599)
32020 UNASSIGNED FB	(1,497,920)	0												
TOTAL LIABILITIES AND FUND BALANCE	24,334,158	12,551,159	96,887	347,328	3,992,582	763,642	64,801	369,452	207,840	5,700,475	(4)	47,444	4,495	188,057