

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 2018-19

FUND #	PURPOSE	ACTUAL EXPENDITURES 2016-17		ACTUAL EXPENDITURES 2017-18		REQUIREMENTS FOR 2018-19		REQUIREMENTS FOR 2019-20		FUTURE PRINCIPAL OBLIGATIONS
		PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	
00101	Behavioral Health Facility	134,852.19	6,387.81	35,916.14	457.45	-	-	-	-	-
00101	Criminal Justice Facility	155,800.00	8,023.70	-	-	-	-	-	-	-
00101	Pension Obligation Bonds (Safety Side Fund)	500,500.00	33,523.25	519,500.00	15,267.79	-	-	-	-	-
02657	Emergency Drought Relief	6,742.63	604.37	5,410.00	295.28	-	-	-	-	-
02657	Water System Improvements	5,724.00	-	5,724.00	-	5,724.00	-	5,724.00	-	103,032.00
		803,618.82	48,539.13	566,550.14	16,020.52	5,724.00	-	5,724.00	-	103,032.00

COUNTY OF COLUSA
 STATE OF CALIFORNIA
 LONG TERM DEBT SERVICE REQUIREMENTS DETAIL
 FOR GENERAL FUND AND SPECIAL REVENUE FUNDS
 BUDGET FOR THE FISCAL YEAR 2018-19

FUND #	FUND	PURPOSE	AMOUNT OF ISSUE	DATE OF ISSUE	DATE OF MATURITY	RATE OF INTEREST	PRINCIPAL BALANCE AT 6-30-18
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%	114,480.00
	GRAND TOTAL		7,258,820.00				114,480.00

COUNTY OF COLUSA
 STATE OF CALIFORNIA
 DEBT SERVICE REQUIREMENTS DETAIL
 FOR BOND ISSUES OF SCHOOL DISTRICTS
 BUDGET FOR THE FISCAL YEAR 2018-2019

(DISTRICT, FUNDS, ISSUE, ETC.) (1)	ACTUAL EXPENDITURES 2016-2017		ACTUAL EXPENDITURES 2017-2018		REQUIREMENTS FOR BUDGET YEAR 2018-2019				
	INTEREST (2)	PRINCIPAL (3)	INTEREST (4)	PRINCIPAL (5)	INTEREST (6)	PRINCIPAL (7)	ADMIN FEE (8)	PROVISIONS FOR RESERVES (9)	TOTAL (10)
UNIFIED SCHOOL BONDS									
06363 COLUSA UNIFIED	\$213,250	\$0	\$101,862	\$0	\$208,450	\$120,000	\$0	\$324,850	\$653,300
06355 PIERCE UNIFIED NO. 2	\$23,322	\$425,000	\$15,260	\$445,000	\$0	\$0	\$0	\$0	\$0
06356 PIERCE UNIFIED NO. 3	\$0	\$0	\$226,106	\$0	\$296,363	\$260,000	\$750	\$285,963	\$843,076
06357 PIERCE UNIFIED NO. 4	\$0	\$0	\$0	\$0	\$328,060	\$0	\$1,350	\$328,060	\$657,470
06367 WILLIAMS UNIFIED NO. 1	\$0	\$0	\$0	\$0	\$153,375	\$445,000	\$0	\$21,336	\$619,711
06368 WILLIAMS UNIFIED NO. 2	\$0	\$0	\$0	\$0	\$170,200	\$0	\$0	\$170,200	\$340,400
TOTAL UNIFIED SCHOOL BONDS	\$236,572	\$425,000	\$343,228	\$445,000	\$986,248	\$825,000	\$2,100	\$960,209	\$2,773,557

COUNTY OF COLUSA
 STATE OF CALIFORNIA
 DEBT SERVICE REQUIREMENTS DETAIL
 FOR BOND ISSUES OF SCHOOL DISTRICTS
 BUDGET FOR THE FISCAL YEAR 2018-2019

(DISTRICT, FUNDS, ISSUE, ETC.) (1)	AVAILABLE FINANCING						AMOUNT TO BE RAISED BY CURRENT PROPERTY TAX LEVY			TAX RATE ON SECURED ROLL (20)
	TOTAL FUND BALANCE JUNE 30, 2018 (11)	LESS: OBLIGATED FUND BALANCE		FUND BALANCE AVAILABLE JUNE 30, 2018 (14)	ESTIMATED ADDITIONAL FINANCING SOURCES (15)	TOTAL AVAILABLE FINANCING (16)	TOTAL (17)	UNSECURED (18)	SECURED (19)	
		INTEREST & PRINCIPAL DUE PRIOR TO DEC. 10, 2018 (12)	UNCANCELED GENERAL OBLIGATIONS (13)							
UNIFIED SCHOOL BONDS										
06363 COLUSA UNIFIED	\$449,491	\$105,125	\$10,986	\$333,380	\$2,000	\$335,380	\$317,920	\$23,702	\$294,218	0.021128%
06355 PIERCE UNIFIED NO. 2	\$954,897	\$475,405	\$0	\$479,492	\$0	\$479,492	\$17,847	\$17,847	\$0	0.000000%
06356 PIERCE UNIFIED NO. 3	\$876,189	\$577,431	\$21,497	\$277,261	\$1,000	\$278,261	\$564,815	\$50,991	\$513,824	0.048000%
06357 PIERCE UNIFIED NO. 4	\$371,822	\$124,845	\$83,132	\$163,845	\$1,000	\$164,845	\$492,625	\$0	\$492,625	0.042000%
06367 WILLIAMS UNIFIED NO. 1	\$737,222	\$513,138	\$0	\$224,084	\$3,000	\$227,084	\$392,627	\$26,168	\$366,459	0.025234%
06368 WILLIAMS UNIFIED NO. 2	\$225,965	\$32,149	\$12,673	\$181,143	\$500	\$181,643	\$158,757	\$0	\$158,757	0.014918%
TOTAL UNIFIED SCHOOL BONDS	\$3,615,586	\$1,828,093	\$128,288	\$1,659,205	\$7,500	\$1,320,217	\$1,944,591	\$118,708	\$1,825,883	

COUNTY OF COLUSA

STATEMENT OF BONDED INDEBTEDNESS OF SCHOOL DISTRICTS AT JUNE 30, 2018

FUND NO	SCHOOL DISTRICT	AMOUNT OF ISSUE	DATE OF ISSUE	FIRST BOND PAYABLE	DATE OF MATURITY	RATE OF INTEREST	BONDS UNPAID AT 6/30/18
06363	COLUSA UNIFIED	\$5,900,000	04/16/2015	05/01/2016	05/01/2040	3.00% - 5.00%	\$5,610,000
06355	PIERCE JOINT UNIFIED # 2	\$5,996,041	10/06/2011	08/01/2012	08/01/2018	5.00%	\$470,000
06356	PIERCE JOINT UNIFIED # 3	\$7,000,000	05/04/2017	08/01/2018	08/01/2046	2.00% - 5.00%	\$7,000,000
06357	PIERCE JOINT UNIFIED # 4	\$8,000,000	01/18/2018	08/01/2018	08/01/2047	2.25% - 5.00%	\$8,000,000
06367	WILLIAMS UNIFIED #1	\$4,000,000	08/23/2017	08/01/2018	08/01/2047	2.00% - 5.00%	\$4,000,000
06368	WILLIAMS UNIFIED #2	\$4,000,000	05/23/2018	08/01/2018	08/01/2047	2.00% - 5.00%	\$4,000,000
GRAND TOTAL BONDED INDEBTEDNESS OF SCHOOL DISTRICTS AT JUNE 30, 2018							<u>\$29,080,000</u>

COUNTY OF COLUSA
 TREASURER'S ACCOUNTABILITY
 BALANCES AS OF JUNE 30, 2018

FUND BALANCE PER AUDITOR

COUNTY OPERATING FUNDS (100's, 200's)	\$ 11,648,533.02	
SPECIAL REVENUE FUNDS (2000's)	18,133,941.60	
SPECIAL DISTRICT FUNDS (3000's)	18,251,676.66	
MISCELLANEOUS FUNDS (4000's)	2,658,529.08	
SCHOOL DISTRICT FUNDS (6300's, 6500's & 6900's)	43,012,357.07	
TRUST AND AGENCY FUNDS (7000's)	<u>16,496,491.34</u>	
LESS: WARRANTS PAYABLE	(1,070,243.00)	
 TOTAL PER AUDITOR		 <u>\$ 109,131,285.77</u>

TREASURER'S ACCOUNTING

CASH ON HAND		
CASH IN VAULT	\$ 94,007.92	
CASH IN U.S. BANK CHECKING	10,923,446.63	
UMPQUA BANK	0.00	
CASH IN UNION BANK	<u>0.00</u>	
 TOTAL CASH ON HAND		 \$ 11,017,454.55
SECURITIES		
FHLB & FNMA & FHLMC BONDS	\$ 54,386,045.61	
SRWSLD LAIF	62,478.95	
COUNTY LAIF	40,387,864.21	
SCHOOLS LAIF	157,813.96	
RECLAMATION DISTRICT #108 LAIF	2,022,532.54	
RECLAMATION DISTRICT #1004 LAIF	1,765,178.73	
OTHER SECURITIES	<u>0.00</u>	
 TOTAL SECURITIES		 <u>\$ 98,781,914.00</u>
 TOTAL CASH ON HAND AND SECURITIES		 \$ 109,799,368.55
ADJUSTMENT TO CASH AT JUNE 30, 2018		(667,017.08)
DEDUCT: ITEMS IN TRANSIT		<u>(1,065.70)</u>
 TOTAL PER TREASURER		 <u>\$ 109,131,285.77</u>

COUNTY OF COLUSA
 "100" FUNDS COMBINED BALANCE SHEET
 COUNTY OPERATION
 JUNE 30, 2018

	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	15,577,315	9,913,737	(14,176)	241,353	2,481,011	512,479	0	275,729	72,107	2,124,099	(114)	(21,322)	5,618	(13,206)
10109 GAIN/LOSS INVEST-MARKT VALUE	(204,197)	(130,589)	381	(1,344)	(33,038)	(6,905)	0	(3,634)	(962)	(28,621)	2	287	(76)	302
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	100			100										
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	100	100												
11129 LIBRARY	130	130												
11900 CASH WITH FISCAL AGENT	125,829	10,000		102,624										13,205
ACCOUNTS RECEIVABLE:														
13200 ACCOUNTS RECEIV-MISC.	47,081	34,867	569	1,337	10,308	0			0	0				0
13290 ACCOUNTS RECEIV-TAXES	426,944	425,307	0		1,637									
13300 ACCOUNTS RECEIV-INTEREST	59,387	35,444	(996)		4,067	1,693	0	1,062	2,898	15,396	(7)	(166)	(4)	0
13310 ACCOUNTS RECEIV GOV AGEN	2,728,180	1,805,560	254,697	251,588	278,412	1,925			0	0	115	35,713		100,170
ADVANCES RECEIVABLE:														
14410 ADVANCES REC-TRAVEL	5,000	5,000												
14900 PREPAID EXPENSES	60,843	36,752	625	19,006	206			3,422	753					80
15510 DUE FROM OTHER FUNDS	232,509	232,509			0									
155101 DUE FROM OTHER FUNDS-04633	0	0												
INVENTORY:														
17500 INVENTORY	2,341	2,341												
17560 ROAD MATERIAL	53,490	0			53,490									
17570 SHOP MATERIAL	33,407	0			33,407									
TOTAL ASSETS														
	19,161,864	12,383,323	242,200	614,764	2,829,540	509,192	0	276,579	74,796	2,110,874	(4)	14,512	5,538	100,550
ACCOUNTS PAYABLE:														
20699 DISBURSEMENTS PAYABLE	768,270	626,795	6,202	104,014	22,788	0	522	186			0		968	6,795
20700 ACCOUNTS PAYABLE	1,488,944	363,134	79,005	36,824	996,359	0	0	320			0	2,940	0	10,362
20710 WARRANTS PAYABLE	473,396	222,094	14,077	192,146	29,136	0	6,032	721			0	0	0	9,190
20950 DEPOSIT PAYABLE	450	450												
20960 RENT SECURITY DEPOSIT	9,700	0												9,700
20961 GATE CARD DEPOSIT	2,375													2,375
20962 LAUNDRY ROOM DEPOSIT	970													970
20970 UNEARNED REVENUE	62,080	0		0	62,080									
20980 DEFERRED REVENUE	0	0	0	0	0	0				0				
22002 CLEANING DEP-MAXWELL PUD	50	50												
27700 DUE TO OTHER FUNDS	0													
27999 DEFERRED INFLOWS	2,347,983	1,664,494	141,436	231,463	192,495	1,925			0	0	0	16,000		100,170
30925 F B RESRV INVENTORY	0													
30940 F B RESRV GEN UNAPPROP	0													
31960 FUND BALANCE-UNRESERVED	(4,143)	0	0	(4,143)	0	0	0	0	0	0	(0)	0	0	0
32001 NONSPENDABLE FB	462,938	298,997	1,724	70,899	87,143			3,422	753					
32005 RESTRICTED FB	4,923,415	2,293,961	(244)	50	0	450,637	0	266,603	72,816	1,821,737	0	0	4,570	13,285
32010 COMMITTED FB	1,849,082			3,925	1,439,539	56,630				289,137				59,851
32015 ASSIGNED FB	6,913,348	6,913,348												
32020 UNASSIGNED FB	(136,993)	0		(20,414)	0	0	0	0	0	0	(4)	(4,428)		(112,147)
TOTAL LIABILITIES AND FUND BALANCE														
	19,161,864	12,383,323	242,200	614,764	2,829,540	509,192	0	276,579	74,796	2,110,874	(4)	14,512	5,538	100,550