

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 BOND ISSUES OF SPECIAL DISTRICTS  
 BUDGET FOR THE FISCAL YEAR 2014-2015

(DISTRICT, FUNDS, ISSUE, ETC.)  (1)	ACTUAL EXPENDITURES 2012-2013		ACTUAL EXPENDITURES 2013-2014		REQUIREMENTS FOR BUDGET YEAR 2014-2015			
	INTEREST  (4)	PRINCIPAL  (5)	INTEREST  (4)	PRINCIPAL  (5)	INTEREST  (6)	PRINCIPAL  (7)	PROVISIONS FOR RESERVES  (8)	TOTAL  (9)
UNIFIED SCHOOL BONDS								
06355 PIERCE UNIFIED NO. 2	\$39,875	\$360,000	\$37,245	\$365,000	\$33,860	\$385,000	\$7,984	\$426,844
TOTAL UNIFIED SCHOOL BONDS	\$39,875	\$360,000	\$37,245	\$365,000	\$33,860	\$385,000	\$7,984	\$426,844
MISCELLANEOUS BONDS								
03420 PRINCETON WATERWORKS--WATER	\$4,200	\$6,000	\$3,900	\$6,000	\$3,600	\$6,000	\$0	\$9,600
02657 COLUSA COUNTY SERVICES AREA #2--STONYFORD	\$1,808	\$5,539	\$1,543	\$5,804	\$1,234	\$6,113	\$0	\$7,347
TOTAL MISCELLANEOUS BONDS	\$6,008	\$11,539	\$5,443	\$11,804	\$4,834	\$12,113	\$0	\$16,947
GRAND TOTAL BONDS	\$45,883	\$371,539	\$42,688	\$376,804	\$38,694	\$397,113	\$7,984	\$443,791

COUNTY OF COLUSA  
 STATE OF CALIFORNIA  
 DEBT SERVICE REQUIREMENTS DETAIL  
 FOR BOND ISSUES OF SPECIAL DISTRICTS  
 BUDGET FOR THE FISCAL YEAR 2014-2015

(DISTRICT, FUNDS, ISSUE, ETC.)	AVAILABLE FINANCING						AMOUNT TO BE RAISED BY CURRENT PROPERTY TAX LEVY			TAX RATE ON SECURED ROLL (19)
	FUND BALANCE AS OF JUNE 30, 2014 (10)	LESS: RESERVED AMOUNTS		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, 2014 (11)	UNCANCELED GENERAL RESERVE (12)							
UNIFIED SCHOOL BONDS										
06355 PIERCE UNIFIED NO. 2	\$821,167	\$0	\$0	\$0	\$0	\$0	\$445,796	\$22,578	\$423,218	.023%
TOTAL UNIFIED SCHOOL BONDS	\$821,167	\$0	\$0	\$0	\$0	\$0	\$445,796	\$22,578	\$423,218	
MISCELLANEOUS BONDS										
03420 PRINCETON WATERWORKS--WATER	\$52,551	\$0	\$0	\$0	\$9,820	\$9,820	\$0	\$0	\$0	
02657 COLUSA COUNTY SERVICES AREA #2--STONYFORD	\$0	\$0	\$0	\$0	\$7,347	\$7,347	\$0	\$0	\$0	
TOTAL MISCELLANEOUS BONDS	\$52,551	\$0	\$0	\$0	\$17,167	\$17,167	\$0	\$0	\$0	
GRAND TOTAL BONDS	\$873,718	\$0	\$0	\$0	\$17,167	\$17,167	\$445,796	\$22,578	\$423,218	

COUNTY OF COLUSA

STATEMENT OF BONDED INDEBTEDNESS OF SCHOOL DISTRICTS AT JUNE 30, 2014

FUND NO	SCHOOL DISTRICT	AMOUNT OF ISSUE	DATE OF ISSUE	FIRST BOND PAYABLE	DATE OF MATURITY	RATE OF INTEREST	BONDS UNPAID AT 6/30/14
06355	PIERCE JOINT UNIFIED # 2	\$5,996,041	10/06/2011	08/01/2012	08/01/2018	4.50%	\$2,125,000
GRAND TOTAL BONDED INDEBTEDNESS OF SCHOOL DISTRICTS, JUNE 30, 2014							<u>\$2,125,000</u>

COUNTY OF COLUSA

STATEMENT OF BONDED INDEBTEDNESS OF SPECIAL DISTRICTS AT JUNE 30, 2014

FUND NO	SPECIAL DISTRICT	AMOUNT OF ISSUE	DATE OF ISSUE	FIRST BOND PAYABLE	DATE OF MATURITY	RATE OF INTEREST	BONDS UNPAID AT 6/30/2014
03420	PRINCETON WATERWORKS DISTRICT--WATER	\$168,500	06/24/1983	08/01/1985	08/01/2023	5%	\$75,000
02657	COLUSA COUNTY SERVICE AREA NO. 2--STONYFORD	\$125,000	07/11/1978	01/01/1980	01/01/2018	5%	<u>\$25,227</u>
GRAND TOTAL BONDED INDEBTEDNESS OF SPECIAL DISTRICTS, JUNE 30, 2014							<u>\$100,227</u>

COUNTY OF COLUSA  
 TREASURER'S ACCOUNTABILITY  
 BALANCES AS OF JUNE 30, 2014

FUND BALANCE PER AUDITOR

COUNTY OPERATING FUNDS (100's, 200's)	\$ 19,938,452.31	
SPECIAL REVENUE FUNDS (2000's)	11,697,907.09	
SPECIAL DISTRICT FUNDS (3000's)	15,848,932.45	
MISCELLANEOUS FUNDS (4000's)	2,619,562.44	
SCHOOL DISTRICT FUNDS (6300's, 6500's & 6900's)	16,102,370.60	
TRUST AND AGENCY FUNDS (7000's)	<u>5,440,524.80</u>	
 LESS: WARRANTS PAYABLE	 (1,786,809.65)	
 TOTAL PER AUDITOR		 <u>\$ 69,860,940.04</u>

TREASURER'S ACCOUNTING

CASH ON HAND		
CASH IN VAULT	\$ 64,344.45	
CASH IN BANK OF AMERICA CHECKING	6,270,360.85	
UMPQUA BANK	19,439,726.09	
CASH IN UNION BANK	<u>0.00</u>	
 TOTAL CASH ON HAND		 \$ 25,774,431.39
SECURITIES		
FHLB & FNMA & FHLMC BONDS	\$ 14,528,857.95	
SRWSLD LAIF	60,000.00	
COUNTY & SCHOOLS LAIF	28,600,000.00	
RECLAMATION DISTRICT #108 LAIF	1,095,569.30	
RECLAMATION DISTRICT #1004 LAIF	908,009.77	
OTHER SECURITIES	<u>0.00</u>	
 TOTAL SECURITIES		 <u>\$ 45,192,437.02</u>
 TOTAL CASH ON HAND AND SECURITIES		 \$ 70,966,868.41
 DEDUCT: ITEMS IN TRANSIT		 <u>(1,105,928.37)</u>
 TOTAL PER TREASURER		 <u>\$ 69,860,940.04</u>

COUNTY OF COLUSA  
 "100" FUNDS COMBINED BALANCE SHEET  
 COUNTY OPERATION  
 JUNE 30, 2014

	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
10100 CASH IN TREASURY	20,108,467	7,552,826	15,294	(316,564)	3,985,479	409,194	398,011	215,544	173,262	7,612,980	5,109	16,633	60,160	(19,462)
10109 GAIN/LOSS INVEST-MARKT VALUE	(14,191)	(5,426)	(3)	242	(2,396)	(305)	(297)	(161)	(127)	(5,680)	(4)	(3)	(45)	15
IMPREST CASH:														
11110 IMPREST CASH-MISC	40				40									
11111 ASSESSOR	35	35												
11112 REVENUE AND RECOVERY	75	75												
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	260		260											
11124 ANIMAL CONTROL	100	100												
11125 DISTRICT ATTORNEY	100	100												
11126 D. A. INVESTIGATOR	1,500	1,500												
11127 ENVIRONMENTAL HEALTH	100			100										
11900 CASH WITH FISCAL AGENT	52,390	0		42,502										9,888
ACCOUNTS RECEIVABLE:														
13200 ACCOUNTS RECEIV-MISC.	127,609	13,497	2,371	8,316	103,425	0			0	0				0
13290 ACCOUNTS RECEIV-TAXES	309,222	309,222			0									
13300 ACCOUNTS RECEIV-INTEREST	19,735	8,438	(1,687)		3,865	646	196	294	163	7,720	8	35	75	(18)
13310 ACCOUNTS RECEIV GOV AGEN	1,543,404	331,119	102,309	236,354	280,962	1,620			10,897	3,850		10,000		566,294
ADVANCES RECEIVABLE:														
14410 ADVANCES REC-TRAVEL	5,000	5,000												
14900 PREPAID EXPENSES	93,030	27,570	177	65,059	224			0						
15510 DUE FROM OTHER FUNDS	0	0			0									
155101 DUE FROM OTHER FUNDS-04633	28,739	28,739												
INVENTORY:														
17500 INVENTORY	3,638	3,638												
17560 ROAD MATERIAL	82,283	0			82,283									
17570 SHOP MATERIAL	73,270	0			73,270									
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TOTAL ASSETS	22,445,285	8,286,862	118,721	36,058	4,527,153	411,155	397,910	215,678	184,195	7,618,869	5,113	26,664	60,190	556,716
ACCOUNTS PAYABLE:														
20699 DISBURSEMENTS PAYABLE	453,510	71,364	28,684	147,529	11,176			0	775		0			193,981
20700 ACCOUNTS PAYABLE	834,618	329,399	66,943	5,437	171,463		215,647	2,104	25		434	0	1,696	41,470
20710 WARRANTS PAYABLE	1,091,764	280,256	9,892	11,735	773,769			15	3,424		281	12,353	23	17
20960 RENT SECURITY DEPOSIT	7,650	150												7,500
20961 GATE CARD DEPOSIT	1,875													1,875
20962 LAUNDRY ROOM DEPOSIT	730													730
20970 UNEARNED REVENUE	6,939	5,975		0	964									
20980 DEFERRED REVENUE	0	0	0	0	0									
22002 CLEANING DEP-MAXWELL PUD	50	50								0				
27700 DUE TO OTHER FUNDS	0													
27999 DEFERRED INFLOWS		206,180	11,618	198,518	116,439	1,620				3,850				389,267
30925 F B RESRV INVENTORY	0													
30940 F B RESRV GEN UNAPPROP	0													
31960 FUND BALANCE-UNRESERVED	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32001 NONSPENDABLE FB	297,917	77,187	260	64,877	155,593									
32005 RESTRICTED FB	10,222,401	1,889,312	1,324	4	0	352,904	182,263	213,559	179,972	7,325,882	4,397	14,312	58,472	0
32010 COMMITTED FB	3,643,516			0	3,297,749	56,630				289,137				
32015 ASSIGNED FB	5,426,989	5,426,989												
32020 UNASSIGNED FB	(470,166)			(392,042)										(78,124)
TOTAL LIABILITIES AND FUND BALANCE	22,445,284	8,286,862	118,721	36,058	4,527,153	411,154	397,910	215,678	184,195	7,618,869	5,113	26,665	60,190	556,716