425 Webster Street
Colusa, CA 95932

CITY COUNCIL
REGULAR MEETING
AGENDA

January 4, 2022
Closed Session 5:00 pm, Regular Session 6:00 pm
City Hall – City Council Chambers

If you wish to make a public comment, please submit your comment via email to the City Clerk at cityclerk@cityofcolusa.com or by dropping off a comment at City Hall at the drop box by 3:00 pm, January 4, 2022. Each comment will be read aloud by the City Clerk **up to three minutes.** You may also come to the Council Chambers and deliver your public comment in person.

Members of the public can view the regular meeting live through Zoom:
https://us06web.zoom.us/j/86465138081

Or, join from a phone: (346)248-7799, (720)707-2699, (646)558-8656
Webinar ID: 864 6513 8081

Mayor – Thomas Reische
Mayor Pro Tem – Daniel Vaca
Council Member- Denise Conrado
Council Member – Greg Ponciano
Council Member – Josh Hill

CALL TO ORDER / ROLL CALL

PUBLIC COMMENTS (*The public may comment on item scheduled to be heard during the Closed Session Meeting)*

CLOSED SESSION MEETING – 5:00 PM

- CONFERENCE WITH LABOR NEGOTIATORS (Section 54957.6) Agency designated representatives: City Manager Jesse Cain and Ryan Jones, City Attorney. Memorandum of Understandings (MOU's) for:
    - Professional Firefighters Association
    - Peace Officers Association
    - Department Heads
    - Middle Management
    - Miscellaneous Unit

- CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION
  Significant exposure to litigation pursuant to Government Code Section 54956.9 (d)(2)
  1 potential case

REGULAR MEETING – 6:00 PM

REPORT ON CLOSED SESSION

PLEDGE OF ALLEGIANCE

APPROVAL OF AGENDA

PUBLIC COMMENTS *(The public to address any item of City business NOT appearing on this Agenda. Speakers must limit their comments to three (3) minutes each. Please note that per Government Code Section 54954.3(a), the City Council cannot take action or express a consensus of approval or disapproval on any public comments regarding matters which do not appear on the printed agenda)*

PRESENTATIONS

- 5 Year Service Award for Micah Hogan
- Overview of Fiscal Year 2020-2021 Financial Statements/Audit

CONSENT CALENDAR - *All items listed on the Consent Calendar are considered by the Council to be routine in nature and will be enacted by one motion unless an audience member or Council member requests otherwise, in which case, the item will be removed for separate consideration.*

	RECOMMENDED
1. Fire Department Monthly Report, Update on 4th Quarter 2021	*Receive & File*
2. Finance Department – November Report	*Receive & File*
3. Warrants List –November	*Receive & File*
4. Resolution approving the Fiscal Year 2020-2021 Annual Audit and Single Audit reports	*Adopt*

COUNCIL MEMBER AND CITY MANAGER REPORTS

COUNCIL CONSIDERATION

5. Subject: City of Colusa's Donation Policy

   Recommendation:

   - Council to direct staff on any changes to the Donation Policy.
   - Council to adopt Resolution 22-__ : A Resolution of the City Council of the City of Colusa approving the City's Donation Policy.

6. Subject: Consideration of an authorized representative for the State Revolving Fund for the City of Colusa recycled water system upgrades.

Recommendation:

- Council to authorize the City Manager as the authorized representative.

7. Subject: 2022 City Council Assignments

Recommendation: Council to update the Council Assignments for 2022.

DISCUSSION ITEM

- Council to discuss and give direction to staff on whether to pursue a one percent (1%) tax initiative for the November 2022 election

FUTURE AGENDA ITEMS

ADJOURNMENT

POSTED: December 29, 2021

SHELLY KITTLE, CITY CLERK

The Regular Colusa City Council meetings are held the first and third Tuesdays of each month at 6:00 pm in the Colusa City Council Chambers located at 425 Webster Street, Colusa California unless otherwise noted above. Copies of open session agenda packets, which are distributed to the City Council, are available on the city's website beginning 72 hours in advance Additionally, if any reports or documents, which are public records, are distributed to the City Council less than 72 hours before the meeting, those reports, and documents will also be available for public inspection on the website.

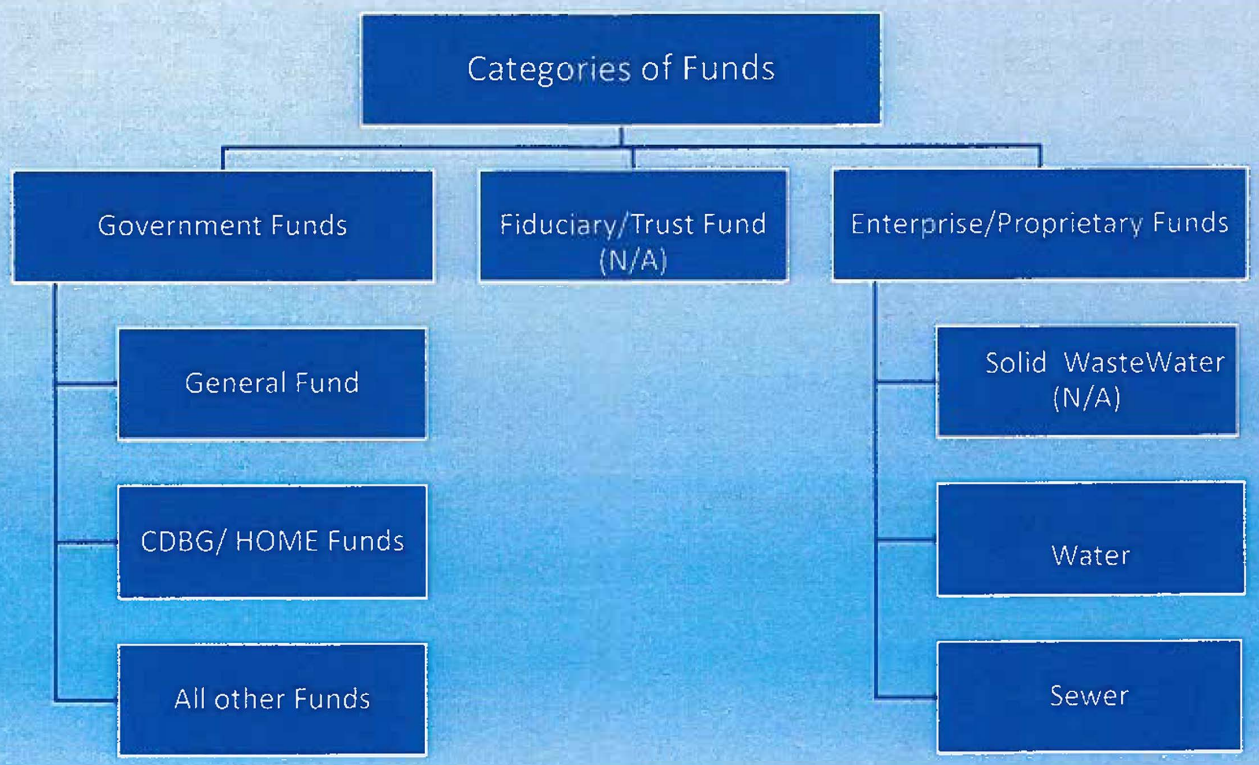
In compliance with the Americans with Disabilities Act, persons requiring accommodations for a disability at a public meeting should notify the City Clerk at least 48 hours prior to the meeting at (530) 458-4740 in order to allow the City sufficient time to make reasonable arrangements to accommodate participation in this meeting.

"This institution is an equal opportunity employer and provider."

Overview of FY 20-21 Financial Statements/Audit

- **ASSETS**
- **FUND BALANCE**
- **FINANCIAL POSITION**
- **OTHER…..**

Fiscal year 2020-2021 Audit



ASSETS

	FY 17-18	FY 18-19	FY19-20	FY20-21
TOTAL ASSETS	$46,454,621	$49,892,888	$50,550,157	$55,801,639
DEFERRED OUT FLOWS	1,893,682	1,869,773	1,788,740	1,917,291
TOTAL LIABILITIES	23,197,097	26,378,218	25,230,456	30,050,860
DEFERRED IN FLOWS	3,105,341	3,206,544	3,804,638	3,563,146
NET ASSETS	$ 22,045,885	$ 22,177,899	$ 22,883,889	$24,104,924

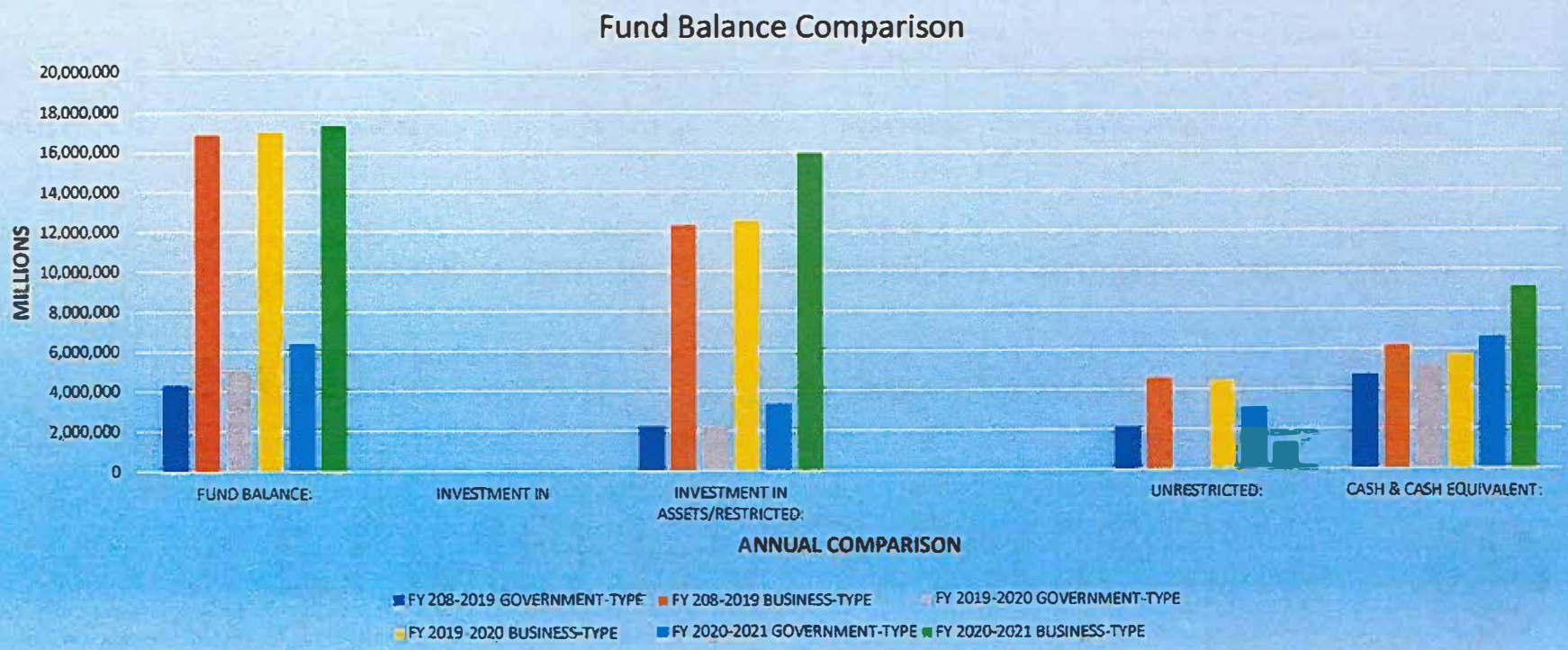
FUND BALANCE

	FY 2018-2019		FY 2019-2020		FY 2020-2021	
	GOVERNMENT-TYPE	BUSINESS-TYPE	GOVERNMENT-TYPE	BUSINESS-TYPE	GOVERNMENT-TYPE	BUSINESS-TYPE
FUND BALANCE:	4,282,115.00	16,864,421.00	5,103,653.00	17,001,309.00	6,366,374.00	17,290,003.00
PERCENT OF TOTAL:	20%	80%	23%	77%	28%	72%

FUND BALANCE

	FY 2018-2019		FY 2019-2020		FY 2020-2021	
	GOVERNMENT-TYPE	BUSINESS-TYPE	GOVERNMENT-TYPE	BUSINESS-TYPE	GOVERNMENT-TYPE	BUSINESS TYPE
FUND BALANCE:	4,282,115.00	16,864,421.00	5,103,653.00	17,001,309.00	6,366,374.00	17,290,003.00
PERCENT OF TOTAL:	14%	86%	20%	80%	28%	72%
INVESTMENT IN CAPITAL ASSETS/RESTRICTED:	2,187,668.00	12,301,557.00	2,200,980.00	12,529,483.00	3,311,120.00	15,930,569.00
UNRESTRICTED:	2,094,447.00	4,562,864.00	2,902,673.00	4,471,826.00	3,055,254.00	1,359,434.00
CASH & CASH EQUIVALENT:	4,695,692.00	6,193,383.00	5,213,481.00	5,753,411.00	6,594,552.00	9,119,819.00

FUND BALANCE



ASSETS
GOVERNMENT-TYPE VS. BUSINESS-TYPE

	FY 2019-2020		FY 2020-2021	
	GOVERNMENT-TYPE	BUSINESS-TYPE	GOVERNMENT-TYPE	BUSINESS-TYPE
TOTAL ASSESTS:	$ 15,321,834.00	$34,808,409.00	$ 16,366,766.00	$39,434,876.00
DEF. OUT FOLOWS	1,542,953.00	245,787.00	1,619,986.00	297,305.00
TOTAL LIABILITIES	7,436,685.00	17,793,771.00	7,835,560.00	22,215,300.00
DEF. IN FOLOWS	3,545,522.00	259,116.00	3,336,271.00	226,875.00
NET ASSETS:	$ 5,882,580.00	$ 17,001,309.00	$ 6,814,921.00	$ 17,290,003.00
PERCENT OF TOTAL	26%	74%	28%	72%

SINGLE AUDIT REPORT

Any non-federal entity that expends more than $750,000 in federal awarded funds during its fiscal year **is required** to obtain a **Single Audit,** The Funds are received from federal or pass-through agency or agencies.

	FY 2019-2020	FY 2020-2021
Community Development Grant Fund	$ 1,595,803	$ 1,564,424
Home Investment Partnership Program	1,017,391	1,032,993
	$ 2,613,194	$ 2,597,417

Compliance Requirement:

- Internal Control
- Record Keeping

COLUSA CITY FIRE DEPARTMENT

Monthly Report, Update on 4th quarter 2021

Logan Conley, Fire Chief

Emergency Response Data

Emergency Dispatched Calls:	See attached call response data sheets
Mutual/Auto Aid Responses:	See attached call response data Sheets
Strike Team Requests Filled:	7 - strike team deployments for 2021

Meeting Attended

Fire Department Monthly Staff Meeting
Fire Department Meeting (Volunteer Members and Staff Members)
Colusa County Ambulance Response Meeting with County Fire Chiefs
Colusa County Board of Directors public meeting regarding ambulance study by AP Triton
EMS quardination meeting with AP Triton Consultant and EMS providers in Colusa County.
Coordination meeting with Colusa Medical Center
City staff meetings and City Council Meetings

Fire Apparatus

Chief Unit 570	In Service	Note:
BLS Transport 571	In Service	A replacement alternate transport unit has been ordered on state bid and will begin fabrication by December of 2021.
Type 1 Engine 551	In Service	
Type 2 Engine 552	In Service	
Type 3 Engine 553	In Service	
Type 6 Engine 556	In Service	

Colusa Fire Department

Colusa, CA

This report was generated on 12/2/2021 11:30:08 AM

Incident Statistics

Zone(s): All Zones | Start Date: 01/01/2021 | End Date: 12/31/2021

INCIDENT COUNT	
INCIDENT TYPE	**# INCIDENTS**
EMS	414
FIRE	299
TOTAL	713

TOTAL TRANSPORTS			
APPARATUS	**# of APPARATUS TRANSPORTS**	**# of PATIENT TRANSPORTS**	**TOTAL # of PATIENT CONTACTS**
T571	11	11	37
TOTAL	12	12	265

MUTUAL AID	
Aid Type	**Total**
Aid Given	58
Aid Received	7

OVERLAPPING CALLS	
# OVERLAPPING	**% OVERLAPPING**
299	**45.03**

LIGHTS AND SIREN - AVERAGE RESPONSE TIME (Dispatch to Arrival)		
Station	**EMS**	**FIRE**
City of Colusa FD	0:04:01	0:06:50
	AVERAGE FOR ALL CALLS	0:04:59

LIGHTS AND SIREN - AVERAGE TURNOUT TIME (Dispatch to Enroute)		
Station	**EMS**	**FIRE**
City of Colusa FD	0:01:28	0:02:14
	AVERAGE FOR ALL CALLS	0:01:43

AGENCY	AVERAGE TIME ON SCENE (MM:SS)
Colusa Fire Department	74:40

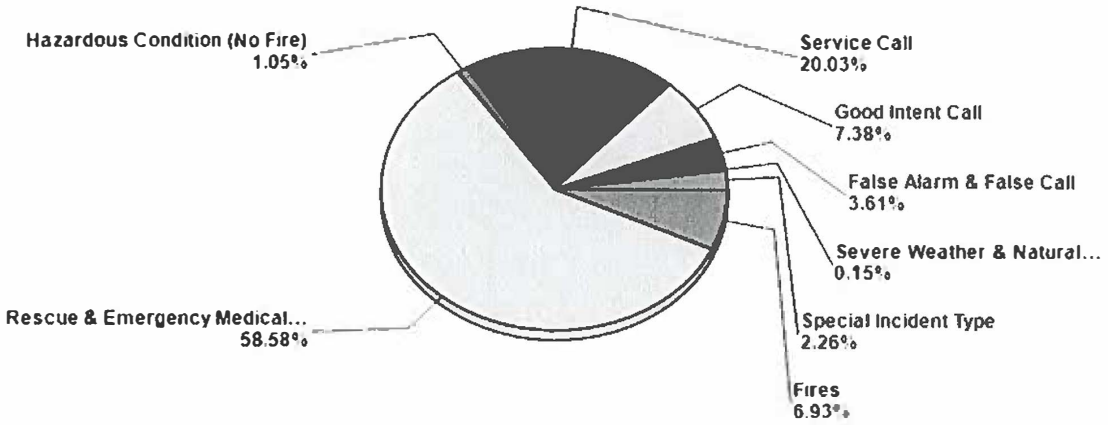
Colusa Fire Department

Colusa CA

This report was generated on 12/2/2021 12:49:59 PM

Breakdown by Major Incident Types for Date Range

Zone(s): All Zones | Start Date: 01/01/2021 | End Date: 12/31/2021



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Fires	70	6.93%
Rescue & Emergency Medical Service	414	58.58%
Hazardous Condition (No Fire)	7	1.05%
Service Call	133	20.03%
Good Intent Call	49	7.38%
False Alarm & False Call	24	3.61%
Severe Weather & Natural Disaster	1	0.15%
Special Incident Type	15	2.26%
TOTAL	713	100%

City of Colusa
Finance Department
Monthly Staff Report – November 2021

CDBG-HOME

- Loan monitoring and correspondence.
- HOME 2018 NOFA Award general conditions setup cont'd.
- Devonshire apartments monitoring cont'd
- Home Loan compliance and reporting requirement

Accounts Payable

- Review Income and Expense statements November 2021
- November 2021 Warrant Listing.
- 110 accounts payable processed.
- Staff training on AP functions cont'd

Payroll

- Prepare November 2021 salary allocation transfers.
- November regular payroll.
- Implement (4) regular salary step increase
- Reconciliation of benefits accounts
- Staff training on Payroll function Cont'd.

Accounts Receivable

- Provide continued utility billing customer support.
- 2,361 utility bills mailed.
- (1) bad checks processed.
- 1,815 cash payments processed (utilities, bldg. permits, recreation and pool, encroachment, business license, State and County payments, boat launch fees.
- Boat Launch and State Park Payments
- Updated Backflow record
- 20 Building Permits
- 28 Credit card Payments

City Hall - Customer Services

- 330 customers walk ins.
- 168 utility late notices.

- 203 Water/Sewer shut off for non-payment.
- 7 open utility accounts & adjustments.
- 11 closed utility accounts.
- 205 received phone calls.
- 1 Events/marque and banner applications processed.
- 28 business licenses processed.
- 4 State Park Reservation & Revenue
- 25 public service requests
- Issued 14 Building Permits
- 3 Encroach Permits

General Ledger

- Various correspondence with staff.
- Review the Income and Expense
- October 2021 Bank reconciliation.
- Audit MD&A fiscal year 20/21
- Staff training on General Ledger

Personnel - HR

- Sick and vacation leave accrual monthly report update.
- November 2021 MidAmerica retiree health insurance distribution.
- Workers Compensation claims cont. d.
- Begin migration of MOUs into Employee Handbook continued.
- Employee termination.
- Assistance with employee retirement
- Assist with disability application
- Review NCCSIF monthly Workers Compensation & Liability Reports.
- Provide retirement information to Police Admin. Office Manager.
- Employee Income Verification (2).

Recreation Department

- Monthly Calendar – Colusa Outlook.
- Assist with new recreation programs.
- Basketball sign ups
- Processed recreation programs request

Other

- Various Grants reimbursement reports and follow up
- Work with Corbin Willits on On-Line Bill Pay scheduled for end of November cont'd.
- Begin July 2021 OPEB Valuation due June 30th, 2022. CERBT data extract report cont'd..
- NCCSIF vehicle renewal policy and certification.
- Updated Aflac dental insurance program record.
- Sunrise Landing Developer payment reconciliation and request.
- Merchant Service implemented
- Review SB1 Local Streets & Roads Program upcoming report cont'd
- NCCSIF inquiry about Pool contract with Swim Team and insurance requirements.
- Attended Sidgwick Training.
- Attend HDL meetings
- Participated in ARPA funding requirement.
- Work in progress with all city assessment district, public notices, and staff reports
- Processed application on Water Arrearages
- Grant Audit completed
- Grant Reimbursement request cont'd
- Numerous public record request cont'd
- Completed Audit for fiscal year 2020-21
- Audit was completed, Prepared MD & A
- Annual Street Report completed

CI COLUSA
NOVEMBER 2021
WARRANT LISTING

Check Number	Check Date	Check Amount	Vendor:	Invoice Number	Fund:	Account	Dept.:	Description
59791	11/1/2021	971.52	AFLAC	11/1/2021	101	22340		P/R Liab - Long Term Disa
59791 Total		971.52						
59792	11/2/2021	49.18	AIRGAS USA, LLC	911779218	101	52150	320	OXYGEN / FIRE
59792 Total		49.18						
59793	11/1/2021	355.68	THIRKETTLE CORPORATION	85078	410	52720	670	EQUIPMENT MAINTENANCE / WATER
59793	11/1/2021	1711.71	THIRKETTLE CORPORATION	85090	410	57200	670	2" METERS / WATER
59793 Total		2067.39						
59794	11/2/2021	1047.7	AT&T MOBILITY	11/1/2021	101	53200	320	WIRELESS SVC 9/3-10/2 / FIRE
59794 Total		1047.7						
59795	11/2/2021	279.9	BANK OF AMERICA	11/1/2021	101	52100	210	ZOOM / ADMIN SERVICES
59795	11/2/2021	49.95	BANK OF AMERICA	11/1/2021	101	52500	215	SIGN UP ANYWHERE / ECON. DEV.
59795	11/2/2021	79.96	BANK OF AMERICA	11/1/2021	410	52500	670	DOMAIN HOSTING / WATER
59795	11/2/2021	79.96	BANK OF AMERICA	11/1/2021	430	52500	690	DOMAIN HOSTING / SEWER
59795	11/2/2021	39.98	BANK OF AMERICA	11/1/2021	101	52500	230	DOMAIN HOSTING / FINANCE
59795	11/2/2021	39.98	BANK OF AMERICA	11/1/2021	101	52500	210	DOMAIN HOSTING / ADMIN SERVICES
59795	11/2/2021	1.5	BANK OF AMERICA	11/1/2021	101	52500	215	INTERNATIONAL TRANSACTION FEE / ECON. DEV.
59795	11/2/2021	27.49	BANK OF AMERICA	11/1/2021	101	52720	650	TROY BILT BLADE GUARD / PARKS
59795	11/2/2021	18	BANK OF AMERICA	11/1/2021	101	52500	215	WIX.COM / ECON. DEV.
59795	11/2/2021	18	BANK OF AMERICA	11/1/2021	101	52500	215	WIX.COM / ECON. DEV.
59795	11/2/2021	79.99	BANK OF AMERICA	11/1/2021	101	52500	215	ADOBE.COM / ECON. DEV
59795	11/2/2021	79.99	BANK OF AMERICA	11/1/2021	101	52500	215	ADOBE.COM / ECON. DEV
59795	11/2/2021	28	BANK OF AMERICA	11/1/2021	101	52500	215	WIX.COM / ECON. DEV
59795	11/2/2021	57	BANK OF AMERICA	11/1/2021	101	52500	215	WIX.COM / ECON. DEV
59795	11/2/2021	45	BANK OF AMERICA	11/1/2021	101	52500	215	EIG CONSTANTCONTACT.COM / ECON DEV
59795	11/2/2021	15	BANK OF AMERICA	11/1/2021	101	52500	215	BUFFER / ECON. DEV
59795	11/2/2021	9.99	BANK OF AMERICA	11/1/2021	101	52500	215	ADOBE / ECON. DEV
59795	11/2/2021	18	BANK OF AMERICA	11/1/2021	101	52500	215	WIX.COM/ ECON. DEV
59795	11/2/2021	29.99	BANK OF AMERICA	11/1/2021	101	52500	215	ADOBE / ECON. DEV
59795	11/2/2021	29	BANK OF AMERICA	11/1/2021	214	52100	215	WHEN I WORK / POLICE
59795	11/2/2021	554.46	BANK OF AMERICA	11/1/2021	101	52850	710	NNA SERVICES LLC / POLICE
59795 Total		1581.14						
59796	11/2/2021	639.73	BURTON'S FIRE, INC.	54633	101	52720	320	AUTO EJECTOR / FIRE
59796 Total		639.73						
59797	11/1/2021	250	JEREMY CAIN	11/1/2021	101	22530		DEPENDENT CARE PLAN - OCTOBER 2021
59797 Total		250						
59798	11/1/2021	30.76	CINTAS	409791716	101	51200	630	LINEN MAINTENANCE / STREETS
59798	11/1/2021	30.75	CINTAS	409791716	101	51200	650	LINEN MAINTENANCE / PARKS
59798	11/1/2021	30.75	CINTAS	409861726	101	51200	630	LINEN MAINTENANCE / STREETS
59798	11/1/2021	30.76	CINTAS	409861726	101	51200	650	LINEN MAINTENANCE / PARKS
59798	11/2/2021	57.79	CINTAS	409861735	410	51200	670	LINEN MAINTENANCE / WATER
59798	11/2/2021	57.79	CINTAS	409861735	430	51200	690	LINEN MAINTENANCE / SEWER
59798	11/1/2021	33.89	CINTAS	409928451	101	51200	630	LINEN MAINTENANCE / STREETS
59798	11/1/2021	33.9	CINTAS	409928451	101	51200	650	LINEN MAINTENANCE / PARKS

CITY OF COLUSA
NOVEMBER 2021
WARRANT LISTING

59798	11/1/2021	60.65	CINTAS	409928454	410	51200	670	LINEN MAINTENANCE / WATER
59798	11/1/2021	60.65	CINTAS	409928454	430	51200	690	LINEN MAINTENANCE / SEWER
59798	11/2/2021	62.85	CINTAS	409996529	101	51200	650	LINEN MAINTENANCE / PARKS
59798	11/2/2021	62.86	CINTAS	409996529	101	51200	630	LINEN MAINTENANCE / STREETS
59798	11/2/2021	76.74	CINTAS	409996540	410	51200	670	LINEN MAINTENANCE / WATER
59798	11/2/2021	76.74	CINTAS	409996540	430	51200	690	LINEN MAINTENANCE / SEWER
59798 Total		706.88						
59799	11/1/2021	300	COLUSA PROFESSIONAL	11/1/2021	101	22400		P/R Liab - Firemen Assoc
59799 Total		300						
59800	11/2/2021	942.45	DERODA INC.	51158	101	52720	320	ALTERNATOR / FIRE
59800	11/2/2021	36.97	DERODA INC.	51680	101	53800	320	OIL ABSORBENT / FIRE
59800	11/1/2021	77.94	DERODA INC.	50747	101	52720	710	EQUIPMENT MAINTENANCE / POLICE
59800	11/1/2021	38.95	DERODA INC.	50996	101	52720	650	EQUIPMENT MAINTENANCE / PARKS
59800	11/1/2021	17.76	DERODA INC.	51563	430	52720	690	FILTERS / SEWER
59800 Total		1114.07						
59801	11/1/2021	145.94	COMCAST	11/1/2021	101	53200	710	SERVICES OCT.21 2021-NOV 20.2021 / POLICE
59801	11/2/2021	70.62	COMCAST	11/2/2021	101	53200	630	SERVICES FROM OCT 31, 2021 TO NOV 30, 2021/STREETS
59801 Total		216.56						
59802	11/1/2021	290.73	CORBIN WILLITS SYSTEMS IN	C110151	101	53300	230	ENHANCEMENT AND SERVICES FEES
59802	11/1/2021	290.72	CORBIN WILLITS SYSTEMS IN	C110151	410	53300	230	ENHANCEMENT AND SERVICES FEES
59802	11/1/2021	290.72	CORBIN WILLITS SYSTEMS IN	C110151	430	53300	230	ENHANCEMENT AND SERVICES FEES
59802 Total		872.17						
59803	11/1/2021	578.5	COLUSA POLICE ASSOCIATION	11/1/2021	101	22410		P/R Liab - Police Assoc D
59803 Total		578.5						
59804	11/2/2021	4332.42	CRAFCO, INC.	940258129	101	52700	630	BUILDING MAINTENANCE / STREETS
59804 Total		4332.42						
59805	11/2/2021	1699.55	DAVIES OIL COMPANY, INC.	381617	101	52270	630	Fuel / STREETS
59805	11/2/2021	1109.77	DAVIES OIL COMPANY, INC.	382491	101	52270	630	Fuel /STREETS
59805	11/1/2021	3247.7	DAVIES OIL COMPANY, INC.	11/1/2021	101	52270	710	Fuel
59805	11/1/2021	752.97	DAVIES OIL COMPANY, INC.	11/1/2021	101	52270	320	Fuel
59805	11/1/2021	207.08	DAVIES OIL COMPANY, INC.	11/1/2021	101	52270	650	Fuel
59805	11/1/2021	971.12	DAVIES OIL COMPANY, INC.	11/1/2021	101	52270	630	Fuel
59805	11/1/2021	1069.24	DAVIES OIL COMPANY, INC.	11/1/2021	410	52270	670	Fuel
59805	11/1/2021	1156.05	DAVIES OIL COMPANY, INC.	11/1/2021	430	52270	690	Fuel
59805 Total		10213.48						
59806	11/1/2021	52	DEPARTMENT OF JUSTICE	PO 64242	101	52430	710	STEVEN CODORNIZ
59806	11/1/2021	52	DEPARTMENT OF JUSTICE	PO 64242	101	52430	710	ROBERT KNIGHT
59806	11/1/2021	52	DEPARTMENT OF JUSTICE	PO 64242	101	52430	710	LISA KNIGHT
59806 Total		156						
59807	11/1/2021	158.73	ETIC	PO 65854	410	47800	670	BULK WATER DEPOSIT REFUND
59807 Total		158.73						
59808	11/1/2021	41	FRUIT GROWERS LABORATORY	177659A	430	52520	690	TESTING / SEWER
59808	11/1/2021	138	FRUIT GROWERS LABORATORY	177660A	430	52520	690	TESTING / SEWER
59808	11/2/2021	18	FRUIT GROWERS LABORATORY	177890A	430	52520	690	TESTING / SEWER

CI COLUSA
NOVEMBER 2021
WARRANT LISTING

59808	11/2/2021	1184	FRUIT GROWERS LABORATORY	178092A	430	52520	690	TESTING / SEWER
59808	11/2/2021	1480	FRUIT GROWERS LABORATORY	178094A	430	52520	690	TESTING / SEWER
59808 Total		2861						
59809	11/1/2021	154.83	FRONTIER	11/1/2021	101	53200	230	Communications
59809	11/1/2021	88.74	FRONTIER	11/1/2021	101	53200	220	Communications
59809	11/1/2021	88.74	FRONTIER	11/1/2021	101	53200	610	Communications
59809	11/1/2021	52.28	FRONTIER	11/1/2021	101	53200	230	Communications
59809	11/1/2021	52.28	FRONTIER	11/1/2021	101	53200	220	Communications
59809	11/1/2021	52.28	FRONTIER	11/1/2021	101	53200	650	Communications
59809	11/1/2021	52.28	FRONTIER	11/1/2021	410	53200	670	Communications
59809	11/1/2021	52.28	FRONTIER	11/1/2021	430	53200	690	Communications
59809	11/1/2021	52.28	FRONTIER	11/1/2021	101	53200	310	Communications
59809	11/1/2021	52.29	FRONTIER	11/1/2021	101	53200	640	Communications
59809	11/1/2021	603.85	FRONTIER	11/1/2021	101	53200	710	Communications
59809	11/1/2021	211.99	FRONTIER	11/1/2021	101	53200	320	Communications
59809	11/1/2021	118.07	FRONTIER	11/1/2021	101	53200	630	Communications
59809	11/1/2021	118.07	FRONTIER	11/1/2021	101	53200	650	Communications
59809	11/1/2021	174.26	FRONTIER	11/1/2021	410	53200	670	Communications
59809	11/1/2021	410.98	FRONTIER	11/1/2021	430	53200	690	Communications
59809	11/1/2021	60.01	FRONTIER	11/1/2021	253	53200	640	Communications
59809 Total		2395.51						
59810	11/2/2021	491.3	THE HARTFORD	239695293	997	22310		LIFE INSURANCE PREMIUM
59810 Total		491.3						
59811	11/1/2021	1546.69	HdL Coren & Cone	SIN012109	101	52500	230	CONTRACT SERVICES PROPERTY OCT-DEC 2021
59811 Total		1546.69						
59812	11/2/2021	11.42	JOHN DEERE FINANCIAL	2567161	310	59200	650	MOWER LEASE
59812	11/2/2021	132.07	JOHN DEERE FINANCIAL	2567161	310	59100	650	MOWER LEASE
59812	11/2/2021	51.41	JOHN DEERE FINANCIAL	2567161	253	59200	650	MOWER LEASE
59812	11/2/2021	594.3	JOHN DEERE FINANCIAL	2567161	253	59100	650	MOWER LEASE
59812	11/2/2021	51.4	JOHN DEERE FINANCIAL	2567161	101	59200	650	MOWER LEASE
59812	11/2/2021	594.3	JOHN DEERE FINANCIAL	2567161	101	59100	650	MOWER LEASE
59812 Total		1434.9						
59813	11/2/2021	296.67	JORGENSEN COMPANY	5970654	101	52700	320	ANNUAL MAINTENANCE/ FIRE
59813 Total		296.67						
59814	11/1/2021	50	SHELLY M. KITTLE	11/1/2021	101	52160	320	CONLEY SERVICE AWARD GIFT CARD / FIRE
59814 Total		50						
59815	11/2/2021	1351.78	LIFE-ASSIST INC.	1140584	101	52150	320	OXYGEN PACK,QUICKLOOK AED/ FIRE
59815 Total		1351.78						
59816	11/1/2021	63.33	GEORGE L. MESSICK CO.	541832/1	101	52700	710	BUILDING MAINTENANCE / POLICE
59816	11/1/2021	42.88	GEORGE L. MESSICK CO.	542240/1	101	52110	610	SUPPLIES / CITY HALL
59816	11/1/2021	19.28	GEORGE L. MESSICK CO.	542241/1	101	52110	650	SUPPLIES / PARKS
59816	11/1/2021	4.28	GEORGE L. MESSICK CO.	542335/1	101	52720	630	EQUIPMENT MAINTENANCE / STREETS
59816	11/1/2021	19.28	GEORGE L. MESSICK CO.	542819/1	101	52720	650	EQUIPMENT MAINTENANCE / PARKS
59816	11/1/2021	17.44	GEORGE L. MESSICK CO.	543043/1	101	52700	650	BUILDING MAITENANCE / PARKS

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59816	11/1/2021	18.2	GEORGE L. MESSICK CO.	543250/1	101	52110	630 SUPPLIES / STREETS
59816	11/1/2021	47.16	GEORGE L. MESSICK CO.	543358/1	101	52110	630 SUPPLIES / STREETS
59816	11/1/2021	21.44	GEORGE L. MESSICK CO.	543474/1	101	52110	630 SUPPLIES / STREETS
59816	11/1/2021	34.88	GEORGE L. MESSICK CO.	543476/1	101	52700	650 EQUIPMENT MAINTENANCE / PARKS
59816	11/2/2021	10.7	GEORGE L. MESSICK CO.	543681/1	101	52700	320 CLEANER / FIRE
59816	11/1/2021	25.72	GEORGE L. MESSICK CO.	543775/1	101	52520	630 EQUIPMENT MAINTENANCE / STREETS
59816	11/1/2021	62.18	GEORGE L. MESSICK CO.	543776/1	101	52110	650 SUPPLIES / PARKS
59816	11/1/2021	15.29	GEORGE L. MESSICK CO.	543986/1	101	52700	650 BUILDING MAINTENANCE / PARKS
59816	11/1/2021	17.14	GEORGE L. MESSICK CO.	543988/1	101	52720	630 EQUIPMENT MAINTENANCE / STREETS
59816	11/2/2021	16.08	GEORGE L. MESSICK CO.	544048/1	310	52110	650 SUPPLIES / STATE PARK
59816	11/1/2021	26.76	GEORGE L. MESSICK CO.	K43876/1	101	52700	610 EQUIPMENT MAINTENANCE / CITY HALL
59816 Total		462.04					
59817	11/1/2021	536.61	MES VISION	212832530	997	22330	VISION INSURANCE PREMIUMS COVERAGE
59817 Total		536.61					
59818	11/1/2021	2150	MetLife Investors	11/1/2021	101	22510	P/R Liab - Deferred Comp
59818 Total		2150					
59819	11/1/2021	74.66	NCCSIF TREASURER	2545	101	51150	110 2020-21 LIABILITY BANKING ASSESSMENT
59819	11/1/2021	340.68	NCCSIF TREASURER	2545	101	51150	210 2020-21 LIABILITY BANKING ASSESSMENT
59819	11/1/2021	190.37	NCCSIF TREASURER	2545	101	51150	215 2020-21 LIABILITY BANKING ASSESSMENT
59819	11/1/2021	178.08	NCCSIF TREASURER	2545	101	51150	220 2020-21 LIABILITY BANKING ASSESSMENT
59819	11/1/2021	582.4	NCCSIF TREASURER	2545	101	51150	230 2020-21 LIABILITY BANKING ASSESSMENT
59819	11/1/2021	803.68	NCCSIF TREASURER	2545	101	51150	320 2020-21 LIABILITY BANKING ASSESSMENT
59819	11/1/2021	471.14	NCCSIF TREASURER	2545	101	51150	630 2020-21 LIABILITY BANKING ASSESSMENT
59819	11/1/2021	236.64	NCCSIF TREASURER	2545	101	51150	650 2020-21 LIABILITY BANKING ASSESSMENT
59819	11/1/2021	1454.73	NCCSIF TREASURER	2545	101	51150	710 2020-21 LIABILITY BANKING ASSESSMENT
59819	11/1/2021	341.96	NCCSIF TREASURER	2545	410	51150	670 2020-21 LIABILITY BANKING ASSESSMENT
59819	11/1/2021	325.66	NCCSIF TREASURER	2545	430	51150	690 2020-21 LIABILITY BANKING ASSESSMENT
59819 Total		5000					
59820	11/1/2021	576.98	PACE SUPPLY CORP.	87219389	410	52700	670 BUILDING MAINTENANCE / WATER
59820 Total		576.98					
59821	11/2/2021	1587.3	PAC MACHINE COMPANY, INC.	84486	430	52720	690 RENTAL FLYGT / SEWER
59821 Total		1587.3					
59822	11/1/2021	1909.6	PACIFIC GAS AND ELECTRIC	11/1/2021	101	52600	610 Utilities
59822	11/1/2021	1066.5	PACIFIC GAS AND ELECTRIC	11/1/2021	101	52600	710 Utilities
59822	11/1/2021	2382.72	PACIFIC GAS AND ELECTRIC	11/1/2021	101	52600	320 Utilities
59822	11/1/2021	432.81	PACIFIC GAS AND ELECTRIC	11/1/2021	101	52600	630 Utilities
59822	11/1/2021	15.14	PACIFIC GAS AND ELECTRIC	11/1/2021	620	52600	630 Utilities
59822	11/1/2021	30.27	PACIFIC GAS AND ELECTRIC	11/1/2021	610	52600	630 Utilities
59822	11/1/2021	6998.95	PACIFIC GAS AND ELECTRIC	11/1/2021	241	52600	630 Utilities
59822	11/1/2021	114.39	PACIFIC GAS AND ELECTRIC	11/1/2021	101	52600	640 Utilities
59822	11/1/2021	732.75	PACIFIC GAS AND ELECTRIC	11/1/2021	101	52600	650 Utilities
59822	11/1/2021	831.8	PACIFIC GAS AND ELECTRIC	11/1/2021	253	52600	640 Utilities
59822	11/1/2021	9434.79	PACIFIC GAS AND ELECTRIC	11/1/2021	410	52600	670 Utilities
59822	11/1/2021	17280.02	PACIFIC GAS AND ELECTRIC	11/1/2021	430	52600	690 Utilities

59822	11/1/2021	610.1	PACIFIC GAS AND ELECTRIC	11/1/2021	310	52600	650	Utilities
59822 Total		41839.84						
59823	11/1/2021	5444.55	PREMIER ACCESS INSURANCE	11/1/2021	997	22320		DENTAL INSURANCE PREMIUMS NOVEMBER 2021
59823 Total		5444.55						
59824	11/1/2021	-67.56	QUILL CORPORATION	18307426	101	52100	220	PAPER / PLANNING
59824	11/1/2021	80.41	QUILL CORPORATION	20159106	101	52100	630	OFFICE EXPENSE / STREETS
59824	11/1/2021	142.59	QUILL CORPORATION	20159106	101	52100	230	OFFICE EXPENSE / FINANCE
59824 Total		155.44						
59825	11/1/2021	2768.96	RDO EQUIPMENT CO.	W1927376	101	52720	630	EQUIPMENT MAINTENANCE / STREETS
59825 Total		2768.96						
59826	11/2/2021	535.58	REGIONAL HOUSING AUTHORIT	789-10262	262	52500	230	HOME HOUSING PROGRAMS
59826 Total		535.58						
59827	11/1/2021	100	SIERRA CENTRAL CREDIT UNI	11/1/2021	101	22500		P/R Liab - Credit Union
59827 Total		100						
59828	11/1/2021	61	STATE DISBURSEMENT UNIT	11/1/2021	101	22520		COURT ORDERED CHILD SUPPORT WITHHOLDING
59828 Total		61						
59829	11/1/2021	75000	STATE OF CALIFORNIA	22003276	271	57200	630	REIMBURSE CAL TRANS FOR LUMP SUM SINGLE PAYMENT
59829 Total		75000						
59830	11/1/2021	244.42	SUNRISE ENVIRONMENTAL	125604	430	52700	690	BUILDING MAINTENANCE / SEWER
59830 Total		244.42						
59831	11/2/2021	102.69	SUPERIOR TIRE SERVICE	268849	101	52720	650	EQUIPMENT MAINTENANCE / PARKS
59831 Total		102.69						
59832	11/1/2021	499.33	U. S. POST OFFICE	11/1/2021	410	52100	670	BULK POSTAGE FOR UTILITY BILLS/ WATER
59832	11/1/2021	499.33	U. S. POST OFFICE	11/1/2021	430	52100	690	BULK POSTAGE FOR UTILITY BILLS/SEWER
59832 Total		998.66						
59833	11/1/2021	45.83	VERIZON WIRELESS	11/1/2021	310	53200	650	CITY CELL PHONES SEP 17- OCT 16
59833	11/1/2021	396.17	VERIZON WIRELESS	11/1/2021	101	53200	710	CITY CELL PHONES SEP 17- OCT 16
59833	11/1/2021	168.32	VERIZON WIRELESS	11/1/2021	430	53200	690	CITY CELL PHONES SEP 17- OCT 16
59833	11/1/2021	87.4	VERIZON WIRELESS	11/1/2021	410	53200	670	CITY CELL PHONES SEP 17- OCT 16
59833	11/1/2021	81.66	VERIZON WIRELESS	11/1/2021	101	53200	650	CITY CELL PHONES SEP 17- OCT 16
59833	11/1/2021	299.82	VERIZON WIRELESS	11/1/2021	101	53200	630	CITY CELL PHONES SEP 17- OCT 16
59833	11/1/2021	130.41	VERIZON WIRELESS	11/1/2021	101	53200	210	CITY CELL PHONES SEP 17- OCT 16
59833 Total		1209.61						
59834	10/27/2021	106.79	DAVID CROYL	000C11101	410	20310		MQ CUSTOMER REFUND FOR CRO0002
59834 Total		106.79						
59835	11/8/2021	14162.36	AMERICAN CARPORTS INC	PO 65174	430	51200	690	UV CHANNEL / SEWER
59835 Total		14162.36						
59836	11/9/2021	294.15	SAM'S CLUB/SYNCHRONY BANK	11/9/2021	214	52100	710	OFFICE EXPENSES
59836	11/9/2021	31.52	SAM'S CLUB/SYNCHRONY BANK	11/9/2021	101	52100	220	CUPS & COFFEE / PLANNING
59836	11/9/2021	31.52	SAM'S CLUB/SYNCHRONY BANK	11/9/2021	101	52100	230	CUPS & COFFEE / PLANNING
59836 Total		357.19						
59837	11/22/2021	9	ACI SPECIALTY BENEFITS	ACI438-IN	101	50535	210	QTR SERVICES JAN 1, 2022-MAR 31, 2022
59837	11/22/2021	9	ACI SPECIALTY BENEFITS	ACI438-IN	101	50535	220	QTR SERVICES JAN 1, 2022-MAR 31, 2022
59837	11/22/2021	36	ACI SPECIALTY BENEFITS	ACI438-IN	101	50535	230	QTR SERVICES JAN 1, 2022-MAR 31, 2022

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59837	11/22/2021	36	ACI SPECIALTY BENEFITS	ACI438-IN	101	50535	320	QTR SERVICES JAN 1, 2022-MAR 31, 2022
59837	11/22/2021	45	ACI SPECIALTY BENEFITS	ACI438-IN	101	50535	630	QTR SERVICES JAN 1, 2022-MAR 31, 2022
59837	11/22/2021	18	ACI SPECIALTY BENEFITS	ACI438-IN	101	50535	650	QTR SERVICES JAN 1, 2022-MAR 31, 2022
59837	11/22/2021	90	ACI SPECIALTY BENEFITS	ACI438-IN	101	50535	710	QTR SERVICES JAN 1, 2022-MAR 31, 2022
59837	11/22/2021	18.9	ACI SPECIALTY BENEFITS	ACI438-IN	410	50535	670	QTR SERVICES JAN 1, 2022-MAR 31, 2022
59837	11/22/2021	18.9	ACI SPECIALTY BENEFITS	ACI438-IN	430	50535	690	QTR SERVICES JAN 1, 2022-MAR 31, 2022
59837 Total		280.8						
59838	11/22/2021	44.22	AIRGAS USA, LLC	911939209	101	52150	320	MEDICAL SUPPLIES / FIRE
59838	11/22/2021	105.15	AIRGAS USA, LLC	998398768	101	52150	320	OXYGEN / FIRE
59838	11/22/2021	44.79	AIRGAS USA, LLC	998402156	101	52150	320	OXYGEN / FIRE
59838 Total		194.16						
59839	11/17/2021	72.91	ALLIANT NETWORKING SERVIC	13409	101	52500	230	MAINTENANCE OVERAGES FOR OCTOBER 2021
59839	11/17/2021	72.91	ALLIANT NETWORKING SERVIC	13409	410	52500	230	MAINTENANCE OVERAGES FOR OCTOBER 2021
59839	11/17/2021	72.93	ALLIANT NETWORKING SERVIC	13409	430	52500	230	MAINTENANCE OVERAGES FOR OCTOBER 2021
59839	11/17/2021	444.4	ALLIANT NETWORKING SERVIC	13424	101	52500	230	MAINTENANCE AGREEMENT DECEMBER 2021
59839	11/17/2021	444.4	ALLIANT NETWORKING SERVIC	13424	410	52500	670	MAINTENANCE AGREEMENT DECEMBER 2021
59839	11/17/2021	444.41	ALLIANT NETWORKING SERVIC	13424	430	52500	690	MAINTENANCE AGREEMENT DECEMBER 2021
59839 Total		1551.96						
59840	11/23/2021	50.49	ALL ACTION AWARDS, INC	PO 65156	101	53600	640	PLAQUE FOR SOFTBALL / REC
59840 Total		50.49						
59841	11/22/2021	14991.57	AQUA SIERRA CONTROLS INC.	31868	430	52500	690	ANNUAL MAINTENANCE SERVICES / SEWER
59841 Total		14991.57						
59842	11/18/2021	5533.5	THIRKETTLE CORPORATION	INV008533	410	57200	670	1" METERS (20) / WATER
59842	11/22/2021	3132.34	THIRKETTLE CORPORATION	INV008553	410	57200	670	METERS / WATER
59842 Total		8665.84						
59843	11/15/2021	361.67	AT&T	11/15/2021	101	53200	710	MONTHLY SERVICES 10/01/21-10/31/21 - POLICE
59843 Total		361.67						
59844	11/22/2021	315.11	AT&T MOBILITY	11/22/2021	101	53200	320	PHONE SERVICES / FIRE
59844 Total		315.11						
59845	11/22/2021	193.05	JOHN BURGER HEATING AND A	9233	101	52700	320	BUILDING MAINTENANCE / FIRE
59845	11/15/2021	241.31	JOHN BURGER HEATING AND A	TR8917	101	52700	630	BUILDING MAINTENANCE / STREETS
59845 Total		434.36						
59846	11/18/2021	902.15	BUTTE SAND & GRAVEL	83347	410	52700	670	SAND / WATER
59846 Total		902.15						
59847	11/16/2021	750	THE CALIFORNIA PEACE OFFI	320210	101	52850	710	DEPARTMENT MEMBERSHIP 1/1/2022-12/31/2022/POLICE
59847 Total		750						
59848	11/17/2021	1792.31	CALIFORNIA ENGINEERING CO	11453	101	52500	620	SOUTH AREA ANNEXATION
59848	11/17/2021	34.79	CALIFORNIA ENGINEERING CO	11454	101	52500	620	GENERAL SERVICES
59848	11/17/2021	34.79	CALIFORNIA ENGINEERING CO	11454	410	52500	620	GENERAL SERVICES
59848	11/17/2021	35.85	CALIFORNIA ENGINEERING CO	11454	430	52500	620	GENERAL SERVICES
59848	11/17/2021	421.72	CALIFORNIA ENGINEERING CO	11455	102	52500	620	PAVEMENT MANAGEMENT PLAN
59848	11/17/2021	263.58	CALIFORNIA ENGINEERING CO	11456	101	52500	620	CIP FINAL MAP REVIEW
59848	11/17/2021	316.29	CALIFORNIA ENGINEERING CO	11457	101	52500	620	COLUSA FARM CREDIT
59848	11/17/2021	158.15	CALIFORNIA ENGINEERING CO	11458	507	52500	620	ARCO GAS STATION DEVELOPMENT PLAN

59848	11/17/2021	3909.41	CALIFORNIA ENGINEERING CO	11459	253	60010	650	CITY WATERPARK SPLASH PAD
59848	11/17/2021	4500	CALIFORNIA ENGINEERING CO	11460	101	52500	620	SUNRISE LANDING PHASE 2 SUBDIVISION
59848	11/17/2021	1739.6	CALIFORNIA ENGINEERING CO	11461	101	52500	620	PROJECT MANAGEMENT RISK & RELIABILITY ASSESSMENT
59848	11/17/2021	948.87	CALIFORNIA ENGINEERING CO	11462	516	52500	620	WESCOTT RD PROPERTY TENTATIVE REVIEW
59848	11/17/2021	790.73	CALIFORNIA ENGINEERING CO	11463	101	52500	620	COLUSA INDUSTRIAL PARK MAP
59848 Total		14946.09						
59849	11/15/2021	57.79	CINTAS	409541522	410	51200	670	LINEN MAINTENANCE / WATER
59849	11/15/2021	57.79	CINTAS	409541522	430	51200	690	LINEN MAINTENANCE / SEWER
59849	11/15/2021	57.79	CINTAS	409594255	410	51200	670	LINEN MAINTENANCE / WATER
59849	11/15/2021	57.79	CINTAS	409594255	430	51200	690	LINEN MAINTENANCE / SEWER
59849	11/22/2021	60.65	CINTAS	410203096	410	51200	670	LINEN MAINTENANCE / WATER
59849	11/22/2021	60.65	CINTAS	410203096	430	51200	690	LINEN MAINTENANCE / SEWER
59849 Total		352.46						
59850	11/15/2021	18.37	COLUSA COUNTY AUDITOR	4015	101	53800	650	REIMBURSEMENT OF ALTERNATIVE SENTENCING OCT 2021
59850 Total		18.37						
59851	11/23/2021	10217.76	COLUSA COUNTY	11/23/2021	430	53740	690	ASMT 017-020-025-000
59851	11/23/2021	14084.84	COLUSA COUNTY	11/23/2021	430	53740	690	ASMT 017-020-027-000
59851	11/23/2021	14257.76	COLUSA COUNTY	11/23/2021	430	53740	690	ASMT 017-020-026-000
59851	11/23/2021	7018.3	COLUSA COUNTY	11/23/2021	430	53740	690	ASMT 017-030-079-000
59851	11/23/2021	8577.02	COLUSA COUNTY	11/23/2021	430	53740	690	ASMT 017-030-080-000
59851	11/23/2021	201.96	COLUSA COUNTY	11/23/2021	430	53740	690	ASMT 015-340-027-000
59851	11/23/2021	7893.18	COLUSA COUNTY	11/23/2021	430	53740	690	ASMT 017-020-024-000
59851 Total		62250.82						
59852	11/17/2021	77.45	COLUSANET, INC	147191	310	52600	650	MOTHLY SVC-STATE PARK
59852 Total		77.45						
59853	11/18/2021	25.72	DERODA INC.	49168	430	52720	690	EQUIPMENT MAINTENANCE / SEWER
59853	11/16/2021	27.7	DERODA INC.	49631	101	52720	710	EQUIPMENT MAINTENANCE / POLICE
59853	11/18/2021	245.82	DERODA INC.	50625	430	52720	690	EQUIPMENT MAINTENANCE / SEWER
59853	11/18/2021	28.29	DERODA INC.	51102	430	52700	690	BUILDING MAINTENANCE / SEWER
59853	11/18/2021	66.65	DERODA INC.	51167	410	52720	670	OIL FILTER / WATER
59853	11/18/2021	4.98	DERODA INC.	52580	101	52720	650	EQUIPMENT MAINTENANCE / PARKS
59853	11/18/2021	118.88	DERODA INC.	52910	101	52720	630	EQUIPMENT MAINTENANCE / STREETS
59853	11/18/2021	306.18	DERODA INC.	52924	410	52720	670	EQUIPMENT MAINTENANCE / WATER
59853	11/10/2021	22.39	DERODA INC.	52085	101	52720	630	EQUIPMENT MAINT / STREETS
59853	11/10/2021	10.18	DERODA INC.	52441	101	52720	630	BRAKE FLUID / STREETS
59853	11/10/2021	25.71	DERODA INC.	52458	101	52720	630	BRAKE FLUID / STREETS
59853	11/10/2021	43.97	DERODA INC.	52464	101	52720	630	BRASS CONNECTORS / STREETS
59853	11/10/2021	22.39	DERODA INC.	52544	101	52720	630	EQUIPMENT MAINT / STREETS
59853	11/23/2021	34.31	DERODA INC.	52991	101	52720	630	WRENCH / STREETS
59853	11/23/2021	804.21	DERODA INC.	53031	101	52720	630	EQUIPMENT MAINTENANCE / STREETS
59853 Total		1787.38						
59854	11/15/2021	325	COMPUTER LOGISTICS	82848	214	52500	710	MONTHLY CLOUD SERVICES / POLICE
59854 Total		325						
59855	11/17/2021	230.31	COMCAST	11/17/2021	101	53200	230	BUS SVC-11/13-12/12 /FINANCE

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59855	11/22/2021	72.52	COMCAST	11/22/2021	101	53200	320	MONTHLY SERVICES NOV 09, 2021-DEC 08,2021/FIRE
59855 Total		302.83						
59856	11/22/2021	290.72	CORBIN WILLITS SYSTEMS IN	C111151	101	53300	230	ENHANCEMENT AND SERVICE FEES / FINANCE
59856	11/22/2021	290.72	CORBIN WILLITS SYSTEMS IN	C111151	410	53300	230	ENHANCEMENT AND SERVICE FEES
59856	11/22/2021	290.73	CORBIN WILLITS SYSTEMS IN	C111151	430	53300	230	ENHANCEMENT AND SERVICE FEES
59856 Total		872.17						
59857	11/23/2021	498.37	L.N. CURTIS AND SONS	INV539399	101	52200	320	TACTICAL PANTS / FIRE
59857	11/15/2021	99.25	L.N. CURTIS AND SONS	INV541123	101	51200	710	CLOTHING EXPENSE / POLICE
59857 Total		597.62						
59858	11/16/2021	53.61	DAVISON DRUG & STATIONERY	72831	214	52100	710	FLASH DRIVE / POLICE
59858 Total		53.61						
59859	11/15/2021	100	DAVIES CHEVRON	11/15/2021	101	52720	710	CARWASH (10) / POLICE
59859 Total		100						
59860	11/17/2021	364	DEPARTMENT OF JUSTICE	PO 64244	101	52430	710	Weapons Permit Police (7)
59860 Total		364						
59861	11/16/2021	43	FRUIT GROWERS LABORATORY	177854A	410	52520	670	TESTING / WATER
59861	11/16/2021	30	FRUIT GROWERS LABORATORY	178160A	410	52520	670	TESTING / WATER
59861	11/16/2021	38	FRUIT GROWERS LABORATORY	178322A	410	52520	670	TESTING / WATER
59861	11/16/2021	38	FRUIT GROWERS LABORATORY	178323A	410	52520	670	TESTING / WATER
59861	11/18/2021	30	FRUIT GROWERS LABORATORY	178355A	410	52520	670	TESTING / WATER
59861	11/16/2021	38	FRUIT GROWERS LABORATORY	178516A	410	52520	670	TESTING / WATER
59861	11/16/2021	38	FRUIT GROWERS LABORATORY	178517A	410	52520	670	TESTING / WATER
59861	11/18/2021	30	FRUIT GROWERS LABORATORY	178518A	410	52520	670	TESTING / WATER
59861	11/16/2021	38	FRUIT GROWERS LABORATORY	178519A	410	52520	670	TESTING / WATER
59861	11/18/2021	15	FRUIT GROWERS LABORATORY	178769A	410	52520	670	TESTING / WATER
59861	11/18/2021	30	FRUIT GROWERS LABORATORY	178975A	410	52520	670	TESTING / WATER
59861 Total		368						
59862	11/16/2021	302	STATE CENTER COMMUNITY CO	16267684	214	51300	710	SUPERVISOR COURSE SECTION 17058 / POLICE
59862 Total		302						
59863	11/22/2021	703.07	FRONTIER	11/22/2021	101	53200	320	Communications
59863	11/22/2021	154.83	FRONTIER	11/23/2021	101	53200	230	Communications
59863	11/22/2021	88.74	FRONTIER	11/23/2021	101	53200	220	Communications
59863	11/22/2021	88.74	FRONTIER	11/23/2021	101	53200	610	Communications
59863	11/22/2021	52.28	FRONTIER	11/23/2021	101	53200	230	Communications
59863	11/22/2021	52.28	FRONTIER	11/23/2021	101	53200	220	Communications
59863	11/22/2021	52.28	FRONTIER	11/23/2021	101	53200	650	Communications
59863	11/22/2021	52.28	FRONTIER	11/23/2021	410	53200	670	Communications
59863	11/22/2021	52.28	FRONTIER	11/23/2021	430	53200	690	Communications
59863	11/22/2021	52.28	FRONTIER	11/23/2021	101	53200	310	Communications
59863	11/22/2021	52.29	FRONTIER	11/23/2021	101	53200	640	Communications
59863	11/22/2021	618.48	FRONTIER	11/23/2021	101	53200	710	Communications
59863	11/22/2021	211.99	FRONTIER	11/23/2021	101	53200	320	Communications
59863	11/22/2021	118.07	FRONTIER	11/23/2021	101	53200	630	Communications
59863	11/22/2021	118.07	FRONTIER	11/23/2021	101	53200	650	Communications

59863	11/22/2021	174.26	FRONTIER	11/23/2021	410	53200	670	Communications
59863	11/22/2021	408.08	FRONTIER	11/23/2021	430	53200	690	Communications
59863	11/22/2021	69.06	FRONTIER	11/23/2021	253	53200	640	Communications
59863 Total		3119.36						
59864	11/15/2021	121.8	KRISTINA HAYES	11/15/2021	214	51300	710	REIMBURSEMENT FOR TRAVEL EXPENSE
59864 Total		121.8						
59865	11/18/2021	1224.51	INTERNATIONAL MAILING EQU	11/18/2021	410	52100	670	ANNUAL RENEWAL EQUIPMENT / WATER
59865	11/18/2021	1224.51	INTERNATIONAL MAILING EQU	11/18/2021	430	52100	690	ANNUAL RENEWAL EQUIPMENT / SEWER
59865 Total		2449.02						
59866	11/17/2021	230.07	INTOXIMETERS, INC.	693405	211	52200	710	SAFETY EQUIPMENT / POLICE
59866 Total		230.07						
59867	11/17/2021	3012.81	JONES & MAYER	106355	101	52500	240	ATTORNEY SERVICES-GENERAL FUND RETAINER
59867	11/17/2021	3012.81	JONES & MAYER	106355	410	52500	240	ATTORNEY SERVICES-WATER FUND RETAINER
59867	11/17/2021	2967.83	JONES & MAYER	106355	430	52500	240	ATTORNEY SERVICES-SEWER FUND RETAINER
59867 Total		8993.45						
59868	11/15/2021	4898.68	K & L SUPPLY, INC.	44481	430	52260	690	SMALL & 2 GAL ZIPLOC BAGS,GLOVES, AND CITRA SOLVE
59868	11/15/2021	514.62	K & L SUPPLY, INC.	44481	430	52110	690	SMALL & 2 GAL ZIPLOC BAGS,GLOVES, AND CITRA SOLVE
59868 Total		5413.3						
59869	11/18/2021	85.78	KITTLE'S OUTDOOR & SPORT	581989	410	52700	670	BUILDING MAINTENANCE / WATER
59869 Total		85.78						
59870	11/22/2021	1062.5	L&T TOWING INC.	111821	101	52500	630	TOW / STREETS
59870 Total		1062.5						
59871	11/17/2021	1166.66	JENNIFER LAY-SCHNYDER	11/17/2021	101	52500	640	RECREATION COORDINATOR-NOV 2021
59871 Total		1166.66						
59872	11/15/2021	168.3	LES SCHWAB TIRE CENTER	621002985	101	52720	710	EQUIPMENT MAINTENANCE / POLICE
59872 Total		168.3						
59873	11/15/2021	110.12	KRISTY LEVINGS	PO 65157	101	53100	215	HOST GATOR REIMBURSEMENT
59873 Total		110.12						
59874	11/22/2021	1355.55	LIFE-ASSIST INC.	1149178	101	52150	320	MEDICAL SUPPLIES / FIRE
59874 Total		1355.55						
59875	11/17/2021	500	MARKS, GABRIEL	11/17/2021	310	52500	650	COLUSA STATE PARK CAMP HOST/NOV 2021
59875 Total		500						
59876	11/10/2021	19.28	GEORGE L. MESSICK CO.	54819/1	101	52720	650	BAR & CHAIN OIL / PARKS
59876	11/18/2021	235.89	GEORGE L. MESSICK CO.	541138/1	101	52700	320	BUILDING MAINTENANCE / FIRE
59876	11/10/2021	10.71	GEORGE L. MESSICK CO.	541799/1	101	52200	630	SAFETY GLASSES / STREETS
59876	11/10/2021	66.45	GEORGE L. MESSICK CO.	542035/1	430	52700	690	BUILDING MAINT / SEWER
59876	11/18/2021	32.16	GEORGE L. MESSICK CO.	542168/1	101	52700	320	GARDEN HOSE / FIRE
59876	11/18/2021	19.27	GEORGE L. MESSICK CO.	542346/1	101	52720	320	SHOP TOWELS / FIRE
59876	11/10/2021	225.21	GEORGE L. MESSICK CO.	542396/1	430	52700	690	BUILDING MAINT / SEWER
59876	11/10/2021	1.49	GEORGE L. MESSICK CO.	542460/1	310	52720	650	PVC /STATEPARK
59876	11/10/2021	6.39	GEORGE L. MESSICK CO.	543245/1	310	52720	650	PVC /STATE PARK
59876	11/10/2021	3.39	GEORGE L. MESSICK CO.	543423/1	101	52720	630	FASTENERS/ STREETS
59876	11/10/2021	149.08	GEORGE L. MESSICK CO.	543438/1	430	52700	690	CABLE / SEWER
59876	11/18/2021	12.85	GEORGE L. MESSICK CO.	543527/1	101	52720	320	EQUIPMENT MAINTENANCE / FIRE

CITY OF COLUSA
NOVEMBER 2021
WARRANT LISTING

59876	11/10/2021	10.7	GEORGE L. MESSICK CO.	543766/1	101	52720	630	CARB CLEANER / STREETS
59876	11/10/2021	5.45	GEORGE L. MESSICK CO.	544361/1	101	52700	650	KEYS / PARKS
59876	11/10/2021	21.44	GEORGE L. MESSICK CO.	544951/1	101	52720	630	ACE FLARING TOOL / STREETS
59876	11/18/2021	12.81	GEORGE L. MESSICK CO.	545468/1	101	52720	630	EQUIPMENT MAINTENANCE / STREETS
59876	11/18/2021	73.97	GEORGE L. MESSICK CO.	545506/1	430	52700	690	BUILDING MAINTENANCE / SEWER
59876	11/18/2021	55.3	GEORGE L. MESSICK CO.	545585/1	101	52720	630	EQUIPMENT MAINTENANCE / STREETS
59876	11/18/2021	1.93	GEORGE L. MESSICK CO.	545628/1	101	52720	650	EQUIPMENT MAINTENANCE / PARKS
59876	11/18/2021	10.7	GEORGE L. MESSICK CO.	545632/1	101	52720	650	EQUIPMENT MAINTENANCE / PARKS
59876	11/18/2021	8.57	GEORGE L. MESSICK CO.	K45664/1	101	52720	650	AIR FILTER / PARKS
59876 Total		983.04						
59877	11/15/2021	199.49	MOTOROLA SOLUTIONS, INC.	11/15/2021	101	52200	710	BATTERIES / POLICE
59877 Total		199.49						
59878	11/15/2021	36	MT. SHASTA SPRING WATER	428872	101	52100	230	5 GAL SPRING WATER / FINANCE
59878	11/15/2021	15	MT. SHASTA SPRING WATER	428873	101	52100	220	5 GAL SPRING WATER / PLANNING
59878	11/15/2021	4.29	MT. SHASTA SPRING WATER	430256	101	53300	630	COOLER RENTAL / STREETS
59878	11/15/2021	2.15	MT. SHASTA SPRING WATER	432506	101	52100	230	COOLER RENTAL / FINANCE
59878	11/15/2021	2.15	MT. SHASTA SPRING WATER	432507	101	52100	220	COOLER RENTAL / PLANNING
59878	11/15/2021	41.55	MT. SHASTA SPRING WATER	436073	214	52100	710	5 GAL DISTILLED WATER / POLICE
59878	11/22/2021	41.55	MT. SHASTA SPRING WATER	442303	101	52100	230	5 GAL SPRING WATER / FINANCE
59878 Total		142.69						
59879	11/16/2021	1800	NORTH VALLEY ENGINEERING	1646	516	52500	620	PREPARE LEGAL DES. & MAP CHENEY ANNEXATION
59879 Total		1800						
59880	11/22/2021	7765.33	PACE SUPPLY CORP.	87237768	410	52700	670	CIRCLE REPAIR CLAMP / WATER
59880 Total		7765.33						
59881	11/16/2021	36.75	PACIFIC STORAGE COMPANY	5078890	214	52100	710	OFFICE EXPENSE / POLICE
59881 Total		36.75						
59882	11/22/2021	1587.3	PAC MACHINE COMPANY, INC.	84887	430	52720	690	RENTAL FLYGT / SEWER
59882	11/22/2021	12580.33	PAC MACHINE COMPANY, INC.	84900	430	52720	690	REPAIR + RETURN FLYGHT / SEWER
59882 Total		14167.63						
59883	11/23/2021	370.6	PACIFIC RIVER SUPPLY CO.,	10751	101	51300	320	SWIFT WATER RESCUE CLASS / FIRE
59883 Total		370.6						
59884	11/15/2021	1868.75	WYATT PAXTON	504	101	52500	310	OCT. 2021 EMAILS, INSPECTION, CALLS / BLDG. INS
59884 Total		1868.75						
59885	11/22/2021	774	PENGUIN MANAGEMENT, INC.	67174	101	53200	320	COMMUNICATIONS / FIRE
59885	11/22/2021	81	PENGUIN MANAGEMENT, INC.	67372	101	53200	320	CUMMUNICATIONS / FIRE
59885 Total		855						
59886	11/15/2021	4128	REGIONAL HOUSING AUTHORIT	797-11042	262	52500	230	HOME LONG-TERM MONITORING FEE (2021)
59886 Total		4128						
59887	11/16/2021	4300	TRUE BLUE SOLUTIONS, LLC	202110013	101	52500	710	RIPALOG SERVICE LICENSE & ANNUAL SUBSCRIP./POLICE
59887 Total		4300						
59888	11/18/2021	45	SORENSON PEST CONTROL, IN	1196766	101	52700	320	MONTHLY SERVICES / FIRE
59888 Total		45						
59889	11/15/2021	658.8	DAVID LEE SMITH	11/15/2021	101	53600	640	SOCCER SHIRTS / RECREATION
59889 Total		658.8						

59890	11/15/2021	100.94	BRYAN STICE	11/15/2021	101	22530		FLEX ONE REIMBURSEMENT
59890	11/15/2021	171.59	BRYAN STICE	11/16/2021	101	51200	310	BOOT REIMBURSEMENT / BLDG. INSPECTOR
59890 Total		272.53						
59891	11/15/2021	2279.63	SUNE P11H HOLDINGS LLC WI	8923	430	52600	690	SERVICES CHARGES 10/01/2021-10/31/2021 / SEWER
59891 Total		2279.63						
59892	11/15/2021	15357.29	SUTTER BUTTES COMMUNICATI	43278	214	57100	710	MACHINERY & EQUIPMENT / POLICE
59892 Total		15357.29						
59893	11/15/2021	75	TRANSUNION RISK AND ALTER	11/15/2021	214	52500	710	MINIMUM USAGE ADJUSTMENT / POLICE
59893 Total		75						
59894	11/15/2021	0.01	TRI COUNTIES BANK	11/15/2021	101	52100	230	CREDIT CARD TEST PAYMENT / FINANCE
59894	11/15/2021	0.01	TRI COUNTIES BANK	11/15/2021	101	52100	230	CREDIT CARD TEST PAYMENT / FINANCE
59894	11/15/2021	857.22	TRI COUNTIES BANK	11/15/2021	430	52700	690	POWER TRANSMISSION SPECIALTIES / SEWER
59894	11/15/2021	42.88	TRI COUNTIES BANK	11/15/2021	101	52100	220	IPAD CASE WITH KEYBOARD / PLANNING
59894	11/15/2021	113.66	TRI COUNTIES BANK	11/15/2021	101	52720	630	ROOF TOP STROBE LIGHTS / STREETS
59894	11/15/2021	113.66	TRI COUNTIES BANK	11/15/2021	410	52720	670	ROOF TOP STROBE LIGHTS / WATER
59894	11/15/2021	244.07	TRI COUNTIES BANK	11/15/2021	101	52100	310	IPAD AIR / STATE PARK
59894	11/15/2021	244.08	TRI COUNTIES BANK	11/15/2021	101	52100	230	IPAD AIR / FINANCE
59894	11/15/2021	244.08	TRI COUNTIES BANK	11/15/2021	101	52100	640	IPAD AIR / RECREATION
59894	11/15/2021	83.54	TRI COUNTIES BANK	11/15/2021	101	52100	210	BELT CLIP HOLSTER FOR IPHONE / ADMIN SERVICES
59894	11/15/2021	15	TRI COUNTIES BANK	11/15/2021	430	52700	690	SNAP ACTION MICRO PACK OF 25 / SEWER
59894	11/15/2021	876.6	TRI COUNTIES BANK	11/15/2021	101	52700	630	TINK INC / STREETS
59894	11/15/2021	1715.94	TRI COUNTIES BANK	11/15/2021	101	52720	630	MATCO TOOLS / STREETS
59894	11/15/2021	1715.95	TRI COUNTIES BANK	11/15/2021	101	52720	710	MATCO TOOLS / POLICE
59894	11/15/2021	85.79	TRI COUNTIES BANK	11/15/2021	214	52100	710	STAPLES CONNECT / POLICE
59894	11/15/2021	921.47	TRI COUNTIES BANK	11/15/2021	101	52150	320	POSITIVE PROMOTIONS / FIRE
59894	11/15/2021	109	TRI COUNTIES BANK	11/15/2021	101	52150	320	RITE AID / FIRE
59894	11/15/2021	21.98	TRI COUNTIES BANK	11/15/2021	101	53800	320	SAV MOR / FIRE
59894 Total		7404.94						
59895	11/15/2021	90	VALLEY TOXICOLOGY SERVICE	4296	214	52500	710	BLOWS FOR OCTOBER (2) / POLICE
59895 Total		90						
59896	11/22/2021	115	MARIBEL VALDEZ	PO 65175	101	53800	640	PARK & ELECTRICITY REIMBURSEMENT
59896 Total		115						
59897	11/10/2021	422.03	VALLEY TRUCK & TRACTOR CO	1127418	101	52720	650	AIR SPRING SEAL KIT / PARKS
59897	11/10/2021	28.92	VALLEY TRUCK & TRACTOR CO	1128239	101	52720	650	SPARK PLUG/AIR FILTER / PARKS
59897 Total		450.95						
59898	11/22/2021	2433.19	WALLACE SAFE & LOCK CO. I	79435	101	52720	630	EQUIPMENT MAINTENANCE / STREETS
59898	11/22/2021	2433.19	WALLACE SAFE & LOCK CO. I	79435	101	52720	650	EQUIPMENT MAINTENANCE /PARKS
59898 Total		4866.38						
59899	11/17/2021	72	COLUSA COUNTY PIONEER REV	2021-5068	101	53100	630	CLASSIFIED EMPLOYMENT MAINT. WORKER / STREETS
59899	11/17/2021	72	COLUSA COUNTY PIONEER REV	2021-5187	101	53100	220	NOTICE OF PUBLIC HEARING- PLANNING
59899 Total		144						
59900	11/17/2021	272.42	XEROX CORPORATIONS	2891450	101	53300	230	LEASE CONTRACT
59900	11/17/2021	272.42	XEROX CORPORATIONS	2891450	101	53300	215	LEASE CONTRACT
59900	11/17/2021	272.41	XEROX CORPORATIONS	2891450	101	53300	220	LEASE CONTRACT

CITY OF COLUSA
NOVEMBER 2021
WARRANT LISTING

59900 Total		817.25												
Grand Total		394269.21												

City of Colusa California

STAFF REPORT

DATE: January 4th, 2022

TO: Mayor and Members of the City Council

FROM: Ishrat Aziz-Khan, through Jesse Cain, City Manager

AGENDA ITEM:

Consideration of Resolution approving the Fiscal Year 2020-2021 Annual audit and Single audit reports.

Recommendation: Council to approve the annual audit report and single audit report were prepared by Smith & Newell, City contracted audit firm.

BACKGROUND ANALYSIS:

The Financial statements, Annual Audit report and Single Audit reports were prepared by SMITH & NEWELL the audit firm, for the City of Colusa in accordance with auditing standard generally accepted accounting principles.

In auditor's opinion, all requested information were presented fairly, free of any material errors.

The single Audit report is required to be prepared whenever the city meets the threshold of $750,000 from federal awarded funds. It is one of the required element to apply for the CDB loans.

BUDGET IMPACT:

None

STAFF RECOMMENDATION:

Approve Resolution 22-

ATTACHMENT: Exhibit

RESOLUTION NO. 22 -

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COLUSA
ADOPTING THE ANNUAL AUDIT AND SINGLE AUDIT REPORTS
FOR FISCAL YEAR 2020-2021

WHEREAS, the Financial statements and Annual Audit report was prepared by SMITH & NEWELL the audit firm, for the City of Colusa in accordance with auditing standard generally accepted principals; and

WHEREAS the single Audit Act Reports and Schedules were tested and prepared by SMITH & NEWELL for the City of Colusa according to the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General; and

THEREFORE, this resolution is requested for the adoption of both reports for fiscal year 2020-2021.

PASSED AND ADOPTED as a Resolution of the City Council of the City of Colusa, at its regular meeting duly held on the 4th day of January 2022, by the following vote.

AYES:

NOES:

ABSENT:

ABSTAIN:

_____
THOMAS REISCHE, MAYOR

Attest:

_____
Shelly Kittle, City Clerk

CITY OF COLUSA,
CALIFORNIA

FINANCIAL STATEMENTS
TOGETHER WITH
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED
JUNE 30, 2021

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CITY OF COLUSA
Annual Financial Report
For the Year Ended June 30, 2021

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INTRODUCTORY SECTION

- **List of Officials**

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CITY OF COLUSA
List of Officials
For the Year Ended June 30, 2021

City Officials

Joshua Hill	Mayor
Thomas Reische	Mayor Pro-Tem
Greg Ponciano	Member
Denise Conrado	Member
Daniel Vaca	Member

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FINANCIAL SECTION

- **Independent Auditor's Report**
- **Management's Discussion and Analysis**
- **Basic Financial Statements**
- **Required Supplementary Information**
- **Combining Nonmajor Fund Financial Statements**

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council
City of Colusa
Colusa, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Colusa, California (City), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

950 THARP ROAD, SUITE 502 YUBA CITY, CA 95993 TEL: (530) 673-9790 FAX: (530) 673-1305 ACCOUNTING@SMITHANDNEWELL.COM

To the Honorable Mayor and Members of the City Council
City of Colusa
Colusa, California

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Colusa, California as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, City Pension Plan information, City OPEB Plan information and budgetary comparison information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section and combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

To the Honorable Mayor and Members of the City Council
City of Colusa
Colusa, California

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated December 6, 2021, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City's internal control over financial reporting and compliance.

Smith & Newell

Smith & Newell CPAs
Yuba City, California
December 6, 2021

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Management's Discussion and Analysis
(Unaudited)

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CITY OF COLUSA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2021

This discussion and analysis of the City of Colusa's (City) financial performance provides an overview of the City's financial activities for the fiscal year ended June 30, 2021. Please read it in conjunction with the accompanying basic financial statements and the notes to the financial statements.

FINANCIAL HIGHLIGHTS

The City's government-wide total assets exceeded liabilities (net position) at the close of the fiscal year by $24.1 million. Of this amount, $3.7 million is in unrestricted net position, which is generally available to meet the City's ongoing commitments to citizens and creditors. Net position continues to include recognition of $7.7 million in net pension liability consistent with the implementation of accounting standards prescribed by Governmental Accounting Standards Board Statement No. 68 (GASB 68). Additionally, net position also includes recognition of $949,000 in net Other Postemployment Benefits (OPEB) consistent with the FY 2018-19 implementation of GASB 75.

The City's governmental activities ended the year with a total net position of $6.8 million. Of this balance, ($3.5) million is unrestricted and available and again includes recognition of net pension liability of $6.7 million; and $668,000 in net OPEB liability consistent with GASB 75.

The City's General fund ended the year with a fund balance of $3.1 million.

The City's business-type activities ended the year with a total net position of $17.3 million. Of this balance, $1.3 million is unrestricted and available for spending in each of the component business-type activities: $3.1 million in Water Operations, ($1.9) million in Sewer Operations, and $138,000 in other enterprise funds. Completed major capital projects and acquisitions include new technology and equipment for the police and fire departments; a new Caterpillar; new trucks for water, sewer, and police departments; funds applied towards city-wide roadway and overlay projects; a tractor and water pump for the water department; rehabilitation of two wells and an ultraviolet rebuild and infrastructure for the sewer department. Additionally, ongoing construction-in-progress expenditures were incurred towards CalTrans COOP and Bridge Street Improvement Projects in the water department; and Wastewater Treatment Plant and Collection System Upgrade Project in the sewer department.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. These statements include all activities of the City of Colusa using the integrated approach as prescribed by GASB Statement No. 34. The Statement of Net Position and Statement of Activities provide information about the activities of the City as a whole and present a longer-term view of the City's finances. Fund financial statements tell how these services are financed in the short-term as well as what remains for future spending. Fund financial statements also report the City's operations in more detail than the government-wide statements by providing information about the City's most significant funds.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances. These statements include all assets and liabilities of the City using the accrual basis of accounting, which is similar to the accounting method used by most private sector companies. As previously discussed, the City continues to recognize throughout the government-wide financial statements the City's net pension liability consistent with GASB 68. Beginning with fiscal year 2018-19, the City also recognizes throughout the government-wide financial statements the City's net OPEB liability consistent with the implementation of GASB 75. All of the current year's revenues and expenses are taken into account regardless of when cash is received.

The Statement of Net Position presents information on all the City's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as one indicator of whether the City's financial position is improving or deteriorating.

The Statement of Activities presents information showing how the City's net position changed in the most recent fiscal year. All changes of net position are reported as soon as the underlying event giving rise to the change occurs. Thus, revenues and expenses are reported on this statement for some items that will result in cash flows in future fiscal periods (i.e., earned but unused vacation leave).

The government-wide financial statements of the City are divided as follows:

Governmental Activities: Most of the City's basic services are included here such as public safety, public works (streets and roads), community development, culture and recreation, and general government. These services are primarily financed by property and sales taxes, federal and state grants, and fees and charges for services.

Business-Type Activities: The City charges fees to customers to cover the costs of services provided. The City's sewer operations, water operations, and solid waste/corporation yard remodel are included in business-type activities.

The government-wide financial statements can be found on pages 12-14 of this report.

FUND FINANCIAL STATEMENTS

The fund financial statements provide more detailed information about the City's most significant funds, not the City as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Some funds are required to be established by State Law or by financial covenants. Management established other funds to control and manage money for particular purposes or to show the City is meeting legal responsibilities for using certain taxes, grants, and other money. All the funds of the City can be classified into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on the near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. Such information is useful in evaluating a government's near-term financing requirements.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for the governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. The Governmental Funds Balance Sheet and Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances provide reconciliations between governmental funds and governmental activities. These reconciliations explain the relationship (or differences) between the fund statements and the government-wide statements. The basic governmental fund financial statements can be found on pages 15-18 of this report.

Proprietary Funds. The City utilizes enterprise funds (one type of proprietary fund) to account for those activities that are supported primarily by user charges to external users, specifically sewer operations, water operations, and the former solid waste/corporation yard remodel activities. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the sewer, water, and former solid waste/corporation yard remodel activities. The basic proprietary fund financial statements can be found on pages 19-23 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 24-53 of this report.

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

Below is a table showing the City's net position for the fiscal year ended June 30, 2021.

City of Colusa
Net Position

	Governmental Activities		Business-Type Activities		Total Activities		Total Percentage Change
	2020	2021	2020	2021	2020	2021	
Current and other assets	$ 7,826,675	$ 9,254,493	$ 5,753,411	$ 9,119,819	$ 13,580,086	$ 18,374,312	35.3%
Capital assets	7,495,159	7,112,273	29,054,998	30,315,054	36,550,157	37,427,327	2.4%
Total Assets	15,321,834	16,366,766	34,808,409	39,434,873	50,130,243	55,801,639	11.3%
Employer pension contributions	1,275,808	1,372,676	141,077	198,332	1,416,885	1,571,008	10.9%
Employer OPEB contributions	267,145	247,310	104,710	98,973	371,855	346,283	-6.9%
Total Deferred Outflows of Resources	1,542,953	1,619,986	245,787	297,305	1,788,740	1,917,291	7.2%
Current liabilities	109,828	290,702	183,253	651,899	293,081	942,601	221.6%
Long-term liabilities	7,326,857	7,544,858	17,610,518	21,563,401	24,937,375	29,108,259	16.7%
Total Liabilities	7,436,685	7,835,560	17,793,771	22,215,300	25,230,456	30,050,860	19.1%
Deferred pension adjustments	356,564	276,239	39,429	39,913	395,993	316,152	-20.2%
Deferred OPEB adjustments	575,764	462,615	219,687	186,962	795,451	649,577	-18.3%
Deferred housing loan payments	2,613,194	2,597,417	-	-	2,613,194	2,597,417	-0.6%
Total Deferred Inflows of Resources	3,545,522	3,336,271	259,116	226,875	3,804,638	3,563,146	-6.3%
Net position							
Invested in capital assets net of related debt	7,445,862	7,078,182	12,529,483	10,057,618	19,975,345	17,135,800	-14.2%
Restricted	2,192,814	3,247,807	-	5,872,951	2,192,814	9,120,758	315.9%
Unrestricted	(3,756,096)	(3,511,068)	4,471,826	1,359,434	715,730	(2,151,634)	-400.6%
Total Net Position	$ 5,882,580	$ 6,814,921	$ 17,001,309	$ 17,290,003	$ 22,883,889	$ 24,104,924	5.3%

As of June 30, 2021, the City's government-wide total assets exceeded liabilities (net position) by $24.1 million. Governmental activities finished the year with a positive net position balance of $6.8 million.

Business-type activities finished the year with a positive balance of $17.3 million. Again, as previously discussed, net position continues to include recognition of $7.7 million in net pension liability ($6.7 million in governmental activities and $1 million in business-type activities) consistent with the implementation of accounting standards prescribed by Governmental Accounting Standards Board Statement No. 68 (GASB 68). Also, net position includes recognition of $948,724 in net OPEB liability ($667,895 in governmental activities and $280,829 in business-type activities) consistent with the implementation of GASB 75. As noted earlier, net position may serve over time as a useful indicator the City's financial position.

Of the total net position, $17.1 million is the City's investment in capital assets (i.e., land, buildings and improvements, machinery and equipment, and the road infrastructure) less any related debt used to acquire those assets still outstanding. In fiscal year 2020-21, the City acquired new technology and equipment for the police and fire departments; a new rescue pumper for the fire department; funds were applied towards city-wide roadway and overlay projects; a Caterpillar tractor and water pump were purchased for the water department; and an ultraviolet rebuild and infrastructure was completed for the sewer department. Additionally, ongoing construction-in-progress expenditures were incurred towards CalTrans COOP and Bridge Street Improvement Projects in the water department, and Wastewater Treatment Plant and Collection System Upgrade Project in the sewer department.

The City's long-term liabilities include debt incurred to finance certain improvements to the City's wastewater treatment system and pump station and the expansion of the wastewater treatment plant. Long-term liabilities also include outstanding capital lease payments to be made towards a mower, compensated absences payable, net Other Postemployment Benefits (OPEB), and CalPERS Pension obligations. Descriptions of these long-term liabilities can be found in Notes 6, 7, 10, and 11 of the notes to basic financial statements.

Restricted net position amounts to $9.1 million, or 37.84 percent of total net position. Restricted net position includes those resources that are subject to external restrictions on how they may be used. These restrictions are established by financial covenants or restrictions on the use of funds by state or federal regulations.

Unrestricted net position represents those resources which may be used to meet the City's ongoing commitments to citizens and creditors. Total unrestricted net position is ($2.2) million or 8.9 percent of total net position. Governmental activities account for a deficit position of ($3.5) million of total unrestricted net position. Business-type activities account for $1.4 million of the total unrestricted net position. The City can use unrestricted net position of the sewer operations, water operations, and former solid waste/corporation yard remodel funds to finance their continuing operations. Unrestricted net position in governmental activities increased by $245,000 primarily because of reductions in liabilities and deferred inflows of resources including certain payables and deferred payments on HOME/CDBG loans.

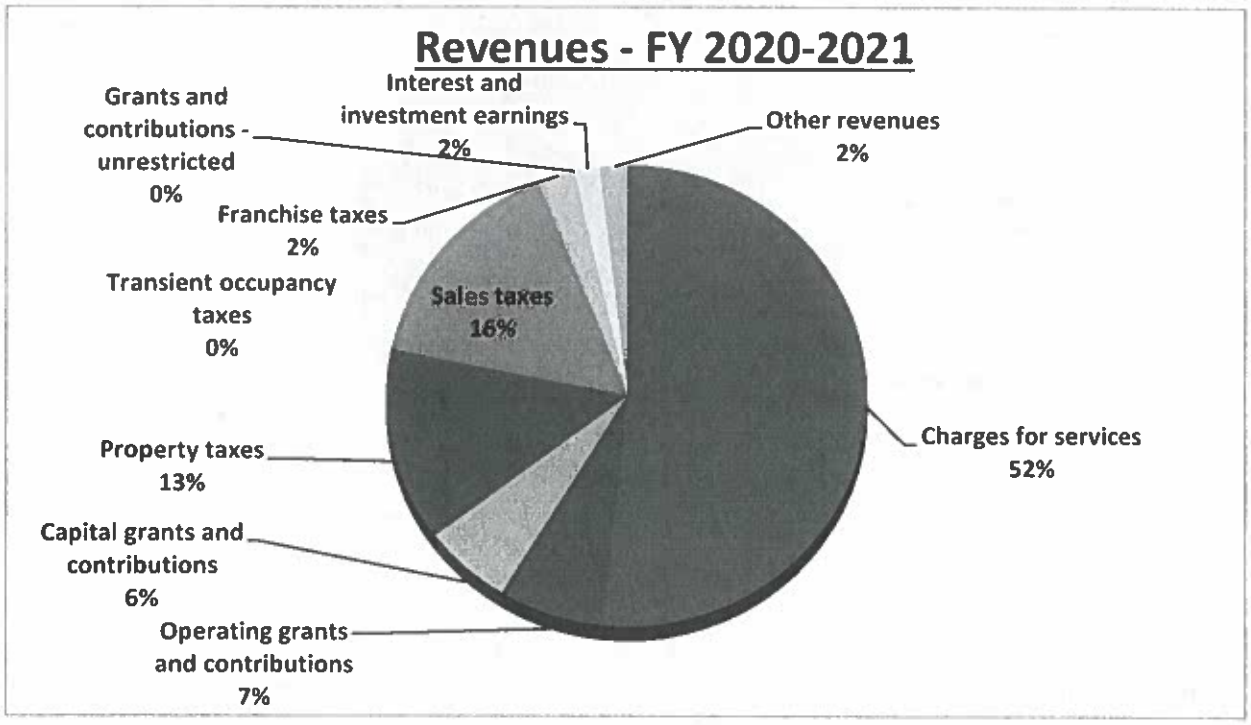
NET POSITION

Governmental activities account for $6.8 million or 28.3 percent of total government-wide net position. Business-type activities account for $17.3 million or 71.7 percent of total government-wide net position.

The following tables and graphs list key components (revenues and expenditures) of net position and highlight the changes between fiscal year 2019-20 and fiscal year 2020-21 for both governmental activities and business-type activities:

City of Colusa
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total Activities		Total Percentage Change
	2020	2021	2020	2021	2020	2021	
Revenues							
Program Revenues							
Charges for services	$ 895,969	$ 1,568,278	$ 4,343,647	$ 4,446,848	$ 5,239,616	$ 6,015,126	14.8%
Operating grants and contributions	606,300	814,336	-	-	606,300	814,336	34.3%
Capital grants and contributions	970,421	91,662	-	606,112	970,421	697,774	-28.1%
General Revenues							
Property taxes	1,507,409	1,577,193	-	-	1,507,409	1,577,193	4.6%
Sales taxes	1,656,672	1,830,066	-	-	1,656,672	1,830,066	10.5%
Transient occupancy taxes	25,943	35,391	-	-	25,943	35,391	36.4%
Franchise taxes	241,254	254,714	-	-	241,254	254,714	5.6%
Grants and contributions - unrestricted	4,951	4,529	-	-	4,951	4,529	-8.5%
Interest and investment earnings	55,384	20,742	197,080	171,031	252,464	191,773	-24.0%
Other revenues	255,452	222,736	-	-	255,452	222,736	-12.8%
Total Revenues	$ 6,219,755	$ 6,419,647	$ 4,540,727	$ 5,223,991	$ 10,760,482	$ 11,643,638	8.2%

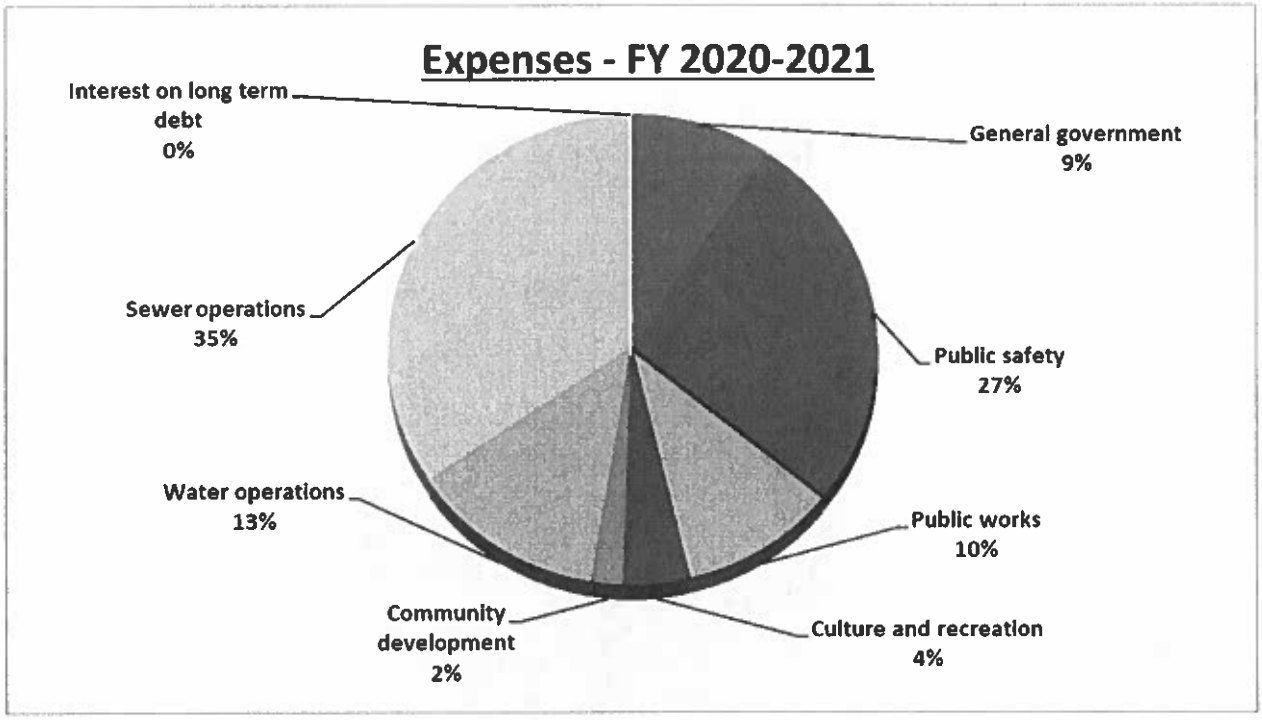


Total governmental activites revenues for fiscal year 2020-21 were $6.4 million, an increase of $200,000 or 3.2 percent when compared to fiscal year 2019-20. The net increase in governmental revenues can be attributed to increased collections in charges for services related to development and capital grants and contributions, and increases in sales tax revenue.

Total business-type revenues for fiscal year 2020-21 were $5.2 million, an increase of $683,000 when compared to fiscal year 2019-20. The net increase can be primarily attibuted to capital grants and contributions for water and sewer projects received in FY 2020-21.

City of Colusa
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total Activities		Total Percentage Change
	2020	2021	2020	2021	2020	2021	
Expenses							
General government	$ 703,560	$ 967,027	$ -	$ -	$ 703,560	$ 967,027	37.4%
Public safety	2,759,424	2,772,607	-	-	2,759,424	2,772,607	0.5%
Public works	1,163,488	1,079,826	-	-	1,163,488	1,079,826	-7.2%
Culture and recreation	392,533	452,359	-	-	392,533	452,359	15.2%
Community development	625,941	213,474	-	-	625,941	213,474	-65.9%
Water operations	-	-	1,103,890	1,348,225	1,103,890	1,348,225	22.1%
Sewer operations	-	-	3,299,949	3,587,072	3,299,949	3,587,072	8.7%
Solid waste operations	-	-	-	-	-	-	0.0%
Interest on long term debt	5,707	2,013	-	-	5,707	2,013	-64.7%
Total Expenses	5,650,653	5,487,306	4,403,839	4,935,297	10,054,492	10,422,603	3.7%
Change in net position	569,102	932,341	136,888	288,694	705,990	1,221,035	73.0%
Net Position - Beginning of year	5,313,478	5,882,580	16,864,421	17,001,309	22,177,899	22,883,889	3.2%
Net Position - End of year	$ 5,882,580	$ 6,814,921	$ 17,001,309	$ 17,290,003	$ 22,883,889	$ 24,104,924	5.3%



Total governmental expenses for fiscal year 2020-21 were $5.5 million, a decrease of $163,000, or 2.3 percent, when compared to fiscal year 2019-20. The primary factor for the decrease in expenses is related to a city-wide conservative expenditure approach.

Total business-type activity expenses for fiscal year 2020-21 were $4.9 million, an increase of $531,000, or 12.1 percent, when compared to fiscal year 2019-20. Higher operational costs related to both water and sewer operations account for the increase.

Total government-wide net position increased by $1.2 million from fiscal year 2019-20 to fiscal year 2020-21. Of this amount, governmental activities net position increased by $932,000 while business-type net position increased by $289,000.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. All of the City's governmental funds, with the exception of certain grant-related funds for which reimbursement is ultimately anticipated (STIP Projects and State Park fund) ended the year with positive fund balances. The ending fund balance for all governmental funds is $6.4 million. Of the total fund balance, $3.1 million is unassigned, which is available for spending at the City's discretion. See the notes to basic financial statements, Note 9, for a more in-depth discussion of fund balance designations.

The General fund is the chief operating fund of the City. As of June 30, 2021, the total fund balance of the General fund was $3.2 million.

Total governmental revenues exceeded total expenditures by $1.3 million.

Proprietary Funds. The City's sewer operations, water operations, and former solid waste/corporation yard remodel funds ended the year with positive unrestricted net position. The vast majority of the unrestricted net position in the City's proprietary funds is available for ongoing operations and capital activities.

GENERAL FUND BUDGETARY HIGHLIGHTS

The General fund budgetary comparison schedule is shown on page 60 of this report. Significant changes to the original budgeted revenues included higher budgeted collections of taxes and assessments and charges for services. Significant changes to originally budgeted expenditures included increased staffing and services costs primarily in the general government and public safety and community development budgets. The budgeted surplus of $780,000 in fund balance during fiscal year 2020-21 was actually realized at ($333,000), a net change in fund balance of $557,000 (surplus) primarily due to the realization of increased revenue sources.

CAPITAL ASSETS AND DEBT ADMINISTRATION

City of Colusa
Capital Assets (Net of Depreciation)

	Governmental Activities		Business-Type Activities		Total Activities	
	2020	2021	2020	2021	2020	2021
Land	$ 168,613	$ 168,613	$ 5,860,839	$ 9,268,367	$ 6,029,452	$ 9,436,980
Construction in progress	-	137,840	1,799,677	-	1,799,677	137,840
Infrastructure	1,310,171	1,207,216	138,868	112,000	1,449,039	1,319,216
Structures and improvements	5,206,537	4,897,781	20,504,324	20,080,172	25,710,861	24,977,953
Equipment and vehicles	809,836	700,821	751,290	854,515	1,561,126	1,555,336
Software	2	2	-	-	2	2
Totals	$ 7,495,159	$ 7,112,273	$ 29,054,998	$ 30,315,054	$ 36,550,157	$ 37,427,327

Completed major capital projects and acquisitions include new technology and equipment for the police and fire departments; a new rescue pumper for the fire department; funds applied towards city-wide roadway and overlay projects; a tractor and water pump for the water department; and an ultraviolet rebuild and infrastructure for the sewer department. Additionally, ongoing construction-in-progress expenditures were incurred towards CalTrans COOP and Bridge Street Improvement Projects in the water department; and Wastewater Treatment Plant and Collection System Upgrade Project in the sewer department.

Additional information on the City's capital assets can be found in Note 4 of the notes to basic financial statements on pages 36-38 of this report.

Long-Term Debt. The City's long-term debt as of June 30, 2021, was $24.96 million, and includes $20.3 million in loans related to improvements made to the City's wastewater treatment facility, $34,000 in capital lease payments related to the City's purchase of a mower, $7.3 million in the net pension liability, and $950,000 in net OPEB liability. Additional information on the City's long-term debt can be found in Note 6 of the notes to basic financial statements on pages 38-40 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The City anticipates a slight increase of $177,000 and an increase of $70,000 in General fund revenues and expenditures, respectively, in fiscal year 2021-22 (adopted budget) when compared to revised budgeted amounts for fiscal year 2020-21. The General fund budget anticipates activity levels similar to those experienced in fiscal year 2020-21 with particular attention being placed on expected continued increases in personnel costs – primarily due to rising CalPERS retirement costs. The City continues to maintain a watchful eye on future impacts of cost drivers associated with increasing CalPERS retirement premiums and other costs related to the implementation of future memoranda of understanding and contracts related to the City's labor force. It is anticipated that the City will use approximately $70,000 in fund balance to balance the fiscal year 2021-22 budget.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the City of Colusa's finances and to demonstrate the City's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the Finance Department, City of Colusa, 425 Webster Street, Colusa, CA, 95932.

Basic Financial Statements

- **Government-Wide Financial Statements**

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CITY OF COLUSA
Statement of Net Position
June 30, 2021

	Governmental Activities	Business-Type Activities	Totals
ASSETS			
Cash and investments	$ 5,819,074	$ 9,016,282	$ 14,835,356
Receivables:			
Accounts	195,524	98,089	293,613
Interest	3,239	5,448	8,687
Taxes	463,154	-	463,154
Intergovernmental	112,305	-	112,305
Prepaid costs	1,256	-	1,256
Prepaid insurance	62,524	-	62,524
Loans receivable	2,597,417	-	2,597,417
Capital assets:			
Non-depreciable	306,453	9,268,367	9,574,820
Depreciable, net	6,805,820	21,046,687	27,852,507
Total capital assets	7,112,273	30,315,054	37,427,327
Total Assets	16,366,766	39,434,873	55,801,639
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension adjustments	1,372,676	198,332	1,571,008
Deferred OPEB adjustments	247,310	98,973	346,283
Total Deferred Outflows of Resources	1,619,986	297,305	1,917,291
LIABILITIES			
Accounts payable	266,894	432,096	698,990
Retention payable	-	92,647	92,647
Salaries and benefits payable	23,808	-	23,808
Interest payable	-	127,156	127,156
Long-term liabilities:			
Due within one year	99,783	662,238	762,021
Due in more than one year	85,632	19,653,501	19,739,133
Net pension liability	6,691,548	966,833	7,658,381
Net OPEB liability	667,895	280,829	948,724
Total Liabilities	7,835,560	22,215,300	30,050,860
DEFERRED INFLOWS OF RESOURCES			
Deferred housing loan payments	2,597,417	-	2,597,417
Deferred pension adjustments	276,239	39,913	316,152
Deferred OPEB adjustments	462,615	186,962	649,577
Total Deferred Inflows of Resources	3,336,271	226,875	3,563,146

The notes to the basic financial statements are an integral part of this statement.

Continued (Page 1 of 2)

CITY OF COLUSA
Statement of Net Position
June 30, 2021

	Governmental Activities	Business-Type Activities	Totals
NET POSITION			
Net investment in capital assets	7,078,182	10,057,618	17,135,800
Restricted for:			
General government	154,191	-	154,191
Public safety	1,438,068	-	1,438,068
Public works	1,253,393	-	1,253,393
Culture and recreation	172,303	-	172,303
Community development	229,852	-	229,852
Capital improvement	-	5,661,494	5,661,494
Debt service	-	211,457	211,457
Unrestricted	(3,511,068)	1,359,434	(2,151,634)
Total Net Position	$ 6,814,921	$ 17,290,003	$ 24,104,924

The notes to the basic financial statements are an integral part of this statement.

Continued (Page 2 of 2)

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CITY OF COLUSA
Statement of Activities
For the Year Ended June 30, 2021

Functions/Programs:	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Governmental activities:				
General government	$ 967,027	$ 93,712	$ 81,244	$ -
Public safety	2,772,607	1,146,091	156,727	-
Public works	1,079,826	42,913	527,598	91,662
Culture and recreation	452,359	154,851	-	-
Community development	213,474	130,711	48,767	-
Interest on long-term debt	2,013	-	-	-
Total Governmental Activities	5,487,306	1,568,278	814,336	91,662
Business-type activities:				
Water operations	1,348,225	1,555,131	-	-
Sewer operations	3,587,072	2,891,717	-	606,112
Total Business-Type Activities	4,935,297	4,446,848	-	606,112
Total	$ 10,422,603	$ 6,015,126	$ 814,336	$ 697,774

General Revenues:
- Taxes:
  - Property taxes
  - Sales and use taxes
  - Transient occupancy taxes
  - Franchise taxes
- Grants and contributions - unrestricted
- Interest and investment earnings
- Miscellaneous

Total General Revenues

Change in Net Position

Net Position - Beginning

Net Position - Ending

The notes to the basic financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-Type Activities	Totals
$ (792,071)	$ -	$ (792,071)
(1,469,789)	-	(1,469,789)
(417,653)	-	(417,653)
(297,508)	-	(297,508)
(33,996)	-	(33,996)
(2,013)	-	(2,013)
(3,013,030)	-	(3,013,030)
-	206,906	206,906
-	(89,243)	(89,243)
-	117,663	117,663
(3,013,030)	117,663	(2,895,367)
1,577,193	-	1,577,193
1,830,066	-	1,830,066
35,391	-	35,391
254,714	-	254,714
4,529	-	4,529
20,742	171,031	191,773
222,736	-	222,736
3,945,371	171,031	4,116,402
932,341	288,694	1,221,035
5,882,580	17,001,309	22,883,889
$ 6,814,921	$ 17,290,003	$ 24,104,924

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Basic Financial Statements

- **Fund Financial Statements**

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CITY OF COLUSA
Balance Sheet
Governmental Funds
June 30, 2021

	General Fund	CDBG Program Income	Other Governmental Funds	Totals
ASSETS				
Cash and investments	$ 2,634,038	$ 230,068	$ 2,954,968	$ 5,819,074
Receivables:				
Accounts	88,750	-	106,774	195,524
Interest	1,374	140	1,725	3,239
Taxes	453,083	-	10,071	463,154
Intergovernmental	63,538	-	48,767	112,305
Due from other funds	110,416	-	-	110,416
Prepaid costs	646	-	610	1,256
Prepaid insurance	62,524	-	-	62,524
Loans receivable	-	1,564,424	1,032,993	2,597,417
Total Assets	$ 3,414,369	$ 1,794,632	$ 4,155,908	$ 9,364,909
LIABILITIES				
Accounts payable	$ 212,379	$ 398	$ 54,117	$ 266,894
Salaries and benefits payable	23,808	-	-	23,808
Due to other funds	-	-	110,416	110,416
Total Liabilities	236,187	398	164,533	401,118
DEFERRED INFLOWS OF RESOURCES				
Deferred housing loan payments	-	1,564,424	1,032,993	2,597,417
Total Deferred Inflows of Resources	-	1,564,424	1,032,993	2,597,417
FUND BALANCES				
Nonspendable	63,170	-	610	63,780
Restricted	-	229,810	3,017,530	3,247,340
Unassigned	3,115,012	-	(59,758)	3,055,254
Total Fund Balances	3,178,182	229,810	2,958,382	6,366,374
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 3,414,369	$ 1,794,632	$ 4,155,908	$ 9,364,909

The notes to the basic financial statements are an integral part of this statement.

CITY OF COLUSA
Reconciliation of the Governmental Fund Balance Sheet to the Government-Wide Statement of Net Position - Governmental Activities
June 30, 2021

Total Fund Balances - Total Governmental Funds	$ 6,366,374
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds balance sheet.	7,112,273
Deferred outflows of resources related to pension and OPEB are not reported in the governmental funds.	1,619,986
Deferred inflows of resources related to pension and OPEB are not reported in the governmental funds.	(738,854)
Certain liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.	
Compensated absences	(151,324)
Capital leases	(34,091)
Net pension liability	(6,691,548)
Net OPEB liability	(667,895)
Net Position of Governmental Activities	$ 6,814,921

The notes to the basic financial statements are an integral part of this statement.

CITY OF COLUSA
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2021

	General Fund	CDBG Program Income	Other Governmental Funds	Totals
REVENUES				
Taxes and assessments	$ 3,753,502	$ -	$ 273,041	$ 4,026,543
Licenses and permits	204,418	-	437,100	641,518
Fines and forfeitures	8,827	-	8,989	17,816
Use of money	11,007	860	8,875	20,742
Intergovernmental	208,673	-	726,070	934,743
Charges for services	164,184	-	391,365	555,549
Other revenues	86,259	72,418	68,898	227,575
Total Revenues	4,436,870	73,278	1,914,338	6,424,486
EXPENDITURES				
Current:				
General government	939,990	-	131,212	1,071,202
Public safety	2,252,105	-	343,777	2,595,882
Public works	463,926	-	161,388	625,314
Culture and recreation	245,596	-	178,651	424,247
Community development	175,750	10,950	26,774	213,474
Debt service:				
Principal	7,099	-	8,107	15,206
Interest and other charges	649	-	1,364	2,013
Capital outlay	128,279	-	86,148	214,427
Total Expenditures	4,213,394	10,950	937,421	5,161,765
Net Change in Fund Balances	223,476	62,328	976,917	1,262,721
Fund Balances - Beginning	2,954,706	167,482	1,981,465	5,103,653
Fund Balances - Ending	$ 3,178,182	$ 229,810	$ 2,958,382	$ 6,366,374

The notes to the basic financial statements are an integral part of this statement.

CITY OF COLUSA
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Government-Wide Statement of Activities - Governmental Activities
For the Year Ended June 30, 2021

Net Change in Fund Balances - Total Governmental Funds	$ 1,262,721
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlay as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Expenditures for capital outlay	214,427
Less current year depreciation	(592,474)
Various adjustments affecting capital assets	(4,839)
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	
Principal retirements	15,206
Certain changes in deferred outflows and deferred inflows of resources reported in the Statement of Activities relate to long-term liabilities and are not reported in the governmental funds.	
Changes in deferred outflows of resources related to pension	96,868
Changes in deferred outflows of resources related to OPEB	(19,835)
Changes in deferred inflows of resources related to pension	80,325
Changes in deferred inflows of resources related to OPEB	113,14[illegible]
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	
Change in compensated absences	(2,057)
Change in net pension liability	(281,587)
Change in net OPEB liability	50,437
Change in Net Position of Governmental Activities	$ 932,341

The notes to the basic financial statements are an integral part of this statement.

CITY OF COLUSA
Statement of Net Position
Proprietary Funds
June 30, 2021

	Business-Type Activities - Enterprise Funds			
	Major Funds		Nonmajor	
	Water Operations	Sewer Operations	Solid Waste Operations	Totals
ASSETS				
Current Assets:				
Cash and investments	$ 3,626,884	$ 5,250,996	$ 138,402	$ 9,016,282
Receivables:				
Accounts	38,212	59,675	202	98,089
Interest	2,169	3,197	82	5,448
Total Current Assets	3,667,265	5,313,868	138,686	9,119,819
Noncurrent Assets:				
Capital assets:				
Non-depreciable	163,839	9,104,528	-	9,268,367
Depreciable, net	2,548,661	18,498,026	-	21,046,687
Total capital assets	2,712,500	27,602,554	-	30,315,054
Total Noncurrent Assets	2,712,500	27,602,554	-	30,315,054
Total Assets	6,379,765	32,916,422	138,686	39,434,873
DEFERRED OUTFLOWS OF RESOURCES				
Deferred pension adjustments	88,217	110,115	-	198,332
Deferred OPEB adjustments	42,657	56,316	-	98,973
Total Deferred Outflows of Resources	130,874	166,431	-	297,305
LIABILITIES				
Current Liabilities:				
Accounts payable	13,933	418,163	-	432,096
Retention payable	-	92,647	-	92,647
Interest payable	-	127,156	-	127,156
Compensated absences	14,790	17,032	-	31,822
Loans payable	-	630,416	-	630,416
Total Current Liabilities	28,723	1,285,414	-	1,314,137

The notes to the basic financial statements are an integral part of this statement.

Continued (Page 1 of 2)

CITY OF COLUSA
Statement of Net Position
Proprietary Funds
June 30, 2021

	Business-Type Activities - Enterprise Funds			
	Major Funds		Nonmajor	
	Water Operations	Sewer Operations	Solid Waste Operations	Totals
Noncurrent Liabilities:				
Compensated absences	12,989	13,492	-	26,481
Loans payable	-	19,627,020	-	19,627,020
Net pension liability	430,042	536,791	-	966,833
Net OPEB liability	118,009	162,820	-	280,829
Total Noncurrent Liabilities	561,040	20,340,123	-	20,901,163
Total Liabilities	589,763	21,625,537	-	22,215,300
DEFERRED INFLOWS OF RESOURCES				
Deferred pension adjustments	17,753	22,160	-	39,913
Deferred OPEB adjustments	79,698	107,264	-	186,962
Total Deferred Inflows of Resources	97,451	129,424	-	226,875
NET POSITION				
Net investment in capital assets	2,712,500	7,345,118	-	10,057,618
Restricted for capital improvement	-	5,661,494	-	5,661,494
Restricted for debt service	-	211,457	-	211,457
Unrestricted	3,110,925	(1,890,177)	138,686	1,359,434
Total Net Position	$ 5,823,425	$ 11,327,892	$ 138,686	$ 17,290,003

The notes to the basic financial statements are an integral part of this statement.

Continued (Page 2 of 2)

CITY OF COLUSA
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2021

	Business-Type Activities - Enterprise Funds			
	Major Funds		Nonmajor	
	Water Operations	Sewer Operations	Solid Waste Operations	Totals
OPERATING REVENUES				
Charges for services	$ 1,485,979	$ 2,891,167	$ -	$ 4,377,146
Other revenue	62,370	550	6,782	69,702
Total Operating Revenues	1,548,349	2,891,717	6,782	4,446,848
OPERATING EXPENSES				
Salaries and benefits	653,387	676,971	-	1,330,358
Office expense	62,266	149,009	-	211,275
Insurance	80,813	80,813	-	161,626
Utilities	138,227	241,934	-	380,161
Supplies and tools	36,902	54,950	-	91,852
Maintenance and repair	50,656	62,090	-	112,746
Professional services	110,140	224,476	-	334,616
Miscellaneous	-	254	-	254
Depreciation	215,834	1,763,339	-	1,979,173
Total Operating Expenses	1,348,225	3,253,836	-	4,602,061
Operating Income (Loss)	200,124	(362,119)	6,782	(155,213)
NON-OPERATING REVENUE (EXPENSES)				
Interest income	14,304	156,188	539	171,031
Interest expense	-	(333,236)	-	(333,236)
Total Non-Operating Revenue (Expenses)	14,304	(177,048)	539	(162,205)
Income (Loss) Before Capital Contributions	214,428	(539,167)	7,321	(317,418)
Capital contributions	-	606,112	-	606,112
Change in Net Position	214,428	66,945	7,321	288,694
Total Net Position - Beginning	5,608,997	11,260,947	131,365	17,001,309
Total Net Position - Ending	$ 5,823,425	$ 11,327,892	$ 138,686	$ 17,290,003

The notes to the basic financial statements are an integral part of this statement.

CITY OF COLUSA
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2021

	Business-Type Activities - Enterprise Funds			
	Major Funds		Nonmajor	
	Water Operations	Sewer Operations	Solid Waste Operations	Totals
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	$ 1,516,724	$ 2,880,634	$ 6,782	$ 4,404,140
Payments to suppliers	(481,155)	(430,463)	-	(911,618)
Payments to employees	(548,995)	(644,160)	-	(1,193,155)
Net Cash Provided (Used) by Operating Activities	486,574	1,806,011	6,782	2,299,367
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	(160,724)	(2,985,858)	-	(3,146,582)
Intergovernmental revenues received	-	606,112	-	606,112
Proceeds from issuance of debt	-	4,350,000	-	4,350,000
Principal paid on debt	-	(618,079)	-	(618,079)
Interest paid on debt	-	(338,149)	-	(338,149)
Net Cash Provided (Used) by Capital and Related Financing Activities	(160,724)	1,014,026	-	853,302
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest on investments	19,326	157,891	742	177,959
Net Cash Provided (Used) by Investing Activities	19,326	157,891	742	177,95
Net Increase (Decrease) in Cash and Cash Equivalents	345,176	2,977,928	7,524	3,330,628
Balances - Beginning	3,281,708	2,273,068	130,878	5,685,654
Balances - Ending	$ 3,626,884	$ 5,250,996	$ 138,402	$ 9,016,282

The notes to the basic financial statements are an integral part of this statement.

Continued (Page 1 of 2)

CITY OF COLUSA
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2021

	Business-Type Activities - Enterprise Funds			
	Major Funds		Nonmajor	
	Water Operations	Sewer Operations	Solid Waste Operations	Totals
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	$ 200,124	$ (362,119)	$ 6,782	$ (155,213)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	215,834	1,763,339	-	1,979,173
Decrease (increase) in:				
Accounts receivable	(31,625)	(11,083)	-	(42,708)
Deferred outflows - pension adjustments	(36,827)	(20,428)	-	(57,255)
Deferred outflows - OPEB adjustments	3,094	2,643	-	5,737
Increase (decrease) in:				
Accounts payable	(2,151)	383,063	-	380,912
Compensated absences	(11,599)	(10,884)	-	(22,483)
Net pension liability	171,847	86,185	-	258,032
Net OPEB liability	(7,866)	(6,721)	-	(14,587)
Deferred inflows - pension adjustments	3,390	(2,906)	-	484
Deferred inflows - OPEB adjustments	(17,647)	(15,078)	-	(32,725)
Net Cash Provided (Used) by Operating Activities	$ 486,574	$ 1,806,011	$ 6,782	$ 2,299,367

The notes to the basic financial statements are an integral part of this statement.

Continued (Page 2 of 2)

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Basic Financial Statements

- **Notes to Basic Financial Statements**

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NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Colusa was incorporated in 1868, under the laws and regulations of the State of California. The City operates under a Council-Manager form of government and provides the following services: public safety, highways and streets, culture and recreation, public improvements, planning and zoning, general administrative services, water, sewer and solid waste.

Component Units

Generally accepted accounting principles require government financial statements to include the primary government and its component units. Component units of a governmental entity are legally separate entities for which the primary government is considered to be financially accountable and for which the nature and significance of their relationship with the primary government are such that exclusion would cause the combined financial statements to be misleading. The primary government is considered to be financially accountable if it appoints a majority of an organization's governing body and is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.

Reporting for component units on the City's financial statements can be blended or discretely presented. Blended component units are, although legally separate entities, in substance part of the City's operations and, therefore, data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, would be reported in a separate column in the government-wide financial statements to emphasize it is legally separate from the government.

For financial reporting purposes, the City's basic financial statements include all financial activities that are controlled by or are dependent upon actions taken by the City Council. Separate financial statements for the City of Colusa Public Financing Authority are not issued.

Blended Component Units

City of Colusa Public Financing Authority - The Authority was established December 7, 2010, by the execution of a Joint Exercise of Powers Agreement between the City of Colusa and the former City of Colusa Redevelopment Agency. The Authority was created for the purpose of providing financing for public capital improvements owned and operated by the City. The Authority is the lessor for the City's Certificates of Participation (Wastewater System Improvement Project) and makes debt service payments on behalf of the City. The City Council is the governing body of the Authority and because its financial and operational relationship with the City is closely integrated, the activity and debt of the Authority is reported in the Sewer Operations enterprise fund financial statements.

Discretely Presented Component Units

There are no component units of the City which meet the criteria for discrete presentation.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Continued)

Joint Agencies

The City is a participant in Northern California Cities Self-Insurance Fund (NCCSIF), the purpose of which is for member Cities to share in the administrative costs of providing liability and workers' compensation insurance. The NCCSIF is governed by a board of directors appointed by the member cities. Complete financial information can be obtained from the Program Administrator at, 2180 Harvard Street, Suite 460, Sacramento, CA 95815. The City is not financially accountable for this organization and therefore it is not a component unit under Statement Nos. 14, 39 and 61 of the Governmental Accounting Standards Board.

B. Basis of Presentation

Government-Wide Financial Statements

The statement of net position and statement of activities display information on all of the nonfiduciary activities of the City, and its blended component units. These statements include the financial activities of the overall government, except fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. Interfund services provided and used are not eliminated in the process of consolidation. These statements distinguish between the governmental and business-type activities of the City. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for each different identifiable activity of the City's business-type activities and each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and; therefore, are clearly identifiable to a particular function. Program revenues include 1) charges paid by the recipients of goods and services offered by the program, 2) operating grants and contributions, and 3) capital grants and contributions. Taxes and other items not properly included among program revenues are presented instead as general revenues.

Fund Financial Statements

The fund financial statements provide information about the City's funds, including fiduciary funds and blended component units. Funds are organized into three major categories: governmental, proprietary, and fiduciary. The emphasis is placed on major funds within the governmental and proprietary categories; each is displayed in a separate column. All remaining governmental and enterprise funds are separately aggregated and reported as nonmajor funds.

The City reports the following major governmental funds:

- The General fund is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the City that are not accounted for through other funds. For the City, the General fund includes such activities as public safety, planning and zoning, general administrative services and public works.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Fund Financial Statements (Continued)

The City reports the following major governmental funds (Continued):

- The CDBG Program Income fund is a special revenue fund used to account for revenues and expenditures related to the Community Development Block Grant (CDBG) activity. Funding comes primarily from program income.

The City reports the following major proprietary funds:

- The Water Operations fund is an enterprise fund used to account for activity related to providing customers with water and billing for services provided by the City.

- The Sewer Operations fund is an enterprise fund used to account for activity related to providing customers with sewer and billing for services provided by the City.

C. Basis of Accounting and Measurement Focus

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property and sales tax, grants, entitlements, and donations. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from sales tax are recognized when the underlying transactions take place. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Property and sales taxes, interest, certain state and federal grants and charges for services are considered susceptible to accrual and are accrued when their receipt occurs within sixty days after the end of the fiscal year. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to claims and judgments are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in the various functions of the governmental funds. Proceeds of governmental long-term debt and acquisitions under capital leases are reported as other financing sources.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Non-Current Governmental Assets/Liabilities

Non-current governmental assets and liabilities, such as capital assets and long-term liabilities, are reported in the governmental activities column in the government-wide statement of net position.

E. Cash and Cash Equivalents

For purposes of the accompanying Statement of Cash Flows, the City considers all highly liquid investments with a maturity of three months or less when purchased, including amounts held in the City's investment pool, to be cash and cash equivalents.

F. Investments

The City pools cash and investments of all funds. Each fund's share in this pool is displayed in the accompanying financial statements as cash and investments.

Investment transactions are recorded on the trade date. The fair value of investments is determined annually. Investments in nonparticipating interest-earning investment contracts are reported at cost; short term investments are reported at amortized cost, investments in the State of California Local Agency Investment Fund, an external pool, are reported at amortized cost which approximates fair value, and the fair value of all other investments are obtained by using quotations obtained from independent published sources or by the safekeeping institution. The fair value represents the amount the City could reasonably expect to receive for an investment in a current sale between a willing buyer and seller.

Income from pooled investments is allocated to the individual funds based on the fund or participant's average daily cash balance at quarter end in relation to the total pool investments. Income from non-pooled investments is recorded based on the specific investments held by the fund.

G. Receivables

Receivables for governmental activities consist mainly of accounts, interest, taxes and amounts due from other governments. Management believes its receivables are fully collectible and, accordingly, no allowance for doubtful accounts is required.

Receivables for business-type activities consist mainly of user fees and interest. Management believes its receivables are fully collectible and, accordingly, no allowance for doubtful accounts is required.

H. Other Assets

Inventory

Governmental fund and proprietary fund inventories are recorded as expenditures/expenses at the time the inventory is purchased rather than when consumed. Records are not maintained of inventory and supplies on hand, although these amounts are not considered material.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Other Assets (Continued)

Prepaid Items

Payments made for services that will benefit periods beyond June 30, 2021, are recorded as prepaid costs under both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased. The City records prepaid insurance for the net investment in a joint powers self-insurance agency.

I. Loans Receivable

A total of $2,597,417 was recorded as loans receivable at June 30, 2021. These represent low interest notes and related accrued interest to finance multi-family and single family construction and rehabilitation projects and homebuyer assistance for low income families. Loan terms are 15 to 55 years with an interest rate at 0 to 5 percent. The primary source of funding for these loans comes from grants from the federal Community Development Block Grant (CDBG) program and Home Investment Partnerships (HOME) program. The CDBG and HOME grants contain monitoring requirements to ensure grant compliance. These requirements are reflected in the loan agreements. Due to the terms of the loans, offsetting deferred inflows of resources of $2,597,417 have been established in the Governmental Activities Statement of Net Position and the Governmental Funds Balance Sheet for the loan principal and interest payments.

J. Capital Assets

Capital assets, including public domain (infrastructure such as roads, bridges, sidewalks, water, sewer, and similar items) are defined by the City as assets with a cost greater than $500 for office equipment, $1,000 for buildings and machinery and equipment, and $3,000 for water system infrastructure and a useful life of at least two years. Capital assets are recorded at historical or estimated historical cost if actual historical cost is unavailable. Contributed capital assets are recorded at their fair value at the date of donation.

Capital assets used in operations are depreciated or amortized using the straight-line method over the assets' estimated useful lives in the government-wide financial statements. The range of estimated useful lives by type of asset is as follows:

Depreciable Asset	Estimated Lives
Equipment	5 to 10 years
Structures and improvements	10 to 40 years
Infrastructure	20 to 75 years
Intangibles (computer software)	5 to 10 years

Maintenance and repairs are charged to operations when incurred. Betterments and major improvements which significantly increase values, change capacities or extend useful lives are capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is to be included in the results of operations.

K. Property Tax

Colusa County assesses properties, bills, collects, and distributes property taxes to the City. The County remits the entire amount levied and handles all delinquencies, retaining interest and penalties.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Property Tax (Continued)

Property taxes are levied on a fiscal year (July 1 - June 30). The secured property tax assessments are due on November 1 and February 1 and become delinquent after December 10 and April 10, respectively. The unsecured property tax assessments are due on August 1 and become delinquent after August 31. Property taxes become a lien on the property effective January 1 of the preceding year.

The City recognizes property taxes when the individual installments are due provided they are collected within 60 days after year-end.

L. Interfund Transactions

Interfund transactions are reflected as either loans, services provided or used, reimbursements or transfers.

Loans reported as receivables and payables are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans) as appropriate and are subject to elimination upon consolidation. Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances." Advances between funds, as reported in the fund financial statements, are offset by a nonspendable fund balance account in applicable governmental funds to indicate that they are not in spendable form.

Services provided or used, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. These services provide information on the net cost of each government function and therefore are not eliminated in the process of preparing the government-wide statement of activities.

Reimbursements occur when the funds responsible for particular expenditures or expenses repay the funds that initially paid for them. Such reimbursements are reflected as expenditures or expenses in the reimbursing fund and reductions to expenditures or expenses in the reimbursed fund.

All other interfund transactions are treated as transfers. Transfers between funds are netted as part of the reconciliation to the government-wide presentation.

M. Compensated Absences

It is the City's policy to permit employees to accumulate a limited amount of earned but unused vacation leave and an unlimited amount of sick leave. In the government-wide financial statements the accrued compensated absences is recorded as an expense and related liability, with the current portion estimated based on historical trends. In the governmental fund financial statements the expenditures and liabilities related to those obligations are recognized only when they mature. In the proprietary funds the accrued compensated absences is recorded as an expense and related liability in the year earned. The City includes its share of Social Security and Medicare taxes payable on behalf of the employees in the accrual for compensated absences.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Compensated Absences (Continued)

Unused vacation is paid to employees upon termination. The maximum accrual for employees in the police, middle management, department head and miscellaneous groups for vacation is one and a half times the employees' annual vacation leave credits, and for fire department employees the maximum accrual is two and a half times the employees' annual vacation leave credits. Annually, all employees may "sell back" a portion of their unused vacation. In addition to vacation, police, middle management, department heads, and miscellaneous employees also accrue sick leave credits. Fire department employees do not accrue sick leave credits. There is no limit as to the accrual of sick leave. After 10 years of service, the employee may be paid for up to 50 percent of the sick leave accrual to a maximum of 300 hours upon termination or retirement.

N. Pension

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pension, and pension expense, information about the fiduciary net position of the City's California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Measurement Period	June 30, 2019 to June 30, 2020

O. Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the City's plan (OPEB Plan) and additions to/deductions from the OPEB Plans' fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Measurement Period	June 30, 2019 to June 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has two items that qualify for reporting in this category. These items relate to the outflows from changes in the net pension liability and net OPEB liability and are reportable on the Statement of Net Position.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The City has three items which qualify for reporting in this category. The first item relates to the housing loan principal and interest receivable amount and is reportable on the Statement of Net Position as well as on the governmental funds balance sheet. The second and third items relate to the inflows from changes in the net pension liability and net OPEB liability and are reportable on the Statement of Net Position.

Q. Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

R. Implementation of Governmental Accounting Standards Board (GASB) Statements

The following Governmental Accounting Standards Board (GASB) Statements have been implemented, if applicable, in the current financial statements.

Statement No. 84, "Fiduciary Activities." The requirements of this statement are effective for periods beginning after December 15, 2019. The City does not have any fiduciary activities to report for the year ended June 30, 2021.

Statement No. 90, "Majority Equity Interest." In September 2018, the GASB issued Statement No. 90, an amendment of GASB Statements No. 14 and No. 61. The requirements of this statement will take effect for financial statement starting with the fiscal year that ends June 30, 2021. The City does not have any majority equity interests to report for the year ended June 30, 2021.

S. Future Accounting Pronouncements

The following GASB Statements will be implemented in future financial statements:

Statement No. 87 "Leases" The requirements of this statement are effective for periods beginning after June 15, 2021. (FY 21/22)

Statement No. 89 "Accounting for Interest Cost Incurred Before the End of a Construction Period". The requirements of this statement are effective for periods beginning after December 15, 2020. (FY 21/22)

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

S. Future Accounting Pronouncements (Continued)

Statement No. 91 "Conduit Debt Obligations" The requirements of this statement are effective for periods beginning after December 15, 2021. (FY 22/23)

Statement No. 92 "Omnibus 2020" The requirements of this statement are effective for periods beginning after June 15, 2021. (FY 21/22)

Statement No. 93 "Replacement of Interbank Offered Rates" The requirements of this statement are effective for periods beginning after June 15, 2021. (FY 21/22)

Statement No. 94 "Public-Private and Public-Public Partnerships and Availability Payment Arrangements" The requirements of this statement are effective for periods beginning after June 15, 2022. (FY 22/23)

Statement No. 96 "Subscription-Based Information Technology Arrangements" The requirements of this statement are effective for periods beginning after June 15, 2022. (FY 22/23)

Statement No. 97 "Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans" The requirements of this statement are effective for periods beginning after June 15, 2021. (FY 21/22)

NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Deficit Fund Balance

The following non-major governmental funds had deficit fund balances at June 30, 2021:

STIP Projects	$ 208
State Park	59,407

Some of these deficits may be eliminated in the future through grant revenues. Certain amounts of these deficits will ultimately become the responsibility of the General fund.

NOTE 3: CASH AND INVESTMENTS

A. Financial Statement Presentation

As of June 30, 2021, the City's cash and investments are reported in the financial statements as follows:

Governmental activities	$ 5,819,074
Business-type activities	9,016,282
Total Cash and Investments	$ 14,835,356

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

A. Financial Statement Presentation (Continued)

As of June 30, 2021, the City's cash and investments consisted of the following:

Cash:	
Cash on hand	$ 500
Deposits (less outstanding checks)	4,196,259
Total Cash	4,196,759
Investments:	
Local Agency Investment Fund (LAIF)	10,638,597
Total Investments	10,638,597
Total Cash and Investments	$ 14,835,356

B. Cash

At year end, the carrying amount of the City's cash deposits (including amounts in a checking account) was $4,196,259 and the bank balance was $4,505,327. The difference between the bank balance and the carrying amount represents outstanding checks and deposits in transit. In addition the City had cash on hand of $500.

Custodial Credit Risk For Deposits - Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the City will not be able to recover its deposits or collateral securities that are in the possession of an outside party. The City's investment policy requires that deposits in banks must meet the requirements of the California Government Code. Under this code, deposits of more than $250,000 must be collateralized at 105 percent to 150 percent of the value of the deposit to guarantee the safety of public funds. The first $250,000 of the City's deposits are insured by the Federal Deposit Insurance Corporation (FDIC). Deposits of more than the $250,000 insured amount are collateralized.

C. Investments

The City has an investment policy, the purpose of which is to establish guidelines for the prudent investment of the City's funds, and outline the policies for maximizing the efficiency of the City's cash management program. The ultimate goal is to enhance the economic status of the City while protecting its pooled investments.

The investment policy provides the basis for the management of a prudent, conservative investment program. Funds are invested to provide the maximum security of principal with secondary emphasis on achieving the highest return, while meeting daily cash flow needs. All investments are made in accordance with the Government Code and, in general, the investment policy is more restrictive than state law.

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

Under the provisions of the City's investment policy the City may invest or deposit in the following:

Securities of the U.S. Government, or its agencies
Small Business Administration loans
Certificates of Deposit or Time Deposits placed with commercial banks and/or savings and loan companies
Negotiable Certificates of Deposit
Bankers' Acceptances for a maximum of 180 days
Commercial Paper for a maximum of 270 days
Local Agency Investment Fund (LAIF)
Demand Accounts – Insured/Collateralized

Fair Value of Investments - The City measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy as follows:

Level 1: Quoted prices for identical investments in active markets;
Level 2: Observable inputs other than quoted market prices; and,
Level 3: Unobservable inputs

The City's position in external investment pools is in itself regarded as a type of investment and looking through to the underlying investments of the pool is not appropriate. Therefore, the City's investment in external investment pools is not recognized in the three-tiered fair value hierarchy described above.

At June 30, 2021, the City had the following recurring fair value measurements:

		Fair Value Measurements Using		
Investment Type	Fair Value	Level 1	Level 2	Level 3
Investments by Fair Value Level				
None	$ -	$ -	$ -	$ -
Total Investments Measured at Fair Value	-	$ -	$ -	$ -
Investments in External Investment Pool				
LAIF	10,638,597			
Total Investments	$10,638,597			

Interest Rate Risk - Interest rate risk is the risk of loss due to the fair value of an investment falling due to interest rates rising. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. To limit the exposure to fair value losses resulting from increases in interest rates, the City's investment policy limits investment maturities to a term appropriate to the need for funds so as to permit the City to meet all projected obligations. Any investments that mature more than five years from the date of purchase cannot occur without prior approval of the City Council.

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

As of June 30, 2021, the City had the following investments, all of which had a maturity of 5 years or less:

Investment Type	Interest Rates	Maturities 0-1 year	Maturities 1-5 years	Fair Value	Weighted Average Maturity (Years)
LAIF	Variable	$ 10,638,597	$ -	$ 10,638,597	-
Total Investments		$ 10,638,597	$ -	$ 10,638,597	-

Credit Risk - Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The City's investment policy sets specific parameters by type of investment to be met at the time of purchase. As of June 30, 2021, the City's investments were all pooled with LAIF which is not rated by a nationally recognized statistical rating organization.

Custodial Credit Risk - Custodial credit risk for investments is the risk that, in the event of the failure of a depository financial institution, the City will not be able to recover its deposits or collateral securities that are in the possession of an outside party. To mitigate the custodial credit risk the City's investment policy requires that all securities owned by the City shall be held in safekeeping by a third party bank trust department.

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of the City's investment in a single issuer of securities. When investments are concentrated in one issuer, this concentration presents a heightened risk of potential loss. The City's investment policy contains limitations on the amount that can be invested in any one issuer. All investments of the City were pooled with LAIF which holds a diversified portfolio of high quality investments.

D. Investment in External Investment Pool

The City of Colusa maintains an investment in the State of California Local Agency Investment Fund (LAIF), managed by the State Treasurer. This fund is not registered with the Securities and Exchange Commission as an investment company, but is required to invest according to California State Code. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State Statute. At June 30, 2021, the City's investment in LAIF valued at amortized cost was $10,638,597 and is the same as the value of the pool shares. There are no restrictions on withdrawal of funds. The total amount invested by all public agencies in LAIF on that day was $193.3 billion. Of that amount, 97.69 percent is invested in non-derivative financial products and 2.31 percent in structured notes and asset-backed securities.

NOTE 4: CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2021, was as follows:

	Balance July 1, 2020	Additions	Adjustments	Balance June 30, 2021
Governmental Activities				
Capital Assets, Not Being Depreciated				
Land	$ 168,613	$ -	$ -	$ 168,613
Construction in progress	-	137,840	-	137,840
Total Capital Assets, Not Being Depreciated	168,613	137,840	-	306,453
Capital Assets, Being Depreciated				
Infrastructure	2,304,217	-	-	2,304,217
Improvements	6,477,560	-	-	6,477,560
Structures	2,464,363	-	-	2,464,363
Equipment	1,625,774	76,587	(4,839)	1,697,522
Vehicles	3,271,229	-	-	3,271,229
Software	53,959	-	-	53,959
Total Capital Assets, Being Depreciated	16,197,102	76,587	(4,839)	16,268,850
Less Accumulated Depreciation For:				
Infrastructure	(994,046)	(102,955)	-	(1,097,001)
Improvements	(1,271,023)	(308,756)	-	(1,579,779)
Structures	(2,464,363)	-	-	(2,464,363)
Equipment	(1,375,954)	(71,042)	-	(1,446,996)
Vehicles	(2,711,213)	(109,721)	-	(2,820,934)
Software	(53,957)	-	-	(53,957)
Total Accumulated Depreciation	(8,870,556)	(592,474)	-	(9,463,030)
Total Capital Assets, Being Depreciated, Net	7,326,546	(515,887)	(4,839)	6,805,820
Governmental Activities Capital Assets, Net	$ 7,495,159	($ 378,047)	($ 4,839)	$ 7,112,273

NOTE 4: CAPITAL ASSETS (CONTINUED)

	Balance July 1, 2020	Additions	Transfers/ Adjustments	Balance June 30, 2021
Business-Type Activities				
Capital Assets, Not Being Depreciated				
Land	$ 5,860,839	$ -	$ -	$ 5,860,839
Construction in progress	1,799,677	2,860,545	(1,252,694)	3,407,528
Total Capital Assets, Not Being Depreciated	7,660,516	2,860,545	(1,252,694)	9,268,367
Capital Assets, Being Depreciated				
Infrastructure	4,276,182	-	-	4,276,182
Improvements	34,265,777	67,250	1,252,694	35,585,721
Structures	66,880	-	-	66,880
Equipment	1,469,333	311,434	-	1,780,767
Vehicles	1,114,040	-	-	1,114,040
Software	3,342	-	-	3,342
Total Capital Assets, Being Depreciated	41,195,554	378,684	1,252,694	42,826,932
Less Accumulated Depreciation For:				
Infrastructure	(4,137,314)	(26,868)	-	(4,164,182)
Improvements	(13,788,442)	(1,741,866)	-	(15,530,308)
Structures	(39,891)	(2,230)	-	(42,121)
Equipment	(1,010,345)	(131,958)	-	(1,142,303)
Vehicles	(821,738)	(76,251)	-	(897,989)
Software	(3,342)	-	-	(3,342)
Total Accumulated Depreciation	(19,801,072)	(1,979,173)	-	(21,780,245)
Total Capital Assets, Being Depreciated, Net	21,394,482	(1,600,489)	1,252,694	21,046,687
Business-Type Activities Capital Assets, Net	$ 29,054,998	$ 1,260,056	$ -	$ 30,315,054

Depreciation

Depreciation expense was charged to governmental activities as follows:

General government	$ 22,843
Public safety	110,022
Public works	434,263
Culture and recreation	25,346
Total Depreciation Expense – Governmental Activities	$ 592,474

Depreciation expense was charged to business-type activities as follows:

Water Operations	$ 215,834
Sewer Operations	1,763,339
Total Depreciation Expense – Business-Type Activities	$ 1,979,173

Construction in Progress

Construct in progress for governmental activities related primarily to the Pirelli Building project.

NOTE 4: CAPITAL ASSETS (CONTINUED)

Construction in Progress (Continued)

Construction in progress for business-type activities related primarily to wastewater plant upgrades and wastewater lift station upgrades.

NOTE 5: INTERFUND TRANSACTIONS

Due To/From Other Funds

During the course of operations, transactions occur between funds to account for goods received or services rendered. These receivables and payables are classified as due from or due to other funds. In addition, when funds overdraw their share of pooled cash, the receivables and payables are also classified as due from or due to other funds.

The following are due to and due from balances as of June 30, 2021:

	Due From Other Funds	Due To Other Funds
General fund	$ 110,416	$ -
Nonmajor governmental funds	-	110,416
Total	$ 110,416	$ 110,416

NOTE 6: LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities for the year ended June 30, 2021:

Type of Indebtedness	Balance July 1, 2020	Adjustments/ Additions	Retirements	Balance June 30, 2021	Amounts Due Within One Year
Governmental Activities					
Compensated absences	$ 149,267	$ 103,435	($ 101,378)	$ 151,324	$ 83,839
Capital leases	49,297	-	(15,206)	34,091	15,944
Total Governmental Activities	$ 198,564	$ 103,435	($ 116,584)	$ 185,415	$ 99,783
Business-Type Activities					
Compensated absences	$ 80,786	$ 31,945	($ 54,428)	$ 58,303	$ 31,822
Direct borrowing loans payable	16,525,515	4,350,000	(618,079)	20,257,436	630,416
Total Business-Type Activities	$ 16,606,301	$ 4,381,945	($ 672,507)	$ 20,315,739	$ 662,238

Compensated absences are generally liquidated by the fund where the accrued liability occurred. The capital lease liability is liquidated by lease payments made by the departments leasing the equipment.

NOTE 6: LONG-TERM LIABILITIES (CONTINUED)

Individual issues of debt payable outstanding at June 30, 2021, are as follows:

Business-Type Activities

Loans from Direct Borrowings:

United States Department of Agriculture Loan, dated December 18, 2013, in the amount of $1,367,000, payable in annual installments of $20,000 to $54,000, with an interest rate of 2.75%, and maturity on December 1, 2053. The loan proceeds were used to finance certain improvements to the City's wastewater treatment system.	$ 1,219,000
State of California, State Water Resources Control Board Loan, dated November 16, 2007, payable in annual installments of $1,001,385, with an interest rate of 2.4% and maturity on January 15, 2039. The loan proceeds were used to finance the expansion of the wastewater treatment plant.	10,363,503
State of California, State Water Resource Control Board Loan, dated August 24, 2016, payable in annual installments of $183,574, with an interest rate of 1% and maturity of December 1, 2047. The loan proceeds were used to finance the Wastewater Treatment Plan Upgrade project.	4,324,933
State of California, State Water Resources Control Board Loan, dated October 15, 2020, payable in annual installments of $175,861 with an interest rate of 1.3% and maturity of December 1, 2051. The loan was used to finance the Wastewater Treatment Plan Upgrade project.	4,350,000
Total Loans from Direct Borrowings	20,257,436
Total Business-Type Activities	$ 20,257,436

The City has pledged sewer operations revenues, net of specified operating expenses, to repay loans from direct borrowings in the amount of $20,257,436 issued in November 2007, December 2013 and August 2016.

Following is a schedule of debt payment requirements to maturity for long-term debt, excluding compensated absences that have indefinite maturities and capital leases which are reported in Note 7.

Business-Type Activities

Year Ended June 30	Loans from Direct Borrowings		
	Principle	Interest	Totals
2022	$ 630,416	$ 325,180	$ 955,596
2023	767,754	364,057	1,131,811
2024	778,845	353,291	1,132,136
2025	793,603	337,846	1,131,449
2026	809,678	322,069	1,131,747
2027-2031	4,297,119	1,361,358	5,658,477
2032-2036	4,745,855	911,860	5,657,715
2037-2041	3,798,338	426,748	4,225,086
2042-2046	1,867,344	210,390	2,077,734
2047-2051	1,438,880	88,016	1,526,896
2052-2054	329,604	8,637	338,241
Total	$ 20,257,436	$ 4,709,452	$ 24,966,888

NOTE 7: LEASES

Operating Leases

Rental expenses incurred under operating leases are not considered material.

Capital Leases

The City has entered into certain capital lease agreements under which the related equipment will become the property of the City when all terms of the lease agreements are met.

	Stated Interest Rate	Present Value of Remaining Payments at June 30, 2021
Governmental activities	4.75%	$ 34,091
Total		$ 34,091

Equipment and related accumulated depreciation under capital lease are as follows:

	Governmental Activities
Equipment	$ 76,803
Less: accumulated depreciation	(23,041)
Net Value	$ 53,762

As of June 30, 2021, capital lease annual amortization was as follows:

Year Ended June 30	Governmental Activities
2022	$ 17,219
2023	17,219
2024	1,436
Total Requirements	35,874
Less Interest	(1,783)
Present Value of Remaining Payments	$ 34,091

NOTE 8: NET POSITION

The government-wide and proprietary fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

- **Net investment in capital assets** - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

NOTE 8: NET POSITION (CONTINUED)

- **Restricted net position** - consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. These principally include restrictions for capital projects, debt service requirements and other special revenue fund purposes.

- **Unrestricted net position** - all other net position that does not meet the definition of "restricted" or "net investment in capital assets".

Net Position Restricted by Enabling Legislation

The government-wide Statement of Net Position reports $3,247,807 of restricted net position, of which $2,167,022 is restricted by enabling legislation.

Net Position Flow Assumption

When a government funds outlays for a particular purpose from both restricted and unrestricted resources, a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted net position are available, it is considered that restricted resources are used first, followed by the unrestricted resources.

NOTE 9: FUND BALANCES

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. As of June 30, 2021, fund balance for governmental funds is made up of the following:

- **Nonspendable fund balance** - amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example: inventories and prepaid amounts.

- **Restricted fund balance** - amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.

- **Committed fund balance** - amounts that can only be used for the specific purposes determined by formal action of the City's highest level of decision-making authority. The City Council is the highest level of decision-making authority for the City that can, by adoption of an ordinance commit fund balance. Once adopted, the limitation imposed remains in place until a similar action is taken to remove or revise the limitation. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.

- **Assigned fund balance** - amounts that are constrained by the City's intent to be used for specific purposes. The intent can be established at either the highest level of decision-making, or by a body or an official designated for that purpose.

NOTE 9: FUND BALANCES (CONTINUED)

- **Unassigned fund balance** - the residual classification for the City's General fund that includes all amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

The fund balances for all major and nonmajor governmental funds as of June 30, 2021, were distributed as follows:

	General Fund	CDBG Program Income	Other Governmental Funds	Totals
Nonspendable:				
Prepaid costs	$ 63,170	$ -	$ 610	$ 63,780
Subtotal	63,170	-	610	63,780
Restricted for:				
Community Development	-	229,810	42	229,852
Traffic Safety	-	-	5,424	5,424
SLESF	-	-	122,926	122,926
Strike Team	-	-	146,919	146,919
Gas Tax	-	-	281,507	281,507
County Transportation	-	-	329,339	329,339
Park Donations	-	-	654	654
Improvement District	-	-	40,857	40,857
Development Impact Fees	-	-	1,130,374	1,130,374
State Recycling Grant	-	-	11,209	11,209
Boat Launch	-	-	3,955	3,955
Historical Preservation	-	-	33,396	33,396
Lighting Districts	-	-	15,067	15,067
Cannabis Revenue	-	-	869,628	869,628
Developer Deposits	-	-	26,233	26,233
Subtotal	-	229,810	3,017,530	3,247,340
Unassigned	3,115,012	-	(59,758)	3,055,254
Total	$ 3,178,182	$ 229,810	$ 2,958,382	$ 6,366,374

Fund Balance Flow Assumption

When a government funds outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance), a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted fund balance are available, it is considered that restricted fund balance is depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policy

The City Council has adopted a fund balance policy for financial statement reporting. The policy establishes procedures for reporting fund balance classifications. The policy also provides for a measure of financial protection for the City against unforeseen circumstances and to comply with GASB Statement No. 54.

NOTE 10: PENSION PLAN

A. General Information about the Pension Plan

Plan Description

All qualified permanent and probationary employees are eligible to participate in the City's separate Safety police, Safety fire, and Miscellaneous (all other) Employee Pension Plan, a cost-sharing multiple employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Effective January 1, 2013, the City added retirement tiers for the Miscellaneous and Safety Rate Tiers for new employees as required under the Public Employee Pension Reform Act (PEPRA). New employees hired on or after January 1, 2013 will be subject to new, lower pension formulas, caps on pensionable income levels and new definitions of pensionable income. In addition, new employees will be required to contribute half of the total normal cost of the pension benefit unless impaired by an existing Memorandum of Understanding. The cumulative effect of these PEPRA changes will ultimately reduce the City's retirement costs.

Summary of Rate Tiers and Eligible Participants

Open for New Enrollment	
Miscellaneous PEPRA	Miscellaneous members hired on or after January 1, 2013
Safety Police PEPRA	Safety police members hired on or after January 1, 2013
Safety Fire PEPRA	Safety fire members hired on or after January 1, 2013
Closed to New Enrollment	
Miscellaneous First Tier	Miscellaneous members hired before January 1, 2010
Miscellaneous Second Tier	Miscellaneous hired after July 1, 2010 and before December 31, 2012
Safety Police	Safety police members hired before January 1, 2013
Safety Fire	Safety fire members hired before January 1, 2013

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 (age 52 for Miscellaneous Plan members if membership date is on or after January 1, 2013) with statutorily reduced benefits. Retirement benefits are paid monthly for life. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

NOTE 10: PENSION PLAN (CONTINUED)

A. General Information about the Pension Plan (Continued)

Benefits Provided (Continued)

Each Rate Tier's specific provisions and benefits in effect at June 30, 2021, are summarized as follows:

	Benefit Formula	Retirement Age	Monthly Benefits as a % of Eligible Compensation
Miscellaneous First Tier	2.0% @ 55	50 - 55	1.426% to 2.418%
Miscellaneous Second Tier	2.0% @ 60	50 - 60	1.092% to 2.418%
Miscellaneous PEPRA	2.0% @ 62	52 - 62	1.000% to 2.500%
Safety Police	2.0% @ 50	50	2.000% to 2.700%
Safety Police PEPRA	2.7% @ 57	50 - 57	2.000% to 2.700%
Safety Fire	2.0% @ 50	50	2.000% to 2.700%
Safety Fire PEPRA	2.7% @ 57	50 - 57	2.000% to 2.700%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for all Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

	Employer Contribution Rates	Employee Contribution Rates	Employer Paid Member Contribution Rates
Miscellaneous First Tier	11.031%	7.000%	0.000%
Miscellaneous Second Tier	8.794%	7.000%	0.000%
Miscellaneous PEPRA	7.732%	6.750%	0.000%
Safety Police	19.214%	9.000%	0.000%
Safety Police PEPRA	13.044%	13.000%	0.000%
Safety Fire	19.214%	9.000%	0.000%
Safety Fire PEPRA	13.044%	13.000%	0.000%

For the year ended June 30, 2021, the contributions recognized as part of pension expense for the Plan was as follows:

	Contributions-Employer	Contributions-Employee (Paid by Employer)
Miscellaneous	$ 276,291	$ -
Safety	385,227	-

NOTE 10: PENSION PLAN (CONTINUED)

B. Pension Liability, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pension

The City's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2020 and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The City's proportionate share of the net pension liability for the Plan as of June 30, 2020 and 2021 was as follows:

	Proportion June 30, 2020	Proportion June 30, 2021	Change-Increase (Decrease)
Miscellaneous	.09281%	.09484%	.00203%
Safety	.05450%	.05490%	.00040%

As of June 30, 2021, the City reported a net pension liability for its proportionate share of the net pension liability of the Plan as follows:

	Proportionate Share of Net Pension Liability
Miscellaneous	$ 4,000,471
Safety	3,657,910
Total Net Pension Liability	$ 7,658,381

For the year ended June 30, 2021, the City recognized pension expense of $1,074,289. At June 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to the measurement date	$ 768,635	$ -
Change of assumptions	-	(40,718)
Difference between expected and actual experience	489,809	-
Difference between projected and actual earnings on pension plan investments	198,342	-
Differences between City contributions and proportionate share of contributions.	6,328	(261,233)
Amortization due to differences in proportions	107,894	(14,201)
Total	$ 1,571,008	($ 316,152)

NOTE 10: PENSION PLAN (CONTINUED)

B. Pension Liability, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pension (Continued)

$768,635 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	
2022	$ 35,455
2023	196,761
2024	157,171
2025	96,834
Thereafter	-
Total	$ 486,221

Actuarial Assumptions

The total pension liability in the June 30, 2019 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Investment Rate of Return	7.15%
Inflation	2.50%
Salary Increases	Varies by entry-age and service
Mortality Rate Table	Derived using CalPERS' membership data for all funds
Post-Retirement Benefit Increase	Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90 percent of scale MP 2016. For more details on this table, please refer to the December 2017 Experience Study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTE 10: PENSION PLAN (CONTINUED)

B. Pension Liability, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pension (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical and forecasted information for all of the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	Assumed Asset Allocation	Real Return Years 1-10(a)	Real Return Years 11+(b)
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Assets	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
Total	100.0%		

(a) An expected inflation of 2.00% used for this period
(b) An expected inflation of 2.92% used for this period

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the City's proportionate share of the net pension liability for each Rate Tier as of the measurement date, calculated using the discount rate for each Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease 6.15%	Discount Rate 7.15%	1% Increase 8.15%
Miscellaneous	$ 5,878,534	$ 4,000,471	$ 2,448,686
Safety	5,245,779	3,657,910	2,354,914

NOTE 10: PENSION PLAN (CONTINUED)

B. Pension Liability, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pension (Continued)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

NOTE 11: OTHER POSTEMPLOYMENT BENEFITS (OPEB)

A. General Information about the OPEB Plan

Plan Description

The City's defined benefit OPEB plan (the Plan) provides OPEB for all permanent full-time general and public safety employees of the City. The Plan is an agent multiple-employer defined benefit plan administered by the California Public Employees' Retirement System (CalPERS). The City Council reserves the authority to review and amend the funding policy from time to time, in order to ensure that the funding policy continues to best suit the circumstances of the City.

Benefits Provided

The City reported that medical, dental and vision coverage is available to retirees.

If dental and/or vision coverage is selected, the retiree must pay 100 percent of the premiums. Since no OPEB liability is expected with respect to dental or vision coverage for retirees, neither is considered in the valuation of the net OPEB liability.

Medical coverage is currently provided through CalPERS as permitted under the Public Employees' Medical and Hospital Care Act (PEMHCA). Access to this coverage requires the employee to satisfy the requirements for retirement under CalPERS, i.e., (a) attainment of age 50 (age 52 for miscellaneous PEPRA employees) with 5 years of State or public agency service or (b) an approved disability retirement.

The employee must begin his or her retirement (pension) benefit within 120 days of terminating employment with the City to be eligible to continue medical coverage through the City and be entitled to the benefits described below. Once eligible, coverage may be continued at the retiree's option for his or her lifetime. A surviving spouse and other eligible dependents may also continue coverage. If an eligible employee is not already enrolled in the medical plan, he or she may enroll within 60 days of retirement, during any future open enrollment period or with a qualifying life event.

Under PEMHCA, the City is required to contribute toward retiree premiums for the retiree's lifetime or until coverage is discontinued. In accordance with a resolution executed in 2010, the City contributes the PEMHCA minimum employer contribution (MEC) for any City retiree who satisfies the requirements for access to coverage. For certain retirees, the City provides a medical premium stipend, which in combination with the PEMHCA minimum (MEC), provides an additional subsidy toward retiree (single coverage) medical premiums.

NOTE 11: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

A. General Information about the OPEB Plan (Continued)

Benefits Provided (Continued)

The chart below summarizes the details about eligibility for and the amount of these benefits.

Date Hired	Date of Retirement	Group	Eligibility Requirements	Pre-Medicare Retiree Benefit	Medicare Retiree Benefit	Maximum Monthly Benefit for 2020
Any	Any	All Groups	At least age 50 with 5 years of PERS service	Required PEMHCA minimum Employer Contribution (MEC)		$139
Any	Before 1/1/2011	All Groups	At least age 50 with 5 years of City service	100% Employee (Retiree) Only Premium		Not Applicable
Before 7/1/2010	On or After 1/1/2011	All except Police	At least age 50 with 5 years of City Service	100% Employee Only premium up to Blue Shield EPO Basic premium	100% Employee Only premium up to United Healthcare Supplemental Medicare Premium	Pre-Medicare $1,127.77 Post-Medicare $327.03
		Police		100% Employee Only premium up to PORAC Basic Premium		Pre-Medicare $774.00 Post-Medicare $327.03
On or After 7/1/2010	Any	All Groups	No additional benefits payable; PEMHCA MEC only; see above			

City Council members are eligible to continue coverage in retirement, but, if they opt to do so, must pay 100 percent of the monthly premiums. The City does not contribute towards the monthly premiums for retired Council members.

Employees Covered by Benefit Terms

At June 30, 2021 the following plan members were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefits	26
Active plan members	30
Total	56

B. Net OPEB Liability

The City's net OPEB liability of $948,724, was measured as of June 30, 2020, and was determined by an actuarial valuation as of June 30, 2019.

NOTE 11: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

B. Net OPEB Liability (Continued)

Actuarial Assumptions and Other Inputs

The net OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Valuation Date	June 30, 2019
Measurement Date	Last day of the prior fiscal year (June 30, 2020)
Funding Method	Entry Age Normal Cost, level percent of pay
Asset Valuation Method	Market value of assets
Long Term Return on Assets	6.75% as of June 30, 2020 and June 30, 2019 net of plan investment expenses and including inflation
Discount Rate	6.75% as of June 30, 2020 and June 30, 2019
Participants Valued	Only current active employees and retired participants and covered dependents are valued. No future entrants are considered in the valuation.
Salary Increase	3.0% per year; since benefits do not depend on salary, this is used to allocate the cost of benefits between service years
General Inflation Rate	2.5% per year
Healthcare cost trend rates	5.4% for 2021, to an ultimate rate of 4.0% for 2076 and later years
Mortality rates	MacLeod Watts Scale 2018 applied generationally from 2015

Demographic actuarial assumptions used in the June 30, 2019 valuation are based on the 2017 experience study of the California Public Employees Retirement System using data from 1997 to 2015, except for a different basis used to project future mortality improvements.

C. Changes in the Net OPEB Liability

The table below shows the changes in the total OPEB liability, the Plan Fiduciary Net Position (i.e. Fair value of the Plan assets), and the net OPEB liability during the measurement period ending on June 30, 2020 for the City's proportionate share.

	Increases (Decreases)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at fiscal year ending June 30, 2020	$ 2,733,681	$ 1,719,933	$ 1,013,748
Changes during the period:			
Service cost	69,867	-	69,867
Interest cost	183,599	-	183,599
Contributions – employer	-	249,964	(249,964)
Net investment income	-	69,432	(69,432)
Benefit payments	(167,131)	(167,131)	-
Administrative expenses	-	(906)	906
Net Changes	86,335	151,359	(65,024)
Balances at fiscal year ending June 30, 2021	$ 2,820,016	$ 1,871,292	$ 948,724

NOTE 11: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease (5.75%)	Discount Rate (6.75%)	1% Increase (7.75%)
Net OPEB liability	$ 1,314,304	$ 948,724	$ 643,366

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Trend Rates

The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower or 1-percentage point higher than the current healthcare cost trend rates:

	Current Trend -1%	Current Trend	Current Trend +1%
Net OPEB Liability	$ 612,258	$ 948,724	$ 1,361,128

D. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2021, the City recognized OPEB expense of $24,842. At June 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	$ 101,523	$ -
Differences between expected and actual experience	-	(649,577)
Net difference between projected and actual earnings on investments	34,594	-
Contributions made subsequent to the measurement date	210,166	-
Total	$ 346,283	($ 649,577)

The $210,166 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the next fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ended June 30	
2022	($ 110,671)
2023	(101,427)
2024	(99,001)
2025	(88,691)
2026	(62,456)
Thereafter	(51,214)
	($ 513,460)

NOTE 12: RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

There is no claims liability to be reported based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

There are no significant reductions in insurance coverage from prior years and there have been no settlements exceeding the insurance coverages for each of the past three fiscal years.

The City is a member of Northern California Cities Self-Insurance Fund (NCCSIF), a joint powers agency which provides the City with a shared risk layer of coverage above the self-insured $50,000 retention for liability and the self-insured $100,000 retention for workers compensation. The NCCSIF is composed of 22 member cities and is governed by a board of directors appointed by the member cities. The governing board has authority over budgeting and financing. The City pays an annual premium to NCCSIF for its insurance coverage.

NCCSIF is a joint powers agency organized in accordance with Article 1, Chapter 5, Division 7, Title 1 of the California Government Fund Programs. The purpose is to create a common pool of funds to be used to meet obligations of the parties to provide workers' compensation benefits for their employees and to provide excess liability insurance. The Authority provides claims processing administrative services, risk management services, and actuarial studies. It is governed by a member from each city. The City of Colusa council members do not have significant oversight responsibility, since they evenly share all factors of responsibility with the other cities. However, ultimate liability for payment of claims and insurance premiums resides with member cities. The Authority is empowered to make supplemental assessments as needed to eliminate deficit positions of member cities. If the JPA becomes insolvent, the City is responsible only to the extent of any deficiency in its equity balance.

Upon termination of the JPA agreement, all property of the Authority will vest in the respective parties which theretofore transferred, conveyed or leased said property to the Authority. Any surplus of funds will be returned to the parties in proportion to actual balances of each equity.

The Authority establishes claims liabilities based on estimates of the ultimate cost of claims (including future claims settlement expenses) that have been reported but not settled, plus estimates of claims that have been incurred but not reported. Because actual claims costs depend on various factors, the claims liabilities are recomputed periodically using a variety of actuarial and statistical techniques to produce current estimates that reflect recent settlements, claim frequency, and other economic and social factors. A provision of inflation is implicit in the calculation of estimated future claims costs. Adjustments to claims liabilities are charged or credited to expense in the periods in which they are made.

NOTE 12: RISK MANAGEMENT (CONTINUED)

The participants as of June 30, 2021 were as follows:

- Anderson
- Auburn
- Colusa
- Corning
- Dixon
- Elk Grove
- Folsom
- Galt
- Gridley
- Ione
- Jackson
- Lincoln
- Marysville
- Nevada City
- Oroville
- Paradise
- Placerville
- Red Bluff
- Rio Vista
- Rocklin
- Willows
- Yuba City

NOTE 13: OTHER INFORMATION

A. Commitments and Contingencies

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the appreciable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

B. Subsequent Events

Management has evaluated events subsequent to June 30, 2021 through December 6, 2021, the date on which the financial statements were available for issuance. Management has determined no subsequent events requiring disclosure have occurred.

Required Supplementary Information
(Unaudited)

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CITY OF COLUSA
Required Supplementary Information
City Pension Plan
Schedule of Proportionate Share of the Net Pension Liability
For the Year Ended June 30, 2021
Last 10 Years*

Measurement Date	2013/2014	2014/2015	2015/2016	2016/2017
Miscellaneous				
Proportion of the net pension liability	0.03535%	0.08470%	0.08663%	0.08805%
Proportionate share of the net pension liability	$ 2,199,333	$ 2,323,706	$ 3,009,400	$ 3,470,828
Covered payroll	830,647	857,971	905,553	944,509
Proportionate share of the net pension liability as a percentage of covered payroll	264.77%	270.84%	332.33%	367.47%
Plan fiduciary net position as a percentage of the total pension liability	81.65%	80.61%	74.53%	72.90%
Safety				
Proportion of the net pension liability	0.03574%	0.05668%	0.05477%	0.05335%
Proportionate share of the net pension liability	$ 2,223,462	$ 2,335,364	$ 2,836,914	$ 3,187,952
Covered payroll	796,973	785,947	801,110	818,934
Proportionate share of the net pension liability as a percentage of covered payroll	278.99%	297.14%	354.12%	389.28%
Plan fiduciary net position as a percentage of the total pension liability	73.46%	72.30%	68.61%	68.10%

* The City implemented GASB 68 for the fiscal year June 30, 2015, therefore only seven years are shown.

2017/2018	2018/2019	2019/2020
0.09091%	0.09281%	0.09484%
$ 3,426,135	$ 3,716,710	$ 4,000,471
1,084,340	1,125,429	1,045,094
315.97%	330.25%	382.79%
73.79%	73.04%	71.65%
0.05448%	0.05450%	0.05490%
$ 3,196,476	$ 3,402,053	$ 3,657,910
850,207	845,600	771,122
375.96%	402.32%	474.36%
69.90%	69.59%	68.72%

CITY OF COLUSA
Required Supplementary Information
City Pension Plan
Schedule of Contributions
For the Year Ended June 30, 2021
Last 10 Years*

Fiscal Year	2014/2015	2015/2016	2016/2017	2017/2018
Miscellaneous				
Contractually required contributions (actuarially determined)	$ 113,374	$ 176,639	$ 76,063	$ 87,037
Contributions in relation to the actuarially determined contributions	(113,374)	(282,591)	(201,241)	(233,858)
Contribution deficiency (excess)	$ -	$ (105,952)	$ (125,178)	$ (146,821)
Covered payroll	$ 857,971	$ 905,553	$ 944,509	$ 1,084,340
Contributions as a percentage of covered payroll	13.21%	31.21%	21.31%	21.57%
Safety				
Contractually required contributions (actuarially determined)	$ 214,713	$ 243,449	$ 121,078	$ 126,342
Contributions in relation to the actuarially determined contributions	(214,713)	(377,175)	(271,279)	(292,800)
Contribution deficiency (excess)	$ -	$ (133,726)	$ (150,201)	$ (166,458)
Covered payroll	$ 785,947	$ 801,110	$ 818,934	$ 850,207
Contributions as a percentage of covered payroll	27.32%	47.08%	33.13%	34.44%

* The City implemented GASB 68 for the fiscal year June 30, 2015, therefore only seven years are shown.

2018/2019	2019/2020	2020/2021
$ 91,911	$ 91,254	$ 113,608
(255,698)	(276,291)	(328,437)
$ (163,787)	$ (185,037)	$ (214,829)
$ 1,125,429	$ 1,045,094	$ 1,247,936
22.72%	26.44%	26.32%
$ 132,612	$ 125,401	$ 163,878
(353,918)	(385,227)	(440,198)
$ (221,306)	$ (259,826)	$ (276,320)
$ 845,600	$ 771,122	$ 976,385
41.85%	49.96%	45.08%

CITY OF COLUSA
Required Supplementary Information
City Pension Plan
Notes to City Pension Plan
For the Year Ended June 30, 2021

NOTE 1: SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Summary of Changes of Benefits or Assumptions

Benefit Changes: None

Changes of Assumptions: None

NOTE 2: SCHEDULE OF CONTRIBUTIONS

Methods and assumptions used to determine the contribution rates were as follows:

Valuation Date	June 30, 2018
Actuarial cost method	Individual Entry Age Normal
Amortization method	Level Percentage of Payroll and Direct Rate Smoothing
Remaining amortization period	Differs by employer rate plan but no more than 30 years
Asset valuation method	Fair value
Discount rate	7.00%
Payroll Growth	2.75%
Inflation	2.50%
Salary increases	Varies based on entry age and service
Investment rate of return	7.00%

CITY OF COLUSA
Required Supplementary Information
City OPEB Plan
Schedule of Changes in the Net OPEB Liability and Related Ratios
For the Year Ended June 30, 2021
Last 10 Years*

	2017/2018	2018/2019	2019/2020	2020/2021
Total OPEB Liability				
Service Cost	$ 95,414	$ 86,611	$ 89,424	$ 69,867
Interest	239,103	217,975	225,075	183,599
Difference between expected and actual experience	(445,430)	-	(584,005)	-
Changes of assumption	62,950	-	95,599	-
Benefit payments	(236,494)	(230,403)	(189,351)	(167,131)
Net Change in Total OPEB Liability	(284,457)	74,183	(363,258)	86,335
Total OPEB Liability - Beginning	3,307,213	3,022,756	3,096,939	2,733,681
Total OPEB Liability - Ending (a)	$ 3,022,756	$ 3,096,939	$ 2,733,681	$ 2,820,016
Plan Fiduciary Net Position				
Contributions - employer	$ 277,549	$ 287,818	$ 265,353	$ 249,964
Net investment income	135,032	114,256	99,930	69,432
Benefit payments	(236,494)	(230,403)	(189,351)	(167,131)
Administrative expenses	(702)	(776)	(359)	(906)
Other expenses	-	(1,819)	-	-
Net Change in Plan Fiduciary Net Position	175,385	169,076	175,573	151,359
Plan Fiduciary Net Position - Beginning	1,199,899	1,375,284	1,544,360	1,719,933
Plan Fiduciary Net Position - Ending (b)	$ 1,375,284	$ 1,544,360	$ 1,719,933	$ 1,871,292
Net OPEB Liability - Ending (a) - (b)	$ 1,647,472	$ 1,552,579	$ 1,013,748	$ 948,724
Plan fiduciary net position as a percentage of the total OPEB liability	83.48%	99.47%	169.66%	197.24%
Covered-employee payroll	$ 1,763,442	$ 1,763,442	$ 2,166,393	$ 2,231,354
Net OPEB liability as a percentage of covered-employee payroll	93.42%	88.04%	46.79%	42.52%

* The City implemented GASB 75 for the fiscal year June 30, 2018, therefore only four years are shown.

CITY OF COLUSA
Required Supplementary Information
City OPEB Plan
Schedule of Contributions
For the Year Ended June 30, 2021
Last 10 Years*

	2017/2018	2018/2019	2019/2020	2020/2021
Actuarially determined contributions	$ 246,173	$ 206,622	$ 212,271	$ 141,579
Contributions in relation to the actuarially determined contribution	(287,817)	(265,353)	(249,964)	(210,166)
Contribution deficiency (excess)	$ (41,644)	$ (58,731)	$ (37,693)	$ (68,587)
Covered-employee payroll	$ 1,763,442	$ 2,166,363	$ 2,231,354	$ 2,300,000
Contributions as a percentage of covered-employee payroll	-16.32%	-12.25%	-11.20%	-9.14%

* The City implemented GASB 75 for the fiscal year June 30, 2018, therefore only four years are shown.

CITY OF COLUSA
Required Supplementary Information
City OPEB Plan
Notes to City OPEB Plan
For the Year Ended June 30, 2021

NOTE 1: SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS

General Inflation Rate	Decreased from 2.75% to 2.5%
Salary Increase	Decreased from 3.25% to 3.0% per year
Spouse Coverage	The percentage of retirees assumed to cover a spouse in retirement decreased from 46.75% to 40.%, based on review of recent retiree elections.
Medical Trend	Updated to use the Getzen healthcare trend model sponsored by the Society of Actuaries.
PEMHCA MEC Increases	The assumed trend on the PEMHCA minimum benefit decreased from 4.5% to 4.0% per year based on recent historical and expected future increased in CPI-medical.
Excise Tax on High-Cost Coverage	The excise tax was excluded from the results given the December 2019 repeal of this provision of the Affordable Care Act.

NOTE 2: SCHEDULE OF CONTRIBUTIONS

The actuarially determined contribution (ADC) developed for the City's fiscal year ending June 30, 2021 was determined and presented in the June 30, 2019 Actuarial Valuation report.

Methods and Assumptions Used to Determine Contributions:

Actuarial cost method	Entry Age Normal, Level Percent of Pay
Amortization method	Level percent of pay, closed 30 years
Amortization period	21 years remain
Asset valuation method	Market value
Inflation	2.50%
Healthcare cost trend rates	5.4% in 2021, fluctuating down to 4.0% by 2076
Salary increases	3.00%
Investment rate of return	6.75%
Retirement age	From 50 to 75
Mortality	2017 CalPERS' Experience Study; improvement using MacLeod Watts Scale 2018

CITY OF COLUSA
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes and assessments	$ 3,255,108	$ 3,468,952	$ 3,753,502	$ 284,550
Licenses and permits	165,900	165,900	204,418	38,518
Fines and forfeitures	11,000	11,000	8,827	(2,173)
Use of money	18,700	26,583	11,007	(15,576)
Intergovernmental	48,000	48,000	208,673	160,673
Charges for services	116,800	116,800	164,184	47,384
Other revenues	213,000	211,000	86,259	(124,741)
Total Revenues	3,828,508	4,048,235	4,436,870	388,635
EXPENDITURES				
Current:				
General government	788,149	877,815	955,114	(77,299)
Public safety	2,291,412	2,339,730	2,252,105	87,625
Public works	514,524	623,176	577,081	46,095
Culture and recreation	250,774	247,474	253,344	(5,870)
Community development	293,058	293,348	175,750	117,598
Total Expenditures	4,137,917	4,381,543	4,213,394	168,14[illegible]
Net Change in Fund Balances	(309,409)	(333,308)	223,476	556,784
Fund Balances - Beginning	2,954,706	2,954,706	2,954,706	-
Fund Balances - Ending	$ 2,645,297	$ 2,621,398	$ 3,178,182	$ 556,784

Reconciliation of Net Changes in Fund Balances - Budgetary to GAAP Basis:

Total Expenditures - Budgetary Basis	$ 4,213,394
Debt service and capital outlay expenditures are included as functional expenditures for budgetary purposes, but are included as debt service principal and interest and capital outlay expenditures for financial reporting purposes.	
General government	(15,124)
Public works	(113,155)
Culture and recreation	(7,748)
Debt service - principal expenditures	7,099
Debt service - interest and other charges expenditures	649
Capital outlay expenditures	128,279
Total Expenditures - Statement of Revenues, Expenditures and Changes in Fund Balances	$ 4,213,394

CITY OF COLUSA
Required Supplementary Information
Budgetary Comparison Schedule
CDBG Program Income - Major Special Revenue Fund
For the Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Use of money	$ 500	$ 500	$ 860	$ 360
Intergovernmental	71,000	71,000	-	(71,000)
Other revenues	150,000	150,000	72,418	(77,582)
Total Revenues	221,500	221,500	73,278	(148,222)
EXPENDITURES				
Current:				
Community development	290,000	290,000	10,950	279,050
Total Expenditures	290,000	290,000	10,950	279,050
Net Change in Fund Balances	(68,500)	(68,500)	62,328	130,828
Fund Balances - Beginning	167,482	167,482	167,482	-
Fund Balances - Ending	$ 98,982	$ 98,982	$ 229,810	$ 130,828

CITY OF COLUSA
Required Supplementary Information
Note to Budgetary Comparison Schedules
For the Year Ended June 30, 2021

NOTE 1: BUDGETARY BASIS OF ACCOUNTING

Formal budgetary integration is employed as a management control device during the year. The City presents a comparison of annual budget to actual results for the General fund and major special revenue funds. The amounts reported on the budgetary basis are generally on a basis consistent with accounting principles generally accepted in the United States of America (GAAP).

The City follows these procedures annually in establishing the budgetary data reflected in the financial statements:

(1) The City Manager submits to the City Council a recommended draft budget for the fiscal year commencing the following July 1. The budget includes recommended expenditures and the means of financing them.

(2) The City Council reviews the recommended budget at regularly scheduled meetings, which are open to the public. The Council also conducts a public hearing on the recommended budget to obtain comments from interested persons.

(3) Prior to July 1, the budget is adopted through the passage of a resolution.

(4) From the effective date of the budget, which is adopted and controlled at the department level, the amounts stated therein, as recommended expenditures become appropriations to the various City departments. The City Council may amend the budget by motion during the fiscal year. The City Manager may authorize transfers from one object or purpose to another within the same department.

From the effective date of the budget, which is adopted and controlled at the department level, the amounts stated therein, as recommended expenditures become appropriations to the various City departments. The City Council may amend the budget by motion during the fiscal year. The City Manager may authorize transfers from one object or purpose to another within the same department.

Combining Nonmajor Fund Financial Statements

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Nonmajor Governmental Funds

- **Special Revenue Funds**

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CITY OF COLUSA
Combining Balance Sheet
Nonmajor Governmental Funds
Special Revenue Funds
June 30, 2021

	Traffic Safety	Supplemental Law Enforcement (SLESF)	Strike Team
ASSETS			
Cash and investments	$ 8,531	$ 151,828	$ 146,829
Receivables:			
Accounts	1,885	-	-
Interest	8	86	90
Taxes	-	-	-
Intergovernmental	-	-	-
Prepaid costs	-	-	-
Loans receivable	-	-	-
Total Assets	$ 10,424	$ 151,914	$ 146,919
LIABILITIES			
Accounts payable	$ 5,000	$ 28,988	$ -
Due to other funds	-	-	-
Total Liabilities	5,000	28,988	-
DEFERRED INFLOWS OF RESOURCES			
Deferred housing loan payments	-	-	
Total Deferred Inflows of Resources	-	-	-
FUND BALANCES			
Nonspendable	-	-	-
Restricted	5,424	122,926	146,919
Unassigned	-	-	-
Total Fund Balances	5,424	122,926	146,919
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 10,424	$ 151,914	$ 146,919

Gas Tax	STIP Projects	Park Donations	Improvement District	County Transportation	HOME Program	Street Development Impact Fees	Law Enforcement Development Impact Fees
$ 260,487	$ -	$ 654	$ 34,219	$ 329,140	$ 15,254	$ 457,465	$ 141,748
20,861	-	-	-	-	-	-	-
159	-	-	15	199	9	268	81
-	-	-	8,546	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	467	-	-	-	-
-	-	-	-	-	1,032,993	-	-
$ 281,507	$ -	$ 654	$ 43,247	$ 329,339	$ 1,048,256	$ 457,733	$ 141,829
$ -	$ -	$ -	$ 1,923	$ -	$ 15,221	$ -	$ -
-	208	-	-	-	-	-	-
-	208	-	1,923	-	15,221	-	-
-	-	-	-	-	1,032,993	-	-
-	-	-	-	-	1,032,993	-	-
-	-	-	467	-	-	-	-
281,507	-	654	40,857	329,339	42	457,733	141,829
-	(208)	-	-	-	-	-	-
281,507	(208)	654	41,324	329,339	42	457,733	141,829
$ 281,507	$ -	$ 654	$ 43,247	$ 329,339	$ 1,048,256	$ 457,733	$ 141,829

Continued (Page 1 of 3)

CITY OF COLUSA
Combining Balance Sheet
Nonmajor Governmental Funds
Special Revenue Funds
June 30, 2021

	Fire Development Impact Fees	Drainage Development Impact Fees	Park/Rec Development Impact Fees
ASSETS			
Cash and investments	$ 152,897	$ 147,376	$ 76,472
Receivables:			
Accounts	-	-	-
Interest	86	87	44
Taxes	-	-	-
Intergovernmental	-	-	-
Prepaid costs	-	-	-
Loans receivable	-	-	-
Total Assets	$ 152,983	$ 147,463	$ 76,516
LIABILITIES			
Accounts payable	$ 1,641	$ -	$ -
Due to other funds	-	-	-
Total Liabilities	1,641	-	-
DEFERRED INFLOWS OF RESOURCES			
Deferred housing loan payments	-	-	-
Total Deferred Inflows of Resources	-	-	-
FUND BALANCES			
Nonspendable	-	-	-
Restricted	151,342	147,463	76,516
Unassigned	-	-	-
Total Fund Balances	151,342	147,463	76,516
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 152,983	$ 147,463	$ 76,516

City Hall Development Impact Fees	Community Center Development Impact Fees	State Recycling Grant	Historical Preservation Committee	State Park	Boat Launch	C. Meadows West Lighting	Hoblit Lighting
$ 101,622	$ 53,778	$ 11,204	$ 3,953	$ -	$ 33,387	$ 2,521	$ 2,287
-	-	-	-	-	-	-	-
60	31	5	2	-	9	5	4
-	-	-	-	-	-	850	625
-	-	-	-	-	-	-	-
-	-	-	-	143	-	-	-
-	-	-	-	-	-	-	-
$ 101,682	$ 53,809	$ 11,209	$ 3,955	$ 143	$ 33,396	$ 3,376	$ 2,916
$ -	$ -	$ -	$ -	$ 342	$ -	$ 211	$ 211
-	-	-	-	59,208	-	-	-
-	-	-	-	59,550	-	211	211
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	143	-	-	-
101,682	53,809	11,209	3,955	-	33,396	3,165	2,705
-	-	-	-	(59,550)	-	-	-
101,682	53,809	11,209	3,955	(59,407)	33,396	3,165	2,705
$ 101,682	$ 53,809	$ 11,209	$ 3,955	$ 143	$ 33,396	$ 3,376	$ 2,916

Continued (Page 2 of 3)

CITY OF COLUSA
Combining Balance Sheet
Nonmajor Governmental Funds
Special Revenue Funds
June 30, 2021

	Walnut Ranch	Cannabis Revenue	RDBG Grant
ASSETS			
Cash and investments	$ 9,347	$ 785,345	$ -
Receivables:			
Accounts	-	84,028	-
Interest	11	466	-
Taxes	50	-	-
Intergovernmental	-	-	48,767
Prepaid costs	-	-	-
Loans receivable	-	-	-
Total Assets	$ 9,408	$ 869,839	$ 48,767
LIABILITIES			
Accounts payable	$ 211	$ 211	$ -
Due to other funds	-	-	48,767
Total Liabilities	211	211	48,767
DEFERRED INFLOWS OF RESOURCES			
Deferred housing loan payments	-	-	-
Total Deferred Inflows of Resources	-	-	-
FUND BALANCES			
Nonspendable	-	-	-
Restricted	9,197	869,628	-
Unassigned	-	-	-
Total Fund Balances	9,197	869,628	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 9,408	$ 869,839	$ 48,767

Developer Deposits	Totals
$ 28,624	$ 2,954,968
-	106,774
-	1,725
-	10,071
-	48,767
-	610
-	1,032,993
$ 28,624	$ 4,155,908
$ 158	$ 54,117
2,233	110,416
2,391	164,533
-	1,032,993
-	1,032,993
-	610
26,233	3,017,530
-	(59,758)
26,233	2,958,382
$ 28,624	$ 4,155,908

Continued (Page 3 of 3)

CITY OF COLUSA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
Special Revenue Funds
For the Year Ended June 30, 2021

	Traffic Safety	Supplemental Law Enforcement (SLESF)	Strike Team
REVENUES			
Taxes and assessments	$ -	$ -	$ -
Licenses and permits	-	-	-
Fines and forfeitures	8,989	-	-
Use of money	56	560	(117)
Intergovernmental	-	156,727	-
Charges for services	-	-	366,181
Other revenues	-	-	-
Total Revenues	9,045	157,287	366,064
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	16,637	70,502	225,231
Public works	-	-	-
Culture and recreation	-	-	-
Community development	-	-	-
Debt service:			
Principal	-	-	
Interest and other charges	-	-	
Capital outlay	-	80,278	-
Total Expenditures	16,637	150,780	225,231
Net Change in Fund Balances	(7,592)	6,507	140,833
Fund Balances - Beginning	13,016	116,419	6,086
Fund Balances - Ending	$ 5,424	$ 122,926	$ 146,919

Gas Tax	STIP Projects	Park Donations	Improvement District	County Transportation	HOME Program	Street Development Impact Fees	Law Enforcement Development Impact Fees
$ -	$ -	$ -	$ 83,396	$ -	$ -	$ 33,250	$ 38,051
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
800	-	3	40	781	69	1,749	485
250,193	-	-	-	215,383	-	-	-
-	-	-	10,580	-	-	-	-
-	-	-	-	-	10,413	-	-
250,993	-	3	94,016	216,164	10,482	34,999	38,536
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	11,751
124,145	-	-	-	37,243	-	-	-
-	-	-	74,846	-	-	-	-
-	-	-	-	-	26,774	-	-
-	-	-	6,529	-	-	-	-
-	-	-	1,220	-	-	-	-
-	-	-	5,870	-	-	-	-
124,145	-	-	88,465	37,243	26,774	-	11,751
126,848	-	3	5,551	178,921	(16,292)	34,999	26,785
154,659	(208)	651	35,773	150,418	16,334	422,734	115,044
$ 281,507	$ (208)	$ 654	$ 41,324	$ 329,339	$ 42	$ 457,733	$ 141,829

Continued (Page 1 of 3)

CITY OF COLUSA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
Special Revenue Funds
For the Year Ended June 30, 2021

	Fire Development Impact Fees	Drainage Development Impact Fees	Park/Rec Development Impact Fees
REVENUES			
Taxes and assessments	$ 51,854	$ 7,163	$ 14,536
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Use of money	466	573	267
Intergovernmental	-	-	-
Charges for services	-	-	-
Other revenues	-	-	-
Total Revenues	52,320	7,736	14,803
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	1,641	-	-
Public works	-	-	-
Culture and recreation	-	-	-
Community development	-	-	-
Debt service:			
Principal	-	-	
Interest and other charges	-	-	
Capital outlay	-	-	-
Total Expenditures	1,641	-	-
Net Change in Fund Balances	50,679	7,736	14,803
Fund Balances - Beginning	100,663	139,727	61,713
Fund Balances - Ending	$ 151,342	$ 147,463	$ 76,516

City Hall Development Impact Fees	Community Center Development Impact Fees	State Recycling Grant	Historical Preservation Committee	State Park	Boat Launch	C. Meadows West Lighting	Hoblit Lighting
$ 23,541	$ 6,687	$ -	$ -	$ -	$ -	$ 8,484	$ 6,238
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
371	196	26	16	-	82	13	13
-	-	5,000	-	-	50,000	-	-
-	-	-	-	-	14,604	-	-
-	-	-	-	36,824	13,911	-	-
23,912	6,883	5,026	16	36,824	78,597	8,497	6,251
7,483	-	156	573	-	-	7,684	5,603
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	42,684	61,121	-	-
-	-	-	-	-	-	-	-
-	-	-	-	1,578	-	-	-
-	-	-	-	144	-	-	-
-	-	-	-	-	-	-	-
7,483	-	156	573	44,406	61,121	7,684	5,603
16,429	6,883	4,870	(557)	(7,582)	17,476	813	648
85,253	46,926	6,339	4,512	(51,825)	15,920	2,352	2,057
$ 101,682	$ 53,809	$ 11,209	$ 3,955	$ (59,407)	$ 33,396	$ 3,165	$ 2,705

Continued (Page 2 of 3)

CITY OF COLUSA
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
Special Revenue Funds
For the Year Ended June 30, 2021

	Walnut Ranch	Cannabis Revenue	RDBG Grant
REVENUES			
Taxes and assessments	$ (159)	$ -	$ -
Licenses and permits	-	437,100	-
Fines and forfeitures	-	-	-
Use of money	150	2,276	-
Intergovernmental	-	-	48,767
Charges for services	-	-	-
Other revenues	-	-	-
Total Revenues	(9)	439,376	48,767
EXPENDITURES			
Current:			
General government	48,183	-	48,767
Public safety	-	18,015	-
Public works	-	-	-
Culture and recreation	-	-	-
Community development	-	-	-
Debt service:			
Principal	-	-	
Interest and other charges	-	-	
Capital outlay	-	-	-
Total Expenditures	48,183	18,015	48,767
Net Change in Fund Balances	(48,192)	421,361	-
Fund Balances - Beginning	57,389	448,267	-
Fund Balances - Ending	$ 9,197	$ 869,628	$ -

Developer Deposits	Totals
$ -	$ 273,041
-	437,100
-	8,989
-	8,875
-	726,070
-	391,365
7,750	68,898
7,750	1,914,338
12,763	131,212
-	343,777
-	161,388
-	178,651
-	26,774
-	8,107
-	1,364
-	86,148
12,763	937,421
(5,013)	976,917
31,246	1,981,465
$ 26,233	$ 2,958,382

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CITY OF COLUSA,
CALIFORNIA

SINGLE AUDIT ACT
REPORTS AND SCHEDULES
FOR THE YEAR ENDED
JUNE 30, 2021

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CITY OF COLUSA
Single Audit Act
For the Year Ended June 30, 2021

Table of Contents

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Honorable Mayor and Members of the City Council
City of Colusa
Colusa, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Colusa, California, (City) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated December 6, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

950 THARP ROAD, SUITE 502 YUBA CITY, CA 95993 TEL: (530) 673-9790 FAX: (530) 673-1305 ACCOUNTING@SMITHANDNEWELL.COM

To the Honorable Mayor and Members of the City Council
City of Colusa
Colusa, California

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Smith & Newell

Smith & Newell CPAs
Yuba City, California
December 6, 2021

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Honorable Mayor and Members of the City Council
City of Colusa
Colusa, California

Report on Compliance for Each Major Federal Program

We have audited the City of Colusa, California's (City) compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2021. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Each Major Federal Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

950 THARP ROAD, SUITE 502 YUBA CITY, CA 95993 TEL: (530) 673-9790 FAX: (530) 673-1305 ACCOUNTING@SMITHANDNEWELL.COM

To the Honorable Mayor and Members of the City Council
City of Colusa
Colusa, California

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. We did identify a certain deficiency in internal control over compliance as described in the accompanying schedule of findings and questioned costs as item 2021-001 that we consider to be a significant deficiency.

The City's response to the internal control over compliance finding identified in our audit is described in the accompanying management's corrective action plan. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

To the Honorable Mayor and Members of the City Council
City of Colusa
Colusa, California

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Colusa, California, (City) as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated December 6, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Smith & Newell

Smith & Newell CPAs
Yuba City, California
December 6, 2021

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CITY OF COLUSA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Agriculture				
State Department of Housing and Community Development:				
Rural Development Grant	10.351	-	$ -	$ 100,651
Community Facilities Loans and Grants	10.766	-	-	50,000
Total U.S. Department of Agriculture			-	150,651
U.S. Department of Housing and Urban Development				
State Department of Housing and Community Development:				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	-	-	10,950
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	-	-	1,595,803
Subtotal 14.228			-	1,606,753
Home Investment Partnerships Program	14.239	-	-	1,017,391
Total U.S. Department of Housing and Urban Development			-	2,624,144
U.S. Department of the Treasury				
State Controller's Office:				
Coronavirus Relief Fund	21.019	-	-	76,244
Coronavirus State and Local Fiscal Recovery Funds	21.027	-	-	4,239
Total U.S. Department of the Treasury			-	80,483
U.S. Environmental Protection Agency				
State Water Resources Control Board:				
Capitalization Grants for Clean Water State Revolving Funds	66.458	-	-	4,350,000
Total U.S. Environmental Protection Agency			-	4,350,000
Total			$ -	$ 7,205,278

See the accompanying Notes to Schedule of Expenditures of Federal Awards

CITY OF COLUSA
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

1. REPORTING ENTITY

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the City of Colusa, California (City). The City's reporting entity is defined in Note 1 to the City's basic financial statements. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included on the Schedule of Expenditures of Federal Awards. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position or cash flows of the City.

2. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements, regardless of the measurement focus applied. The accompanying Schedule of Expenditures of Federal Awards, is presented using the modified accrual basis of accounting for grants accounted for in the governmental fund types and the accrual basis of accounting for grants accounted for in the proprietary fund types, as described in the notes to the City financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursements. In addition, the outstanding balance of prior years' loans that have significant continuing compliance requirements have been included in total federal expenditures.

3. INDIRECT COST RATE

The City has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

4. RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree or can be reconciled with amounts reported in the related federal financial assistance reports.

5. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree or can be reconciled with amounts reported in the City's basic financial statements.

6. PASS-THROUGH ENTITIES' IDENTIFYING NUMBER

When federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal Awards shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the City determined that no identifying number is assigned for the program or the City was unable to obtain an identifying number from the pass-through entity.

7. LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS

The City participates in certain federal award programs that sponsor revolving loan programs, which are administered by the City. These programs require servicing arrangements with the City. The funds are returned to the programs upon repayment of the principal and interest. In accordance with Section 200.510 of the Uniform Guidance, the City has reported the outstanding balance of loans from previous years that have significant continuing compliance requirements as of June 30, 2021, along with the value of total outstanding and new loans made during the current year.

The programs listed below had the following aggregate, federally funded loans outstanding at June 30, 2021:

Assistance Listing Number	Program Title	Amount Outstanding July 1, 2020	Amount Outstanding June 30, 2021
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	$ 1,595,803	$ 1,564,424
14.239	Home Investment Partnerships Program	1,017,391	1,032,993
	Total Loans Outstanding	$ 2,613,194	$ 2,597,417

8. CORONAVIRUS RELIEF FUNDS

The City was certified to receive funding through the Coronavirus Relief Funds passed through the State of California . Expenditures incurred from March to June 2020, are reported on the City's Schedule of Expenditures of Federal Awards for the fiscal year ending June 30, 2021.

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CITY OF COLUSA, CALIFORNIA

Status of Prior Year Findings and Questioned Costs

And

Corrective Action Plan

For the Year Ended June 30, 2021

Compiled by: Ishrat Aziz-Khan

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CITY OF COLUSA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements	Status
1. Type of auditor's report issued	Unmodified
2. Internal controls over financial reporting:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified and not considered to be material weaknesses?	No
3. Noncompliance material to financial statements noted?	No
Federal Awards	
1. Internal control over major programs:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified and not considered to be material weaknesses?	Yes
2. Type of auditor's report issued on compliance for major programs:	Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?	Yes
4. Identification of major programs:	
14.239 Home Investment Partnerships Program	
66.458 Capitalization Grants for Clean Water State Revolving Funds	
5. Dollar threshold used to distinguish between Type A and Type B programs?	$750,000
6. Auditee qualified as a low-risk auditee under 2 CFR Section 200.520?	Yes

SECTION II - FINANCIAL STATEMENT FINDINGS

None

SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

66.458 Capitalization Grants for Clean Water State Revolving Funds	2021-001

2021-001 (Significant Deficiency)

Name:	**Capitalization Grants for Clean Water State Revolving Funds**
AL#:	**66.458**
Federal Grantor:	**U.S. Environmental Protection Agency**
Pass-Through Entity:	**State Water Resources Control Board**
Award No.:	**Various**
Year:	**2020-21**
Compliance Requirement:	**Other**

Criteria

Good internal control over the Schedule of Expenditures of Federal Awards (SEFA) requires that the City provide accurate federal expenditure information to the City auditor in a timely manner.

Condition

During our testing of major programs we noted that the SEFA provided by the City at the beginning of audit fieldwork contained errors in the federal expenditures. Expenditures included on the SEFA provided at the beginning of the audit were less than actual expenditures by $4,350,000 in the major program listed above.

Cause

The City was not aware that the funds received for the expenditures were federal.

Effect

The SEFA provided at the beginning of fieldwork was not materially correct and adjustments were needed to accurately reflect all federal expenditures.

Questioned Cost

No questioned costs were identified as a result of our procedures.

Context

The condition noted above was identified during our procedures related to reporting over the federal programs.

Repeat Finding

This is not a repeat finding.

Recommendation

We recommend that the City provide accurate federal expenditure information at the beginning of audit fieldwork.

2021-001 (Significant Deficiency) (Continued)

Views of Responsible Officials and Planned Corrective Action

Refer to separate Management's Corrective Action Plan for views of responsible officials and management's responses.

CITY OF COLUSA
Management's Corrective Action Plan
For the Year Ended June 30, 2021

2021-001 Capitalization Grants for Clean Water State Revolving Funds (Significant Deficiency)

We recommend that the City provide accurate federal expenditure information at the beginning of audit fieldwork.

Management's Response:	The new Finance Director was hired middle of fiscal year 2020-21 to replace the retired Finance Director. It was not addressed during the transition period from retired to new director and most of the paperwork states, "State Water Resource Control Board." However, the City Manager and the City Engineer were aware of the nature of funding and the source that it was a combination of federal loan and state grant administer by the State Water Resources Control Board.
Responsible Individual:	The Finance Director is responsible to inquire the type of grant and the source of funding to book them correctly.
Corrective Action Plan:	Create and insert a form in grant folder to explain the type of grant and the source of funding.
Anticipated Completion Date:	January 1, 2022

City of Colusa California

STAFF REPORT

DATE: January 4th 2022

TO: City of Colusa Mayor and Council Members

FROM: Jesse Cain, City Manager

AGENDA ITEM: City of Colusa's Donation policy

Recommendation: Council to direct staff to change the Donation policy if directed.

BACKGROUND ANALYSIS: The City of Colusa has always accepted donations from people and business here in Colusa and all around the City. The City for years now have sent out letters asking for the peoples' support for concerts in the parks and the adult cantina and our recreation programs. A few years ago the City received a donation of a piece of property that the City turned around and made over a $100,000 on. The City of Colusa has always accepted donations since its incorporation this is how we have our City parks. We have done this with no policy in place. The City of Colusa cannot be effective at trying to create a better quality of life for our citizens if we do not accpet donations.

Times now have changes and public perspective can been seen in many different ways. Accordingly this is why it's time that the City of Colusa creates a donation policy to ensure the public that we are conducting business in the best interest on our citizens.

The policy is written in a manner that limits the elected officials on who and how much money is donated so that they cannot be accused of doing favors for future projects that may be brought to them at a later date. The City Manager has no vote on items that come before the City Council.

BUDGET IMPACT: None

STAFF RECOMMENDATION: Take direction from the City Council.

ATTACHMENT: Donation policy and Resolution 22-___

RESOLUTION NO. 22-___

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COLUSA APPROVING CITY'S DONATION POLICY

WHEREAS, on January 4, 2022, the City of Colusa City Council adopted the City Donation policy;

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF COLUSA DOES HEREBY RESOLVE:

1. Recitals. The foregoing recitals are true and correct and made part of this Resolution, along with the attached Donation Policy marked as Exhibit A.

2. Effective Date. This Resolution shall be effective immediately.

The City Clerk shall certify the passage and adoption of this Resolution and enter it into the book of original resolutions.

Passed and adopted this fourth day of January 2022 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

THOMAS REISCHE, MAYOR

Shelly Kittle, City Clerk

CITY OF COLUSA

DONATION AND GIFT POLICY

Section 1. Purpose

The purpose of this policy is to establish a formal process for acceptance and documentation of donations made to the City. This policy provides guidance when individuals, community groups, and businesses wish to make donations to the City. This policy also establishes the standards for City employees and City officials regarding the acceptance of gifts during the performance of City business.

Section 2. Types of Donations

Donations may be offered in the form of cash, real or personal property. Designated donations means those donations that the donor specifies for a particular City department, location, or purpose. Undesignated donations means those donations that are given to the City for an unspecified use.

Section 3. Consistency with City Interests

Designated donations may only be accepted when they have a purpose consistent with the City's goals and objectives and are in the best interest of Colusa. The City must always consider the public trust and comply with all applicable laws when accepting donations.

Section 4. Acceptance of Undesignated Donations of Cash or Tangible Items

All donations to the City, including offers to employees related to the City, shall immediately be submitted for consideration for acceptance. Based on the value of the donation offered as outlined below, appropriate City staff shall review every donation and determine if the benefits to be derived warrant acceptance of the donation. The following points list the threshold amounts for donation acceptance.

A. Offers of donations of cash or items valued at $10,000 or below may be accepted by a Department Head.
B. Offers of donations of cash or items valued more than $10,000 and up to $50,000 may be accepted by the City Manager.
C. Offers of donations of cash or items valued more than $50,000 must be accepted by the City Council. Donations valued at more than $50,000 shall be accepted through a written agreement consistent with these guidelines and approved by the City Council.
D. Offers of donations for gratuitous purposes (e.g. holiday gift baskets, etc.) to any employee, department or the City shall be made available to benefit all employees.

Section 5. Acceptance of Designated Donations of Cash or Tangible Items

Based on the value of the donation offer as outlined in Section 3 above, appropriate City staff will review the conditions of any designated donation and determine if the benefits to be derived warrant acceptance of the donation. Criteria for the evaluation include but are not limited to:

A. Consideration of an immediate or initial expenditure is required in order to accept the donation;
B. The potential and extent of the City's obligation to maintain, match, or supplement the donation.

Section 6. Acknowledgement of Donations

A. A Donation Acceptance Form is required to be completed by the receiving Department Head or the City Manager's Office for all donations provided to the City (form attached).
B. Acknowledgement of the donation should be in writing and be the responsibility of the Department Head who is the beneficiary of the donation. Undesignated donations shall be acknowledged by the City Manager. A copy of the acknowledgement agreement should be forwarded to donors.
C. The Donor Acceptance Form including the donor names and donation amounts are public information subject to disclosure pursuant to the California Public Records Act.

Section 7. Declined Donations

A. The City of Colusa reserves the right to decline any donation if, upon review, acceptance of the donation offer is determined in the sole discretion of the City to be not in the best interests of the City.

Section 8. Distribution of Donation

A. Tangible items will be distributed to appropriate City departments for use or, at the discretion of the Department Head or City Manager, disposed of in an appropriate manner according to this policy.
B. Donations of cash for designated donations will be deposited into the appropriate revenue account for the designated City department.
C. Donations of cash for undesignated donations under $1000 will be deposited into the City's General Fund donation account. Undesignated donations in the amount of $10,000-$50,000 will be designated to the Community projects funds Undesignated donations in an amount over $25,000 will be distributed at the direction of City Council.

Section 9. Dissemination of Information

A. A copy of each Donation Acceptance Form for accepted donations shall be forwarded for information to the City Council by the City Manager's Office.

B. A copy of each Donation Acceptance Form for accepted donations shall be forwarded for information to the Finance Department and the designated department for which the donation was assigned.
C. Each original Donation Acceptance Form shall be maintained by the City Clerk's Office.

Section 10. Acceptance of Gifts to Employees and/or Elected Officials of the City

A. Employees and or elected officials of the City shall follow the provisions listed in Article VII of the Municipal Code, Conflict of Interest Code as they relate to the receipt of gifts.
B. Employees and officials of the City are required to be objective and fair in dealing with the public and persons or firms doing business with the City. Employees shall not solicit or accept gifts or gratuities for the performance of their City job responsibilities.
C. No City official or employee shall directly or indirectly solicit, accept, or attempt to accept any money, fee, credit, gift, gratuity, object of value, or compensation of any kind which the official or employee knows, or has reason to know is being offered:
    1. For the purpose of improperly obtaining or rewarding favorable treatment;
    2. With interest to influence the official or employee in the discharge of official duties or;
    3. In consideration of having exercised official powers or performed official duties.
D. Anonymous gifts shall be delivered to the City Manager for appropriate disposition.
E. This policy does not prohibit a City official from accepting anything of value by way of a gift when such a gift is made to and accepted on behalf of, the City of Colusa. All such gifts to the City shall be forwarded to the City Manager for compliance with this policy whenever possible; the City Manager will ensure that all such gifts are shared by all City staff. An example of such gifts would be those received during holiday periods.
F. Under the Political Reform Act, public officials and employees are required to disclose certain personal financial holdings as outlined in California Government Code sections 81000-91014. The Fair Political Practices Commission requires all public officials and employees to file a 'conflict-of-interest statement,' known as Form 700. In Schedule D of Form 700, details requirements in reporting gifts of a dollar value and shall be used.
G. If required, the City will report a donation made to the City to the Fair Political Practices Commission (FPPC) in accordance with the timelines and directives described in title 2, section 18944 of the California Code of Regulations.
H. If a donation to the City is made at an elected City official's behest from a single source in a calendar year, and the donation meets or exceeds the amount established by the FPPC, the elected City official must file a FPPC Form 803 with the City Clerk disclosing this information.

CITY OF COLUSA

DONATION ACCEPTANCE FORM

Name of Donor: _____

Address: _____ City: _____ State: _____ Zip: _____

Description of donation: _____

_____

Donor estimate of current value: _____

Potential immediate or initial acquisition or installation cost, any on-going maintenance or replacement cost: _____

_____

Intended use: _____

_____

Conditions of acceptance or donor designation: _____

_____

Remarks: _____

_____

City Department receiving donation: _____

APPROVED / DISAPPROVED

_____	_____
Date	Department Head Signature
_____	_____
Date	City Manager Signature
_____	_____
Date Submitted to Council	Date Approved by Council
_____	_____
Date	Mayor Signature

NOTE: The City of Colusa cannot guarantee future funding for repair, maintenance, use or replacement of donated items.
cc: City Council, Finance Department, City Clerk

CITY OF COLUSA

DONATION AND GIFT POLICY ACKNOWLEDGEMENT

I have received and read the City of Colusa Donation and Gift Policy and understand its provisions. I further understand that when I sign this acknowledgement form it will be placed in my personnel file.

_____

Employee (PRINT NAME)

_____

Signature

_____

Date

City of Colusa California

STAFF REPORT

DATE: January 4th 2022

TO: City of Colusa Mayor and Council Members

FROM: Jesse Cain, City Manager

AGENDA ITEM:

Subject: City of Colusa Identifying the authorized representative for the State revolving fund for the City of Colusa recycled water system upgrades.

Recommendation: Council to authorize the City Manager as the authorized representative.

BACKGROUND ANALYSIS: In the summer of 2020, I sent a letter of intent to apply for funds in the amount of $16,000,000 to complete the wastewater recycled project using prop 68 funds. Prop 68 committed twenty five percent of the fund account for water recycled project throughout California. Prop 68 requires that we contribute fifty percent matching funds to the project. After serval meetings with the State on prop 68 and the regional water control board the City of Colusa will be receiving a grant in the amount of $16,000,000 by June 1st 2022. The State of California has agreed that of the monies that we have received in grants and loans over the last five years they will be applied towards our cash match so this will be a 100% grant of $16,000,000.

I am currently in the process of completing the engineering and the scope of work that will be completed is this grant. The Completion of this next phase of the wastewater recycled project will set the City of Colusa up for decades. The only thing left to do would be to plan the next plant expansion as the population grows and start replacing the infrastructure within the City limits and plan for the future

BUDGET IMPACT: None

STAFF RECOMMENDATION: Authorize the City Manager as the authorized representative

ATTACHMENT:
Resolution 22-

RESOLUTION NO. 22-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COLUSA IDENTIFYING THE AUTHORIZED REPRESENTATIVE FOR STATE REVOLVING FUND FOR THE CITY OF COLUSA RECYCLED WATER SYSTEM UPGRADES

WHEREAS RESOLVED by the City Council of the City of Colusa as follows:

The City Manager, Mr. Jesse Cain (the "Authorized Representative") or designee is hereby authorized and directed to sign and file, for and on behalf of the Entity, a Financial Assistance Application for a financing agreement from the State Water Resources Control Board for the planning, design, and construction of **City of Colusa Recycled Water System Upgrades CWSRF #8613-110** (the "Project").

This Authorized Representative, or his/her designee, is designated to provide the assurances, certifications, and commitments required for the financial assistance application, including executing a financial assistance agreement from the State Water Resources Control Board and any amendments or changes thereto.

The Authorized Representative, or his/her designee, is designated to represent the Entity in carrying out the Entity's responsibilities under the financing agreement, including certifying disbursement requests on behalf of the Entity and compliance with applicable state and federal laws.

PASSED AND ADOPTED by the City Council of the City of Colusa on the 4th day of January 2022 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

APPROVED AS TO FORM:

_____
Ryan R. Jones, City Attorney

_____
THOMAS REISCHE, MAYOR

ATTEST:

_____
Shelly Kittle, City Clerk

CERTIFICATION

I do hereby certify that the foregoing is a full, true, and correct copy of a resolution duly and regularly adopted at a meeting of the Colusa City Council held on the 4th day of January 2022

_____

Sherry Kittle, City Clerk

SEAL:

2022 CITY COUNCIL ASSIGNMENTS

BOARD OF SUPERVISORS	Denise Conrado, Alternate – Josh Hill
CDBG LOAN COMMITTEE	Daniel Vaca
CHRISTMAS TYME IN COLUSA	Greg Ponciano, Josh Hill
ECONOMIC DEVELOPMENT/CHAMBER OF COMMERCE	Josh Hill
COLUSA UNIFIED SCHOOL DISTRICT	Greg Ponciano, Daniel Vaca
COLUSA COUNTY PARTNERSHIP ONE-STOP	Greg Ponciano
GSA GROUNDWATER AUTHORITY	Jesse Cain, Denise Conrado, Alt.-Thomas Reische
LOCAL AGENCY FORMATION COMMISSION (LAFCO)	Greg Ponciano Thomas Reische, Alternate
LEAGUE OF CALIFORNIA CITIES COMMITTEE	Rotation of Mayor and Council Members
REGIONAL HOUSING BOARD AUTHORITY COMMISSION	Denise Conrado
TRANSPORTATION COMMISSION & TRANSIT AGENCY	Josh Hill, Thomas Reische

LIAISONS

CITY HALL	Thomas Reische
FIRE DEPARTMENT	Josh Hill
POLICE DEPARTMENT	Daniel Vaca
PUBLIC WORKS DEPARTMENT	Greg Ponciano
AIRPORT COMMITTEE	Greg Ponciano, Alt.-Thomas Reische
PLANNING COMMISSION	Thomas Reische
INDIAN GAMING	Josh Hill, Daniel Vaca
VFW	Thomas Reische

AD-HOC COMMITTEES

BRIDGE STREET LIGHT	Greg Ponciano, Thomas Reische
CODE ENFORCEMENT	Josh Hill, Greg Ponciano
FLOOD/FEMA ADHOC	Greg Ponciano, Josh Hill, Alt.-Daniel Vaca
REVENUE SHARING	Greg Ponciano, Daniel Vaca, Alt. – Thomas Reische
WALNUT RANCH	Thomas Reische, Josh HIll
CANNABIS FUND	Thomas Reische, Josh Hill, Alt. – Denise Conrado
CITY SPONSORED EVENTS ADHOC	_____, _____
FIRE DEPARTMENT CONSOLODATION	Greg Ponciano, Daniel Vaca

City of Colusa California

STAFF REPORT

DATE: January 4th 2022

TO: City of Colusa Mayor and Council Members

FROM: Jesse Cain, City Manager

DISCUSSION ITEM

Subject: Council to discuss and give direction to staff on whether to pursue a one percent (1%) tax initiative for the November 2022 election.

Recommendation: Council to direct staff on the whether to bring back at a future Council meeting a resolution to initiate a 1% tax initiative for the November 2022 ballot.

BACKGROUND ANALYSIS:

The City of Colusa for years now has struggled to make ends meet and it is usually done on the backs of its employees. Over the years we have eliminated positions making it necessary for us to do more with fewer employees. The general fund currently has very little in a capital plan for the general fund budget. This is because our tax revenues have not been able to keep up with the rising costs of doing the day-to-day business. While researching the issue I learned that the State of California, back in the mid-1990's, started to keep more and more of the tax revenue that we generate. The City of Colusa depends on tax revenues to operate and stay afloat, like any other business the City needs to invest into itself in order to succeed. The more we invest into our community the better return we will all see.

In the last 10 years we have twice attempted to pass a tax initiative to increase the sales tax, both times it failed badly. My feeling is that the citizens did not trust that the City would spend the money responsibly as there was no clear plan moving forward with the additional tax moneys. I am recommending that the Council consider a general sales tax increase of 1% and have a clear message to let the public know what these new monies can do for them and for the City of Colusa. If the Council approves this, we will need to start educating the public starting soon. The City of Colusa is one of only a hand full of City's that do not have a tax initiative in the State of California. We are behind the curve on this.

Since I have taken over as City manger our local sales taxes have increased over $170,000 per year. Although this is a good start this has been just enough to keep up with our PERS liabilities. For the last few years, we have been able to save a significant amount of money by having certain employees, one being myself, doing many different jobs in order to keep the City from going bankrupt. In addition to being the City Manager, I have continued to fulfill the

duties of the Chief Plan Operator at the wastewater treatment plant and the Utilities Superintendent for the street department. These additional duties save the City of Colusa $483,574 per year. This calculation is based on step-1 appointment at each position. Bryan Stice is also saving the City of Colusa $112,814 per year by being both the Building Inspector and City Planner. Additional positions that have also not been filled are the Building Maintenance position, the Recreation Director, and the Recreation Aid. These positions add up to an annual cost of $176,937 per year, all being calculated at step-1 of our current salary range. If my calculations are correct, it would cost $851,547 per year to fill all these positions. The money spent on the Economic Development position and the additional events that were held last did not come close to the savings we realized by not filling these vacant positions. Again, we did more with less.

If I remember correctly, during the 2015 City budget, it was anticipated that we would have a budget deficit of $850,000 by the year 2020. That means we would have been bankrupt by 2022. I mention this now because I think that is important that the Council is aware of what I have saved and continue to save the City just in salary costs and to impress on the importance of a sales tax increase moving forward. We cannot continue to do more with less and expect to sustain the City.

I don't want the City Council or the public to think we are headed down a bad path. I just wanted to share some relevant facts about our City finances and challenges. Under my leadership the City now has a positive growth pattern and we are building. We will start seeing an increase in our property tax revenue that we haven't seen in years. The tax initiative would help the City fill needed positions, let us start to build a capital plan and start making very needed repairs.

BUDGET IMPACT: Unknown at this time if passed a 1% sales tax increase would add approximately $1.9 million yearly to the general fund.

STAFF RECOMMENDATION: Take direction from the City Council. If the Council elects to move forward with this initiative, it will be brought back at a future Council meeting for action.