

SECTION 6

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

COUNTY OF COLUSA
STATE OF CALIFORNIA
LONG TERM DEBT SERVICE REQUIREMENTS DETAIL
FOR GENERAL FUND AND SPECIAL REVENUE FUNDS
BUDGET FOR THE FISCAL YEAR 2017-18

FUND #	PURPOSE	ACTUAL EXPENDITURES 2015-16		ACTUAL EXPENDITURES 2016-17		REQUIREMENTS FOR 2017-18		REQUIREMENTS FOR 2018-19		FUTURE PRINCIPAL OBLIGATIONS
		PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	
00101	Behavioral Health Facility	128,005.68	13,234.32	134,852.19	6,387.81	35,916.14	457.45	-	-	-
00101	Criminal Justice Facility	148,600.00	15,676.60	155,800.00	8,023.70	-	-	-	-	-
00101	Pension Obligation Bonds (Safety Side Fund)	482,200.00	51,805.01	500,500.00	33,523.25	519,500.00	14,610.01	-	-	-
02657	Emergency Drought Relief	6,403.95	943.05	6,403.95	943.05	5,748.68	287.43	-	-	-
02657	Water System Improvements	5,724.00	-	5,724.00	-	5,724.00	-	5,724.00	-	108,756.00
		770,933.63	81,658.98	803,280.14	48,877.81	566,888.82	15,354.89	5,724.00	-	108,756.00

COUNTY OF COLUSA
 STATE OF CALIFORNIA
 LONG TERM DEBT SERVICE REQUIREMENTS DETAIL
 FOR GENERAL FUND AND SPECIAL REVENUE FUNDS
 BUDGET FOR THE FISCAL YEAR 2017-18

FUND #	FUND	PURPOSE	AMOUNT OF ISSUE	DATE OF ISSUE	DATE OF MATURITY	RATE OF INTEREST	PRINCIPAL BALANCE AT 6-30-17
00101	General Fund	Behavioral Health Facility	1,460,000.00	8/15/2002	8/15/2017	5.25%	-
00101	General Fund	Criminal Justice Facility	1,071,300.00	12/1/2009	2/1/2017	5.15%	-
00101	General Fund	Pension Obligation Bonds (Safety Side Fund)	2,830,800.00	6/30/2012	6/30/2018	3.75%	-
02657	Colusa County Service Area #2	Emergency Drought Relief	125,000.00	7/11/1978	7/11/2018	5.00%	-
02657	Colusa County Service Area #2	Water System Improvements	171,720.00	10/3/2005	6/30/2038	0.00%	120,204.00
	GRAND TOTAL		5,658,820.00				120,204.00

COUNTY OF COLUSA
 STATE OF CALIFORNIA
 DEBT SERVICE REQUIREMENTS DETAIL
 FOR BOND ISSUES OF SCHOOL DISTRICTS
 BUDGET FOR THE FISCAL YEAR 2017-2018

	ACTUAL EXPENDITURES 2015-2016		ACTUAL EXPENDITURES 2016-2017		REQUIREMENTS FOR BUDGET YEAR 2017-2018				
	INTEREST (2)	PRINCIPAL (3)	INTEREST (4)	PRINCIPAL (5)	INTEREST (6)	PRINCIPAL (7)	ADMIN FEE (8)	PROVISIONS FOR RESERVES (9)	TOTAL (10)
(DISTRICT, FUNDS, ISSUE, ETC.)									
UNIFIED SCHOOL BONDS									
06363 COLUSA UNIFIED	\$216,517	\$190,000	\$213,250	\$0	\$211,750	\$100,000	\$0	\$328,450	\$640,200
06355 PIERCE UNIFIED NO. 2	\$29,435	\$400,000	\$23,322	\$425,000	\$10,810	\$470,000	\$450	\$0	\$481,260
06356 PIERCE UNIFIED NO. 3	\$0	\$0	\$0	\$0	\$0	\$425,000	\$2,000	\$74,091	\$501,091
06367 WILLIAMS UNIFIED	\$0	\$0	\$0	\$0	\$0	\$430,000	\$0	\$378,250	\$808,250
TOTAL UNIFIED SCHOOL BONDS	\$245,952	\$590,000	\$236,572	\$425,000	\$222,560	\$1,425,000	\$2,450	\$780,791	\$2,430,801

COUNTY OF COLUSA
 STATE OF CALIFORNIA
 DEBT SERVICE REQUIREMENTS DETAIL
 FOR BOND ISSUES OF SCHOOL DISTRICTS
 BUDGET FOR THE FISCAL YEAR 2017-2018

	AVAILABLE FINANCING							AMOUNT TO BE RAISED BY CURRENT PROPERTY TAX LEVY			TAX RATE ON SECURED ROLL (20)
	FUND BALANCE AS OF JUNE 30, 2017 (11)	LESS: RESERVED AMOUNTS		FUND BALANCE UNRESERVED UNDESIGNATED (14)	ESTIMATED ADDITIONAL FINANCING SOURCES (15)	TOTAL AVAILABLE FINANCING (16)	TOTAL (17)	UNSECURED (18)	SECURED (19)		
		INTEREST & PRINCIPAL DUE PRIOR TO DEC. 10, 2017 (12)	UNCANCELLED GENERAL RESERVE (13)								
(DISTRICT, FUNDS, ISSUE, ETC.) (1)											
UNIFIED SCHOOL BONDS											
06363 COLUSA UNIFIED	\$383,239	\$106,625	\$3,579	\$273,035	\$1,000	\$274,035	\$366,165	\$27,310	\$338,855	0.0300000%	
06355 PIERCE UNIFIED NO. 2	\$947,673	\$861,820	\$0	\$85,853	\$1,000	\$86,853	\$394,407	\$18,240	\$376,167	0.0154000%	
06356 PIERCE UNIFIED NO. 3	\$559,431	\$457,350	\$4,998	\$97,083	\$0	\$97,083	\$404,008	\$0	\$404,008	0.0440000%	
06367 WILLIAMS UNIFIED	\$0	\$0	\$0	\$0	\$342,626	\$342,626	\$465,624	\$0	\$465,624	0.0480000%	
TOTAL UNIFIED SCHOOL BONDS	\$1,890,343	\$1,425,795	\$8,577	\$455,971	\$344,626	\$800,597	\$1,630,204	\$45,550	\$1,584,654		

COUNTY OF COLUSA

STATEMENT OF BONDED INDEBTEDNESS OF SCHOOL DISTRICTS AT JUNE 30, 2017

FUND NO	SCHOOL DISTRICT	AMOUNT OF ISSUE	DATE OF ISSUE	FIRST BOND PAYABLE	DATE OF MATURITY	RATE OF INTEREST	BONDS UNPAID AT 6/30/17
06363	COLUSA UNIFIED	\$5,900,000	04/16/2015	05/01/2016	05/01/2040	3.00% - 5.00%	\$5,710,000
06355	PIERCE JOINT UNIFIED # 2	\$5,996,041	10/06/2011	08/01/2012	08/01/2018	5.00%	\$915,000
06356	PIERCE JOINT UNIFIED # 3	\$7,000,000	05/04/2017	08/01/2018	08/01/2046	2.00% - 5.00%	\$7,000,000
06367	WILLIAMS UNIFIED	\$4,000,000	08/23/2017	08/01/2018	08/01/2047	2.00% - 5.00%	\$4,000,000
GRAND TOTAL BONDED INDEBTEDNESS OF SCHOOL DISTRICTS, JUNE 30, 2017							<u>\$17,625,000</u>

COUNTY OF COLUSA
 TREASURER'S ACCOUNTABILITY
 BALANCES AS OF JUNE 30, 2017

FUND BALANCE PER AUDITOR

COUNTY OPERATING FUNDS (100's, 200's)	\$ 17,479,559.84
SPECIAL REVENUE FUNDS (2000's)	14,035,699.34
SPECIAL DISTRICT FUNDS (3000's)	19,757,119.16
MISCELLANEOUS FUNDS (4000's)	2,455,486.29
SCHOOL DISTRICT FUNDS (6300's, 6500's & 6900's)	35,755,582.29
TRUST AND AGENCY FUNDS (7000's)	10,820,313.68
LESS: WARRANTS PAYABLE	(639,234.98)
TOTAL PER AUDITOR	<u>\$ 99,664,525.62</u>

TREASURER'S ACCOUNTING

CASH ON HAND		
CASH IN VAULT	\$ 283,542.40	
CASH IN U.S. BANK CHECKING	627,786.78	
UMPQUA BANK	0.00	
CASH IN UNION BANK	0.00	
TOTAL CASH ON HAND	\$ 911,329.18	
SECURITIES		
FHLB & FNMA & FHLMC BONDS	\$ 24,744,749.36	
SRWSLD LAIF	61,749.23	
COUNTY LAIF	64,900,000.00	
SCHOOLS LAIF	9,733,055.68	
RECLAMATION DISTRICT #108 LAIF	22,269.38	
RECLAMATION DISTRICT #1004 LAIF	1,250,402.24	
OTHER SECURITIES	0.00	
TOTAL SECURITIES	\$ 100,712,225.89	
TOTAL CASH ON HAND AND SECURITIES	\$ 101,623,555.07	
ADJUSTMENT TO CASH AT JUNE 30, 2017	(1,959,029.45)	
DEDUCT: ITEMS IN TRANSIT	0.00	
TOTAL PER TREASURER	<u>\$ 99,664,525.62</u>	0.00

COUNTY OF COLUSA
 "100" FUNDS COMBINED BALANCE SHEET
 COUNTY OPERATION
 JUNE 30, 2017

	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	17,479,562	10,148,514	(23,647)	58,727	1,709,937	651,272	99,063	283,652	133,528	4,528,890	(66)	40,804	7,097	(158,209)
10109 GAIN/LOSS INVEST-MARKT VALUE	(8,766)	(4,717)	167	(36)	(992)	(297)	(29)	(168)	(90)	(2,585)	0	(7)	(2)	(0)
IMPREST CASH:														
11110 IMPREST CASH-MISC	40				40									
11111 ASSESSOR	35													
11112 REVENUE AND RECOVERY	0													
11114 SHERIFF	100													
111141 SHERIFF	5,000													
111142 INMATE (UMPQUA BANK)	3,000													
111143 CIVIL DIVISION (WELLS FARGO)	2,000													
11116 PROBATION	150													
11117 AG COMMISSIONER	100													
11118 CLERK-RECORDER	80													
11121 HEALTH	50													
11122 MENTAL HEALTH	1,100													
11124 ANIMAL CONTROL	100													
11125 DISTRICT ATTORNEY	100													
11126 D. A. INVESTIGATOR	1,500													
11127 ENVIRONMENTAL HEALTH	100													
11128 COUNTY COUNSEL	20													
11129 LIBRARY	130													
11900 CASH WITH FISCAL AGENT	115,299				102,624									12,675
ACCOUNTS RECEIVABLE:														
13200 ACCOUNTS RECEIV-MISC.	57,562	17,569	1,215	467	37,392	0		919	0					0
13290 ACCOUNTS RECEIV-TAXES	310,039	308,990	1,049											
13300 ACCOUNTS RECEIV-INTEREST	38,482	23,580	(2,495)		2,010	1,637	0	755	393	12,691	(12)	94	16	(187)
13310 ACCOUNTS RECEIV GOV AGEN	2,941,898	1,655,433	300,819	155,516	449,052	43,836			15,164	4,298	78	43,510		274,192
ADVANCES RECEIVABLE:														
14410 ADVANCES REC-TRAVEL	5,000	5,000												
14900 PREPAID EXPENSES	92,937	54,571	1,892	31,223	200			4,237	734					80
15510 DUE FROM OTHER FUNDS	231,624	231,624			0									
155101 DUE FROM OTHER FUNDS-04633	0	0												
INVENTORY:														
17500 INVENTORY	3,318	3,318												
17560 ROAD MATERIAL	82,743	0			82,743									
17570 SHOP MATERIAL	34,045	0			34,045									
TOTAL ASSETS	21,397,358	12,456,207	279,051	348,671	2,315,476	696,448	99,034	288,476	150,648	4,543,284	0	84,401	7,111	128,551
ACCOUNTS PAYABLE:														
20699 DISBURSEMENTS PAYABLE	455,490	244,270	73,846	59,920	31,535		24,928	1,790	432		0	2,594	2,594	16,175
20700 ACCOUNTS PAYABLE	740,926	332,675	39,007	27,858	303,115		6,968	891	232	12,691	0	21,800	0	8,380
20710 WARRANTS PAYABLE	323,386	130,627	11,474	60,333	37,128		67,167	6,755	734		0	2,516	0	6,652
20960 RENT SECURITY DEPOSIT	9,300	0												9,300
20961 GATE CARD DEPOSIT	2,275	0												2,275
20962 LAUNDRY ROOM DEPOSIT	940	0												940
20970 UNEARNED REVENUE	964	0	0	0	964									
20980 DEFERRED REVENUE	0	0	0	0	0									
22002 CLEANING DEP-MAXWELL PUD	50	50												
27700 DUE TO OTHER FUNDS	0													
27999 DEFERRED INFLOWS	2,734,538	1,576,046	153,457	148,984	487,044	42,028			15,164	0	0	43,510		268,305
30925 F B RESRV INVENTORY	0	0												
30940 F B RESRV GEN UNAPPROP	0	0												
31960 FUND BALANCE-UNRESERVED	(2,193,425)	(456,064)	(399)	25,453	(208,368)	1,844	0	(88,897)	(73,017)	(1,157,191)	4	9,570	22	(246,382)
32001 NONSPENDABLE FB	419,746	239,512	1,435	59,735	117,022		804		1,238					
32005 RESTRICTED FB	8,644,577	2,048,772	231	4	0	595,946	0	367,133	205,865	5,411,338	0	7,005	4,495	3,788
32010 COMMITTED FB	1,955,847	8,340,319		3,926	1,547,036	56,630			289,137					59,118
32015 ASSIGNED FB	8,340,319	8,340,319												
32020 UNASSIGNED FB	(37,575)	0		(37,542)	0	0	(29)	0	0	0	(4)	0	0	0
TOTAL LIABILITIES AND FUND BALANCE	21,397,358	12,456,207	279,051	348,671	2,315,476	696,448	99,034	288,476	150,648	4,543,284	0	84,401	7,111	128,551