

CITIES FINANCIAL TRANSACTIONS AND COMPENSATION REPORT

COVER PAGE

City of Willits

Fiscal Year: **2015**

ID Number: **11982398200**

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the city in accordance with the requirements as prescribed by the California State Controller.

City Fiscal Officer

Susie Holmes

Signature

Finance Director

Title

Susan Holmes

Name (Please Print)

10/14/2015

Date

Per Government Code section 53891, this report is due within 90 days after the end of the fiscal year. If filed in electronic format, the report is due within 110 days after the end of the fiscal year.

Please complete, sign, and mail this cover page to either address below.

Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
P. O. Box 942850
Sacramento, CA 94250

Express Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

City of Willits

Cities Financial Transactions Report

General Information

Fiscal Year **2015**

Members of the Governing Body			
	First Name	Middle Initial	Last Name
Mayor	Bruce		Burton
Member 1	Holly		Madrigal
Member 2	Larry		Stranske
Member 3	Madge		Strong
Member 4	Ron		Orenstein
Member 5			
Member 6			
Member 7			
Member 8			
Member 9			
Member 10			

Mailing Address	
Street 1	111 East Commercial Street
Street 2	
City	Willits State CA Zip 95490-
Email	<input type="checkbox"/> Is Address Changed?

City Fiscal Officer			
	First Name	Middle Initial	Last Name
	Susie		Holmes
Title	Finance Director		
Telephone	(707) 459-4601		

Report Prepared By	
Firm Name	RJ RICCIARDI
First	Michael
Middle Initial	
Last	O'Connor
Title	Director
Telephone	(415) 457-1215
Fax No.	(415) 457-6735
Email	michael@rjrcpa.com

Cities Financial Transactions Report - Airport Activity/ Enterprise

Operating Revenue

Fiscal Year 2015

Is This Function Accounted for as an Enterprise Fund?	Yes
Operating Revenue	
Hangar Space Rentals	63,120
Aircraft Parking	
Building Rentals	
Lease of Ground Area	
Fuel Concession	
Flight Fees	
Concession Revenue	
Sales and Service	
Other Revenue	
Total Operating Revenue	\$63,120
Operating Expense	
Airfield	
Aircraft Parking	
Hangars	
Buildings	
Equipment	
Cost of Sales and Service	
General and Administrative Expense	89,479
Depreciation Expense	19,358
Total Operating Expense	\$108,837
Operating Income (Loss)	(\$45,717)
Non-Operating Revenue	
Interest	10
Operating Grants	
State	
Federal	
County	
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$10
Non-Operating Expense	
Interest	
Loss on Sale of Assets	
Other	
Total Non-Operating Expense	\$0
Operating Transfers In (Out)	
Net Income (Loss)	(\$45,707)

Cities Financial Transactions Report - Airport Activity/ Enterprise

Operating Revenue

Fiscal Year 2015

Depreciation that Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	(\$45,707)
Retained Earnings, Beginning	\$213,111
Adjustments	-9,883
Reason for Adjustments	Audit adjustments
Residual Equity Transfers In (Out)	
Retained Earnings, Ending	\$157,521
Equity	
Contributed Capital: (Current Year)	
State	
Federal	
County	
Contributions from Non-Government Sources	
Other	
Total Current Year Contributions	\$0
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
Net Increase (Decrease) to Contributed Capital	\$0
Contributed Capital, Beginning	\$0
Adjustments	
Reason for Adjustments	
Contributed Capital, Ending	\$0
Retained Earnings, Ending	\$157,521
Total Equity, Ending	\$157,521
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$157,521
Revenue/Expenditure Schedule Adjustments	
Total Proceeds from Sale of Assets	
Principal Payments on Debt Service	
Capital Lease Payments	
Current Year Capital Outlay	

City of Willits

Cities Financial Transactions Report - Airport Activity/ Enterprise

Operating Revenue

Fiscal Year 2015

Other (Specify, maximum of 5 entries allowed)

Specify:	Amount:
<input type="text"/>	<input type="text"/>

Total Acreage	76
Length of Longest Runway Surfaced	3,000
Length of Longest Runway Unimproved	1,200
Length of Longest Taxiway Surfaced	3,000
Length of Longest Taxiway Unimproved	
Parking Apron Acreage Surfaced	3
Parking Apron Acreage Unimproved	2
Aircraft Tie Down Acreage	2
Auto Parking Acreage	1
Total number Tenant Aircraft	22
Number of Hangars	22
Total Aircraft Movements	1,600
Annual Fuel Consumption (Gallons)	
Year of Acquisition	1962
Total Public Investment	592,684
Percent Contributed by Federal Airport Funds	41
Number of Passengers Enplaned	
Number of Passengers Deplaned	
Pounds of Air Cargo and Express	
Pounds of Mail	
Number of Air Carriers Scheduled Per Day	
Public Funds Required to Improve Airport(s) to 1958 National Airport Standard (Estimate)	

City of Willits
Cities Financial Transactions Report - Sewer Activity/Enterprise

Operating Revenue

Fiscal Year 2015

Is This Function Accounted for as an Enterprise Fund?	Yes
Operating Revenue	
Sewer Service Charges	3,112,013
Sewer Connection Fees	
Sewer Service Penalties	
Other Operating Revenue	3,208
Total Operating Revenue	\$3,115,221
Operating Expense	
Transmission	711,683
Treatment and Disposal Plant	749,204
Taxes	
General and Administrative Expense	236,858
Depreciation Expense	
Total Operating Expense	\$1,697,745
Operating Income (Loss)	\$1,417,476
Non-Operating Revenue	
Interest	23,587
State	
Federal	
County	
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$23,587
Non-Operating Expense	
Interest	776,130
Loss on Sale of Assets	
Other	
Total Non-Operating Expense	\$776,130
Operating Transfers In (Out)	
Net Income (Loss)	\$664,933
Depreciation that Reduces Contributed Capital	
Increase (Decrease) in Retained Earnings	\$664,933
Retained Earnings, Beginning	\$18,021,046
Adjustments	-3,602,251
Reason for Adjustments	Prior period Adjustment
Residual Equity Transfers In (Out)	
Retained Earnings, Ending	\$15,083,728

City of Willits
Cities Financial Transactions Report - Water Activity/Enterprise

Operating Revenue

Fiscal Year 2015

Is This Function Accounted for as an Enterprise Fund?	<input type="text" value="Yes"/>
Operating Revenue	
Retail Sales of Water - Within City Limits	2,533,239
Retail Sales of Water - Outside City Limits	<input type="text"/>
Wholesale to Other Water Utilities for Resale	<input type="text"/>
Sales to Municipal Departments	<input type="text"/>
Hydrant Rental or Fire Service Charge	<input type="text"/>
Other Sales or Service	<input type="text"/>
Water Connection Fees	<input type="text"/>
Rent from Waterworks Property	<input type="text"/>
Other Water Operating Revenues	<input type="text"/>
Total Operating Revenue	\$2,533,239
Operating Expense	
Source of Water Supply	<input type="text"/>
Pumping Expense	46,947
Water Treatment Expense	1,155,944
Transmission and Distribution Expense	1,025,013
Customer Account Expense	<input type="text"/>
Sales Expense	<input type="text"/>
General and Administrative Expense	335,843
Depreciation Expense	<input type="text"/>
Total Operating Expense	\$2,563,747
Operating Income (Loss)	(\$30,508)
Non-Operating Revenue	
Interest	10,234
State	2,228,577
Federal	<input type="text"/>
County	<input type="text"/>
Gain on Sale of Assets	<input type="text"/>
Other	<input type="text"/>
Total Non-Operating Revenue	\$2,238,811

City of Willits
Cities Financial Transactions Report - Water Activity/Enterprise

Operating Revenue

Fiscal Year 2015

Non-Operating Expense

Interest	39,280
Loss on Sale of Assets	
Other	
Total Non-Operating Expense	\$39,280
Operating Transfers In (Out)	
Net Income (Loss)	\$2,169,023
Depreciation that Reduces Contributed Capital	
Increase (Decrease) in Retained Earnings	\$2,169,023
Retained Earnings, Beginning	\$7,706,121
Adjustments	1,863,937
Reason for Adjustment	Audit adjustments
Residual Equity Transfers In (Out)	
Retained Earnings, Ending	\$11,739,081

Equity

Contributed Capital: (Current Year)

State	
Federal	
Connection Fees (Capital)	
County	
Contribution from Non-Government Sources	
Other	
Total Current Year Contributions	\$0
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
Net Increase (Decrease) to Contributed Capital	\$0
Contributed Capital, Beginning	\$0
Adjustments	
Reason for Adjustments	
Contributed Capital, Ending	\$0
Retained Earnings, Ending	\$11,739,081
Total Equity, Ending	\$11,739,081
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$11,739,081

City of Willits
Cities Financial Transactions Report - Water Activity/Enterprise

Operating Revenue

Fiscal Year 2015

Revenue/Expenditure Schedule Adjustments

Total Proceeds from Sale of Assets	<input type="text"/>
Principal Payments on Debt Service	<input type="text"/>
Capital Lease Payments	<input type="text"/>
Current Year Capital Outlay	<input type="text"/>
Other (Specify, maximum of 5 entries allowed)	<input type="text"/>

Specify:

Amount:

<input type="text"/>	<input type="text"/>

Minimum Residential Periodic Charge

Minimum Residential Periodic Charge <i>(Report in Dollars and Cents: 1.25)</i>	<input type="text" value="22.05"/>
Water Included In Min. Periodic Charge (In Cubic Feet)	<input type="text"/>
Minimum Periodic Charge Covers (In Months)	<input type="text" value="1"/>
Number of Accounts - Direct Customers - Within City Limits	<input type="text" value="2,395"/>
Number of Accounts - Direct Customers - Outside City Limits	<input type="text"/>
Number of Accounts - Other Water Utilities or Agencies	<input type="text"/>

Use Whole Acre Feet for Quantities of Water Below:*

Water Purchased from Other Agencies	<input type="text"/>
Total Water Introduced into System	<input type="text" value="865"/>
Water Sold to Direct Customers	<input type="text" value="704"/>
Water Sold to Other Water Utilities or Agencies	<input type="text"/>
Water Sold to or Used by City (Not Accounted For In Line 9 or 10 Above)	<input type="text"/>
Water Lost Through System	<input type="text" value="161"/>
Total Water Sold, Used, or Lost	<input type="text" value="\$865"/>
Water Services Provided by Other Than the City (Yes or No)	<input type="text" value="No"/>

Conversion Table

1 Acre Foot = 43,560 Cubic Feet	1 Cubic Foot = 7.48052 Gallons
1 Acre Foot = 325,851 Gallons	(Round to the Nearest Acre Foot)

City of Willits

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2015

Enterprise Name

Solid Waste

Is This Function Accounted for as an Enterprise Fund?

Yes

Charges for Service

Other Operating Revenue

Total Operating Revenue

\$0

Operating Expense

Personal Services

Contractual Services

Supplies

Materials

Other Operating Expenses

General and Administrative Expenses

Depreciation Expense

Total Operating Expense

\$0

Operating Income (Loss)

\$0

Non-Operating Revenue

Interest

6,464

State

Federal

County

Gain on Sale of Assets

Other

Total Non-Operating Revenue

\$6,464

Non-Operating Expense

Interest

Loss on Sale of Assets

Other

Total Non-Operating Expense

\$0

City of Willits

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2015

Enterprise Name

Solid Waste

Operating Transfers In (Out)

Net Income (Loss)

\$6,464

Depreciation that Reduces Contributed Capital

Increase (Decrease) in Retained Earnings

\$6,464

Retained Earnings, Beginning

(\$456,919)

Adjustments

82,168

Reason for Adjustments

Prior audit adjustments

Residual Equity Transfers In (Out)

Retained Earnings, Ending

(\$368,287)

Equity

Contributed Capital: (Current Year)

State

Federal

County

Contribution from Non-Government Sources

Other

Total Current Year Contributions

\$0

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

Net Increase (Decrease) to Contributed Capital

\$0

Contributed Capital, Beginning

\$0

Adjustments

Reason for Adjustments

Contributed Capital, Ending

\$0

Retained Earnings, Ending

(\$368,287)

Total Equity, Ending

(\$368,287)

Retained Earnings - Reserved

Retained Earnings - Unreserved

(\$368,287)

City of Willits

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2015

Enterprise Name

Solid Waste

Revenue/Expenditure Schedule Adjustments

Total Proceeds from Sale of Assets

Principal Payments on Debt Service

Capital Lease Payments

Current Year Capital Outlay

Other (Specify, maximum of 5 entries allowed)

Specify:

Amount:

<input type="text"/>	<input type="text"/>

Activity/Enterprise Types

Cemeteries

Parking Facilities

Golf Courses

Ports and Harbors

Hospitals and Sanitariums

Solid Waste

Housing

Sports Arena / Stadiums

Other: (Specify)

City of Willits

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2015

Functional Revenue:

Expenditures:

Construction Permits

Construction and Engineering
Regulation Enforcement \$101,906

Sub Total: \$101,906

Gasoline Tax

Streets/Highways/Storm Drains \$153,063

Sub Total: \$153,063

Homeowners Property Tax Relief

Legislative \$6,035

Sub Total: \$6,035

Parks and Recreation Fees

Parks and Recreation \$33,167

Sub Total: \$33,167

Peace Officers Standards and Training

Police \$7,978

Sub Total: \$7,978

Transportation Taxes-Non Transit

Streets/Highways/Storm Drains \$919,520

Sub Total: \$919,520

Vehicle Code Fines

Police \$4,772

Sub Total: \$4,772

City of Willits

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Taxes

Fiscal Year 2015

	Functional Revenues A	General Revenues B	Total Revenues C
Taxes			
Secured and Unsecured Property Taxes		328,471	
Supplement Roll Secured and Unsecured Property Taxes		24,707	
Property Tax In-Lieu of Vehicle License Fees			
Voter Approved Indebtedness Property Taxes	\$0		
Supplemental Roll Voter Approved Indebtedness Property Taxes	\$0		
Property Taxes - Prior		696	
Supplemental Roll Property Taxes-Prior		1,302	
Other Property Taxes		0	
Interest, Penalties, and Delinquent Taxes			
Sale and Use Taxes		1,597,341	
In-Lieu Local Sales and Use Taxes			
Transportation Taxes - Transit	\$0		
Transportation Taxes - Non Transit	\$919,520		
Transient Lodging Taxes	\$0	316,910	
Franchises		221,811	
Business License Taxes			
Real Property Transfer Taxes		18,741	
Utility Users Taxes			
Construction Development Taxes	\$0		
Other Non-Property Taxes			
Admission Tax	\$0		
Parking Tax	\$0		
Other (Specify)	\$0	\$0	

City of Willits

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Taxes

Fiscal Year 2015

Specify Functional Revenues

Select Expenditure Function

Functional Revenue

Specify Functional Revenues	Select Expenditure Function	Functional Revenue

Specify General Revenues

General Revenues

Specify General Revenues	General Revenues

Total | \$919,520 | \$2,509,979 | \$3,429,499

City of Willits

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Special Benefit Assessments for Operations

Fiscal Year 2015

Functional Revenues
A

Special Benefit Assessments for Operations

Fire	\$0
Paramedics	\$0
Police	\$0
Lighting	\$0
Other (Specify, maximum of 5 entries allowed)	\$0

Specify Functional Revenues

Select Expenditure
Function

Functional
Revenue

Total

\$0

City of Willits
Cities Financial Transactions Report - Schedule of General and Functional Revenues

Fines and Forfeitures and Revenue from Use of Money and Property

Fiscal Year	2015	Functional Revenues A	General Revenues B	Total Revenues C
Fines and Forfeitures				
Vehicle Code Fines		\$4.772		
Other Fines				
Forfeitures and Penalties		\$0		
Total		\$4.772	\$0	\$4.772
Revenue from Use of Money and Property				
Investment Earnings		\$40.295	27,684	
Rents and Concessions		\$0	20,830	
Royalties				
Other 1		\$0	0	
Other 2		\$0		
Total		\$40.295	\$48.514	\$88.809

City of Willits

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Current Service Charges

Fiscal Year	2015	Functional Revenues
Current Service Charges		
Zoning Fees and Subdivision Fees		\$0
Special Police Department Services		\$0
Special Fire Department Services		\$0
Plan Checking Fees		\$0
Animal Shelter Fee and Charges		\$0
Engineering Fees Inspection and Other		\$0
Street, Sidewalk, and Curb Repairs		\$0
Weed and Lot Cleaning		\$0
Sewer Service Charges		\$3,115,221
Sewer Connection Fees		\$0
Solid Waste Revenues		\$0
Sales of Refuse		\$0
First Aid and Ambulance Charges		\$0
Library Fines and Fees		\$0
Parking Facility		\$0
Parks and Recreation Fees		\$33,167
Golf Courses Fees		\$0
Water Service Charges		\$2,533,239
Water Connection Fees		\$0
Electric Revenues		\$0
Gas Revenues		\$0
Airport Revenues		\$63,120
Cemetery Revenues		\$0
Housing Revenues		\$0
Ports and Harbor Revenues		\$0
Hospital Revenues		\$0
Transit Revenues		\$0
Stadium Revenues		\$0

City of Willits
Cities Financial Transactions Report - Schedule of General and Functional Revenues

Other Revenues

	Functional Revenues A	General Revenues B	Total Revenues C
Fiscal Year	2015		
Other Revenues			
Sale of Real and Personal Property	\$0		
Contributions from Non-Govt. Sources for Enterprise Activities	\$0		
Contributions from Non-Govt. Sources	\$0	539,091	
Other Revenues from Enterprise Activities	\$0		
Other Sources of Revenues (Specify)	\$0	\$0	

Specify Functional Revenues

**Select Expenditure
Function**

**Functional
Revenue**

Specify General Revenues

General Revenues

Total	\$0	\$539,091	\$539,091
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City of Willits
Cities Financial Transactions Report - Schedule of General and Functional Revenues

Other Financing Sources and Grand Total Revenues

Fiscal Year 2015

	Functional Revenues A	General Revenues B	Total Revenues C
Other Financing Sources			
General Obligation Bond Proceeds	\$0		
Revenue Bond Proceeds	\$0		
Improvement District Bond Proceeds	\$0		
Limited Obligation Bond Proceeds	\$0		
Note Proceeds	\$0		
Other Debt Proceeds	\$0		
Total	\$0		\$0
Grand Total Functional and General Revenue	\$9,358,119	\$4,103,300	\$13,461,419

City of Willits

Cities Financial Transactions Report - Schedule of Net Expenditures

General Government and Public Safety

Fiscal Year	2015					
	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
General Government						
Legislative	190,561			\$190,561	\$157,261	\$33,300
Management and Support	899,878			\$899,878	\$0	\$899,878
Total	\$1,090,439	\$0	\$0	\$1,090,439	\$157,261	\$933,178
Public Safety						
Police	2,357,473			\$2,357,473	\$12,750	\$2,344,723
Fire				\$0	\$0	\$0
Emergency Medical Service				\$0	\$0	\$0
Animal Regulation				\$0	\$0	\$0
Weed Abatement				\$0	\$0	\$0
Street Lighting				\$0	\$0	\$0
Disaster Preparedness				\$0	\$0	\$0
Other Public Safety 1				\$0	\$0	\$0
Other Public Safety 2				\$0	\$0	\$0
Total	\$2,357,473	\$0	\$0	\$2,357,473	\$12,750	\$2,344,723

City of Willits

Cities Financial Transactions Report - Schedule of Net Expenditures

Transportation and Community Development

Fiscal Year	2015					
	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
Transportation						
Streets / Highway / Storm Drains	189,639			\$189,639	\$1,072,583	(\$882,944)
Streets Trees / Landscaping	55,096			\$55,096	\$0	\$55,096
Parking Facility	\$0	\$0	\$0	\$0	\$0	\$0
Public Transit	\$0	\$0	\$0	\$0	\$0	\$0
Airports	\$89,479	\$0	\$0	\$89,479	\$63,130	\$26,349
Ports and Harbor	\$0	\$0	\$0	\$0	\$0	\$0
Other Transportation 1				\$0	\$0	\$0
Other Transportation 2				\$0	\$0	\$0
Total	\$334,214	\$0	\$0	\$334,214	\$1,135,713	(\$801,499)
Community Development						
Planning	101,430			\$101,430	\$0	\$101,430
Construction and Engineering Regulation	0	708,069		\$708,069	\$101,906	\$606,163
Redevelopment				\$0	\$0	\$0
Housing	\$0	\$0	\$0	\$0	\$0	\$0
Employment				\$0	\$0	\$0
Community Promotion				\$0	\$0	\$0
Other Community Development 1	53,712			\$53,712	\$0	\$53,712
Other Community Development 2				\$0	\$0	\$0
Total	\$155,142	\$708,069	\$0	\$863,211	\$101,906	\$761,305

City of Willits

Cities Financial Transactions Report - Schedule of Net Expenditures

Health and Culture and Leisure

Fiscal Year	2015					
	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
Health						
Physical and Mental Health				\$0	\$0	\$0
Hospitals and Sanitariums	\$0	\$0	\$0	\$0	\$0	\$0
Solid Waste	\$0	\$0	\$0	\$0	\$6,464	(\$6,464)
Sewers	\$1,697,745	\$0	\$776,130	\$2,473,875	\$3,138,808	(\$664,933)
Cemeteries	\$0	\$0	\$0	\$0	\$0	\$0
Other Health 1				\$0	\$0	\$0
Other Health 2				\$0	\$0	\$0
Total	\$1,697,745	\$0	\$776,130	\$2,473,875	\$3,145,272	(\$671,397)
Culture and Leisure						
Parks and Recreation	178,655			\$178,655	\$33,167	\$145,488
Marina and Wharfs				\$0	\$0	\$0
Libraries				\$0	\$0	\$0
Museums				\$0	\$0	\$0
Golf Courses	\$0	\$0	\$0	\$0	\$0	\$0
Sports Arenas and Stadiums	\$0	\$0	\$0	\$0	\$0	\$0
Community Centers and Auditoriums				\$0	\$0	\$0
Other Culture and Leisure 1				\$0	\$0	\$0
Other Culture and Leisure 2				\$0	\$0	\$0
Total	\$178,655	\$0	\$0	\$178,655	\$33,167	\$145,488

City of Willits

Cities Financial Transactions Report - Schedule of Net Expenditures

Public Utilities, Other, and Grand Total

Fiscal Year	2015					
	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/
	A	B	C	D	E	F
Public Utilities						
Water	\$2,563.747	\$0	\$39.280	\$2,603.027	\$4,772.050	(\$2,169.023)
Gas	\$0	\$0	\$0	\$0	\$0	\$0
Electric	\$0	\$0	\$0	\$0	\$0	\$0
Other Public Utilities 1				\$0	\$0	\$0
Other Public Utilities 2				\$0	\$0	\$0
Total	\$2,563.747	\$0	\$39.280	\$2,603.027	\$4,772.050	(\$2,169.023)
Other Expenditure 1				\$0	\$0	\$0
Other Expenditure 2				\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total	\$8,377.415	\$708.069	\$815.410	\$9,900.894	\$9,358.119	\$542.775

City of Willits
Cities Financial Transactions Report - Schedule of Total Expenditures By Major Object Classification

Object Class

Fiscal Year	2015	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures
		A	B	C	D
Operating Expenditures					
Salaries and Wages		2,178,179			\$2,178,179
Retirement		762,363			\$762,363
Other Employee Benefits		326,726			\$326,726
Contract Services					
Private					\$0
Other Governmental Agencies					\$0
Material, Supplies, and Other		5,110,147	650,069		\$5,760,216
Capital Outlay					
Equipment					
Land					
Building and Improvement			58,000		\$58,000
Debt Service					
Interest				815,410	\$815,410
Principal				0	\$0
Lease Payments					
Total		\$8,377,415	\$708,069	\$815,410	\$9,900,894
Supplemental Data					
Expenditures Pursuant to Competitive Bidding					
Other Than Competitive Bidding					
Total					\$0

City of Willits
Cities Financial Transactions Report - Construction Financed By the United States and/or The State Of California

Loan Types

Fiscal Year 2015

Purpose of Loan	Sewer Line Extension
Loan Type	Loans
Year of Issue	1993
Year Begin	1993
Year End	2033
Amount Extended	4,710,000
Repayment Obligation	4,710,000
Amount Outstanding, Beginning of Fiscal Year	\$3,440,000
Amount Repaid in Current Year	105,000
Adjustments in Current Year	
Reason for Adjustments in Current Year	
Amount of Principal Repaid to Date	\$1,375,000
Amount Outstanding at End of Fiscal Year	\$3,335,000
Current Year Interest Payment	
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

Loan Types
Notes
Loans
Other

City of Willits
Cities Financial Transactions Report - Construction Financed By the United States and/or The State Of California

Loan Types

Fiscal Year 2015

Purpose of Loan	Wastewater System Improvement Project
Loan Type	Loans
Year of Issue	2007
Year Begin	2008
Year End	2047
Amount Extended	10,285,000
Repayment Obligation	10,285,000
Amount Outstanding, Beginning of Fiscal Year	\$9,608,000
Amount Repaid in Current Year	133,500
Adjustments in Current Year	
Reason for Adjustments in Current Year	
Amount of Principal Repaid to Date	\$495,000
Amount Outstanding at End of Fiscal Year	\$9,474,500
Current Year Interest Payment	
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

Loan Types
Notes
Loans
Other

City of Willits
Cities Financial Transactions Report - Construction Financed By the United States and/or The State Of California

Loan Types

Fiscal Year 2015

Purpose of Loan	Wastewater System Improvement Project
Loan Type	Loans
Year of Issue	2011
Year Begin	2011
Year End	2050
Amount Extended	8,300,000
Repayment Obligation	8,248,000
Amount Outstanding, Beginning of Fiscal Year	\$7,994,000
Amount Repaid in Current Year	207,000
Adjustments in Current Year	
Reason for Adjustments in Current Year	
Amount of Principal Repaid to Date	\$587,000
Amount Outstanding at End of Fiscal Year	\$7,787,000
Current Year Interest Payment	
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

Loan Types
Notes
Loans
Other

City of Willits
Cities Financial Transactions Report - Construction Financed By the United States and/or The State Of California

Loan Types

Fiscal Year 2015

Purpose of Loan	Water Line Extension
Loan Type	Loans
Year of Issue	1988
Year Begin	1990
Year End	2019
Amount Extended	3,510,000
Repayment Obligation	3,510,000
Amount Outstanding, Beginning of Fiscal Year	\$1,001,608
Amount Repaid in Current Year	165,832
Adjustments in Current Year	
Reason for Adjustments in Current Year	
Amount of Principal Repaid to Date	\$1,894,309
Amount Outstanding at End of Fiscal Year	\$835,776
Current Year Interest Payment	
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

Loan Types
Notes
Loans
Other

City of Willits
Cities Financial Transactions Report - Construction Financed By the United States and/or The State Of California

Loan Types

Fiscal Year 2015

Purpose of Loan	Water Revolving Fund
Loan Type	Loans
Year of Issue	2011
Year Begin	2011
Year End	2041
Amount Extended	7,148,763
Repayment Obligation	4,770,449
Amount Outstanding, Beginning of Fiscal Year	\$4,770,449
Amount Repaid in Current Year	2,083,480
Adjustments in Current Year	
Reason for Adjustments in Current Year	
Amount of Principal Repaid to Date	\$2,083,480
Amount Outstanding at End of Fiscal Year	\$2,686,969
Current Year Interest Payment	
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

Loan Types
Notes
Loans
Other

City of Willits
Cities Financial Transactions Report - Capital Lease Obligation Worksheet

Description of Leased Property

Fiscal Year 2015

Description of Leased Property

Description of Leased Property WATER SYSTEM
 Nature of Lease Lease
 Can Local Agency Cancel Agreement? No
 Name of Lessor CITY OF WILLITS PUBLIC FACILITIES CORPORATION
 Name Person or Organization

	Interest A	Principal B	Total Future Payments C
Beginning Balance (PY Ending)	\$11.613	\$722.295	\$733.908
Prior Year Adjustments			\$0
Current Year Principal Payment		596,841	\$596.841
Current Year Interest Payment			
Adjustments to Current Year			\$0
Balance End Of Year	\$11.613	\$125.454	\$137.067
Enterprise or Governmental Fund Makes Payment?	Enterprise		

Cities Financial Transactions Report - Capital Lease Obligation Worksheet

Description of Leased Property

Fiscal Year 2015

Description of Leased Property

Description of Leased Property
 Nature of Lease
 Can Local Agency Cancel Agreement?
 Name of Lessor
 Name Person or Organization

	Interest A	Principal B	Total Future Payments C
Beginning Balance (PY Ending)	\$8.000	\$340.000	\$348.000
Prior Year Adjustments			\$0
Current Year Principal Payment		247,346	\$247.346
Current Year Interest Payment			
Adjustments to Current Year			\$0
Balance End Of Year	\$8.000	\$92.654	\$100.654
Enterprise or Governmental Fund Makes Payment?	<input type="text" value="Enterprise"/>		

City of Willits

Cities Financial Transactions Report - Check List of Services Provided

Service

Fiscal Year 2015

Service

(Please see * below for codes to enter)

Police	<input type="text" value="A"/>
Fire	<input type="text" value="J"/>
Emergency Medical	<input type="text" value="E"/>
Street Lighting	<input type="text" value="J"/>
Public Transit	<input type="text" value="HJ"/>
Community Development - Planning	<input type="text" value="A"/>
Solid Waste	<input type="text" value="DE"/>
Sewers	<input type="text" value="A"/>
Parks and Recreation	<input type="text" value="A"/>
Libraries	<input type="text" value="D"/>
Water	<input type="text" value="A"/>

*** Service Codes**

- | | |
|----------------------------------------------------|----------------------------------------------------|
| A = Provided By Paid City Employees | B = Provided By City Volunteers |
| C = Another City | G = Another City |
| D = County | H = Special District or Other Public Agency |
| E = Private Sector | I = County |
| F = Special District or Other Public Agency | J = Private Sector |
| | K = Service Not Provided Within City |
- Provided Wholly, or in Part, Through Contract With:
 Provided Wholly, or in Part, Without Contract By Other Local Agency:

	Number of Paid City Employees	Number of Volunteers	Total Number of Employees
	A	B	C
Police Protection	<input type="text" value="20"/>	<input type="text"/>	<input type="text" value="20"/>
Police Officers	<input type="text" value="11"/>	<input type="text"/>	<input type="text" value="11"/>
Fire Protection	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
Fire Fighters	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
Emergency Medical	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>

If Your City Reports Transient Lodging Tax; What Is the Tax Rate?

What Is the Effective Date of the Current Tax Rate? (00/00/0000)

If Your City Reports Utility User Tax; What Is the Tax Rate?

City of Willits

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Governmental Funds

Fiscal Year 2015

	General	Special Revenue	Debt Service	Capital Projects
Assets				
Cash and Investments	2,173,046	406,244		2,009,652
Fixed Assets				
Other Assets	371,962	369,484		166,403
Total Assets	\$2,545,008	\$775,728	\$0	\$2,176,055
Net Current Assets	\$2,545,008	\$775,728	\$0	\$2,176,055
Liabilities				
Accounts Payable	70,625	15,791		5,928
Compensated Absences				
Other Liabilities 1	15,000			
Other Liabilities 2	251,950			
Other Liabilities 3				
Total Liabilities	\$337,575	\$15,791	\$0	\$5,928
Net Current Liabilities	\$337,575	\$15,791	\$0	\$5,928
Working Capital	\$2,207,433	\$759,937	\$0	\$2,170,127
Fund Equity	\$2,207,433	\$759,937	\$0	\$2,170,127
Fund Balance				
Reserved				
Unreserved Designated				
Unreserved Undesignated	2,207,433	759,937		2,170,127
Total Fund Equity	\$2,207,433	\$759,937	\$0	\$2,170,127

City of Willits

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Proprietary Funds Types

Fiscal Year 2015

Assets	Enterprise	Internal Service
Cash and Investments	5,229,251	
Fixed Assets	45,025,181	
Other Assets	1,576,194	
Total Assets	\$51,830,626	\$0
Less: Non-Current Assets	45,025,181	
Net Current Assets	\$6,805,445	\$0
Liabilities		
Accounts Payable	498,136	
Compensated Absences		
General Obligation (Bonded Debt)		
Revenue (Bonded Debt)		
Other Debt (Bonded Debt)		
Notes (Other Long-Term Debt)		
Loans (Other Long-Term Debt)		
Other (Other Long-Term Debt)		
Notes (State or Federal Financing)	24,119,245	
Loans (State or Federal Financing)		
Other (State or Federal Financing)		
Lease Principal	218,103	
Other Liabilities 1	383,099	
Other Liabilities 2		
Other Liabilities 3		
Total Liabilities	\$25,218,583	\$0
Less: Non-Current Liability	23,969,588	
Net Current Liabilities	\$1,248,995	\$0
Working Capital	\$5,556,450	\$0
Fund Equity	\$26,612,043	\$0
Contributed Capital	\$0	\$0
Retained Earnings		
Reserved	\$0	\$0
Unreserved	\$26,612,043	\$0
Total Fund Equity	\$26,612,043	\$0

City of Willits
Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Fiduciary Fund Types

Fiscal Year 2015

	Agency	Expendable Trust	Non-Expendable Trust	Trust and Agency
Asset				
Cash and Investments	135,339	528,593		\$663,932
Fixed Assets				\$0
Other Assets		284,080		\$284,080
Total Assets	\$135,339	\$812,673	\$0	\$948,012
Less: Non-Current Assets				\$0
Net Current Assets	\$135,339	\$812,673	\$0	\$948,012
Liabilities				
Accounts Payable	135,339	1,672		\$137,011
Compensated Absences				\$0
General Obligation (Bonded Debt)				\$0
Revenue (Bonded Debt)				\$0
Other Debt (Bonded Debt)				\$0
Notes (Other Long-Term Debt)				\$0
Loans (Other Long-Term Debt)				\$0
Other (Other Long-Term Debt)				\$0
Notes (State or Federal Financing)				\$0
Loans (State or Federal Financing)				\$0
Other (State or Federal Financing)				\$0
Lease Principal				\$0
Other Liabilities 1				\$0
Other Liabilities 2				\$0
Other Liabilities 3				\$0
Total Liabilities	\$135,339	\$1,672	\$0	\$137,011
Less: Non-Current Liability				\$0
Net Current Liabilities	\$135,339	\$1,672	\$0	\$137,011
Working Capital		\$811,001	\$0	\$811,001
Fund Equity		\$811,001	\$0	\$811,001
Retained Earnings				
Reserved				
Unreserved				
Fund Balance				
Reserved				\$0
Unreserved Designated				\$0
Unreserved Undesignated		811,001		\$811,001
Total Fund Equity		\$811,001	\$0	\$811,001

City of Willits
Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Account Groups

Fiscal Year 2015

	General Fixed Assets	General Long-Term Debt	Total
Cash and Investments			\$10,482,125
Fixed Assets	505,323		\$45,530,504
Other Assets			\$2,768,123
Total Assets	\$505,323	\$0	\$58,780,752
Less: Non-Current Assets	\$505,323	\$0	\$45,530,504
Net Current Assets	\$0	\$0	\$13,250,248
Accounts Payable			\$727,491
Compensated Absences			\$0
General Obligation (Bonded Debt)			\$0
Revenue (Bonded Debt)			\$0
Other Debt (Bonded Debt)			\$0
Notes (Other Long-Term Debt)			\$0
Loans (Other Long-Term Debt)			\$0
Other (Other Long-Term Debt)			\$0
Notes (State or Federal Financing)			\$24,119,245
Loans (State or Federal Financing)			\$0
Other (State or Federal Financing)			\$0
Lease Principal			\$218,103
Other Liabilities 1			\$398,099
Other Liabilities 2			\$251,950
Other Liabilities 3			\$0
Total Liabilities		\$0	\$25,714,888
Less: Non-Current Liabilities		\$0	\$23,969,588
Net Current Liabilities		\$0	\$1,745,300
Working Capital			\$11,504,948
Fund Equity	\$505,323		\$33,065,864
Contributed Capital			\$0
Invest In General Fixed Assets	505,323		\$505,323
Reserved			\$0
Unreserved			\$26,612,043
Fund Balance			
Reserved			\$0
Unreserved Designated			\$0
Unreserved Undesignated			\$5,948,498
Total Fund Equity	\$505,323		\$33,065,864

City of Willits
Cities Financial Transactions Report - Debt Service Reconciliation

Debt Service Reconciliation Balance Sheet and Debt Pages

Fiscal Year 2015

Debt Service Reconciliation Income Statement and Debt Pages	Current Year Redeemed
Bonded Debt	0
Other Long-Term Debt	0
State or Federal Financing	2,694,812
Lease Payments	844,187
Total Debt Service	\$3,538,999
Debt Service from Schedule of Total Expenditures By Major Object Classification	0
Difference Should Be Zero	3,538,999
Explanation	[Empty Box]

Debt Service Reconciliation Balance Sheet and Debt Pages	Long-Term Debt from Balance Sheet	Outstanding Long-Term Debt	Adjustments * (Please Explain with Footnote)	Difference After Adjustments Must Be Zero
	A	B	C	D
Bonded Debt				
General Obligation	0	0		\$0
Revenue	0	0		\$0
Other Debt	0	0		\$0
Other Long-Term Debt				
Notes	0	0		\$0
Loans	0	0		\$0
Other	0	0		\$0
State or Federal Financing				
Notes	24,119,245	0		\$24,119,245
Loan	0	24,119,245		(\$24,119,245)
Other	0	0		\$0
Lease Principal	218,103	218,108		(\$5)

City of Willits
Cities Financial Transactions Report - Consolidated Statement of Assets, Liabilities,
and Fund Balances/Working Capital

Balance Sheet

Fiscal Year 2015

	General	Special Revenue	Debt Service	Capital Projects
	A	B	C	D
Total Assets	\$2,545,008	\$775,728	\$0	\$2,176,055
Less: Non-Current Assets				
Net Current Assets	\$2,545,008	\$775,728	\$0	\$2,176,055
Total Liabilities	\$337,575	\$15,791	\$0	\$5,928
Non-Current Liabilities				
Net Current Liabilities	\$337,575	\$15,791	\$0	\$5,928
Working Capital	\$2,207,433	\$759,937	\$0	\$2,170,127
Fund Equity	\$2,207,433	\$759,937	\$0	\$2,170,127
Contributed Capital				
Investment in General				
Fixed Assets				
Retained Earnings				
Reserved				
Unreserved				
Fund Balance				
Reserved	\$0	\$0	\$0	\$0
Unreserved - Designated	\$0	\$0	\$0	\$0
Unreserved - Undesignated	\$2,207,433	\$759,937	\$0	\$2,170,127
Total Fund Equity	\$2,207,433	\$759,937	\$0	\$2,170,127

City of Willits
Cities Financial Transactions Report - Consolidated Statement of Assets, Liabilities,
and Fund Balances/Working Capital

Balance Sheet

Fiscal Year 2015

	Enterprise	Internal Service	Trust and Agency
	E	F	G
Total Assets	\$51,830,626	\$0	\$948,012
Less: Non-Current Assets	\$45,025,181	\$0	\$0
Net Current Assets	\$6,805,445	\$0	\$948,012
Total Liabilities	\$25,218,583	\$0	\$137,011
Non-Current Liabilities	\$23,969,588	\$0	\$0
Net-Current Liabilities	\$1,248,995	\$0	\$137,011
Working Capital	\$5,556,450	\$0	\$811,001
Fund Equity	\$26,612,043	\$0	\$811,001
Contributed Capital	\$0	\$0	
Investment in General			
Fixed Assets			
Retained Earnings			
Reserved	\$0	\$0	
Unreserved	\$26,612,043	\$0	
Fund Balance			
Reserved			\$0
Unreserved - Designated			\$0
Unreserved - Undesignated			\$811,001
Total Fund Equity	\$26,612,043	\$0	\$811,001

City of Willits
Cities Financial Transactions Report - Consolidated Statement of Assets, Liabilities,
and Fund Balances/Working Capital

Balance Sheet

Fiscal Year 2015

	General Fixed Assets H	General Long- Term Debt I	Total J
Total Assets	\$505,323	\$0	\$58,780,752
Less: Non-Current Assets	\$505,323	\$0	\$45,530,504
Net Current Assets	\$0		\$13,250,248
Total Liabilities		\$0	\$25,714,888
Non-Current Liabilities		\$0	\$23,969,588
Net-Current Liabilities			\$1,745,300
Working Capital			\$11,504,948
Fund Equity	\$505,323		\$33,065,864
Contributed Capital			\$0
Investment in General			
Fixed Assets	\$505,323		\$505,323
Retained Earnings			
Reserved			\$0
Unreserved			\$26,612,043
Fund Balance			
Reserved			\$0
Unreserved - Designated			\$0
Unreserved - Undesignated			\$5,948,498
Total Fund Equity	\$505,323		\$33,065,864

City of Willits

**Cities Financial Transactions Report - Consolidated Statement of Revenues,
Expenditures, and Changes in Fund Balance/Working Capital**

Consolidated Statement

Fiscal Year 2015

	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
Expenditures Net of Functional Revenues			
General Government	\$1,090,439	\$157,261	\$933,178
Public Safety	\$2,357,473	\$12,750	\$2,344,723
Transportation	\$334,214	\$1,135,713	(\$801,499)
Community Development	\$863,211	\$101,906	\$761,305
Health	\$2,473,875	\$3,145,272	(\$671,397)
Culture and Leisure	\$178,655	\$33,167	\$145,488
Public Utilities	\$2,603,027	\$4,772,050	(\$2,169,023)
Other	\$0	\$0	\$0
Total	\$9,900,894	\$9,358,119	\$542,775
General Revenues			
Taxes			\$2,509,979
Licenses and Permits			\$0
Fines and Forfeitures			\$0
Revenue from Use of Money and Property			\$48,514
Intergovernmental State			\$1,005,716
Intergovernmental County			\$0
Other Taxes In-Lieu			\$0
Other			\$539,091
Total			\$4,103,300
Excess/(Deficiency) of General Revenue Over Net Expenditures			\$3,560,525
Excess/(Deficiency) of Internal Service Charges Over Expenses			\$0
Beginning Fund Balance/ Working Capital			\$11,297,470

City of Willits
**Cities Financial Transactions Report - Consolidated Statement of Revenues,
 Expenditures, and Changes in Fund Balance/Working Capital**

Consolidated Statement

Fiscal Year 2015

	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
Expenditures Net of Functional Revenues			
General Government	\$1,090,439	\$157,261	\$933,178
Public Safety	\$2,357,473	\$12,750	\$2,344,723
Transportation	\$334,214	\$1,135,713	(\$801,499)
Community Development	\$863,211	\$101,906	\$761,305
Health	\$2,473,875	\$3,145,272	(\$671,397)
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Public Utilities	\$2,603,027	\$4,772,050	(\$2,169,023)
Other	\$0	\$0	\$0
Total	\$9,900,894	\$9,358,119	\$542,775
General Revenues			
Taxes			\$2,509,979
Licenses and Permits			\$0
Fines and Forfeitures			\$0
Revenue from Use of Money and Property			\$48,514
Intergovernmental State			\$1,005,716
Intergovernmental County			\$0
Other Taxes In-Lieu			\$0
Other			\$539,091
Total			\$4,103,300
Excess/(Deficiency) of General Revenue Over Net Expenditures			\$3,560,525
Excess/(Deficiency) of Internal Service Charges Over Expenses			\$0
Beginning Fund Balance/ Working Capital			\$11,297,470

