

***County of Trinity, California***  
***Annual Comprehensive Financial Report***  
***For the Fiscal Year Ended***  
***June 30, 2022***



***PREPARED BY***  
***AUDITOR-CONTROLLER'S OFFICE***





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## Mission Statement

*With transparency and integrity Trinity County works responsively to create and maintain a safe and healthy quality of life for all citizens.*



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# TRINITY COUNTY

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PHONE (530) 623-1382

ANGELA BICKLE, Auditor-Controller  
P.O. BOX 1230, WEAVERVILLE, CALIFORNIA 96093-1230  
PHONE (530) 623-1317

October 4, 2023

To the Honorable Board of Supervisors and Citizens of the County of Trinity:

California law requires that all general-purpose local governments publish, within six months of the close of each fiscal year, a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States of America (GAAP) and audited by a firm of licensed certified public accountants in accordance with auditing standards generally accepted in the United States of America. Pursuant to that requirement, we hereby issue the Annual Comprehensive Financial Report of the County of Trinity (County), for the fiscal year ended June 30, 2022.

This report consists of management's representations concerning the finances of the County. Consequently, management assumes full responsibility for the completeness and reliability of the information contained in this report. To provide a reasonable basis for making these representations, management of the County has established a comprehensive internal control framework that is designed both to protect the County's assets from loss, theft or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. As management, we assert that to the best of our knowledge and belief, the information contained herein is complete and reliable in all material aspects.

The County's financial statements have been audited by CliftonLarsonAllen LLP, a firm of Certified Public Accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements for the fiscal year ended June 30, 2022 are free of material misstatements. The Independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and the significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor, based on the audit, has issued an unmodified ("clean") opinion of the County's financial statements except for an adverse opinion on the discretely presented component unit for the year ended June 30, 2022. The independent auditor's report is located at the front of the financial section of this report.

The independent audit of the financial statements of the County is part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance involving the administration of federal awards. These reports are available in the County's separately issued Single Audit Report and are also available on the Auditor-Controller's webpage at [www.trinitycounty.org](http://www.trinitycounty.org).

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A), which immediately follows the independent auditor's report. The MD&A complements this letter of transmittal and should be read in conjunction with it.

## **Profile of the Government**

One of the State's original twenty-seven counties, the County was established by an act of the State Legislature on February 18, 1850.

The County is a general law county divided into five supervisorial districts on the basis of relatively equal populations. Policy making and legislative authority rests with the five-member County Board of Supervisors who serve staggered four-year terms. Also elected by the citizens of Trinity County to a four-year term are the Auditor-Controller, Assessor-Clerk Recorder-Elections Official, District Attorney, Sheriff and Treasurer-Tax Collector. Additional management consists of six department heads appointed by the Board of Supervisors and/or County Administrative Officer, one appointed by the Trinity County Superior Court, and one appointed by the University of California. A County Administrative Officer appointed by the Board of Supervisors manages the day-to-day business affairs of the County.

California counties are a political subdivision of the State of California and serve the needs of the citizens within the boundaries of each individual county. Trinity County, with an average of 306 full-time equivalent employees, serves the needs of the local citizens by providing public safety, sanitation, health and social services, the construction and maintenance of highways, streets, and infrastructure assets, cultural and recreational opportunities, public improvements, planning and zoning, and general administrative services.

The County is required by state law to adopt a final budget no later than October 2<sup>nd</sup>. This annual budget serves as a foundation for the County's financial planning and control. Budgets are adopted for all governmental and proprietary funds and are prepared in accordance with the County Budget Act. The legal level of budgetary control is maintained at the fund, department, and income code level with more stringent control over capital assets. The Board must approve amendments or transfers of appropriations between funds or departments unless otherwise delegated. Supplemental appropriations necessary and normally financed by unanticipated revenues during the fiscal year must also be approved by the Board.

### **County Budget Overview**

Trinity County continues to struggle with relatively flat discretionary revenues, such as property taxes, while the demand and cost for public services continues to increase. In FY 21/22 the cost of salary and benefits comprises 35.1% of our total budget, but 65.9% of the general fund budget. Nevertheless, the County's general fund budget remains structurally balanced.

The County's annual budget is prepared with the following goals in mind:

1. Develop a responsible, sustainable budget and budget plan that will enable the County to maintain its fiscal solvency during both the short-term and long-term.
2. Minimize negative impacts on service levels provided to the public; and
3. Maintain current staffing levels through minimal layoffs and work furloughs.

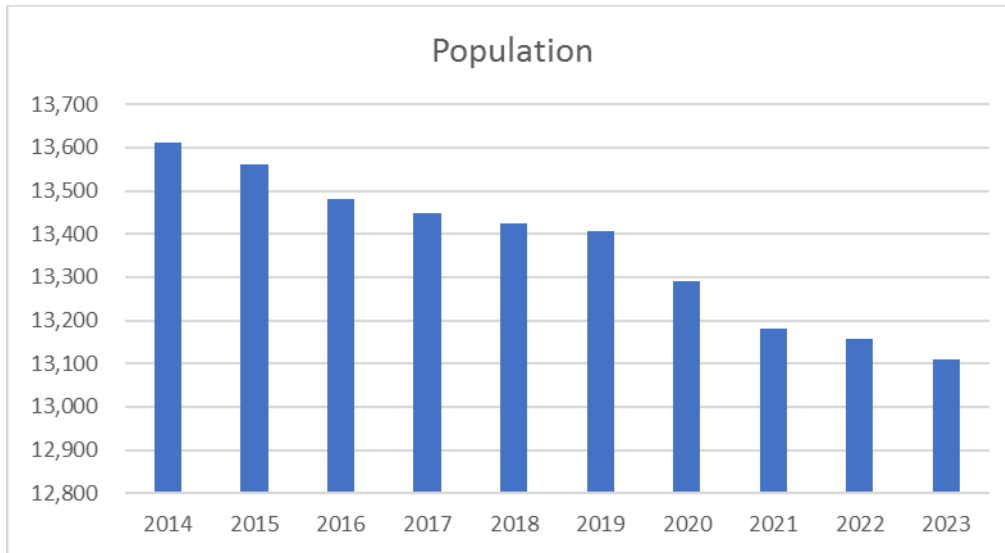
All of these goals were achieved during the fiscal year ended June 30, 2022.

The County maintains budgetary controls to ensure compliance with the legal provisions contained in the annual appropriated budget approved by the County Board of Supervisors under the provisions of Government Code Sections 29080-29093. Those provisions set timelines and requirements for establishing a county budget each fiscal year. The Board of Supervisors of the County of Trinity, in conjunction with the County Administrative Officer and the Auditor-Controller, efficiently and responsibly adhere to those provisions.

### **County Geography and Demographics**

Trinity County is a large, rugged and mountainous, heavily forested Northern California county bordered by the counties of Humboldt, Mendocino, Shasta, Siskiyou and Tehama and covers an area of approximately 2 million acres of land.

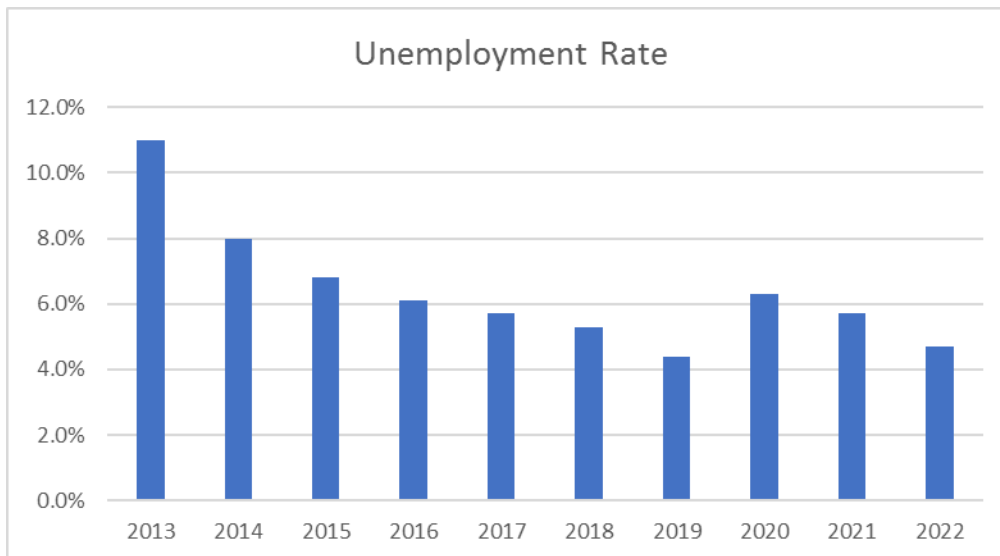
The State Department of Finance estimated Trinity County's population as of July 1, 2022 to be 13,156 a decrease of 24 since July 1, 2021.



**Economic Condition and Outlook**

Trinity County's economy has been historically based on agriculture, timber and tourism, all of which continue to be an integral part of our community and important contributors to the County's tax base.

For the fiscal year ended June 30, 2022, revenue sources remained fairly consistent with previous years and fund balances available for appropriation. We anticipate the County will continue to be challenged to meet the demands for public services and maintain a structurally balanced budget.



As of June 2022, the County's unemployment rate was 4.7%. The California statewide rate at the same time was 4.1%. The County unemployment rate during June of the previous year was 5.7%.

Trinity County continues a proven track record of balancing its annual budgets, even during the most difficult times. State imposed revenue reductions, unfunded mandates, and the slowly improving national and state economies continue to present challenges to local governments throughout California and Trinity County is no exception to that rule.

County department heads, both elected and appointed, work cooperatively and successfully with the County Administrative Officer and Board of Supervisors on budget and fiscal matters. County leaders are continually seeking opportunities for improving efficiencies within our organization.

### **Major Accomplishments and Goals**

During the fiscal year ended June 30, 2022, County departments accomplished many objectives and continued progress in many areas while successfully performing their day-to-day responsibilities and duties. Examples include the following:

- For the third year in a row, fully funded the County's OPEB ADC by making the required payments for current retiree benefits and sending the balance to our PARS Irrevocable trust.
- The construction of the Trinity County Sheriff's Detention Facility has been completed. Fully occupancy is expected to take place in November 2022. Occupancy was delayed due to some unanticipated issues with the HVAC system as well as minor glitches with the internal officer communication system.
- Planning and Cannabis divisions completed their move to the newly purchased and remodeled building.
- Conducted a variety of meetings to gather background information for the background report piece of the General Plan Update.
- Purchased a backup generator for the Courthouse to allow County Information Technology servers to be online when power goes down and installed the necessary connection point so the generator is ready to use in the event it is needed.
- Completed the redistricting process based on 2020 census data as required by state and federal regulations.

### **Future Goals:**

- Continue prudent fiscal management.
- Create and implement ordinances to align EIR with Cannabis program guidelines.
- Complete the move into the new Trinity County Sheriff's Detention Facility.
- Continue working on the General Plan update, including preparing for community meetings and beginning the work on community plans.
- Complete the transition to new web-based recruitment software, which should build efficiencies and expand our recruiting capabilities.
- Continue to monitor and manage the spread of COVID-19 within Trinity County.
- Continue recruiting for and hiring of a Director of Building and Planning, Director of Human Resources and County Administrative Officer.

### **Long Term Financial Planning**

Nine years ago, the County's Board of Supervisors approved a plan to fully fund the County's actuarially determined contribution (ADC) of the County's Postemployment Benefits Other than Pensions (OPEB) within ten years by increasing the budget each year by 10% of the difference between pay-as-you-go and the ADC. The County is two years ahead of schedule on this plan with it fully funding the ADC in fiscal

year 2019/20. With a fully funded ADC in fiscal year 2019-20, the County is seeing an overall reduction as expected.

Through negotiations with each bargaining unit within the County, employees hired after a specific date will no longer have their medical insurance paid for by the County upon retirement. The implementation of this will assist in drastically reducing the County's increasing OPEB liability.

The County will be looking into developing a plan of action to reduce both the outstanding balance of the Net OPEB Liability and the County's Net Pension Liability.

The County is reviewing the idea of building a new Sheriff's Administration building next to the newly constructed Jail. This transition to be closer to the new Jail will bring efficiencies to both the department and the public.

**Awards and Acknowledgements**

Trinity County's Auditor-Controller's Office received its 20<sup>th</sup> "Award for Achieving Excellence in Financial Reporting" from the California State Controller's Office. This award is given to California counties that meet the criteria and timeliness for State financial transactions reporting.

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to Trinity County for its Annual Comprehensive Financial Report for the fiscal year ended June 30, 2020. This was the 7<sup>th</sup> consecutive year that the County has achieved this prestigious award and each award is valid for one year. In order to be awarded a Certificate of Achievement a government must publish an easily readable and efficiently organized Annual Comprehensive Financial Report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

Trinity County Waterworks District is a discretely presented component unit which is required to be incorporated within our Annual Comprehensive Annual Financial Report. Unfortunately for the fiscal year ended June 30, 2021, there was major issues with the external auditor in which the district contracted with to perform their audit and our external auditors could not rely on the report produced. This resulted in the County not receiving the award and unfortunately this is the same situation that we are facing for fiscal year ending June 30, 2022. However, it is anticipated that this Special District will be contracting with a different Certified Public Accountant for FY 23/24, so we anticipate receiving this prestigious award again during this time and going forward.

The preparation of the Annual Comprehensive Financial Statements is possible only through the effort and determination of those involved in the preparation. Those involved in the compilation of this comprehensive document included our independent auditor's CliftonLarsonAllen, LLP, Craig Goodman, CPA, the Auditor-Controller and staff, the County Administrative Officer and staff, and those providing ongoing statistical data. We would like to recognize their contribution to the preparation of this Comprehensive Annual Financial Report.

As always, we recognize the County Board of Supervisors for their continued efforts to improve the fiscal health of Trinity County, while striving to address the issues important to the citizens of Trinity County.

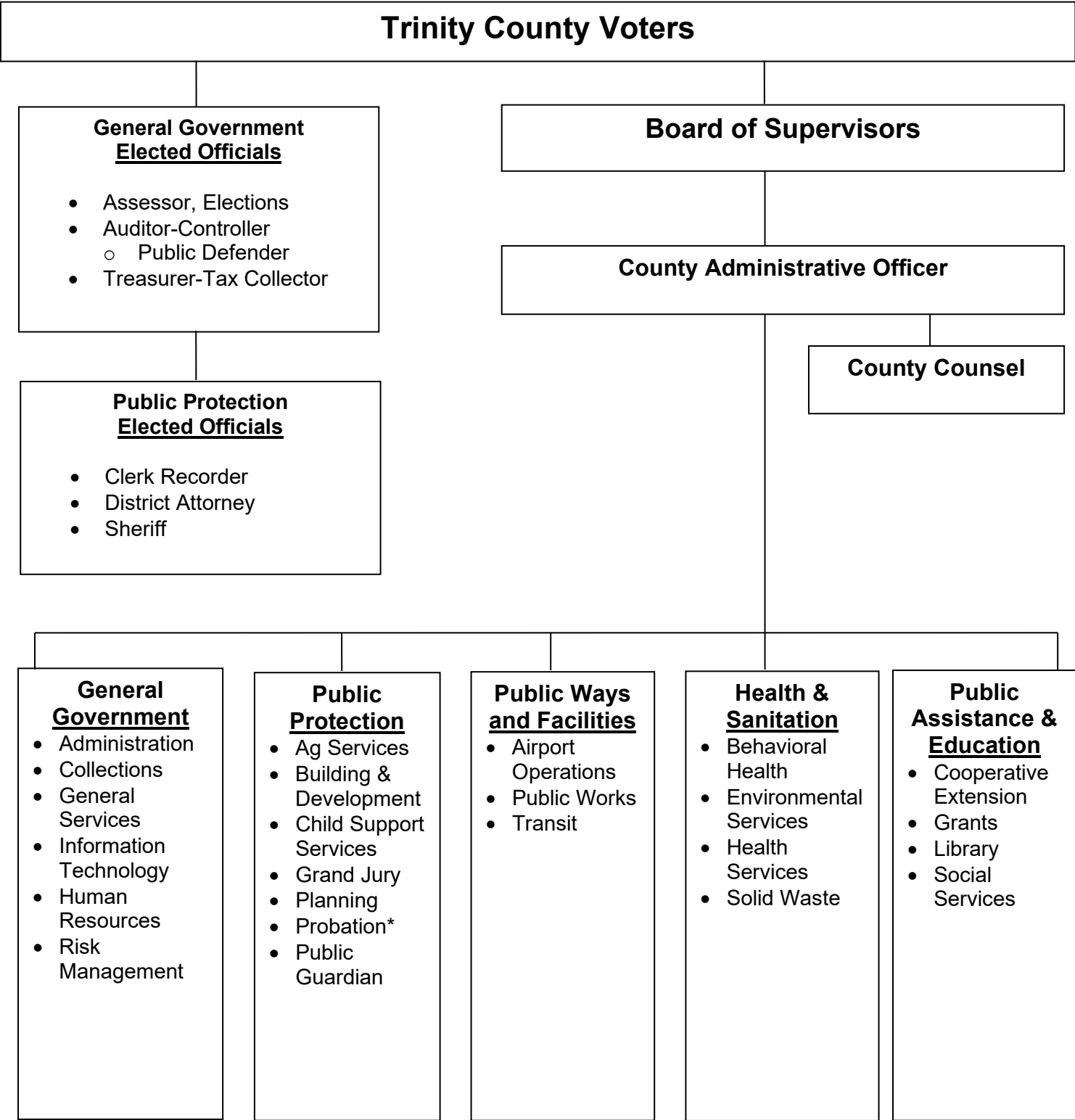
Respectfully submitted,

  
\_\_\_\_\_  
Trent Tuthill  
County Administrative Officer

Digitally signed by Angela Bickle  
DN: cn=Angela Bickle, o=County of Trinity,  
ou=County of Trinity,  
email=abickle@trinitycounty.org, c=US  
Date: 2023.10.04 16:39:36 -0700

**Angela Bickle**  
\_\_\_\_\_  
Angela Bickle  
Auditor-Controller

**COUNTY OF TRINITY  
ORGANIZATIONAL CHART  
JUNE 30, 2022**



\*Appointed by the Trinity County Superior Court.

**COUNTY OF TRINITY  
BOARD OF SUPERVISORS AND OTHER COUNTY OFFICIALS  
JUNE 30, 2022**

**Board of Supervisors**

District 1—Keith Groves  
District 2—Jill Cox  
District 3—Liam Gogan  
District 4—Jeremy Brown  
District 5—Dan Frasier

**Elected Department Heads**

Auditor/Controller—Angela Bickle  
Clerk/Recorder/Assessor—Shanna White  
District Attorney—David Brady  
Sheriff—Tim Saxon  
Treasurer/Tax Collector—Terri McBrayer

**Appointed Department Heads**

County Administrative Officer – Richard Kuhns, Psy.D  
County Counsel—Margaret Long, Prentice, Long & Epperson  
Chief Probation Officer—Ruby Fierro  
Department of Transportation—David Colbeck  
Behavioral Health—Connie Cessna-Smith  
Child Support Services—Bennett Hoffman  
Health and Human Services—Liz Hamilton  
Ag Commissioner/Sealer—Joe Moreo  
Human Resources – Shelly Nelson  
Building & Planning – Lisa Lozier

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*INDEPENDENT AUDITORS' REPORT*





## INDEPENDENT AUDITORS' REPORT

Board of Supervisors  
County of Trinity  
Weaverville, California

### Report on the Audit of the Financial Statements

#### ***Adverse and Unmodified Opinions***

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 County of Trinity, California (the County), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the basic financial statements of the County's primary government, as listed in the table of contents.

#### ***Summary of Opinions***

Opinion Unit	Type of Opinion
Governmental Activities	Unmodified
Business-Type Activities	Unmodified
Discretely Presented Component Unit	Adverse
General Fund	Unmodified
Road Fund	Unmodified
Human Services Fund	Unmodified
Home/CDBG Programs Fund	Unmodified
Health and Sanitation Fund	Unmodified
Capital Projects Fund	Unmodified
Solid Waste Fund	Unmodified
Transit Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

#### ***Adverse Opinion on Discretely Presented Component Unit***

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on the Discretely Presented Component Unit" paragraph, the financial statements of the Waterworks District No. 1 do not present fairly the financial position of the discretely presented component unit as of June 30, 2022, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

*Unmodified Opinions on Governmental Activities, Business-Type Activities, General Funds, Road Fund, Human Services Fund, Home/CDBG Programs Fund, Health and Sanitation Fund, Capital Projects Fund, Solid Waste Fund, Transit Fund and Aggregate Remaining Fund Information*

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 County, as of June 30, 2022, 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.

***Basis for Adverse and Unmodified Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County of Trinity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

***Matter Giving Rise to Adverse Opinion on the Discretely Presented Component Unit***

Management has not included the Waterworks District No. 1 in the County's financial statements. The financial statements referred to above do not include the financial data for the Waterworks District No. 1 in the County's legally separate component unit. Accounting principles generally accepted in the United States of America require the Waterworks District No. 1 to be presented as a discretely presented component unit with the financial data of the County's primary government unless the County also issues financial statements for the financial reporting entity that include the financial data for its component unit. The County has not issued such reporting entity financial statements. The amount by which this departure would affect the assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, revenues and expenses of the omitted discretely presented component unit has not been determined.

***Emphasis of Matter***

***Change in Accounting Principle***

As discussed in Note 1 to the financial statements, effective July 1, 2021, County of Trinity adopted new accounting guidance for leases. The guidance requires lessees to recognize a right-to-use lease asset and corresponding lease liability and lessors to recognize a lease receivable and corresponding deferred inflow of resources for all leases with lease terms greater than twelve months. Our opinion is not modified with respect to this matter.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County of Trinity's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 County of Trinity's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about County of Trinity's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in the net pension liability and related ratios, the schedule of County's proportionate share of net pension liability cost sharing plans, schedule of County's pension contributions, schedule of changes in the net other postemployment benefits (OPEB) liability and related ratios, schedule of County's OPEB contributions, and budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 GAAS, 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.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Trinity's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are 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 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 GAAS. In our opinion, the combining and individual nonmajor fund financial statements and schedules is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

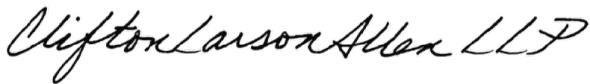
### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory section and statistical section but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 4, 2023, on our consideration of the County of Trinity’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 County of Trinity’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 County of Trinity’s internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Roseville, California  
October 4, 2023

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*MANAGEMENT'S DISCUSSION AND ANALYSIS*



**COUNTY OF TRINITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2022**

This section of the County of Trinity's (County) annual financial report presents our discussion and analysis of the County's performance during the fiscal year that ended June 30, 2022. This discussion and analysis should be read in conjunction with the County's basic financial statements following this section.

**FINANCIAL HIGHLIGHTS**

- The assets and deferred outflows of the County exceeded liabilities and deferred inflows at the close of the most recent fiscal year by \$45,644,099 (*net position*).
- The government's total net position decreased by \$4,787,656. Governmental activities net position decreased by \$4,464,109. Business-type activities net position decreased by \$323,547.
- At the close of the current fiscal year, the County's governmental funds reported combined fund balances of \$31,314,388 a decrease of \$78,313.
- The County's unassigned fund balance for the general fund was \$29,630. Or 0.12% of total general fund expenditures.
- The County's capital assets decreased by \$5,451,705 due primarily to the depreciation on assets offset by the restatement addition of the right-to-use assets due to the implementation of GASB Statement No. 87, Leases.
- The County's total long-term liabilities decreased by \$17.5 million in comparison with the prior fiscal year. This was primarily due to a \$5.3 million decrease in the Net Other Post-Employment Benefits (OPEB) liability and a \$14.3 million decrease in net pension liability, a \$0.4 million decrease in Liability for Self-Insurance, and a \$0.5 million increase from Leases and Financed purchase Agreements.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components 1) **Government-wide** financial statements; 2) **Fund** financial statements and 3) **Notes** to the basic financial statements. Required Supplementary Information is included in addition to the basic financial statements.

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**Government-Wide Financial Statements**

Government-wide financial statements are designed to provide readers with a broad overview of County finances, in a manner similar to a private-sector business, which uses the full accrual basis of accounting. The Government-wide Financial Statements are comprised of the following two components:

The **statement of net position** presents information on all County assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The **statement of activities** presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of these government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or in part a portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County include general government, public protection, public ways and facilities, health and sanitation, public assistance, education and recreation. The business-type activities of the County include solid waste, transit and cemetery.

The government-wide financial statements include not only the County itself (known as the primary government), but also legally separate entities for which the County is financially accountable (known as component units). Some of these entities, although legally separate, function for all practical purposes as departments of the County and therefore have been included as an integral part of the primary government. Hayfork Lighting District is an example of a component unit of the County.

*The government-wide financial statements can be found on pages 21-22 of this report.*

**Fund Financial Statements**

Fund financial statements provide a narrower view of the County's finances. A fund is a grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate finance-related legal compliance. The funds of the County are divided into three categories: *governmental funds* include general, special revenue, debt service and capital project funds; *proprietary funds* include enterprise and internal service funds; and *fiduciary funds* include investment trust, pension trust and custodial 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 funds' financial statements focus on *near-term inflows* and *outflows* of

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*spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the county's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *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. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County maintains six individual governmental funds that are considered major funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General Fund, Road Fund, Human Services, HOME/CDBG Programs, Health and Sanitation Funds and Capital Projects. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

*The governmental fund financial statements can be found on pages 23-26 of this report.*

**Proprietary funds** are comprised of two different fund types: *Enterprise funds* and *Internal service funds*. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for the County's solid waste, transit and cemetery services. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its motor pool, copier expenses and OPEB.

Enterprise funds provide the same type of information as the *business-type activities* in the government-wide financial statements, only in more detail. Solid Waste and Transit Funds are considered major enterprise funds of the County. The non-major enterprise fund is the cemetery fund. The County's three internal service funds are combined into a single, aggregated presentation in the proprietary funds financial statements. Individual fund data for the individual internal service funds is provided in the form of combining statements elsewhere in this report. Because these services predominantly benefit governmental rather than business-type functions, they are included within *governmental activities* in the government-wide financial statements.

*The proprietary fund financial statements can be found on pages 27-30 of this report.*

**Fiduciary funds** are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

*The fiduciary fund financial statements can be found on pages 31-32 of this report.*

The basic financial statements also incorporate *component units* that are legally separate entities for which the County is financially accountable. A component unit can be "blended" or "discretely presented" in the County's financial statements. A blended component unit functions, for all practical

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purposes, as an integral part of the primary government (the County), whereas a discretely presented component unit does not function as an integral part of the County.

The County's blended component units include, Hayfork Lighting District and Weaverville Lighting District.

**Notes to the Basic Financial Statements**

Notes to the Basic Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

*The notes can be found on pages 33-76 of this report.*

**Required Supplementary Information**

Required Supplementary Information is presented concerning actuarial information related to the County's retirement and retiree healthcare plans as well as certain budgetary information. Budgetary comparison schedules have been provided for all major governmental funds to demonstrate compliance with the County's adopted annual appropriated budget for each fund.

*Required supplementary information can be found on pages 77-92 of this report.*

**Combining and Individual Fund Statements and Schedules**

Combining and individual fund statements and schedules referred to earlier provide information for non-major governmental funds, internal service funds, and custodial funds and are presented immediately following the required supplementary information.

*Combining and individual fund statements and schedules can be found on pages 96-135 of this report.*

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**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows exceeded liabilities and deferred inflows by \$45,644,099 at the close of the most recent fiscal year.

Following is the comparative analysis of government-wide data for fiscal years 2021-2022 and 2020-2021.

**Statement of Net Position  
June 30, 2022 and 2021  
(in thousands)**

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
<b>Assets</b>						
Current and other assets	\$ 55,535	\$ 56,694	\$ 1,166	\$ 1,460	\$ 56,701	\$ 58,154
Capital assets	100,989	106,606	2,025	1,860	103,014	108,466
Total assets	<u>156,524</u>	<u>163,300</u>	<u>3,190</u>	<u>3,320</u>	<u>159,715</u>	<u>166,620</u>
<b>Deferred Outflows of Resources</b>						
Deferred pension	8,095	8,359	496	538	8,592	8,897
Deferred OPEB	5,868	6,110	552	572	6,421	6,682
	<u>13,963</u>	<u>14,469</u>	<u>1,049</u>	<u>1,110</u>	<u>15,012</u>	<u>15,579</u>
<b>Liabilities</b>						
Other liabilities	10,481	10,620	793	796	11,274	11,416
Long-term liabilities	88,184	104,964	11,928	12,671	100,112	117,635
Total liabilities	<u>98,665</u>	<u>115,584</u>	<u>12,720</u>	<u>13,467</u>	<u>111,385</u>	<u>129,051</u>
<b>Deferred Inflows of Resources</b>						
Deferred pension	11,842	226	696	-	12,538	226
Deferred OPEB	4,220	2,270	396	213	4,616	2,483
Deferred Amounts Related to Leases	543	-	-	-	-	-
	<u>16,605</u>	<u>2,497</u>	<u>1,092</u>	<u>213</u>	<u>17,697</u>	<u>2,709</u>
<b>Net Position</b>						
Net Investment in capital assets	95,710	101,589	1,694	1,809	97,404	103,398
Restricted	31,753	34,949	-	-	31,753	34,949
Unrestricted	(72,245)	(76,850)	(11,267)	(11,059)	(83,512)	(87,909)
Total net position	<u>\$ 55,217</u>	<u>\$ 59,689</u>	<u>\$ (9,573)</u>	<u>\$ (9,250)</u>	<u>\$ 45,644</u>	<u>\$ 50,439</u>

The largest portion of the County's net position, \$97,403,702, reflects its net investment in capital assets (e.g., land and easements, structures and improvements, infrastructure, and equipment), less any accumulated depreciation and any related debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Another important portion of the County's net position, \$31,752,805 represents resources that are subject to external restrictions on how they may be used. The remaining balance of the County's net position indicates a deficit balance of \$83,512,408.

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The County's net position decreased \$4.7 million during the current fiscal year. The negative change in the County's net position is due to a \$6.9 million decrease in capital grants and contributions revenues due primarily to state grant reimbursement on the County's new jail, an \$1.5 decrease in fees, fines and charges for services, an \$1.9 million decrease in miscellaneous revenues and an \$1.0 million decrease in investment and interest earnings offset by a \$4.0 million increase in operating grants and contributions revenues due primarily to increases in various federal and state intergovernmental sources for COVID-19 impacts, an \$1.7 million combined increase in taxes. In addition, there was a \$13.6 million increase in County expenses over the prior year primarily caused by COVID-19 response and fire emergencies. These expenses cause increases of \$5.6 million in public protection, \$2.4 in public ways and facilities, \$3.4 million in health and sanitation and \$3.9 million in public assistance. General government expenses decreased \$3.3 million due to completion of the new jail facility.

At the end of the current fiscal year, the County reported a positive net position balance for Governmental activities, but a deficit net position for business-type activities.



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The following table indicates the changes in net position for governmental and business-type activities for fiscal years 2021-2022 and 2020-2021.

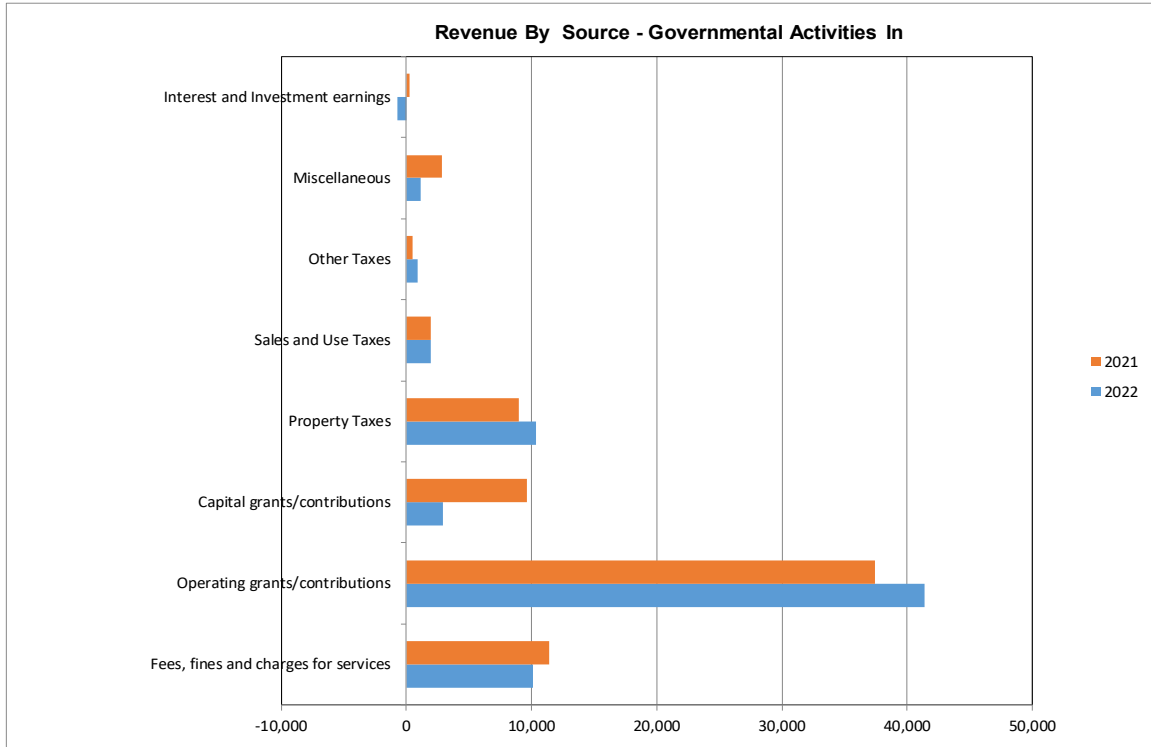
**Statement of Activities  
For the Years Ended June 30, 2022 and 2021  
(in thousands)**

	Governmental		Business-Type		Total		Variance
	2022	2021	2022	2021	2022	2021	
<b>Revenues</b>							
Program Revenues:							
Fees, fines and charges for services	\$ 10,079	\$ 11,418	\$ 3,411	\$ 3,636	\$ 13,490	\$ 15,054	-10.4%
Operating grants/contributions	41,391	37,448	393	345	41,784	37,792	10.6%
Capital grants/contributions	2,906	9,584	-	198	2,906	9,782	-70.3%
General Revenues:							
Property taxes	10,366	9,011	191	169	10,557	9,180	15.0%
Sales and use taxes	1,930	1,930	-	-	1,930	1,930	0.0%
Other taxes	865	506	-	-	865	506	0.0%
Miscellaneous	1,138	2,857	13	163	1,151	3,020	-61.9%
Interest and investment earnings	(744)	267	4	5	(739)	272	-371.5%
<b>Total Revenues</b>	<u>67,930</u>	<u>73,021</u>	<u>4,012</u>	<u>4,515</u>	<u>71,942</u>	<u>77,536</u>	<u>-7.2%</u>
<b>Expenses</b>							
General government	4,015	7,342	-	-	4,015	7,342	-45.3%
Public protection	20,698	15,146	-	-	20,698	15,146	36.7%
Public ways and facilities	21,895	19,523	-	-	21,895	19,523	12.2%
Health and sanitation	10,207	6,778	-	-	10,207	6,778	50.6%
Public assistance	14,639	10,723	-	-	14,639	10,723	36.5%
Education	423	292	-	-	423	292	45.0%
Recreation and culture	-	-	-	-	-	-	0.0%
Interest on long-term debt	164	91	-	-	164	91	81.0%
Cemeteries	-	-	11	16	11	16	-29.1%
Transit	-	-	744	615	744	615	21.0%
Solid Waste	-	-	3,933	2,559	3,933	2,559	53.7%
<b>Total Expenses</b>	<u>72,042</u>	<u>59,895</u>	<u>4,688</u>	<u>3,190</u>	<u>76,730</u>	<u>63,085</u>	<u>21.6%</u>
EXCESS (deficiency) before special items and transfers	(4,112)	13,126	(676)	1,325	(4,788)	14,452	-133.1%
Transfers	(352)	(324)	352	324	-	-	0.0%
<b>Change in net position</b>	<u>(4,464)</u>	<u>12,802</u>	<u>(324)</u>	<u>1,649</u>	<u>(4,788)</u>	<u>14,452</u>	<u>-133.1%</u>
Net position - beginning	59,682	46,474	(9,250)	(10,899)	50,432	35,575	41.8%
Cumulative effect of Change in accounting principle	-	412	-	-	-	412	
Net position - beginning, restated	<u>59,682</u>	<u>46,886</u>	<u>(9,250)</u>	<u>(10,899)</u>	<u>50,432</u>	<u>35,987</u>	<u>40.1%</u>
<b>Net position - ending</b>	<u>\$ 55,217</u>	<u>\$ 59,689</u>	<u>\$ (9,573)</u>	<u>\$ (9,250)</u>	<u>\$ 45,644</u>	<u>\$ 50,439</u>	<u>-9.5%</u>

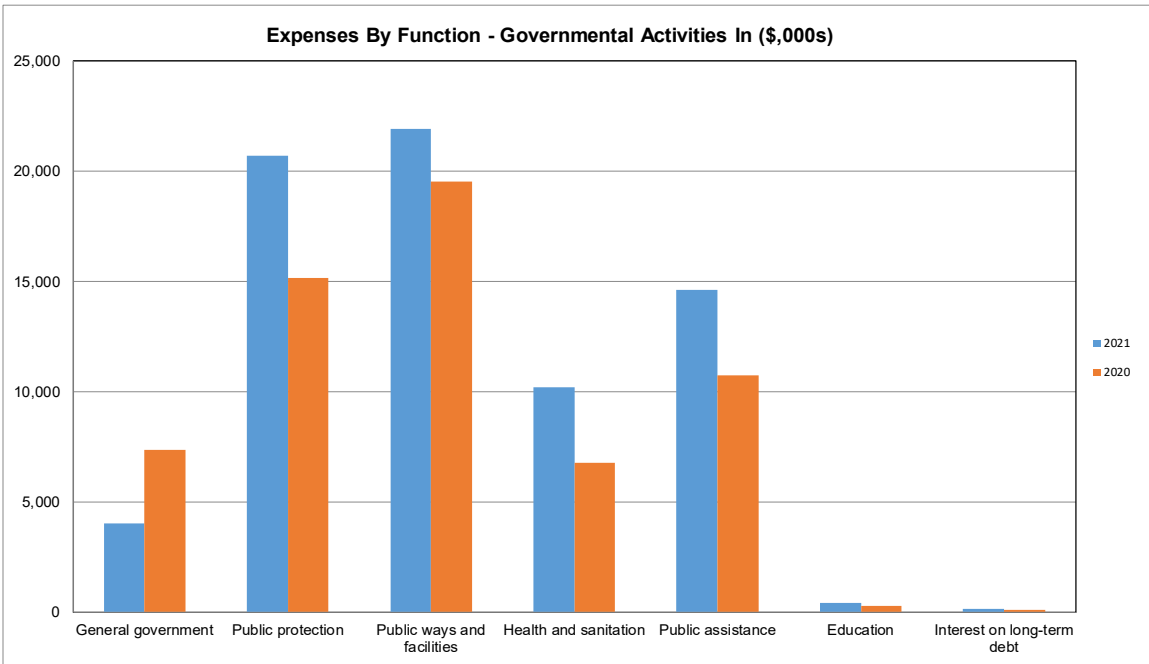
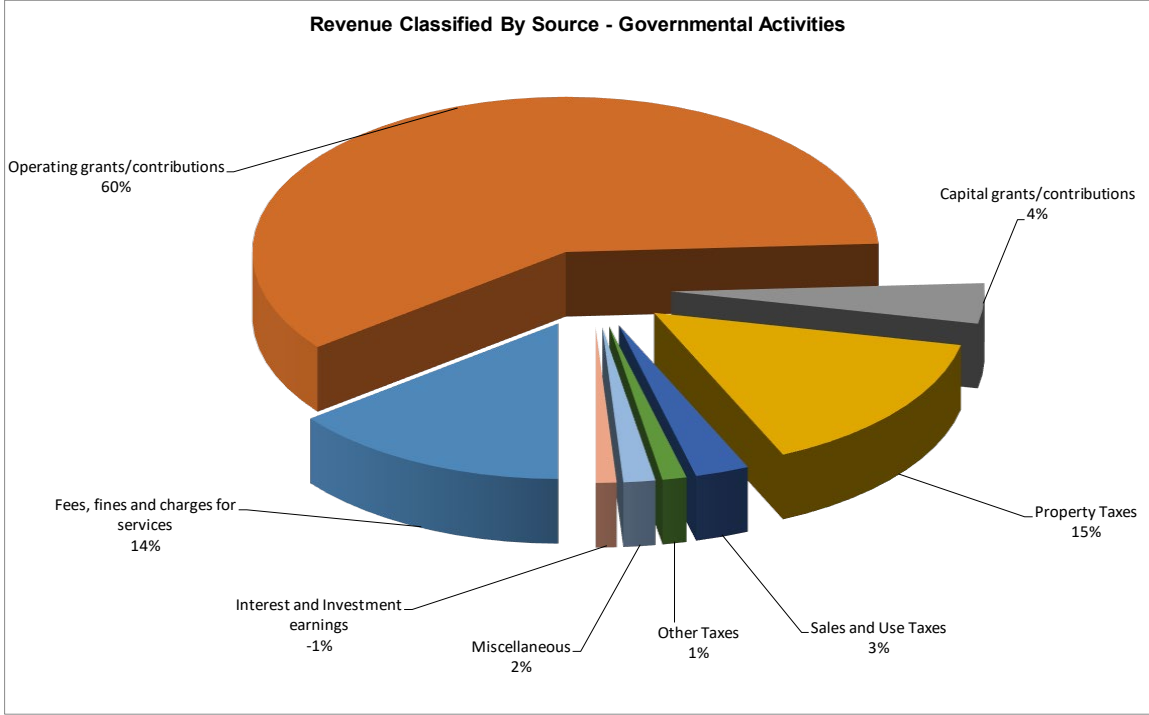
The County's revenues from governmental activities decreased by \$5.1 million or 7.40% over the prior fiscal year. This decrease was due to a decrease of \$6.7 million in capital grants and contributions due to completion of the new jail facility, a \$1.3 million decrease in fees, fines and charges for services, a \$1.7 million decrease in miscellaneous revenues and a \$1.0 million decrease in investment earnings due primarily to the impacts of COVID-19 lockdowns and economy. These decreases were offset by a \$4.0 million increase in operating grants and contributions due to various federal and state revenues for COVID-19 related services and a \$1.7 million increase in combined taxes.

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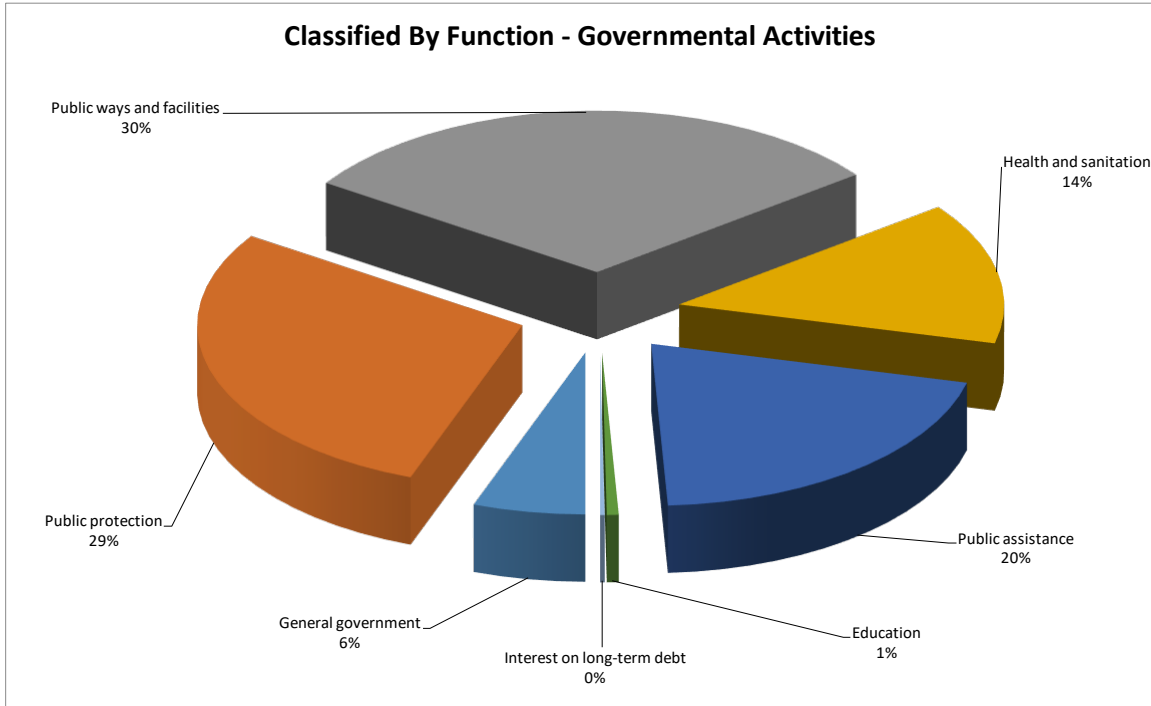
The County's expenses from governmental activities increased by \$12.2 million or 20.3% over the prior fiscal year. This increase was due primarily to fire emergencies and dealing with COVID-19 impacts and recoveries.



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**FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS**

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

**Governmental funds.** The general government functions are contained in the General, Special Revenue, Debt Service, and Capital Projects Funds. Included in these funds are the special districts governed by the Board of Supervisors. The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County's financing requirements. In particular, *assigned and unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The County's management may commit assigned or unassigned fund balance for a particular function, project, or activity, which may extend beyond the current fiscal year. However, committed, assigned, and unassigned fund balances are available for appropriation at any time. See Note 8 – Net Position/Fund Balances in the notes to the financial statements for a more detailed fund balance break down.

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**Changes in Fund Balance - Governmental Funds  
For Fiscal Years Ended June 30, 2022**

	General	Road	Human Services	HOME/ CDBG Programs	Health & Sanitation	Capital Projects	Other Governmental	Total
Revenues	\$ 21,805,239	\$ 9,285,696	\$ 10,271,003	\$ 210,413	\$ 7,966,415	\$ 2,427,470	\$ 17,476,584	\$ 69,442,820
Expenditures	(24,180,428)	(10,405,287)	(16,264,925)	(1,403,889)	(3,068,681)	(1,162,308)	(13,139,209)	(69,624,727)
Other Financing Sources (Uses), net	1,033,312	111,896	6,154,902	19,382	(4,338,417)	-	(2,870,451)	110,624
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Uses	(1,341,877)	(1,007,695)	160,980	(1,174,094)	559,317	1,265,162	1,466,924	(71,283)
Fund Balance - Beginning of Year	1,982,364	8,140,644	637,105	4,402,277	4,661,654	(3,286,581)	14,848,208	31,385,671
Fund Balance - End of Year	\$ 640,487	\$ 7,132,949	\$ 798,085	\$ 3,228,183	\$ 5,220,971	\$ (2,021,419)	\$ 16,315,132	\$ 31,314,388

At June, 30, 2022, the County's governmental funds reported combined fund balances of \$31,314,388. Of these combined fund balances, \$1,095,370 is nonspendable fund balance to indicate that it is not available for new spending because it is not in spendable form, \$31,752,805 constitutes restricted fund balance which is available to meet specific current and future County needs, and a deficit of \$2,062,075 constitutes assigned and unassigned fund balance, which is available to meet the County's current and future needs.

The General Fund is the County's main operating fund. During the fiscal year, fund balance in the General Fund decreased by \$1,341,877. This decrease was due entirely to a \$1.4 million increase in public protection services primarily from increased staffing costs for the new jail facility.

As of July 2007, the County is no longer responsible or liable for hospital operations and facilities. The hospital remains open, under the management and operation of the Mountain Communities Healthcare District (Health District), an entity separate and independent of the County, providing the same services as prior to its transfer to the Healthcare District. Prior to the transfer of the former Trinity Hospital to a separate financing authority and subsequently to the Healthcare District, the Hospital Fund had an accumulated deficit in the amount of approximately \$7.5 million. As of June 30, 2022, the accumulated deficit fund balance is \$7.7 million. This amount has been absorbed by the General Fund as the former deficit is now the responsibility of the General Fund.

The County uses the Road Fund to account for maintenance and construction of roads within the County. During the fiscal year, fund balance in the Road Fund decreased by \$1,007,695. This decrease is due to an increase in roads and bridges expenditures compared to the prior year.

The County uses the Human Services Fund to account for health and human services and social services program activity within the County. During the fiscal year, fund balance in the Human Services Fund increased by \$160,980. This increase is primarily due to an increase in intergovernmental revenues received from State and Federal sources over the prior year.

The County uses the HOME/CDBG Programs Fund to account for HOME/CDBG grant program activities within the County. During the fiscal year, fund balance in the HOME/CDBG Programs Fund decreased by \$1,174,094. This decrease is due to an increase in expenditures for the State housing program.

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The Health and Sanitation Fund accounts for various revenues and expenditures for multiple health and sanitation program activities within the County. During the fiscal year, fund balance in the Health and Sanitation Fund increased by \$559,317. This increase is due to increased revenues for realignment, Public Health Emergency Response (PHEP) and American Rescue Act Plan (ARPA).

The Capital Projects fund accounts for revenues and expenditures for the acquisition or construction of major capital facilities. During the fiscal year, fund balance in the Capital Projects Fund increased by \$1,265,162. This increase is due to reimbursements from the State for previous jail construction costs exceeding the current year construction expenditures for the new jail..

**Proprietary Funds.** The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The Solid Waste Fund is used to account for the operations and the maintenance of the solid waste facilities. As of June 30, 2022, unrestricted net position of the Solid Waste Fund was at a deficit of \$10,714,914, while total net position of the fund was a deficit of \$9,840,258. Total net position of the solid waste decreased by \$331,662 due primarily to an decrease of \$0.4 million in charges for services and an increase of \$1.0 million in salaries and benefits expense over the prior year.

The Transit Fund is used to fund the operations of Trinity Transit. As of June 30, 2022, unrestricted net position of the transit fund was a deficit of \$578,618, while total net position was \$215,815. Total net position of the transit increased by \$10,898, the increase was due to an increase in operating grants and allocations over the prior year.

**Changes in Net Position – Proprietary Funds  
For Fiscal Year Ended June 30, 2022**

	Solid Waste	Transit Funds	Non-major Enterprise Funds	Total
Operating Revenues	\$ 3,387,676	\$ 27,643	\$ 8,172	\$ 3,423,491
Operating Expenditures	(3,919,419)	(754,631)	(11,065)	(4,685,115)
Operating Income (Loss)	(531,743)	(726,988)	(2,893)	(1,261,624)
Non-Operating Revenue (Expense)	200,081	385,600	110	585,791
Net Income before Transfers	(331,662)	(341,388)	(2,783)	(675,833)
Contributions and Transfers In (Out)	-	352,286	-	352,286
Change in Net Position	(331,662)	10,898	(2,783)	(323,547)
Net Position - Beginning of Year	(9,508,596)	204,917	53,856	(9,249,823)
Net Position - End of Year	<u>\$ (9,840,258)</u>	<u>\$ 215,815</u>	<u>\$ 51,073</u>	<u>\$ (9,573,370)</u>

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**GENERAL FUND BUDGETARY HIGHLIGHTS**

Resources (revenues) and appropriations (expenditures) are controlled at the object level within budget units for the County and represent the legal level of budgetary controls. During the current fiscal year, actual general fund revenues were \$21,805,239 or 4.58% more than budget due primarily to \$1.9 million in taxes collected over budget expectation, while actual general fund expenditures were \$24,180,428 or 5.28% under budget, due primarily to \$1.1 million in public protection savings caused by salary and benefit savings from both retirements and delays in filling new and vacant positions and the postponement of capital asset and service and supplies expenditures across many departments. In addition, actual other financing sources (uses) were \$1,033,312 or 10.71% less than budget, due primarily to \$1 million in-net transfers not being needed in the General Fund.

**Budgetary Comparison Schedule  
General Fund**

	Original	Final	Actual	Variance with Final Budget	
Total Revenues	\$ 20,569,184	\$ 20,848,357	\$ 21,805,239	\$ 956,882	4.59%
Total Expenditures	25,092,056	25,528,254	24,180,428	1,347,826	5.28%
Other Financing Sources (Uses)	1,409,037	1,157,205	1,033,312	(123,893)	-10.71%
Net Change in Fund Balance	<u>\$ (3,113,835)</u>	<u>\$ (3,522,692)</u>	<u>\$ (1,341,877)</u>	<u>\$ 2,180,815</u>	<u>61.91%</u>

Differences between the original budget and the final amended budget was a net decrease of \$408,827 due primarily to a \$0.4 million increase in capital outlay for the maintenance of County assets that have been deferred in recent budget years. The County's General Fund budget continues to be a challenge because of the minimal growth of discretionary revenues as compared to expenditures.

**CAPITAL ASSETS**

The County's net investment in capital assets as of June 30, 2022, amounted to \$97,403,702 (net of accumulated depreciation and amortization). This investment in a broad range of capital assets includes land, construction in progress, infrastructure (roads and bridges), structures and improvements, and equipment.

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The following table shows the County's total investment in capital assets for governmental and proprietary funds.

**Total Investment in Capital Assets  
For Fiscal Years Ended June 30, 2022 and 2021**

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Land	\$ 1,332,775	\$ 1,332,775	\$ 241,816	\$ 241,816	\$ 1,574,591	\$ 1,574,591
Construction in Progress	48,594,674	50,193,197	61,225	61,225	48,655,899	50,254,422
Structures & Improvements	26,389,068	25,959,555	1,519,048	1,519,048	27,908,116	27,478,603
Equipment	16,374,111	15,727,364	3,610,002	3,521,886	19,984,113	19,249,250
Infrastructure	272,977,540	267,922,615	18,292	18,292	272,995,832	267,940,907
Right-to-use Equipment	94,574	-	-	-	94,574	-
Right-to-use Structures	2,875,045	-	-	-	2,875,045	-
Total	<u>368,637,787</u>	<u>361,135,506</u>	<u>5,450,383</u>	<u>5,362,267</u>	<u>374,088,170</u>	<u>366,497,773</u>
Accumulated Depreciation	<u>(267,648,699)</u>	<u>(254,529,515)</u>	<u>(3,425,624)</u>	<u>(3,502,706)</u>	<u>(271,074,323)</u>	<u>(258,032,221)</u>
Net Capital Assets	<u>\$ 100,989,088</u>	<u>\$ 106,605,991</u>	<u>\$ 2,024,759</u>	<u>\$ 1,859,561</u>	<u>\$ 103,013,847</u>	<u>\$ 108,465,552</u>

Additional information on the County's capital assets can be found in Note 4 in the Notes to the Financial Statements.

**LONG-TERM DEBT**

At June 30, 2022, the County had total long-term debt outstanding of \$2,242,068 as compared to \$2,681,039 in the prior fiscal year. During the current fiscal year, retirement of long-term debt amounted to \$747,822.

The following table shows the composition of the County's total outstanding long-term debt.

**Total Outstanding Long-Term Debt  
For Fiscal Years Ended June 30, 2022 and 2021**

	Governmental Activities		Business Activities		Total Activities	
	2022	2021	2022	2021	2022	2021
Bonds Payable	\$ 1,230,000	\$ 1,615,000	\$ -	\$ -	\$ 1,230,000	\$ 1,615,000
Financed Purchase Agreements	583,719	749,717	330,954	50,717	914,673	800,434
Loans payable	97,395	265,605	-	-	97,395	265,605
Lease Liability	2,674,325	-	-	-	2,674,325	-
Total	<u>4,585,439</u>	<u>2,630,322</u>	<u>330,954</u>	<u>50,717</u>	<u>4,916,393</u>	<u>2,681,039</u>
Less Current Portion	<u>(971,916)</u>	<u>(642,057)</u>	<u>(78,634)</u>	<u>(84,654)</u>	<u>(1,050,550)</u>	<u>(726,711)</u>
Net Long-Term Debt	<u>\$ 3,613,523</u>	<u>\$ 1,988,265</u>	<u>\$ 252,320</u>	<u>\$ (33,937)</u>	<u>\$ 3,865,843</u>	<u>\$ 1,954,328</u>

Additional information on the County's long-term debt can be found in Note 5 in the Notes to the Financial Statements.



**COUNTY OF TRINITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2022**

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES**

In the 2022-2023 budget year, conservative financial management must continue. This approach will prevent erosion of the County's financial base and allow for future obligations to be met. The local economy continues to recover at a slow pace providing minimal revenue increases, but the impacts from State mandated COVID-19 lockdowns will likely continue in the next fiscal year. The County should continue to closely monitor cash flow issues and be cognizant of the ever changing streams of State and Federal funding.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Trinity County Auditor's Office at PO Box 1230, Weaverville, California 96093.



*BASIC FINANCIAL STATEMENTS  
GOVERNMENT-WIDE FINANCIAL STATEMENTS*

**COUNTY OF TRINITY  
STATEMENT OF NET POSITION  
JUNE 30, 2022**

	Primary Government		Totals
	Governmental Activities	Business-Type Activities	
<b>ASSETS</b>			
Cash and Investments	\$ 37,508,790	\$ 808,257	\$ 38,317,047
Accounts Receivable	364,868	17,068	381,936
Interest Receivable	80,576	1,317	81,893
Due from Other Governments	4,815,425	439,103	5,254,528
Taxes Receivable	4,895,435	-	4,895,435
Prepaid Expenses	4,528	-	4,528
Internal Balances	100,098	(100,098)	-
Lease Receivable	543,122	-	543,122
Loan Receivable (Net of Uncollectible Amounts)	2,863,649	-	2,863,649
Deposits with Others	3,431,614	-	3,431,614
Inventories	927,210	-	927,210
Capital Assets:			
Nondepreciable	49,927,449	303,041	50,230,490
Depreciable/amortizable, Net	51,061,639	1,721,718	52,783,357
Total Assets	<u>156,524,403</u>	<u>3,190,406</u>	<u>159,714,809</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Pension	8,095,087	496,466	8,591,553
Deferred OPEB	5,868,210	552,312	6,420,522
Total Deferred Outflows of Resources	<u>13,963,297</u>	<u>1,048,778</u>	<u>15,012,075</u>
<b>LIABILITIES</b>			
Accounts Payable	3,996,571	131,457	4,128,028
Salaries and Benefits Payable	140,554	1,239	141,793
Interest Payable	31,859	-	31,859
Deposits from Others	3,368,415	686	3,369,101
Unearned Revenue	2,943,716	659,240	3,602,956
Long-Term Liabilities:			
Portion Due or Payable within One Year:			
Bonds Payable	400,000	-	400,000
Financed Purchase Agreements	171,793	78,634	250,427
Compensated Absences	774,952	48,381	823,333
Loans Payable	97,395	-	97,395
Lease Payable	302,728	-	302,728
Liability for Unpaid Claims	250,000	-	250,000
Portion Due or Payable after One Year:			
Bonds Payable	830,000	-	830,000
Financed Purchase Agreements	411,926	252,320	664,246
Compensated Absences	387,475	24,190	411,665
Loans Payable	-	-	-
Lease Payable	2,371,597	-	2,371,597
Liability for Unpaid Claims	2,418,399	-	2,418,399
Net OPEB Liability	35,976,634	3,386,276	39,362,910
Liability for Landfill Closure	-	4,495,955	4,495,955
Net Pension Liability	43,791,036	3,641,992	47,433,028
Total Liabilities	<u>98,665,050</u>	<u>12,720,370</u>	<u>111,385,420</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Pension	11,841,889	696,123	12,538,012
Deferred OPEB	4,220,170	396,061	4,616,231
Deferred Amounts Related to Leases	543,122	-	543,122
Total Deferred Inflows of Resources	<u>16,605,181</u>	<u>1,092,184</u>	<u>17,697,365</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	95,709,897	1,693,805	97,403,702
Restricted for:			
General Government	1,342,718	-	1,342,718
Public Protection	5,253,121	-	5,253,121
Public Ways and Facilities	10,164,456	-	10,164,456
Health and Sanitation	10,868,003	-	10,868,003
Public Assistance	4,124,507	-	4,124,507
Unrestricted	(72,245,233)	(11,267,175)	(83,512,408)
Total Net Position	<u>\$ 55,217,469</u>	<u>\$ (9,573,370)</u>	<u>\$ 45,644,099</u>

See accompanying Notes to Basic Financial Statements.

**COUNTY OF TRINITY  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2022**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total
					Governmental Activities	Business-Type Activities	
<b>Primary Government:</b>							
<b>Governmental Activities:</b>							
General Government	\$ 4,015,279	\$ 3,604,634	\$ 317,151	\$ 1,494,542	\$ 1,401,048	\$ -	\$ 1,401,048
Public Protection	20,698,367	2,542,636	5,351,071	-	(12,804,660)	-	(12,804,660)
Public Ways and Facilities	21,895,212	2,617,213	10,059,053	1,411,028	(7,807,918)	-	(7,807,918)
Health and Sanitation	10,206,894	1,121,032	11,201,120	-	2,115,258	-	2,115,258
Public Assistance	14,639,251	190,815	14,436,828	-	(11,608)	-	(11,608)
Education	423,144	2,823	25,400	-	(394,921)	-	(394,921)
Interest on Long-Term Debt	163,810	-	-	-	(163,810)	-	(163,810)
Total Governmental Activities	<u>72,041,957</u>	<u>10,079,153</u>	<u>41,390,623</u>	<u>2,905,570</u>	<u>(17,666,611)</u>	<u>-</u>	<u>(17,666,611)</u>
<b>Business-Type Activities:</b>							
Solid Waste	3,932,694	3,381,978	20,000	-	-	(530,716)	(530,716)
Cemeteries	11,065	8,172	-	-	-	(2,893)	(2,893)
Transit	744,156	20,350	373,378	-	-	(350,428)	(350,428)
Total Business-Type Activities	<u>4,687,915</u>	<u>3,410,500</u>	<u>393,378</u>	<u>-</u>	<u>-</u>	<u>(884,037)</u>	<u>(884,037)</u>
Total Trinity County	<u>\$ 76,729,872</u>	<u>\$ 13,489,653</u>	<u>\$ 41,784,001</u>	<u>\$ 2,905,570</u>	<u>(17,666,611)</u>	<u>(884,037)</u>	<u>(18,550,648)</u>
<b>General Revenues:</b>							
<b>Taxes:</b>							
Property Taxes					10,365,731	190,865	10,556,596
Sales and Use Taxes					1,929,685	-	1,929,685
Transient Occupancy Tax					301,488	-	301,488
Other					563,718	-	563,718
Interest and Investment Earnings					(743,824)	4,348	(739,476)
Miscellaneous					1,137,990	12,991	1,150,981
Transfers					(352,286)	352,286	-
Total General Revenues and Transfers					<u>13,202,502</u>	<u>560,490</u>	<u>13,762,992</u>
Change in Net Position					(4,464,109)	(323,547)	(4,787,656)
Net Position - Beginning of Year					<u>59,681,578</u>	<u>(9,249,823)</u>	<u>50,431,755</u>
Net Position - End of Year					<u>\$ 55,217,469</u>	<u>\$ (9,573,370)</u>	<u>\$ 45,644,099</u>

See accompanying Notes to Basic Financial Statements.



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*BASIC FINANCIAL STATEMENTS  
FUND FINANCIAL STATEMENTS*

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**COUNTY OF TRINITY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2022**

	General	Road	Human Services	HOME/ CDBG Programs	Health and Sanitation	Capital Projects	Other Governmental	Total
<b>ASSETS</b>								
Cash and Investments	\$ 11,354	\$ 4,862,792	\$ 819,966	\$ 681,025	\$ 6,782,846	\$ -	\$ 16,738,692	\$ 29,896,675
Accounts Receivable	62,238	52,406	514	35,400	6,534	75,966	131,810	364,868
Due from Other Governments	198,865	1,019,490	1,052,826	-	580,042	633,029	1,331,173	4,815,425
Taxes Receivable	4,895,435	-	-	-	-	-	-	4,895,435
Interest Receivable	25,268	11,089	-	1,309	998	-	26,241	64,905
Deposits with Others	3,431,614	-	-	-	-	-	-	3,431,614
Prepays and Other Assets	4,518	-	-	-	-	-	10	4,528
Inventories	-	927,210	-	-	-	-	-	927,210
Due from Other Funds	38,863	1,917,752	-	-	-	-	111,897	2,068,512
Lease Receivable	543,122	-	-	-	-	-	-	543,122
Loans Receivable (Net of Allowance for Uncollectible)	-	-	-	2,863,649	-	-	-	2,863,649
Advances to Other Funds	163,632	-	-	-	-	-	-	163,632
<b>Total Assets</b>	<b>\$ 9,374,909</b>	<b>\$ 8,790,739</b>	<b>\$ 1,873,306</b>	<b>\$ 3,581,383</b>	<b>\$ 7,370,420</b>	<b>\$ 708,995</b>	<b>\$ 18,339,823</b>	<b>\$ 50,039,575</b>
<b>LIABILITIES</b>								
Accounts Payable	\$ 1,016,760	\$ 994,112	\$ 310,412	\$ 79,187	\$ 512,605	\$ 104,152	\$ 907,020	\$ 3,924,248
Retention Payable	70	-	-	-	-	-	-	70
Salaries and Benefits Payable	15,150	95,494	8,739	-	431	-	20,740	140,554
Due to Other Funds	2,604,372	-	-	-	-	1,894,413	62,202	4,560,987
Unearned Revenue	1,056,822	50,909	297,156	-	1,196,700	-	342,129	2,943,716
Deposits from Others	3,356,494	-	-	-	20	-	11,901	3,368,415
Advances from Other Funds	-	-	-	-	-	42,854	120,778	163,632
<b>Total Liabilities</b>	<b>8,049,668</b>	<b>1,140,515</b>	<b>616,307</b>	<b>79,187</b>	<b>1,709,756</b>	<b>2,041,419</b>	<b>1,464,770</b>	<b>15,101,622</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Related to Leases	543,122	-	-	-	-	-	-	543,122
Unavailable Revenue	141,632	517,275	458,914	274,013	439,693	688,995	559,921	3,080,443
<b>Total Deferred Inflows of Resources</b>	<b>684,754</b>	<b>517,275</b>	<b>458,914</b>	<b>274,013</b>	<b>439,693</b>	<b>688,995</b>	<b>559,921</b>	<b>3,623,565</b>
<b>FUND BALANCES</b>								
Nonspendable	168,150	927,210	-	-	-	-	10	1,095,370
Restricted	-	6,205,739	798,085	3,228,183	5,220,971	-	16,299,827	31,752,805
Assigned	472,337	-	-	-	-	-	55,951	528,288
Unassigned	-	-	-	-	-	(2,021,419)	(40,656)	(2,062,075)
<b>Total Fund Balances</b>	<b>640,487</b>	<b>7,132,949</b>	<b>798,085</b>	<b>3,228,183</b>	<b>5,220,971</b>	<b>(2,021,419)</b>	<b>16,315,132</b>	<b>31,314,388</b>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<b>\$ 9,374,909</b>	<b>\$ 8,790,739</b>	<b>\$ 1,873,306</b>	<b>\$ 3,581,383</b>	<b>\$ 7,370,420</b>	<b>\$ 708,995</b>	<b>\$ 18,339,823</b>	<b>\$ 50,039,575</b>

See accompanying Notes to Basic Financial Statements.

**COUNTY OF TRINITY  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE  
GOVERNMENT-WIDE STATEMENT OF NET POSITION – GOVERNMENTAL ACTIVITIES  
JUNE 30, 2022**

Fund Balance - Total Governmental Funds	\$ 31,314,388
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.	100,775,183
Unavailable revenues represent amounts that are not available to fund current expenditures and, therefore, are not reported in the governmental funds.	3,080,443
Deferred outflows of pension resources reported in the statement of net position.	8,095,087
Deferred inflows of pension resources reported in the statement of net position.	(11,841,889)
Deferred outflows of OPEB resources reported in the statement of net position.	5,868,210
Deferred inflows of OPEB resources reported in the statement of net position.	(4,220,170)
Internal service funds are used by the County to charge the cost of its motor pool, copier pool and OPEB to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.	10,362,011
Long-term liabilities are not due and payable in the current period, and therefore are not reported in the governmental funds.	
Certificates of participation	(1,230,000)
Accrued interest	(31,859)
Financed purchase agreements	(583,719)
Loans payable	(97,395)
Lease payable	(2,674,325)
Claims liability	(2,668,399)
Compensated absences	(1,162,427)
Net OPEB liability	(35,976,634)
Net pension liability	<u>(43,791,036)</u>
Net position of governmental activities	<u>\$ 55,217,469</u>

*See accompanying Notes to Basic Financial Statements.*

**COUNTY OF TRINITY**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -**  
**GOVERNMENTAL FUNDS**  
**YEAR ENDED JUNE 30, 2022**

	General	Road	Human Services	HOME/ CDBG Programs	Health and Sanitation	Capital Projects	Other Governmental	Total
<b>REVENUES</b>								
Taxes	\$ 12,672,188	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 488,434	\$ 13,160,622
Licenses and Permits	891,128	7,694	-	-	-	-	997,084	1,895,906
Fines, Forfeitures, and Penalties	250,317	-	260	-	12,568	-	120,990	384,135
Use of Money and Property	317,865	25,722	(2,239)	37,684	(833)	(6,131)	144,188	516,256
Intergovernmental	2,624,282	7,730,677	9,082,675	100,371	7,952,196	2,210,885	15,341,903	45,042,989
Charges for Services	4,443,952	1,492,219	1,107,785	-	465	-	318,764	7,363,185
Other Revenue	605,507	29,384	82,522	72,358	2,019	222,716	65,221	1,079,727
Total Revenues	21,805,239	9,285,696	10,271,003	210,413	7,966,415	2,427,470	17,476,584	69,442,820
<b>EXPENDITURES</b>								
Current:								
General Government	6,777,658	-	-	-	-	-	131,170	6,908,828
Public Protection	16,805,271	-	-	-	-	-	5,133,706	21,938,977
Public Ways and Facilities	6,191	10,400,546	-	-	-	-	660,479	11,067,216
Health and Sanitation	-	-	2,064,748	-	3,036,819	-	6,284,969	11,386,536
Public Assistance	123,604	-	14,016,097	1,394,264	-	-	516	15,534,481
Education	449,851	-	-	-	-	-	-	449,851
Debt Service:								
Principal	12,525	4,388	110,947	9,432	25,820	-	833,180	996,292
Interest	5,328	353	73,133	193	6,042	-	95,189	180,238
Capital Outlay	-	-	-	-	-	1,162,308	-	1,162,308
Total Expenditures	24,180,428	10,405,287	16,264,925	1,403,889	3,068,681	1,162,308	13,139,209	69,624,727
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(2,375,189)	(1,119,591)	(5,993,922)	(1,193,476)	4,897,734	1,265,162	4,337,375	(181,907)
<b>OTHER FINANCING SOURCES (USES)</b>								
Lease Issuance	-	-	-	17,610	-	-	566,502	584,112
Transfers In	2,433,357	111,896	7,062,363	1,772	389,735	-	5,192,342	15,191,465
Transfers Out	(1,400,045)	-	(907,461)	-	(4,728,152)	-	(8,629,295)	(15,664,953)
Total Other Financing Sources (Uses)	1,033,312	111,896	6,154,902	19,382	(4,338,417)	-	(2,870,451)	110,624
<b>NET CHANGE IN FUND BALANCES</b>	(1,341,877)	(1,007,695)	160,980	(1,174,094)	559,317	1,265,162	1,466,924	(71,283)
Fund Balances - Beginning of Year	1,982,364	8,140,644	637,105	4,402,277	4,661,654	(3,286,581)	14,848,208	31,385,671
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 640,487</u>	<u>\$ 7,132,949</u>	<u>\$ 798,085</u>	<u>\$ 3,228,183</u>	<u>\$ 5,220,971</u>	<u>\$ (2,021,419)</u>	<u>\$ 16,315,132</u>	<u>\$ 31,314,388</u>

See accompanying Notes to Basic Financial Statements.

**COUNTY OF TRINITY  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE  
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES – GOVERNMENTAL ACTIVITIES  
YEAR ENDED JUNE 30, 2022**

Net change to fund balance - total governmental funds \$ (71,283)

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 general capital assets, infrastructure, leases and other related capital assets adjustments	\$ 5,478,825	
Net effect of various miscellaneous transactions involving capital asset:	843,414	
Less: current year depreciation	<u>(14,609,602)</u>	(8,287,363)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds. (1,549,267)

GASB 87 was implemented in fiscal year 2021-22. Leases are captured in the governmental activities as lease assets with a related lease liability and then amortized over the life of the lease including imputed interest expense. In fiscal year 2021-22 there were the following differences between the two statements.

Debt service payments	295,294	
Lease amortization	<u>(365,167)</u>	(69,873)

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 governmental funds.

Change in compensated absences		(6,961)
Change in net OPEB liability and related deferred inflows/outflows		2,707,389
Change in net pension liability and related deferred inflows/outflows		1,530,429
Change in interest payable		(1,782)
Change in claims liability		433,037

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Loans payable	168,210	
Financed purchase agreements	165,998	
Bonds payable/certificates of participation	<u>385,000</u>	719,208

Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue of certain activities of the internal service funds is reported with governmental activities.

132,357

Change in net position of governmental activities \$ (4,464,109)

**COUNTY OF TRINITY  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
JUNE 30, 2022**

	Business-Type Activities - Enterprise Funds				Governmental
	Solid		Nonmajor	Total	Internal
	Waste		Transit	Fund Cemetery	Enterprise Funds
<b>ASSETS</b>					
Current Assets:					
Cash and Investments	\$ 629,988	\$ 152,060	\$ 26,209	\$ 808,257	\$ 7,612,115
Accounts Receivable	16,353	320	395	17,068	-
Due from Other Governments	65,725	373,378	-	439,103	-
Due from Other Funds	-	-	-	-	2,592,573
Interest Receivable	808	463	46	1,317	15,671
Prepays	-	-	-	-	-
Total Current Assets	<u>712,874</u>	<u>526,221</u>	<u>26,650</u>	<u>1,265,745</u>	<u>10,220,359</u>
Noncurrent Assets:					
Capital Assets:					
Nondepreciable	6,000	272,425	24,616	303,041	12,147
Depreciable, Net	1,199,610	522,008	100	1,721,718	201,758
Total Noncurrent Assets	<u>1,205,610</u>	<u>794,433</u>	<u>24,716</u>	<u>2,024,759</u>	<u>213,905</u>
Total Assets	<u>1,918,484</u>	<u>1,320,654</u>	<u>51,366</u>	<u>3,290,504</u>	<u>10,434,264</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred Pension	437,739	58,727	-	496,466	-
Deferred OPEB	468,575	83,737	-	552,312	-
Total Deferred Outflows of Resources	<u>906,314</u>	<u>142,464</u>	<u>-</u>	<u>1,048,778</u>	<u>-</u>
<b>LIABILITIES</b>					
Current Liabilities:					
Accounts Payable	100,179	30,985	293	131,457	72,253
Salaries and Benefits Payable	-	1,239	-	1,239	-
Interest Payable	-	-	-	-	-
Due to Other Funds	-	100,098	-	100,098	-
Other Current Liabilities	686	-	-	686	-
Unearned Revenue	641,984	17,256	-	659,240	-
Capital Leases	78,634	-	-	78,634	-
Compensated Absences	42,107	6,274	-	48,381	-
Total Current Liabilities	<u>863,590</u>	<u>155,852</u>	<u>293</u>	<u>1,019,735</u>	<u>72,253</u>
Noncurrent Liabilities:					
Capital Leases	252,320	-	-	252,320	-
Compensated Absences	21,053	3,137	-	24,190	-
Liability for Landfill Closure	4,495,955	-	-	4,495,955	-
Net OPEB Liability	2,873,208	513,068	-	3,386,276	-
Net Pension Liability	3,211,178	430,814	-	3,641,992	-
Total Noncurrent Liabilities	<u>10,853,714</u>	<u>947,019</u>	<u>-</u>	<u>11,800,733</u>	<u>-</u>
Total Liabilities	<u>11,717,304</u>	<u>1,102,871</u>	<u>293</u>	<u>12,820,468</u>	<u>72,253</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred Pension	613,778	82,345	-	696,123	-
Deferred OPEB	333,974	62,087	-	396,061	-
Total Deferred Inflows of Resources	<u>947,752</u>	<u>144,432</u>	<u>-</u>	<u>1,092,184</u>	<u>-</u>
<b>NET POSITION</b>					
Net Investment in Capital Assets	874,656	794,433	24,716	1,693,805	162,357
Unrestricted	(10,714,914)	(578,618)	26,357	(11,267,175)	10,199,654
Total Net Position	<u>\$ (9,840,258)</u>	<u>\$ 215,815</u>	<u>\$ 51,073</u>	<u>\$ (9,573,370)</u>	<u>\$ 10,362,011</u>

See accompanying Notes to Basic Financial Statements.

**COUNTY OF TRINITY**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**YEAR ENDED JUNE 30, 2022**

	Business-Type Activities - Enterprise Funds			Governmental	
	Solid Waste	Transit	Nonmajor Fund Cemetery	Total Enterprise Funds	Internal Service Funds
<b>OPERATING REVENUES</b>					
Charges for Services	\$ 3,381,978	\$ 20,350	\$ 8,172	\$ 3,410,500	\$ 6,444,145
Other Revenue	5,698	7,293	-	12,991	3,153
Total Operating Revenues	<u>3,387,676</u>	<u>27,643</u>	<u>8,172</u>	<u>3,423,491</u>	<u>6,447,298</u>
<b>OPERATING EXPENSES</b>					
Salaries and Benefits	2,289,639	229,557	-	2,519,196	-
Services and Supplies	1,204,084	369,725	11,065	1,584,874	6,421,008
Depreciation and Amortization	142,656	155,349	-	298,005	51,715
Closure and Postclosure Costs	283,040	-	-	283,040	-
Total Operating Expenses	<u>3,919,419</u>	<u>754,631</u>	<u>11,065</u>	<u>4,685,115</u>	<u>6,472,723</u>
<b>OPERATING LOSS</b>	(531,743)	(726,988)	(2,893)	(1,261,624)	(25,425)
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Investment Earnings	2,491	1,747	110	4,348	36,580
Taxes	190,865	-	-	190,865	-
Intergovernmental	20,000	373,378	-	393,378	-
Gain on Disposal of Capital Assets	-	10,475	-	10,475	-
Interest Expense	(13,275)	-	-	(13,275)	-
Total Nonoperating Revenues (Expenses)	<u>200,081</u>	<u>385,600</u>	<u>110</u>	<u>585,791</u>	<u>36,580</u>
<b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS</b>	(331,662)	(341,388)	(2,783)	(675,833)	11,155
Capital Contributions	-	-	-	-	-
Transfers in	-	372,849	-	372,849	125,202
Transfers out	-	(20,563)	-	(20,563)	(4,000)
<b>CHANGE IN NET POSITION</b>	(331,662)	10,898	(2,783)	(323,547)	132,357
Net Position - Beginning of Year	<u>(9,508,596)</u>	<u>204,917</u>	<u>53,856</u>	<u>(9,249,823)</u>	<u>10,229,654</u>
<b>NET POSITION - END OF YEAR</b>	<u>\$ (9,840,258)</u>	<u>\$ 215,815</u>	<u>\$ 51,073</u>	<u>\$ (9,573,370)</u>	<u>\$ 10,362,011</u>

See accompanying Notes to Basic Financial Statements.

**COUNTY OF TRINITY  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
YEAR ENDED JUNE 30, 2022**

	Business-Type Activities - Enterprise Funds				Governmental
	Solid Waste	Transit	Nonmajor	Total	Internal
			Fund Cemetery	Enterprise Funds	Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Cash Receipts from Customers and Users	\$ 3,412,858	\$ 27,652	\$ 8,337	\$ 3,448,847	\$ -
Receipts from Interfund Services Provided	-	-	-	-	6,447,298
Cash paid to Suppliers	(1,247,008)	(357,520)	(10,772)	(1,615,300)	(6,367,927)
Cash paid to Employees	(2,471,993)	(412,647)	-	(2,884,640)	-
Net Cash Provided (Used) by Operating Activities	<u>(306,143)</u>	<u>(742,515)</u>	<u>(2,435)</u>	<u>(1,051,093)</u>	<u>79,371</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Aid from Other Governmental Agencies	20,000	448,487	-	468,487	-
Taxes	190,865	-	-	190,865	-
Due from Other Funds	-	-	-	-	(1,361,024)
Due to Other Funds	-	(178,735)	-	(178,735)	-
Transfers in	-	372,849	-	372,849	125,202
Transfers out	-	(20,563)	-	(20,563)	(4,000)
Net Cash Provided (Used) by Noncapital Financing Activities	<u>210,865</u>	<u>622,038</u>	<u>-</u>	<u>832,903</u>	<u>(1,239,822)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Proceeds from Sale of Capital Assets	-	10,475	-	10,475	-
Purchase of Capital Assets	(56,203)	-	-	(56,203)	(117,723)
Capital Grants and Allocations	-	-	-	-	-
Principal Payments on Debt	(126,763)	-	-	(126,763)	-
Interest Payments	(13,418)	-	-	(13,418)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(196,384)</u>	<u>10,475</u>	<u>-</u>	<u>(185,909)</u>	<u>(117,723)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Interest Received (Paid)	<u>1,990</u>	<u>1,519</u>	<u>85</u>	<u>3,594</u>	<u>27,585</u>
Net Cash Provided by Investing Activities	<u>1,990</u>	<u>1,519</u>	<u>85</u>	<u>3,594</u>	<u>27,585</u>
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>	<u>(289,672)</u>	<u>(108,483)</u>	<u>(2,350)</u>	<u>(400,505)</u>	<u>(1,250,589)</u>
Cash and Cash Equivalents - Beginning of Year	<u>919,660</u>	<u>260,543</u>	<u>28,559</u>	<u>1,208,762</u>	<u>8,862,704</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u>\$ 629,988</u>	<u>\$ 152,060</u>	<u>\$ 26,209</u>	<u>\$ 808,257</u>	<u>\$ 7,612,115</u>
<b>NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES</b>					
Financed Purchasing Agreement	\$ 407,000	\$ -	\$ -	\$ -	\$ 407,000

See accompanying Notes to Basic Financial Statements.

**COUNTY OF TRINITY  
STATEMENT OF CASH FLOWS (CONTINUED)  
PROPRIETARY FUNDS  
YEAR ENDED JUNE 30, 2022**

	Solid Waste	Transit	Nonmajor Fund Cemetery	Total Enterprise Funds	Governmental Activities Internal Service Funds
<b>RECONCILIATION OF OPERATING LOSS TO NET</b>					
<b>CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>					
Operating Loss	\$ (531,743)	\$ (726,988)	\$ (2,893)	\$ (1,261,624)	\$ (25,425)
Adjustments to Reconcile Operating Loss to Net Cash Provided (Used) by Operating Activities:					
Depreciation	142,656	155,349	-	298,005	51,715
Changes in Assets, Liabilities, and Deferred Outflows/Inflows:					
Decrease (Increase) in:					
Accounts Receivable	8,226	9	165	8,400	-
Prepays	7,327	-	-	7,327	-
Deferred Outflows - Pension	22,080	19,463	-	41,543	-
Deferred Outflows - OPEB	11,173	8,522	-	19,695	-
Increase (Decrease) in:					
Accounts Payable and Other Liabilities	(50,250)	12,205	293	(37,752)	53,081
Salaries and Benefits Payable	-	482	-	482	-
Unearned Revenue	16,956	-	-	16,956	-
Deferred Inflows - Pension	613,778	82,345	-	696,123	-
Deferred Inflows - OPEB	155,725	27,808	-	183,533	-
Compensated Absences Payable	(7,286)	6,744	-	(542)	-
Net OPEB Liability	(336,147)	(104,111)	-	(440,258)	-
Net Pension Liability	(641,677)	(224,343)	-	(866,020)	-
Closure/Post Closure Liability	283,039	-	-	283,039	-
Net Cash Provided (Used) by Operating Activities	<u>\$ (306,143)</u>	<u>\$ (742,515)</u>	<u>\$ (2,435)</u>	<u>\$ (1,051,093)</u>	<u>\$ 79,371</u>

See accompanying Notes to Basic Financial Statements.



**COUNTY OF TRINITY  
STATEMENT OF FIDUCIARY NET POSITION  
JUNE 30, 2022**

	Investment Trust Fund	Custodial Funds
<b>ASSETS</b>		
Pooled Cash and Investments	\$ 34,419,871	\$ 5,700,055
Property Taxes Receivable	-	1,722,943
Interest Receivable	54,955	6,582
	34,474,826	7,429,580
Total Assets		
<b>LIABILITIES</b>		
Accounts Payable		4,545
Due to Individuals, Organizations, and Other Governments	-	-
	-	4,545
Total Liabilities		
<b>NET POSITION</b>		
Restricted for:		
Individuals, Organizations, and Other Governments	-	7,425,035
Pool Participants	34,474,826	-
	34,474,826	-
Total Net Position	\$ 34,474,826	\$ 7,425,035

*See accompanying Notes to Basic Financial Statements.*

**COUNTY OF TRINITY  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
YEAR ENDED JUNE 30, 2022**

	Investment Trust Fund	Custodial Funds
<b>ADDITIONS</b>		
Contributions to Pooled Investments	\$ 119,808,826	\$ -
Property Taxes Collected for Other Governments	-	22,306,434
Miscellaneous	-	3,573,900
Investment Income	128,013	341,236
Total Additions	119,936,839	26,221,570
<b>DEDUCTIONS</b>		
Distributions from Pooled Investments	125,196,630	-
Property Taxes Distributed to Other Governments	-	22,840,353
Payments to Individuals, Organizations, and Other Local Governments	-	1,137,935
Total Deductions	125,196,630	23,978,288
<b>CHANGE IN NET POSITION</b>	(5,259,791)	2,243,282
Net Position - Beginning of Year	39,734,617	5,181,753
<b>NET POSITION - END OF YEAR</b>	\$ 34,474,826	\$ 7,425,035

*See accompanying Notes to Basic Financial Statements.*



## *NOTES TO THE BASIC FINANCIAL STATEMENTS*

The notes provided in the financial section of this report are considered an integral and essential part of adequate disclosure and fair presentation of this report. The notes include a summary of significant accounting policies for the County, and other necessary disclosure of pertinent matters relating to the financial position of the County. The notes express significant insight to the financial statements and are conjunctive to understanding the rationale for presentation of the financial statements and information contained in this document.

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**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Reporting Entity**

The County of Trinity (County), the primary government, is a political subdivision of the State of California. It is governed by an elected board of five County Supervisors. These financial statements present the government and its component units, except for Waterworks District No. 1, a discretely presented component unit. Component units are entities for which the government is considered to be financially accountable under the criteria set by Governmental Accounting Standards Board (GASB) Statement No. 14, as amended by GASB Statement No. 61.

The decision to include a component unit in the reporting entity was made by applying the criteria set forth in the Governmental Accounting Standards Board (GASB) Statement No. 14, as amended by GASB Statement No. 61. The basic criteria used in the determination of component units are financial accountability of the County for the component unit. Financial accountability is determined by the following:

- The County appoints a voting majority of a component unit's governing body.
- Ability of the County to impose its will on the component unit, including the ability to affect its day-to-day operations, to remove appointed members of the governing board at will, to modify or approve its budget, to modify its rates or fee charges, to veto, overrule, or modify the decisions of its governing body.
- There is a financial benefit or burden relationship between the primary government and the component unit.
- Fiscal dependency of the component unit on the County, including the inability of the component unit to determine its own budget, levy, taxes, set rates or charges, or issue bonded debt without the approval of the County.

Reporting for component units on the County's financial statements can be blended or discretely presented. Blended component units, although legally separate entities, are in substance, part of the government's operations. Blended component units are an extension of the County and so data from these units are combined with the data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the combined financial statements to emphasize they are legally separate from the County. Each component unit in the County has a June 30th year-end.

Based on the foregoing criteria, the following entities have been classified as blended component units of the County:

- Cemetery Districts
- Hayfork Lighting District
- Weaverville Lighting District Commission
- Trinity County Transportation Commission

**COUNTY OF TRINITY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

The above component units are legally separate entities which are governed by the County's Board of Supervisors and operations are managed by the County; therefore, their financial data has been combined with the County's financial data and presented as blended component units. The separate financial statements for Trinity County Transportation Commission may be obtained by contacting the County.

**B. Basis of Presentation**

*Government-Wide Financial Statements*

The statement of net position and statement of activities display information about the primary government (the County) and its blended component units. These statements include the financial activities of the overall government, except for 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 County. Governmental activities, which normally are 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 demonstrates the degree to which program expenses of a given function are offset by program revenues. Program expenses include direct expenses, which are clearly identifiable with a specific function, and allocated indirect expenses. Program revenues include 1) charges paid by the recipients of goods or services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program.

Revenues that are not classified as program revenues, including all taxes, are presented instead as general revenues.

*Fund Financial Statements*

The fund financial statements provide information about the County's funds, including fiduciary funds and blended component units. Separate statements for each fund category – governmental, proprietary and fiduciary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are separately aggregated and reported as non-major funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities.

The County 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 County that are not accounted for through other funds. For the County, the General Fund includes such activities as

**COUNTY OF TRINITY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

general government, public protection, public ways and facilities, health and sanitation, public assistance, education and recreation services.

- The *Road Fund* is used to account for the planning, design, construction, maintenance and administration of the County's roads and infrastructure. Major sources of revenues include federal and state grants and charges for services, such as snow plowing.
- The *Human Services Fund* accounts for a variety of health and social services programs. Major sources of revenues include various federal and state grants.
- The *HOME/CDBG Programs Fund* is used to account for all of the County's federal and state HOME Grant and Community Development Block Grant (CDBG) loans. Major sources of revenues include federal and state grants for CDBG and HOME programs.
- The *Health and Sanitation Fund* is use to account for a variety of health and sanitation programs. Major sources of revenues include various federal and state grants.
- The *Capital Projects Fund* accounts for revenues and expenditures used for the acquisition or construction of major capital facilities.

The County reports the following major enterprise funds:

- The *Solid Waste Fund* accounts for the County's landfill sites, which provide a dumping site for the disposal of solid waste. Revenues are derived from fees generated for the disposal of waste at the site.
- The *Transit Fund* is used to fund the operations of Trinity Transit. Trinity Transit provides services between the communities of Douglas City, Hayfork, Junction City, Lewiston, Redding, Weaverville, and Willow Creek. Regional services connect with neighboring systems: Redding Area Bus Authority in Redding, and Redwood Transit System and Klamath-Trinity Non-Emergency Medical Transportation in Willow Creek. Trinity Transit service is managed by the Trinity County Transportation Commission.

The County reports the following additional fund types:

- *Special Revenue Funds* are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
- *Debt Service Funds* are used to accumulate financial resources to be used for the repayment of debt (other than proprietary fund debt).
- *Capital Projects Funds* are used to account for financial resources to be used for the acquisition of major capital facilities (other than those financed by proprietary funds).
- *Enterprise Funds* are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the County's Board of Supervisors is that the costs of providing goods to the general public on a continuing basis be financed or recovered primarily through user charges; or where the County's Board of Supervisors has decided that periodic determination of net income is appropriate for accountability purposes.

**COUNTY OF TRINITY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

- *Internal Service Funds* are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.
- *Investment Trust Fund* accounts for the assets of legally separate entities that deposit cash with the County Treasurer. These entities include school and community college districts, other special districts governed by local boards, regional boards and authorities and pass through funds for tax collections for other governments. These funds represent the assets, primarily cash and investments, and the related liabilities of the County to disburse these monies on demand. The External Investment Pool is used to report fiduciary activities from external portion of investment pool for participants that are not required to keep cash in the County Treasury.
- *Custodial Funds* are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private purpose trust funds.

**C. Basis of Accounting**

The government-wide financial statements, proprietary funds, and fiduciary funds 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. Non-exchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property and sales taxes, grants, entitlements and donations. On an annual 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 eligible 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 (“susceptible to accrual”). Property and sales taxes, interest, state and federal grants and changes for services are accrued when their receipt occurs within sixty days after the end of the accounting period so as to be measurable and available. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due. General capital assets acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as other financial sources.

**D. Cash and Cash Equivalents**

For purposes of the statement of cash flows, the enterprise and internal service funds consider all highly liquid investments with a maturity of three months or less when purchased, and their equity in the County Treasurer’s Investment Pool, to be cash equivalents.



**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

**E. Capital Assets**

Capital assets (including infrastructure) are recorded at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value. Capital assets include public domain (infrastructure) general capital assets consisting of certain improvements including roads, bridges, water/sewer, lighting system, draining systems, and flood control. The County defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Capital assets used in operations are depreciated or amortized (assets under finance leases) using the straight-line method over the lesser of the capital lease period or their estimated useful lives in the government-wide statements and proprietary funds.

The estimated useful lives are as follows:

Infrastructure	20 to 60 Years
Structures and Improvements	15 to 60 Years
Equipment	3 to 20 Years

Landfills, in the Enterprise Funds, are amortized over the estimated number of years that space will be available. The County has five networks of infrastructure assets: roads, water/sewer, lighting, drainage, and flood control.

**Right-To-Use Lease Asset**

Right-to-use lease assets are recorded at the amount of the initial measurement of the lease liabilities and modified by any lease payments made to the lessor at or before the commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term along with any initial direct costs that are ancillary charges necessary to place the lease into service.

Right-to-use lease assets are amortized using the straight-line method over the shorter of the lease term or the useful life of the underlying asset, unless the lease contains a purchase option that the County has determined reasonably certain of being exercised.

**F. Other Assets**

**Inventory**

Inventory consists of expendable supplies held for consumption. In governmental funds, inventories are valued at cost. Cost is determined by using either the weighted average or the first-in, first-out method. The consumption method of accounting of inventory is used for governmental funds. For the governmental fund types, inventory is classified as nonspendable fund balance to indicate that it is not available for appropriation.

**Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Prepayments are recognized as expenditures in the period benefited using the

**COUNTY OF TRINITY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

consumption method. For the governmental funds, prepaid expense is classified as nonspendable fund balance to indicate that it is not available for appropriation.

**G. Interfund Transactions**

Interfund transactions are reflected as loans, services provided, reimbursements or transfers. Loans are reported as receivables and payables as appropriate, are subject to elimination upon consolidation and are referred to as either “due to/from other funds” (i.e., the current portion of inter fund loans) or “advances to/from other funds” (i.e., the noncurrent portion of interfund loans). 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 to other funds, as reported in the fund financial statements, are classified as nonspendable fund balance in applicable governmental funds to indicate that they are not available for appropriation and are not available financial resources. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses and are not eliminated in the process of consolidation to the government-wide presentation. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide presentation.

**H. Compensated Absences**

In governmental funds, compensated absences are recorded as expenditures in the year paid. As it is County’s policy to liquidate any unpaid vacation at June 30 from future resources rather than currently available expendable resources, the entire unpaid liability for the governmental funds is recorded as either a current or long-term liability in the government-wide financial statements. No liability is recorded for non-vesting accumulating rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulated sick leave benefits that is estimated will be taken as “terminal leave” prior to retirement.

**I. Deferred Outflows and Inflows of Resources**

Pursuant to GASB Statement No. 63, “*Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*” and GASB Statement No. 65, “*Items Previously Reported as Assets and Liabilities*,” the statement of financial position will sometimes report a separate section for deferred outflows and inflows of resources. These separate financial statement elements represent an acquisition of net assets that applies to future period(s) and so will not be recognized as an outflow of resources (expenditure) or inflow of resources (revenue) until that time. The County recognized deferred inflows of resources related to unavailable revenues reported under the modified accrual basis of accounting in the governmental funds balance sheet and deferred outflows and inflows of resources related to pensions, OPEB, and leases in its proprietary and government-wide statements. The governmental funds report unavailable revenues from property taxes, intergovernmental revenues from the federal and state governments, and other sources as appropriate. These amounts are deferred and recognized as revenues in the period the amounts become available.

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Under the modified accrual basis of accounting, it is not enough that revenue has been earned if it is to be recognized in the current period. Revenue must also be susceptible to accrual (i.e., measurable and available to finance expenditures of the current period). Governmental funds report revenues not susceptible to accrual as deferred 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 represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has deferred outflows of resources related to leases, pensions and OPEB.

**J. Property Tax Revenue**

Property taxes attach as an enforceable lien on January 1. Taxes are levied on July 1 and payable in two installments, December 10 and April 10. All general property taxes are then allocated by the County Auditor-Controller's Office to various taxing entities per the legislation implementing Proposition 13. The method of allocation used by the County is subject to review by the State of California. County property tax revenues are recognized when levied in accordance with the alternative method (Teeter Plan) of recording property taxes.

**K. Use of Estimates**

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the general purpose financial statements and the reported amount of revenue and expenditures or expenses during the reporting period. Actual results could differ from those estimates.

**L. New Accounting Pronouncements – Current Year**

**Governmental Accounting Standards Board Statement No. 87**

GASB Statement No.87, *Leases*, is effective for periods beginning after June 15, 2021. The principle objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. The County adopted the requirements of the guidance effective July 1, 2021 and has applied the provisions of this standard to the beginning of the period of adoption.

**Governmental Accounting Standards Board Statement No. 92**

GASB Statement No. 92, *Omnibus 2020*, is effective for fiscal years beginning after June 15,2021.

**Governmental Accounting Standards Board Statement No. 93**

GASB Statement No. 93, *Replacement of Interbank Offered Rates*, is effective for periods beginning after June 15, 2020, except that the removal of LIBOR as an appropriate benchmark interest rate is effective for reporting periods ending after December 31, 2021.

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**Governmental Accounting Standards Board Statement No. 97**

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*, paragraphs 4 and 5 are effective immediately, but the remainder of this statement is effective for fiscal years beginning after June 15, 2021. This Statement provides guidance on the proper accounting and reporting for Section 457 plans.

**Governmental Accounting Standards Board Statement No. 99**

GASB Statement No. 99, *Omnibus 2022*, only those requirements related to the extension of the use of LIBOR, accounting for Supplemental Nutrition Assistance Program (SNAP) distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in GASB Statement No. 334, as amended, and terminology updates related to GASB Statement No. 53 and GASB Statement No. 63 are effective upon issuance.

**M. New Accounting Pronouncements – Future Years**

**Governmental Accounting Standards Board Statement No. 91**

GASB Statement No. 91, *Conduit Debt Obligations*, is effective for periods beginning after December 15, 2021.

**Governmental Accounting Standards Board Statement No. 94**

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, is effective for fiscal years beginning after June 15, 2022.

**Governmental Accounting Standards Board Statement No. 96**

GASB Statement No. 96, *Subscription Based Information Technology Arrangements*, is effective for fiscal years beginning after June 15, 2022.

**Governmental Accounting Standards Board Statement No. 99**

GASB Statement No. 99, *Omnibus 2022*, the requirements related to leases, Public-Private and Public-Public Partnerships (PPPs), and Subscription based Information Technology Arrangements (SBITAs) are effective for fiscal years beginning after June 15, 2022. The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of GASB Statement No. 53 are effective for fiscal years beginning after June 15, 2023.

**Governmental Accounting Standards Board Statement No. 100**

GASB Statement No. 100, *Accounting Changes and Error Corrections*, the requirements of this statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023.

**Governmental Accounting Standards Board Statement No. 101**

GASB Statement No. 101, *Compensated Absences*, the requirements of this statement are effective for reporting periods beginning after December 15, 2023.

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**N. Pensions**

In government-wide financial statements and proprietary fund financial statements, retirement plans are required to be recognized and disclosed using the accrual basis of accounting, regardless of the amount recognized as pension expenditures on the governmental fund statements, which use the modified accrual basis of accounting.

In general, the County recognizes a net pension liability, which represents the County's proportionate share of the excess of the total pension liability over the fiduciary net position of the pension reflected in the actuarial report provided by the California Public Employees' Retirement System (CalPERS). The net pension liability is measured as of the County's prior fiscal year-end. Changes in the net pension liability are recorded, in the period incurred, as pension expenses or as deferred inflows of resources or deferred outflows of resources depending on the nature of the change. The changes in net pension liability that are recorded as deferred inflows of resources or deferred outflows of resources (that arise from changes in actuarial assumptions or other inputs and differences between expected or actual experience) are amortized over the weighted average remaining service life of all participants in the respective pension plan and are recorded as a component of pension expense beginning with the period in which they are incurred.

For purposes of measuring the net pension liability and deferred outflows/inflows of resources relating to pensions and pension expense, information about the fiduciary net position of the County's pension plan with CalPERS 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.

Projected earnings on pension investments are recognized as a component of pension expense. Differences between projected and actual investment earnings are reported as deferred inflows of resources or deferred outflows of resources and amortized as a component of pension expense on a closed basis over a five-year period beginning with the period in which the difference occurred. Each subsequent year will incorporate an additional closed basis five-year recognition period.

**O. Postemployment Benefits Other than Pensions (OPEB)**

In government-wide financial statements and proprietary fund financial statements, OPEB plans are required to be recognized and disclosed using the accrual basis of accounting, regardless of the amount recognized as OPEB expenditures on the governmental fund statements, which use the modified accrual basis of accounting.

In general, the County recognizes a net OPEB liability, which represents the County's proportionate share of the excess of the total OPEB liability over the fiduciary net position of the OPEB Plan reflected in the actuarial report. The net OPEB liability is measured as of the County's prior fiscal year-end. Changes in the net OPEB liability are recorded, in the period incurred, as OPEB expenses or as deferred inflows of resources or deferred outflows of resources depending on the nature of the change. The changes in net OPEB liability that are recorded as deferred inflows of resources or deferred outflows of resources (that arise from changes in actuarial assumptions or other inputs

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and differences between expected or actual experience) are amortized over the weighted average remaining service life of all participants in the OPEB plan and are recorded as a component of OPEB expense beginning with the period in which they are incurred.

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 County's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's 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. 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, 2020
Measurement Date	June 30, 2021
Measurement Period	July 1, 2020 to June 30, 2021

**NOTE 2 CASH AND INVESTMENTS**

Cash and investments include the cash balances of substantially all funds, which are pooled and invested by the County Treasurer. The investment pool includes both voluntary and statutory participation from external entities. The State of California statutes require certain special districts and other governmental entities to maintain their cash surplus with the County Treasurer. The County investment pool is not registered with the Securities and Exchange Commission as an investment company nor is it an SEC Rule 2a7-like pool. Interest earned on the investment pool is distributed to certain participating funds quarterly using a formula based on the average daily cash balance of each fund with all remaining interest deposited in the General Fund. The Statement of Net Position and the Balance Sheet include investments that reside outside of the Pool and are held with fiscal agents.

The County participates in an investment pool managed by the State of California titled Local Agency Investment Fund (LAIF) which has invested a portion of the pool funds in derivatives and similar transactions. LAIF's investments are subject to credit risk with the full faith of the State of California collateralizing these investments. In addition, these derivatives and similar transactions are subject to market risk as to change in interest rates.

The County also participates in an investment pool titled California Asset Management Program (CAMP) managed by the CAMP Board of Trustees, which is comprised of experienced local government finance directors and treasurers. The Pool invests in obligations of the United States Government and its agencies, high-quality, short-term debt obligations of U.S. companies and financial institutions. CAMP's investments are designed to limit exposure to principal losses due to credit risk by collateralizing the investment.

Investments made by the Treasurer are regulated by the California Government Code and by the County's investment policy. The objectives of the policy are in order of priority, safety, liquidity, availability, and yield. The County has established a treasury oversight committee to monitor and review the management of public funds maintained in the investment pool in

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accordance with Article 6 Section 27131 of the California Government Code. The oversight committee and the Board of Supervisors review and approve the investment policy annually. The County Treasurer prepares and submits a comprehensive investment report to the members of the oversight committee and the investment pool participants every month. The report covers the type of investments in the pool, maturity dates, par value, actual costs, and fair value.

At June 30, 2022, total County cash and investments were as follows:

	Cash and Investments	In Treasurer's Pool
<i>Cash:</i>		
Cash on hand	\$ 6,397	\$ 6,397
Deposits	8,599,713	8,599,713
Outstanding warrants	(2,109,418)	(2,109,418)
Imprest cash	54,881	54,881
Total Cash	6,551,573	6,551,573
 <i>Investments:</i>		
In treasurer's pool	71,885,400	71,885,400
Total Investments	71,885,400	71,885,400
Total Cash and Investments	\$ 78,436,973	\$ 78,436,973

Total cash and investments at June 30, 2022 were presented on the County's financial statements as follows:

	Cash and Investments	In Treasurer's Pool
Primary Government		
Governmental Activities		
Cash and investments in pool	\$ 37,508,790	\$ 37,508,790
Business-type activities		
Cash and investments in pool	808,257	808,257
Investment trust funds	34,419,871	34,419,871
Custodial Funds	5,700,055	5,700,055
Total Cash and Investments	\$ 78,436,973	\$ 78,436,973

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**Investments**

The table below identifies the investment types that are authorized for the County by the California Government Code or the County's investment policy, where more restrictive. The table also identifies certain provisions of the County's investment policy that address interest rate risk, credit risk, and concentration risk.

<u>Authorized Investment Type</u>	<u>Maximum Maturity (years)</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Obligations	5 years	None	None
State of California Obligations	5 years	None	None
Bankers Acceptances	180 days	40%	30%
Commercial Paper	270 days	40%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base value	
Medium Term Notes	5 years	30%	5%
Mutual Funds / Money Market Mutual Funds	n/a	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	n/a	None	None
Local Agency Investment Fund (LAIF)	n/a	None	None
California Asset Management Program	n/a	None	None
Collateralized Bank Deposits	5 years	None	None
Time Deposits (Certificates of Deposit)	5 years	30%	None
JPA Pools (other investment pools)	n/a	None	None
Supranational	5 years	30%	None

At June 30, 2022, the County had the following investments:

<u>Investments in Investment Pool</u>	<u>Interest Rates</u>	<u>Maturities</u>	<u>Par</u>	<u>Fair Value</u>	<u>WAM (Years)</u>
Local Agency Investment Fund (LAIF)	Variable	On Demand	\$ 56,189,000	\$ 56,189,000	-
California Asset Management Program	Variable	On Demand	1,204,366	1,204,366	-
Federal Home Loan Bank	3.125%	9/9/2022	500,000	514,526	0.19
Federal Home Loan Mortgage Corp	0.250%	8/24/2023	1,000,000	992,161	0.15
United States Treasury Note/Bond	1.750%	6/30/2022	500,000	484,105	-
United States Treasury Note/Bond	1.875%	7/31/2022	500,000	485,102	0.08
United States Treasury Note/Bond	1.875%	8/31/2022	500,000	488,908	0.16
United States Treasury Note/Bond	0.500%	11/30/2023	500,000	499,699	1.42
United States Treasury Note/Bond	1.750%	6/30/2024	500,000	492,629	2.00
United States Treasury Note/Bond	2.125%	7/31/2024	500,000	491,306	2.08
United States Treasury Note/Bond	1.250%	8/31/2024	1,000,000	1,009,037	2.16
United States Treasury Note/Bond	0.250%	6/30/2025	500,000	454,011	3.00
United States Treasury Note/Bond	0.250%	7/31/2025	500,000	459,577	3.08
United States Treasury Note/Bond	0.375%	11/30/2025	500,000	487,444	3.42
United States Treasury Note/Bond	0.875%	6/30/2026	1,000,000	903,973	4.00
United States Treasury Note/Bond	0.625%	7/31/2026	500,000	454,606	4.08
United States Treasury Note/Bond	1.500%	8/15/2026	1,000,000	1,008,342	4.13
Apple	0.550%	8/20/2025	1,000,000	1,004,508	3.14
Ally Bank	3.150%	5/26/2026	245,000	245,000	3.90
BMW Bank	3.150%	8/17/2022	245,000	245,000	0.13
Discover Bank	3.200%	6/1/2027	245,000	245,000	4.92
Goldman Sachs Bank	3.050%	6/1/2027	245,000	245,000	4.85
Morgan Stanley	2.250%	7/5/2023	245,000	245,000	1.01
Morgan Stanley	2.300%	7/5/2024	245,000	245,000	2.01
State Bank of India New York	0.950%	11/29/2024	250,000	250,000	2.42
Money Market Mutual Funds	Variable	On Demand	2,542,100	2,542,100	-
Total			<u>\$ 72,155,466</u>	<u>71,885,400</u>	



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**Fair Value Measurements**

GASB Statement No. 72, *Fair Value Measurement and Application*, sets forth the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The investments in an external investment pool are not subject to reporting within the level hierarchy. The three levels of the fair value hierarchy are described below:

- Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the County has the ability to access;
- Level 2: Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets in inactive markets, inputs other than quoted prices that are observable for the asset or liability; or inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability; and,
- Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The County's cash equivalents and investments by fair value level as of June 30, 2022, include the following:

Investments By Fair Value Level	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Federal Agency Issues - Coupon	\$ 1,506,689	\$ 1,506,689	\$ -	\$ -
Negotiable CDs	1,720,000	1,720,000	-	-
U.S. Treasury Notes	7,718,738	7,718,738	-	-
Apple	1,004,507	1,004,507	-	-
Money Markets	2,542,100	2,542,100	-	-
Total Investments Measured at Fair Value	<u>14,492,034</u>	<u>\$ 14,492,034</u>	<u>\$ -</u>	<u>\$ -</u>
Investments Measured at Amortized Cost:				
California Asset Management Program	1,204,366			
Local Agency Investment Fund	56,189,000			
Total Investments	<u>\$ 71,885,400</u>			

**Interest Rate Risk**

The County manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to five years or less in accordance with its investment policy.

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**Credit Risk**

State law and the County's Investment Policy limit investments in commercial paper to the rating of A-1 by Standards & Poor's or P-1 by Moody's Investors Service. State law and the County's Investment Policy also limit investments in corporate bonds to the rating of A by Standard & Poor's and Moody's Investors Service. The County does not have minimum credit ratings for government agency securities.

**Concentration of Credit Risk**

At June 30, 2022, in accordance with State law and the County's Investment Policy, the County did not have 5% or more of its net investment in commercial paper, corporate bonds or medium term notes of a single organization, and it did not have 10% or more of its net investment in any one money market mutual fund. Investments in obligations of the U.S. government, U.S. government agencies, or government-sponsored enterprises are exempt from these limitations.

The following is a summary of the credit quality distribution and concentration of credit risk by investment type as a percentage of the County Investment Pool's fair value at June 30, 2022:

<u>Investment Type</u>	<u>S&amp;P</u>	<u>Moody's</u>	<u>% of Portfolio</u>
Local Agency Investment Fund (LAIF)	Unrated	Unrated	78.16%
Capital Asset Management Program (CAMP)	Unrated	Unrated	1.68%
Certificates of Deposit	Unrated	Unrated	2.39%
Federal Agencies	AA+	Aaa	2.10%
United States Treasury Notes/Bonds	Unrated	Aaa	10.74%
Apple	AAA	Aaa	1.40%
Natixis Advisor funds	Unrated	Unrated	2.78%
Franklin Mutual Funds	Unrated	Unrated	0.75%
			<u>100.00%</u>

**Custodial Credit Risk**

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At year end, the County's investment pool and specific investments had no securities exposed to custodial credit risk.

**Local Agency Investment Fund**

The County Treasurer's Pool maintains an investment in the State of California Local Agency Investment Fund (LAIF), LAIF is part of the Pooled Money Investment Account (PMIA), an investment pool consisting of funds held by the state in addition to those deposited in LAIF. All PMIA funds are managed by the Investment Division of the State Treasurer's Office. This fund is not registered with the Securities and Exchange Commission as an investment company, but is required to invest according to California Government Code. Participants in the pool include voluntary and involuntary participants, such as special districts and school districts for which there are legal provisions regarding their investments.

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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, 2022, the County's investment position in the State of California Local Agency Investment Fund (LAIF) was \$56,189,000, which approximates fair value and is the same as the value of the pool shares which is determined on an amortized cost basis. The total amount invested by all public agencies in PMIA on that day was \$234.5 billion. Of that amount, 1.88% was invested in structured notes and medium-term asset-backed securities and 0.74% was invested in short-term asset-backed commercial paper.

**California Asset Management Program**

The County Treasurer's Pool maintains an investment in the California Asset Management Program (CAMP or the "Program"). CAMP is a California Joint Powers Authority (JPA) established in 1989 to provide California Public agencies with professional investment services. The CAMP pool is a permitted investment for all agencies under California Government Code Section 53601(p). CAMP is directed by a Board of Trustees, which is made up of experienced local government finance directors and treasurers. CAMP is rated AAAM by Standard & Poor's. CAMP is a short-term cash reserve vehicle. Participants in the pool include voluntary and involuntary participants, such as special districts and school districts for which there are legal provisions regarding their investments.

At June 30, 2022, the County's investment position in CAMP was \$1,204,366, which approximates fair value and is the same as the value of the pool shares which is determined on an amortized cost basis.

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**County Investment Pool Condensed Financial Statements**

The following represents a condensed statement of net position and changes in net position for the Treasurer's investment pool as of June 30, 2022:

**Statement of Net Position in the Treasurer's Pool**

Net position held for pool participants	\$ 78,436,973
Equity of internal pool participants	44,017,102
Equity of external pool participants (Investment trust fund)	34,419,871
Total Net Position	\$ 78,436,973

**Statement of Changes in Net Position in the Treasurer's Pool**

Net investment earnings	\$ 339,403
Net contributions (withdrawals) from pool participants	(4,536,765)
Decrease in Net Position	(4,197,362)
Net Position in the Treasurer's Pool at June 30, 2021	82,634,335
Net Position in the Treasurer's Pool at June 30, 2022	\$ 78,436,973

**Reconciliation to Financial Statement Amounts**

Net Position in the Treasurer's Pool at June 30, 2022	\$ 78,436,973
Governmental activities cash and investments in the treasurer's pool	37,508,790
Business-type activities cash and investments in the treasurer's pool	808,257
Custodial funds cash and investments in the treasurer's pool	5,700,055
Investment trust funds cash and investments in the treasurer's pool	34,419,871
Total Cash and Investments in Treasurer's Pool per Financial Statements	\$ 78,436,973

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**NOTE 3 INTERFUND TRANSACTIONS**

The composition of interfund balances as of June 30, 2022 is as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 38,863	\$ 2,604,372
Road Fund	1,917,752	-
New Jail Capital Project	-	1,894,413
Transit	-	100,098
Non-major Governmental Funds	111,897	62,202
Internal Service Funds	2,592,573	-
Total	<u>\$ 4,661,085</u>	<u>\$ 4,661,085</u>

The above balances reflect temporary cash advances.

**Advances**

Interfund balances are long-term loans that are not expected to be repaid during the next fiscal year. The composition of advances balances as of June 30, 2022 is as follows:

<u>Advance From</u>	<u>Advance To</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Capital Projects	\$ 42,854	Prior Year Seed Funding
	Nonmajor Governmental Fund	120,778	Prior Year Seed Funding
		<u>163,632</u>	
Total Advances From/To		<u>\$ 163,632</u>	

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**Transfers**

Transfers are indicative of funding for capital projects, lease payments or debt service, subsidies of various County operations and re-allocations of special revenue. The following schedule briefly summarizes the County's transfer activities:

**Between Governmental Funds:**

Transfer From	Transfer To	Amount	Purpose
General Fund	Road Fund	\$ 9,906	Vehicle
	HOME/CDBG Programs	1,772	Budget transfer
	Health and Sanitation Fund	389,735	Realignment
	Non-Major Governmental Funds	294,182	Debt Service
	Non-Major Governmental Funds	<u>608,383</u>	Budget transfer
		<u>1,303,978</u>	
Human Services Fund	General Fund	756,395	Realignment
	Non-Major Governmental Funds	<u>151,066</u>	Budget transfer
		<u>907,461</u>	
Health and Sanitation Fund	General Fund	859	Emergency services
	Human Services Fund	3,099,793	Realignment
	Non-Major Governmental Funds	292,662	Debt Service
	Non-Major Governmental Funds	<u>1,334,838</u>	Realignment
		<u>4,728,152</u>	
Non-Major Governmental Funds	General Fund	886,438	Realignment
	General Fund	789,665	Budget Transfer
	Road Fund	101,990	Budget Transfer
	Human Services Fund	3,945,570	
	Non-Major Governmental Funds	947,994	Realignment
	Non-Major Governmental Funds	14,068	Debt Service
	Non-Major Governmental Funds	1,442,278	MHSA
	Non-Major Governmental Funds	84,308	LTF/STA Funds
Non-Major Governmental Funds	<u>15,000</u>	Capital projects	
		<u>8,227,311</u>	
Subtotal Transfers		<u>\$ 15,166,902</u>	

**COUNTY OF TRINITY  
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**Between Proprietary and Governmental Funds:**

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Internal Service Funds	\$ 96,067 <u>96,067</u>	Equipment
Transit	Non-Major Governmental Funds	<u>20,563</u> 20,563	LTF/STA Funds
Internal Service Funds	Non-Major Governmental Funds	<u>4,000</u> 4,000	Refund
Non-Major Governmental Funds	Transit	372,849	LTF/STA Funds
	Internal Service Funds	<u>29,135</u> <u>401,984</u>	Vehicle
Subtotal Transfers		<u>522,614</u>	
Total Transfers In/Out		<u>\$ 15,689,516</u>	

**COUNTY OF TRINITY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**NOTE 4 CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2022, was as follows:

	Balance July 1, 2021 Restated (1)	Additions	Retirements	Transfers and Adjustments	Balance June 30, 2022
<b>Governmental Activities</b>					
Capital assets not being depreciated:					
Land	\$ 1,332,775	\$ -	\$ -	\$ -	\$ 1,332,775
Construction in progress	50,193,197	3,456,402	-	(5,054,925)	48,594,674
Total capital assets not being depreciated	<u>51,525,972</u>	<u>3,456,402</u>	<u>-</u>	<u>(5,054,925)</u>	<u>49,927,449</u>
Capital assets being depreciated and amortized:					
Infrastructure	267,922,615	-	-	5,054,925	272,977,540
Structures and improvements	25,959,555	429,513	-	-	26,389,068
Equipment	15,727,364	1,748,213	(872,605)	(228,861)	16,374,111
Right-to-use Equipment	94,574	-	-	-	94,574
Right-to-use Structures	2,290,933	584,112	-	-	2,875,045
Total capital assets being depreciated and amortized	<u>311,995,041</u>	<u>2,761,838</u>	<u>(872,605)</u>	<u>4,826,064</u>	<u>318,710,338</u>
Less accumulated depreciation and amortization for:					
Infrastructure	(220,897,551)	(13,385,177)	-	420,511	(233,862,217)
Structures and improvements	(20,680,823)	(297,123)	-	66,473	(20,911,473)
Equipment	(12,951,141)	(927,302)	868,405	500,196	(12,509,842)
Right-to-use Equipment	-	(28,088)	-	-	(28,088)
Right-to-use Structures	-	(337,079)	-	-	(337,079)
Total accumulated depreciation and amortization	<u>(254,529,515)</u>	<u>(14,974,769)</u>	<u>868,405</u>	<u>987,180</u>	<u>(267,648,699)</u>
Total capital assets being depreciated and amortized net	<u>57,465,526</u>	<u>(12,212,931)</u>	<u>(4,200)</u>	<u>5,813,244</u>	<u>51,061,639</u>
Governmental Activities Capital Assets Net	<u>\$ 108,991,498</u>	<u>\$ (8,756,529)</u>	<u>\$ (4,200)</u>	<u>\$ 758,319</u>	<u>\$ 100,989,088</u>
<b>Business-Type Activities</b>					
Capital assets not being depreciated:					
Land	\$ 241,816	\$ -	\$ -	\$ -	\$ 241,816
Construction in progress	61,225	-	-	-	61,225
Total capital assets not being depreciated	<u>303,041</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>303,041</u>
Capital assets being depreciated:					
Infrastructure	18,292	-	-	-	18,292
Structures and improvements	1,519,048	-	-	-	1,519,048
Equipment	3,521,886	463,203	(375,087)	-	3,610,002
Total capital assets being depreciated	<u>5,059,226</u>	<u>463,203</u>	<u>(375,087)</u>	<u>-</u>	<u>5,147,342</u>
Less accumulated depreciation for:					
Infrastructure	(7,012)	(1,830)	-	-	(8,842)
Structures and improvements	(617,216)	(29,996)	-	-	(647,212)
Equipment	(2,878,478)	(266,179)	375,087	-	(2,769,570)
Total accumulated depreciation	<u>(3,502,706)</u>	<u>(298,005)</u>	<u>375,087</u>	<u>-</u>	<u>(3,425,624)</u>
Total capital assets being depreciated net	<u>1,556,520</u>	<u>165,198</u>	<u>-</u>	<u>-</u>	<u>1,721,718</u>
Business-Type Activities Capital Assets Net	<u>\$ 1,859,561</u>	<u>\$ 165,198</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,024,759</u>

(1) The beginning balance was restated due to the implementation of GASB Statement No. 87. See Note 1L.



**COUNTY OF TRINITY  
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Depreciation expense was charged to governmental functions as follows:

	Depreciation/ Amortization
<b>Governmental Activities</b>	
General government	\$ 288,355
Public protection	496,619
Public ways and facilities	13,618,296
Health and sanitation	213,300
Public assistance	246,311
Education	26,358
Depreciation on capital assets held by the County's internal service funds are charged to various functions based on their usage of the assets	85,530
Total Depreciation Governmental Activities	\$ 14,974,769
 <b>Business-Type Activities</b>	
Transit	\$ 155,349
Solid Waste	142,656
Total Depreciation Business-Type Activities	\$ 298,005

**NOTE 5 LONG-TERM LIABILITIES**

Long-term debt at June 30, 2022 consisted of the following:

	Date of Issue	Date of Maturity	Interest Rates	Annual Principal Installments	Original Issue Amount	Outstanding at June 30, 2022
Governmental Activities:						
Notes from Direct Borrowings and Direct Placements:						
Umpqua - 2018 Refunding Lease	2018	2025	3.04%	\$385,000 - \$425,000	\$ 2,335,000	\$ 1,230,000
Total Governmental Activities					\$ 2,335,000	\$ 1,230,000
	Date of Inception	Date of Expiration	Interest Rates	Annual Lease Payments	Original Principal Amount	Outstanding at June 30, 2022
Governmental Activities:						
Motorola - Spillman CAD - 2018	12/5/2017	3/30/2025	3.690%	\$140,308.24	\$ 851,870	\$ 391,679
Day Wireless Radio Lease	2/2/2021	2/2/2026	2.950%	\$51,602.19	236,661	192,040
Total Governmental Activities					\$ 1,088,531	\$ 583,719
Business Activities						
US Bank. - Solid Waste Tub Grinder	6/18/2021	6/18/2026	3.000%	\$76,046.00	\$ 407,000	\$ 330,954
Total Business Activities					\$ 407,000	\$ 330,954

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
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The following is a summary of long-term liability transactions for the year ended June 30, 2022:

	Balance July 1, 2021 <u>Restated (1)</u>	Additions	Reductions	Balance June 30, 2022	Amounts Due Within One Year
<b>Governmental Activities</b>					
Notes from Direct Borrowing and Direct Placements	\$ 1,615,000	\$ -	\$ 385,000	\$ 1,230,000	\$ 400,000
Finance Purchase	749,717	-	165,998	583,719	171,793
Compensated Absences	1,155,466	1,749,056	1,742,095	1,162,427	774,952
Liability for Self-Insurance	3,101,436	-	433,037	2,668,399	250,000
Loans Payable	265,605	1,148	169,358	97,395	97,395
Lease Liability	2,385,507	584,112	295,294	2,674,325	302,728
<b>Total Governmental Activities Long-Term Liabilities</b>	<b><u>\$ 9,272,731</u></b>	<b><u>\$ 2,334,316</u></b>	<b><u>\$ 3,190,782</u></b>	<b><u>\$ 8,416,265</u></b>	<b><u>\$ 1,996,868</u></b>
<b>Business-Type Activities</b>					
Transit Fund					
Compensated Absences	\$ 2,667	\$ 17,379	\$ 10,635	\$ 9,411	\$ 6,274
Solid Waste Fund					
Finance Purchase	50,717	407,000	126,763	330,954	78,634
Compensated Absences	70,446	86,702	93,988	63,160	42,107
<b>Total Business-Type Activities Long-Term Liabilities</b>	<b><u>\$ 123,830</u></b>	<b><u>\$ 511,081</u></b>	<b><u>\$ 231,386</u></b>	<b><u>\$ 403,525</u></b>	<b><u>\$ 127,015</u></b>

(1) The beginning balance was restated due to the implementation of GASB Statement No. 87. See Note 1L.

As of June 30, 2022, annual debt service requirements of governmental activities to maturity are as follows:

Year Ending June 30:	Governmental Activities	
	Notes from Direct Borrowings and Direct Placements	
	Principal	Interest
2023	\$ 400,000	\$ 37,392
2024	405,000	25,232
2025	425,000	12,920
	<b><u>\$ 1,230,000</u></b>	<b><u>\$ 75,544</u></b>

Notes for direct borrowings and direct placements retirements and related interest payments are paid from a Debt Service Fund primarily with moneys transferred from the General Fund and Human Services Fund. Loans payable, financed purchases and lease retirements and related interest payments are paid from the Solid Waste Fund and Debt Service Fund with moneys transferred from the General Fund and Health and Sanitation Fund. Claims and judgments will be paid from the County's self-insurance fund, to which each County department contributes their fair share of the annual premiums. Compensated absences will be paid by each County department within the General Fund and other governmental and enterprise funds and fund as those absences are taken by its employees or paid out. The net pension liability and net OPEB liability are financed by governmental funds, enterprise funds and internal service funds that are responsible for the charges.

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
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**Notes from Direct Borrowing and Direct Placements**

**Umpqua Bank 2018 Refunding Lease**

The Umpqua Bank 2018 Refunding Lease was issued in October 2018 and the proceeds of \$2,335,000 were used to refund the 2005 COPs which were issued in May 2005. The County's outstanding notes from direct borrowings related to governmental activities of \$1,615,000 are secured with collateral of the Juvenile Detention Center. The outstanding notes from direct borrowings related to governmental activities of \$1,615,000 contain a provision that if an event of default occurs and continues, then whatever action at law or in equity may appear necessary or desirable to collect the amounts then due and thereafter to become due is allowable, except there is no right under any circumstances to accelerate delinquent or future payments. As of June 30, 2022, the outstanding principal amount of the Umpqua Bank 2018 Refunding Lease was \$1,230,000.

**Loans Payable**

In February 2005, the County transferred the Trinity Hospital to Mountain Community Medical Services Authority (MCMS). As stated in the project agreement, Trinity Public Utilities District (TPUD) was willing to use up to \$1.8 million of its existing reserves (up to \$2.789 million according to Amendment No. 1 Project Agreement No. 1 ) to temporarily assume responsibility to manage and direct MCMS and support hospital and health care services. The County is solely responsible for refunding TPUD for the use of these funds to help MCMS carry out its obligations. As of June 30, 2022, the County owes \$97,395 to TPUD. All TPUD reserves transferred to MCMS shall be fully reimbursed with accrued interest equal to what TPUD would have earned if the transferred amount were deposited with the Local Agency Investment Fund (LAIF) or its equivalent.

In accordance with the agreement, TPUD has increased the electrical rates for all electric services paid for by the County effective until TPUD's said reserves have been fully reimbursed with interest. The annual payment to TPUD is not to exceed \$150,000.

**Hospital District Operations**

As of July 2007, the County of Trinity is no longer responsible or liable for Hospital operations and facilities. The hospital remains open under the management and operation of the Healthcare District, providing the same services as prior to its transfer to the Healthcare District.

***Status of Accumulated Hospital Fund Operating Deficit***

As a former County enterprise, the operations of the former Trinity Hospital were accounted for in a separate enterprise fund (The Hospital Fund) in the audited financial statements of the County until fiscal year 2010-11.

Prior to the transfer of the former Trinity Hospital to the Authority and subsequently to the District, the hospital fund had an accumulated deficit in the amount of \$7.5 million, which remains in the County pooled treasury. Beginning in fiscal year 2010-11, we merged the old Hospital Fund into the General Fund due to the County's obligation to absorb the accumulated operational deficit. As of June 30, 2022, the total accumulated operational deficit attributable to the old Hospital Fund was \$7,711,772.

**COUNTY OF TRINITY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**NOTE 6 LANDFILL CLOSURE AND POST-CLOSURE MAINTENANCE COSTS**

The County currently owns and maintains the Weaverville landfill. State and federal laws and regulations require that the County place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. In addition to operating expenses related to current activities of the transfer sites and landfill, an estimated liability is being recognized based on the future post-closure maintenance costs that will be incurred annually, for a period of thirty (30) years. The landfill has not accepted any waste since November 2016. The final Phase II closure construction began May, 2017, was completed October 2017, and a Notice of Completion was filed April 26, 2019, with the Construction Quality Assurance Report, Phase II (November 12, 2018) and the Final Closure Certification (June 3, 2019) being accepted by CalRecycle June 19, 2019. The North Coast Regional Water Quality Control Board (RWQCB) and the Trinity County Environmental Health Division, acting as the Solid Waste Local Enforcement Agency (LEA) are still reviewing the Report. Once the RWQCB and LEA also accept the Report, the Weaverville Landfill will be considered formally closed and the minimum 30 years of post-closure maintenance will commence. The contract services related to the closure construction were 100% complete at June 30, 2018.

The recognition of the liability for closure and estimated post-closure maintenance costs is based on the awarded contract agreements for closure and the estimated ongoing annual costs of maintenance and monitoring of the closed landfill. The estimated liability of the County landfill site for closure and post-closure maintenance costs was \$4,495,955 for fiscal year 2022 and was based on approximately 100.00% usage (filled) of the landfill. The estimated total current cost of the landfill closure and post-closure maintenance costs of \$4,495,955 is based on the amount that would be paid if all equipment, facilities and services required to close, monitor and maintain the landfill were acquired as of the balance sheet date. However, the costs for landfill closure and post-closure maintenance are based on yearly estimates, reviewed by the Department of Resources Recycling and Recovery, as prepared by the County.

These cost estimates are subject to change based on such factors as inflation or deflation, changes in technology, or changes in federal or state landfill laws and regulations. The County is currently in the construction phase of final closure.

The County is required by state and federal laws and regulations to make annual contributions to finance closure and post-closure maintenance costs. The County has established a trust fund to maintain the funds necessary to be in compliance with state and federal financial assurance requirements. The balance of the monies assigned to finance closure and post-closure maintenance costs at year-end was \$4,809.

A water release corrective action, with a cost estimate adjusted for inflation as of June 30, 2022 of \$1,068,974, for groundwater extraction and treatment system was developed in 2008 based on the assumption that discharges of leachate or volatile organic compounds to the groundwater is reasonably foreseeable. While a cost study has been developed for potential discharges in the future, the outcome cannot be predicted with certainty. Because of the uncertainty of whether the County will ever incur these costs, a liability has not been accrued.

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 7 LEASES**

**Leases as Lessor**

The County has entered into seven lease agreements as a lessor for right-to-use buildings and structures. For lessor leases, the County is utilizing an incremental borrowing rate of 3.00%. A lease receivable was recoded with a balance of \$543,122 as of June 30, 2022. Of this amount \$496,552 is not expected to be received within the next fiscal year.

Fiscal Year Ending June 30	Governmental Activities	
	Principal	Interest
2023	\$ 46,570	\$ 16,010
2024	49,251	14,747
2025	46,903	13,468
2026	46,262	12,229
2027	48,875	10,957
2028-2032	161,539	36,294
2033-2037	96,920	13,825
2038-2042	46,802	3,427
Total Minimum Lease Payments	<u>\$ 543,122</u>	<u>\$ 120,957</u>

**Leases as Lessee**

All leases were recognized as having an inception date as of July 1, 2021. The County has entered into eight (8) lease agreements as a lessee for right-to-use for either equipment, vehicles, buildings or structures.

The leases include a range of options to extend the lease term for a period of 1 to 5 year extension periods ending June 30, 2035. The County is required to make annual principal and interest payments between \$1,173 and \$220,589. The County is utilizing incremental borrowing rates between 3.00% and 4.00%.

All County leases were classified as Governmental activities, for which an initial lease liability was recorded in the amount of \$2,385,507 as of July 1, 2021, with a new lease entered during the fiscal year of \$584,112 for a total of \$2,969,619. As of June 30, 2022, the value of the lease liability was \$2,674,325. The difference of \$295,339 represents the reduction of the principal portion of the lease payments made in the current year.

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

As of June 30, 2022, principal and interest payments to maturity are as follows:

Fiscal Year Ending June 30	Governmental Activities	
	Principal	Interest
2023	\$ 302,728	\$ 100,305
2024	282,449	88,960
2025	275,207	78,262
2026	280,401	67,301
2027	141,777	58,759
2028-2032	851,171	199,970
2033-2035	540,592	29,309
Total Minimum Lease Payments	<u>\$ 2,674,325</u>	<u>\$ 622,866</u>

**NOTE 8 NET POSITION/FUND BALANCES**

**Net Position**

The government-wide activities fund financial statements utilize a net position presentation. Net position is categorized as invested capital assets (net of related debt), restricted and unrestricted.

- Net Investment in Capital Assets – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.
- Restricted Net Position – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.
- Unrestricted Net Position – This category represents net position of the County, not restricted for any project or other purpose.

When both restricted and unrestricted net position are available, restricted resources are used only after the unrestricted resources are depleted.

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

**Fund Balances**

In governmental fund financial statements, fund balances are classified primarily on the extent to which the County is bound to observe constraints imposed on the use of the resources in the fund as follows:

- Nonspendable fund balances – Consist of 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. It also includes the long-term amount of advances and loans receivable, if any.
- Restricted fund balances – Consist of amounts with constraints placed on the use either by (a) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (b) law through constitutional provisions or enabling legislation.
- Committed fund balances – Consist of resource balances with constraints imposed by formal action of the Board of Supervisors (the Board) through resolution or public meeting minutes that specifically state the revenue source and purpose of the commitment. Commitments can only be modified or rescinded through public meeting actions or resolutions by the Board. Commitments can also include resources required to meet contractual obligations approved by the Board.
- Assigned fund balances – Consist of resource balances intended to be used for specific purposes by the Board of Supervisors that do not meet the criteria to be classified as restricted or committed. In the General Fund, the assigned fund balance represents Board of Supervisors’ approved amounts necessary to fund budgetary shortfalls in the next fiscal year from unassigned resources and funds held by third party administrator of the County’s self-insurance programs.
- Unassigned fund balances – Consist of all resource balances in the General Fund not contained in other classifications. For other governmental funds, the unassigned classification is used only to report a deficit balance.

Based on the County’s policy regarding the fund balance classification as noted above, when both restricted and unrestricted funds are available for expenditure, restricted funds should be spent first unless legal requirements disallow it. When expenditures are incurred for purposes for which amounts in any unrestricted fund balance classifications could be used, committed funds are to be spent first, followed by assigned funds, and unassigned funds.

**COUNTY OF TRINITY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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A detailed schedule of fund balances as of June 30, 2022 is as follows:

	General Fund	Road Fund	Human Services	HOME Grants	Health and Sanitation	Capital Projects	Other Governmental	Total
<b>Fund Balances:</b>								
Nonspendable:								
Prepays	\$ 4,518	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10	\$ 4,528
Advances	163,632	-	-	-	-	-	-	163,632
Inventory	-	927,210	-	-	-	-	-	927,210
Total Nonspendable	<u>168,150</u>	<u>927,210</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10</u>	<u>1,095,370</u>
Restricted:								
General government	-	-	-	-	-	-	745,613	745,613
Public protection	-	-	-	-	-	-	3,447,683	3,447,683
Public ways and facilities	-	-	-	-	-	-	220,816	220,816
Health and sanitation	-	-	-	-	5,220,971	-	-	5,220,971
Public assistance	-	-	-	-	-	-	896,324	896,324
Road repairs	-	6,205,739	-	-	-	-	-	6,205,739
Human services	-	-	798,085	-	-	-	-	798,085
Mental health programs	-	-	-	-	-	-	139,877	139,877
Fish and game preservation	-	-	-	-	-	-	24,381	24,381
Tobacco programs	-	-	-	-	-	-	11,441	11,441
Improvement loan programs	-	-	-	3,228,183	-	-	-	3,228,183
Transportation programs	-	-	-	-	-	-	1,941,497	1,941,497
Non-transit programs	-	-	-	-	-	-	-	-
Lighting district programs	-	-	-	-	-	-	597,105	597,105
Bioterrorism programs	-	-	-	-	-	-	-	-
Mental Health Services Act	-	-	-	-	-	-	3,723,173	3,723,173
Realignment - mental health	-	-	-	-	-	-	115,516	115,516
Realignment - health services	-	-	-	-	-	-	858,940	858,940
General plan update	-	-	-	-	-	-	1,796,404	1,796,404
Cannabis planning	-	-	-	-	-	-	1,781,057	1,781,057
Capital projects	-	-	-	-	-	-	-	-
Total Restricted	<u>-</u>	<u>6,205,739</u>	<u>798,085</u>	<u>3,228,183</u>	<u>5,220,971</u>	<u>-</u>	<u>16,299,827</u>	<u>31,752,805</u>
Assigned to:								
Capital projects	-	-	-	-	-	-	120	120
Self Insurance	472,337	-	-	-	-	-	-	472,337
Emergency services	-	-	-	-	-	-	55,831	55,831
Debt service	-	-	-	-	-	-	-	-
Total Assigned	<u>472,337</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>55,951</u>	<u>528,288</u>
Unassigned:	-	-	-	-	-	(2,021,419)	(40,656)	(2,062,075)
<b>Total Fund Balance</b>	<u><b>\$ 640,487</b></u>	<u><b>\$ 7,132,949</b></u>	<u><b>\$ 798,085</b></u>	<u><b>\$ 3,228,183</b></u>	<u><b>\$ 5,220,971</b></u>	<u><b>\$ (2,021,419)</b></u>	<u><b>\$ 16,315,132</b></u>	<u><b>\$ 31,314,388</b></u>



**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 9 DEFICIT FUND BALANCE/NET POSITION**

The following funds had deficit fund balances/deficit net position at June 30, 2022:

Major Governmental Funds:	
Capital Projects	\$ 2,021,419
Total Major Governmental Funds	<u>\$ 2,021,419</u>
Non-Major Governmental Funds:	
Debt Service	\$ 27,362
CDC PHEP	13,294
Total Non-Major Governmental Funds	<u>\$ 40,656</u>
Major Proprietary Fund:	
Solid Waste	\$ 9,840,258
Total Major Proprietary Funds	<u>\$ 9,840,258</u>

These deficits are expected to be eliminated through receipts of grants, charges for services or transfers from the General Fund over time.

**NOTE 10 PUBLIC EMPLOYEE RETIREMENT SYSTEM (DEFINED BENEFIT PENSION PLANS)**

**A. General Information about the Pension Plans**

**Plan Description**

All qualified permanent and probationary employees are eligible to participate in the County's Safety (sheriff and certain district attorney members) or Miscellaneous (all others) Plans. The County's Safety Plan is a cost-sharing multiple-employer defined benefit plan while the Miscellaneous Plan is an agent multiple-employer defined benefit pension plan. The County's Safety and Miscellaneous Plans are part of the California Public Employees Retirement System (CalPERS), a public employee retirement system which acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and other requirements are established by State statute and County resolution. The County's defined benefit pension plans provide retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and their beneficiaries. The County selects optional benefit provisions by contract with CalPERS and adopts those benefits through County ordinance. CalPERS issues a separate annual comprehensive financial report; however, a separate report for the County's Safety and Miscellaneous Plans are not available. Copies of CalPERS annual financial reports which include required supplementary information (RSI) for each plan may be obtained from CalPERS Executive Offices, Lincoln Plaza North, 400 Q Street, Sacramento, CA 95811.

**Benefits Provided**

All pension plans provide benefits, upon retirement, disability or death of members. Retirement benefits are based on years of service, final average compensation, and retirement age. Employees terminating before accruing five years of retirement service

**COUNTY OF TRINITY  
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credit forfeit the right to receive retirement benefits unless they establish reciprocity with another public agency within a prescribed time period. Non-vested employees who terminate service are entitled to withdraw their accumulated contributions plus accrued interest. Employees who terminate service after earning five years of retirement service credit may leave their contributions on deposit and elect to take a deferred retirement. Differences between expected and actual experience for vested and non-vested benefits may result in an increase or decrease to pension expense and net pension liability.

Service related disability benefits are provided to safety members and are based on final compensation. Non-service related disability benefits are provided to both safety and miscellaneous members. The benefit is based on final compensation, multiplied by service, which is determined as follows:

- *Service* is CalPERS credited service, for members with less than 10 years of service or greater than 18.518 years of service; or
- *Service* is CalPERS credited service plus the additional number of years that the member would have worked until age 60, for members with at least 10 years but not more than 18.518 years of service.
- Death benefits are based upon a variety of factors including whether the participant was retired or not.
- Annual cost-of-living adjustments (COLAs) after retirement are provided in all plans. COLAs are granted to retired members each May based upon the Bureau of Labor Statistics Average Consumer Price Index for All Urban Consumers for the previous calendar year and is subject to a maximum of 2% per annum.

The Plans' provisions and benefits in effect at June 30, 2022 are summarized below:

	Miscellaneous			
	Prior to April 1997	Prior to Aug 2008	On or after January 2013	On or after January 2013 PEPR
Hire Date	Prior to April 1997	Prior to Aug 2008	On or after January 2013	On or after January 2013 PEPR
Benefit formula	2%@60	2%@55	2%@55	2%@62
Benefit vesting schedule	5 years of service	5 years of service	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life
Retirement age	50-60	50-55	50-55	62
Monthly benefits, as % if eligible compensation	2%	2%	2%	2%
Required employee contribution rates	8%	8%	8%	7.75%
Required employer contribution rates	41.03%	41.03%	41.03%	41.03%
Status	Closed	Closed	Open	Open

	Safety			
	Prior to April 1997	Prior to Aug 2008	On or after January 2013	On or after January 2013 PEPR
Hire Date	Prior to April 1997	Prior to Aug 2008	On or after January 2013	On or after January 2013 PEPR
Benefit formula	2%@55	3%@50	3%@50	2.7%@57
Benefit vesting schedule	5 years of service	5 years of service	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life
Retirement age	50-55	50	50	57
Monthly benefits, as % if eligible compensation	2%	3%	3%	2.7%
Required employee contribution rates	9%	9%	9%	13.00%
Required employer contribution rates	59.68%	59.68%	59.68%	13.13%
Status	Closed	Closed	Open	Open

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

**Employees Covered**

At June 30, 2022, the following employees were covered by the benefit terms for the Miscellaneous Plan and Safety Plan:

	<u>Miscellaneous</u>	<u>Safety</u>
Inactive employees or beneficiaries currently receiving benefits	446	72
Inactive employees entitled to but not yet receiving benefits	109	4
Active employees	<u>208</u>	<u>54</u>
Total	<u>763</u>	<u>130</u>

**Contributions**

Section 20814(c) of the California Public Employees' Retirement Law requires 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 both 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 County is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Each County department is responsible for paying the employer share of the pension rate and their allocated share of the pension UAL charged in July of each fiscal year.

**B. Net Pension Liability**

The County's net pension liability for each Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of each of the Plans is measured as of June 30, 2021, using a valuation date of June 30, 2020. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

**Actuarial Assumptions**

The total pension liabilities in the June 30, 2022 actuarial valuations were determined using the following actuarial assumptions:

	<u>Miscellaneous</u>	<u>Safety</u>
Valuation date	June 30, 2020	June 30, 2020
Measurement date	June 30, 2021	June 30, 2021
Actuarial cost method	Entry-Age Normal	
Actuarial assumptions:		
Discount rate	7.15%	7.15%
Inflation	2.50%	2.50%
Payroll growth	2.75%	2.75%
Projected salary increase	Varies by Entry Age and Service	
Investment rate of return	7.25% <sup>1</sup>	7.15% <sup>1</sup>
Mortality	Derived using CalPERS' Membership Data for All Funds	

<sup>1</sup> Net of pension plan investment expenses, including inflation

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2020 valuation were based on the results of a December 2017 actuarial experience study for the period 1997 to 2015. Further details of the Experience Study can be found on the CalPERS website [www.calpers.ca.gov](http://www.calpers.ca.gov) under Forms and Publications.

**Discount Rate**

The discount rate used to measure the total pension liability was 7.15% for each Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15% discount rate is adequate, and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15% will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

According to paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.00% investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 7.15%. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension Liability. CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

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

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

The long-term expected rate of return includes both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 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 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 equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects 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 geometric rates of return are net of administrative expenses.

<b>Asset Class</b>	Strategic Allocation %	Real Return Years 1-10 <sup>1</sup> %
Global Equity - cap-weighted	30.0	4.45
Global Equity - non-cap-weighted	12.0	3.84
Private Equity	13.0	7.28
Treasury	5.0	0.27
Mortgage-backed Securities	5.0	0.50
Investment Grade Corporates	10.0	1.56
High Yield	5.0	2.27
Emerging Market Debt	5.0	2.48
Private Debt	5.0	3.57
Real Assets	15.0	3.21
Leverage	(5.0)	(0.59)

<sup>1</sup> An expected inflation rate of 2.30% used for this period

<sup>2</sup> Figures are based on the 2021-22 Asset Liability Management study

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

**C. Changes in the Net Pension Liability**

The changes in the Net Pension Liability for the County's Miscellaneous Plan follows:

	Increase (Decrease)		
	Total Pension Liability	Total Fiduciary Net Pension	Net Pension Liability (Asset)
Balance at June 30, 2020	\$ 113,844,193	\$ 64,369,439	\$ 49,474,754
Changes in the year:			
Service cost	2,157,826		2,157,826
Interest on total pension liability	8,069,159		8,069,159
Changes in benefit terms	-		-
Changes in assumptions	-		-
Differences between expected and actual experience	65,856		65,856
Benefit payments, including refunds of employee contributions	(6,891,065)	(6,891,065)	-
Contributions from the employer	-	4,748,447	(4,748,447)
Contributions from employees	-	1,083,184	(1,083,184)
Net investment income	-	14,940,706	(14,940,706)
Administrative expenses	-	(65,042)	65,042
Other charges	-	-	-
Change in allocation	1,311,953	741,800	570,153
Net changes	<u>4,713,729</u>	<u>14,558,030</u>	<u>(9,844,301)</u>
Balance at June 30, 2021	<u>\$ 118,557,922</u>	<u>\$ 78,927,469</u>	<u>\$ 39,630,453</u>

The County's net pension liability for the Safety Plan was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all plan participants, actuarially determined. The County's net pension liability and related Plan proportion for the Safety Plan is as follows:

	Plan's Proportion to Total Pool @ June 30, 2020	Plan's Proportion to Total Pool @ June 30, 2021	Plan's Proportionate Share of Net Pension Liability
Safety	19.66300%	24.22500%	\$ 7,802,575
Total			<u>\$ 7,802,575</u>

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

**Sensitivity of the Net Pension Liability to Change in the Discount Rate**

The following presents the net pension liability of the County for each Plan, calculated using the discount rate for each Plan, as well as what the County's 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:

	<u>1% Decrease (6.15%)</u>	<u>Current Discount Rate (7.15%)</u>	<u>1% Increase (8.15%)</u>
Net Pension Liability			
Miscellaneous	\$ 53,631,095	\$ 39,630,453	\$ 27,916,100
Safety	13,196,092	7,802,575	3,372,467
Total	<u>\$ 66,827,187</u>	<u>\$ 47,433,028</u>	<u>\$ 31,288,567</u>

**Pension Plan Fiduciary Net Position**

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

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

**D. Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions**

For the year ended June 30, 2022, the County recognized pension expense of \$2,840,330 and \$1,977,169 for the miscellaneous plan and safety plan, respectively. Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits. At June 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<b>Miscellaneous</b>		
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between actual and expected experience	\$ 84,638	\$ -
Difference in actual contribution and proportional share	-	-
Net differences between projected and actual earnings on pension plan investments	-	7,574,885
Change in assumptions	-	-
County contributions subsequent to the measurement date	5,317,680	-
<b>Total</b>	<b>\$ 5,402,318</b>	<b>\$ 7,574,885</b>
<b>Safety</b>		
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between actual and expected experience	\$ 1,333,063	\$ -
Difference in actual contribution and proportional share	42,792	148,547
Change in proportion	-	170,548
Net differences between projected and actual earnings on pension plan investments	-	4,644,032
Change in assumptions	-	-
County contributions subsequent to the measurement date	1,813,380	-
<b>Total</b>	<b>\$ 3,189,235</b>	<b>\$ 4,963,127</b>
<b>Total</b>		
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between actual and expected experience	\$ 1,417,701	\$ -
Difference in actual contribution and proportional share	42,792	148,547
Change in proportion	-	170,548
Net differences between projected and actual earnings on pension plan investments	-	12,218,917
Change in assumptions	-	-
County contributions subsequent to the measurement date	7,131,060	-
<b>Total</b>	<b>\$ 8,591,553</b>	<b>\$ 12,538,012</b>



**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

The \$7,131,060 reported as deferred outflows of resources related to pensions results from County pension contributions made subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending <u>June 30,</u>	<b>Deferred Outflows/(Inflows) of Resources</b>		
	Miscellaneous	Safety	Total
2023	\$ (1,863,577)	\$ (575,401)	\$ (2,438,978)
2024	(1,750,169)	(736,316)	(2,486,485)
2025	(1,810,052)	(997,581)	(2,807,633)
2026	(2,066,449)	(1,277,974)	(3,344,423)
2027	-	-	-
Thereafter	-	-	-
Total	\$ (7,490,247)	\$ (3,587,272)	\$ (11,077,519)

**NOTE 11 POST-EMPLOYMENT BENEFITS OTHER THAN PENSION (OPEB)**

***Plan Description***

The County provides post-employment medical, dental and life insurance benefits through Public Agency Retirement Service (PARS) OPEB Plan (OPEB Plan) via a single-employer defined benefit retiree OPEB plan trust that provides retirees with health insurance through the PERS Choice health insurance plan. To qualify an employee must have attained age 50 and a minimum of five years of CalPERS-credited service and be eligible to retire (Service retirement through CalPERS). The County will pay the single member monthly premium but the employee is responsible for spouses and dependents.

Employees who retire directly from the County at a minimum age of 50 with a minimum of five years of CalPERS-credited service are eligible to continue medical coverage as a participant with active employees at a blended premium rate until eligible for Medicare at age 65 as an implied subsidy. A separate financial report is not prepared for the OPEB Plan.

***Employees Covered***

As of June 30, 2020 actuarial valuation, the following current and former employees were covered by the benefit terms under the OPEB plan:

Active employees	278
Inactive employees entitled to but not yet receiving benefits	-
Inactive employees or beneficiaries currently receiving benefits	428
Total	706

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

***Contributions***

The OPEB Plan and its contribution requirements are established by Memoranda of Understanding with the applicable employee bargaining units and may be amended by agreements between the County and the bargaining units. The annual contribution is based on the actuarially determined contribution (ADC). Currently, the County is responsible for all contributions and is charging each department, based on budgeted full time equivalent positions, their proportionate share of the ADC. As of June 30, 2022, the OBEB ISF has accumulated \$9,472,948 in additional OPEB contributions that are awaiting payment to the OPEB Plan. The County created an irrevocable OPEB trust with Public Agency Retirement Services (PARS) on August 17, 2006, for the purpose of prefunding obligations for past services. Each County department is responsible for paying their allocated share of OPEB based on each department's full time equivalent positions compared to the County's total full time equivalent positions.

***Net OPEB Liability***

The County's net OPEB liability was measured as of June 30, 2021 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated July 1, 2021, based on the following actuarial methods and assumptions:

Valuation date	July 1, 2021
Measurement date	June 30, 2021
Actuarial cost method	Entry-Age Normal
Actuarial assumptions:	
Discount rate	6.00%
Inflation	2.75%
Payroll growth	3.00%
Mortality <sup>1</sup>	Derived using CalPERS' Membership Data for All Funds
Pre-retirement Turnover <sup>2</sup>	Derived using CalPERS' Membership Data for All Funds
Investment rate of return	6.00%
Healthcare trend rate	4.5% - 7.5%

Notes

<sup>1</sup> Net of pension plan investment expenses, including inflation

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the OPEB Plan's target asset allocation as of June 30, 2020 are summarized in the following table:

<b>Asset Class</b>	Target Allocation %	Long-term expected real rate of return %
Fixed Income	45.0%	1.80%
Equities	50.0%	8.00%
Cash	5.0%	1.00%
	<u>100.0%</u>	<u>6.00%</u>

Long-term expected rate of return is 6.00%.

***Discount Rate***

The discount rate used to measure the total OPEB liability was 6.00%. The projection of cash flows used to determine the discount rate assumed that the County will pay 100% of the ADC going forward. The County currently pays 100% of its ADC through pay-as-you-go payments and makes regular deposits to its PARS OPEB trust throughout the fiscal year with a final true-up to guarantee that 100% of the ADC has been paid. The County does not currently reimburse for its current retiree payments from the OPEB Plan. Therefore, the 6.00% discount rate was applied to all periods of projected benefit payments to determine the total OPEB liability.

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

***Changes in the OPEB Liability***

The changes in the net OPEB liability for the County's OPEB Plan are as follows:

	Increase (Decrease)		
	Total OPEB Liability	Total Fiduciary Net OPEB	Net OPEB Liability (Asset)
Balance at June 30, 2020	\$ 49,905,948	\$ 5,203,374	\$ 44,702,574
Changes in the year:			
Service cost	1,732,477	-	1,732,477
Interest on total OPEB liability	3,018,310	-	3,018,310
Changes in assumptions	(417,378)	-	(417,378)
Differences between expected and actual experience	(1,960,971)	-	(1,960,971)
Benefit payments, including refunds of employee contributions	(2,666,534)	(2,666,534)	-
Contributions from the employer	-	6,373,534	(6,373,534)
Contributions from employees	-	-	-
Net investment income	-	1,380,148	(1,380,148)
Administrative expenses	-	(41,580)	41,580
Other charges	-	-	-
Net changes	<u>(294,096)</u>	<u>5,045,568</u>	<u>(5,339,664)</u>
Balance at June 30, 2021	<u>\$ 49,611,852</u>	<u>\$ 10,248,942</u>	<u>\$ 39,362,910</u>

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

The following presents the net OPEB liability of the County if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2021:

	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
Net OPEB Liability	\$ 45,882,619	\$ 39,362,910	\$ 33,994,474

***Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rates***

The following presents the net OPEB liability of the County if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2021:

	1% Decrease 6.50% decreasing to 3.50%	Current Healthcare Cost Trend Rates 7.50% decreasing to 4.50%	1% Increase 8.50% decreasing to 5.50%
Net OPEB Liability	\$ 33,773,432	\$ 39,362,910	\$ 46,237,779

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

***OPEB Plan Fiduciary Net Position***

PARS issues a publicly available financial report that may be obtained from the Public Agency Retirement Services, PO Box 12919, Newport Beach CA 92658-2919.

***Recognition of Deferred Outflows and Deferred Inflows of Resources***

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time.

Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.

The recognition period differs depending on the source of the gain or loss: Net difference between projected and actual earnings on OPEB Plan investments are recognized over a five-year period, while all other amounts are recognized over the expected average remaining service lifetime (EARSL), 4.0 years at June 30, 2020 measurement date.

***OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB***

For the fiscal year ended June 30, 2022, the County recognized OPEB expense of \$3,184,371, and the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual earnings on OPEB plan investments	\$ 46,988	\$ 763,467
Change in assumptions	-	313,033
Differences between expected and actuarial experience in Total OPEB Liability	-	3,539,731
OPEB contributions subsequent to the measurement date	<u>6,373,534</u>	<u>-</u>
Total	<u>\$ 6,420,522</u>	<u>\$ 4,616,231</u>

The \$6,373,534 reported as deferred outflows of resources related to OPEB contributions subsequent to the June 30, 2021 measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ending June 30, 2023. Other amounts reported as deferred outflows of resources related to OPEB will be recognized as expense as follows:

<u>Year ending June 30,</u>	<u>Deferred Outflows/ (Inflows) of Resources</u>
2023	\$ (1,183,516)
2024	(1,183,569)
2025	(1,182,961)
2026	(605,396)
2027	(413,801)
Thereafter	-
Total	<u>\$ (4,569,243)</u>

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

**NOTE 12 RISK MANAGEMENT**

The County 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.

The County is a member of a joint powers agency (JPA) called Trindel Insurance Fund (Trindel). The County is self-insured through Trindel for general liability up to \$250,000 per claim, property up to \$25,000 per claim, Workers Compensation up to \$1,000,000 with excess coverage based on a statutory limit and medical malpractice up to \$5,000 per claim.

The County also belongs to another larger JPA called the County State Association of Counties Excess Insurance Authority (CSAC-EIA). CSAC-EIA along with other commercial carriers increases the coverage for general liability to \$25.0 million. Also, CSAC-EIA, with other commercial carriers, covers replacement cost on property to \$600.0 million. CSAC-EIA, with other commercial carriers, covers medical malpractice with an excess insurance layer of coverage up to \$21,505,000.

Trindel Insurance Fund is classified as a claims-servicing or account pool, wherein the County retains the risk of loss and is considered self-insured with regard to liability coverage for general and property liability, workers compensation and medical malpractice. The County currently reports all of its risk management activities in its General Fund.

Changes in the balance of claims liability during the fiscal years ended June 30, 2022 and 2021 were as follows:

	<u>2022</u>	<u>2021</u>
Unpaid claims, Beginning	\$ 3,101,436	\$ 2,142,173
Incurred claims (including IBNRs) current year and adjustments	(71,354)	2,562,618
Claim payments	<u>(361,683)</u>	<u>(1,603,355)</u>
Unpaid claims, Ending	<u>\$ 2,668,399</u>	<u>\$ 3,101,436</u>

**NOTE 13 COMMITMENTS AND CONTINGENCIES**

*Federal Grant* – The County participates in several federal and state grant programs. These programs have been audited in accordance with the provisions of the federal Single Audit Act of 1984 and applicable state requirements. No cost disallowances were proposed as a result of these audits. However, these programs are still subject to further examination by the grantors and the amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. The County expects such amounts, if any, to be immaterial.

*Medi-Cal Programs* – Under Medi-Cal programs, final settlements for cost reports filed by the County Department of Mental Health is dependent upon a review by the Department of Health Care Services (DHCS). Preliminary estimates of the amounts to be received from third-parties are included in the financial statements. Final determination of amounts due for services to program patients is made when the cost reports are settled, and any adjustments are made in the period such amounts are fully determined.

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2022**

*Contracts* – The County has entered into contracts to purchase goods and services from various vendors. Approximately \$3,693,488 will be payable upon future performance under these contracts, including \$459,652 for the Jail Project and \$3,233,836 for Road and Bridge Projects.

*Litigation* – The County is a defendant in a number of lawsuits which have arisen in the normal course of business. While substantial damages are alleged in some of these actions, their outcome cannot be predicted with certainty. In the opinion of the County Counsel, these actions when finally adjudicated will not have a material adverse effect on the financial position of the County.

*Transfer of Hospital* – As of June 30, 2022 the County's obligation to TPUD is \$97,395 for the advance of hospital operating cash through December 31, 2006 (see note 6). Per the Agreement with TPUD, the County commenced repayment through an electrical rate surcharge, not to exceed \$150,000 per year, starting January 1, 2006.

Additionally, pursuant to the terms of the fully executed Amendment No. 1 of Project Agreement No. 2 reflects a credit effective July 1, 2007, in the amount of \$695,800 for assessed value of parcels transferred from the County to the TPUD.

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*REQUIRED SUPPLEMENTARY INFORMATION*

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**COUNTY OF TRINITY  
REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED JUNE 30, 2022**

**Schedule of Changes in Net Pension Liability and Related Ratios  
For the Measurement Period Ended June 30  
Last 10 Fiscal Years\***

	Miscellaneous Plan							
	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability								
Service cost	\$ 2,157,826	\$ 2,049,974	\$ 1,908,330	\$ 1,847,746	\$ 1,808,880	\$ 1,478,506	\$ 1,450,482	\$ 1,485,629
Interest on total pension liability	8,069,159	7,748,811	7,550,820	7,149,779	6,856,648	6,231,750	6,354,145	6,298,727
Change in benefit terms <sup>1</sup>	-	-	-	-	-	-	-	-
Changes of assumptions <sup>2</sup>	-	-	-	(683,451)	5,220,343	-	(1,407,442)	-
Differences between expected and actual experience	65,856	198,013	2,540,530	747,110	452,584	(63,507)	125,557	-
Benefit payments, including refunds of employee contributions	(6,891,065)	(6,609,171)	(6,444,217)	(6,078,301)	(5,667,747)	(5,031,615)	(5,228,715)	(5,068,433)
Change in allocation	1,311,953	(432,186)	301,886	1,224,126	6,237,710	(4,224,911)	(2,258,634)	-
Net Change in total pension liability	4,713,729	2,955,441	5,857,349	4,207,009	14,908,418	(1,609,777)	(964,607)	2,715,923
Total Pension Liability - beginning	113,844,193	110,888,752	105,031,403	100,824,394	85,915,976	87,525,753	88,490,360	85,774,437
Total Pension Liability - ending (a)	118,557,922	113,844,193	110,888,752	105,031,403	100,824,394	85,915,976	87,525,753	88,490,360
Plan Fiduciary Net Position								
Plan to plan resource movement	\$ -	\$ -	\$ -	\$ (141)	\$ -	\$ -	\$ (2,049)	\$ -
Contributions - employer	4,748,447	4,344,522	3,817,998	3,453,962	3,304,869	2,815,280	2,527,631	2,316,859
Contributions - employee	1,083,184	976,487	925,740	862,720	777,823	718,778	681,216	866,477
Net investment income	14,940,706	3,152,190	4,016,486	4,898,980	5,839,054	240,513	1,190,226	8,350,358
Benefit payments, including refunds of employee contributions	(6,891,065)	(6,609,171)	(6,444,217)	(6,078,301)	(5,667,748)	(5,031,615)	(5,228,715)	(5,068,433)
Administrative expense	(65,042)	(88,241)	(43,221)	(89,624)	(77,732)	(30,699)	(59,608)	-
Other miscellaneous	-	-	141	(170,197)	-	-	-	-
Change in allocation	741,800	(244,911)	173,582	689,918	3,563,677	(2,554,830)	(1,409,652)	-
Net change in plan fiduciary net position	14,558,030	1,530,876	2,446,509	3,567,317	7,739,943	(3,842,573)	(2,300,951)	6,465,261
Plan Fiduciary Net Position - beginning	64,369,439	62,838,563	60,392,054	56,824,737	49,084,794	52,927,367	55,228,318	48,763,057
Plan Fiduciary Net Position - ending (b)	\$ 78,927,469	\$ 64,369,439	\$ 62,838,563	\$ 60,392,054	\$ 56,824,737	\$ 49,084,794	\$ 52,927,367	\$ 55,228,318
Net pension liability - ending (a) - (b)	\$ 39,630,453	\$ 49,474,754	\$ 48,050,189	\$ 44,639,349	\$ 43,999,657	\$ 36,831,182	\$ 34,598,386	\$ 33,262,042
Plan fiduciary net position as a percentage of total pension liability	66.57%	56.54%	56.67%	57.50%	56.36%	57.13%	60.47%	62.41%
County's covered payroll	\$ 11,718,846	\$ 11,377,520	\$ 10,901,466	\$ 10,583,948	\$ 10,327,017	\$ 9,045,610	\$ 8,764,245	\$ 8,773,050
Net pension liability as a percentage of covered payroll	338.18%	434.85%	440.77%	421.76%	426.06%	407.17%	394.77%	379.14%

<sup>1</sup> Benefit changes: In 2015, benefit terms were modified to base miscellaneous employee pensions on a final three-year average salary instead of a five-year average salary.

<sup>2</sup> Change in assumptions: In 2015, amounts reported as change in assumptions resulted primarily from adjustments to expected retirement ages of miscellaneous employees. In 2017, amounts reported as change in assumptions resulted primarily from reducing the discount rate by 0.50%. In 2018, amounts reported as change in assumptions resulted from a change in demographic assumptions and inflation rate.

\* Fiscal year 2015 was the 1st year of implementation. Additional years will be presented as they become available.

**COUNTY OF TRINITY  
REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED JUNE 30, 2022**

**County's Proportionate Share of Net Pensions Liability Cost Sharing Plans  
For the Measurement Period Ended June 30  
Last 10 Fiscal Years\***

	Safety Plan							
	2021	2020	2019	2018	2017	2016	2015	2014
County's proportion of the net pension liability/(asset)	0.2423%	0.1966%	0.1980%	0.2011%	0.1996%	0.2083%	0.2257%	0.1405%
County's proportionate share of the net pension liability/(asset)	\$ 7,802,575	\$ 12,233,854	\$ 11,309,111	\$ 10,854,919	\$ 11,926,862	\$ 10,786,837	\$ 9,301,585	\$ 8,744,448
County's covered payroll	3,235,645	3,141,403	3,610,501	3,090,645	3,040,106	3,040,106	2,951,559	2,951,559
County's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	241.14%	389.44%	313.23%	351.22%	392.32%	354.82%	315.14%	296.27%

\* Fiscal year 2015 was the 1st year of implementation. Additional years will be presented as they become available.

**COUNTY OF TRINITY  
REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED JUNE 30, 2022**

**Schedule of County's Pension Contribution  
For the Fiscal Year Ended June 30  
Last 10 Fiscal Years\***

**Miscellaneous Plan - Agent Multiple-Employer Defined Benefit Pension Plan**

	Miscellaneous Plan							
	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 5,317,680	\$ 4,900,051	\$ 4,529,506	\$ 3,943,172	\$ 3,591,569	\$ 3,304,869	\$ 2,887,911	\$ 2,305,811
Contributions in relation to the actuarily determined contributions	5,317,680	4,900,051	4,529,506	3,943,172	3,591,569	3,304,869	2,887,911	2,305,811
Contributions deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	12,934,337	11,718,846	11,377,520	10,901,466	10,583,948	10,327,017	9,045,610	8,764,245
Contributions as a percentage of covered payroll	41.11%	41.81%	39.81%	36.17%	33.93%	32.00%	31.93%	26.31%

**Safety Plan - Cost Sharing Multiple-Employer Defined Benefit Pension Plan**

	Safety Plan							
	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 1,813,380	\$ 1,656,462	\$ 1,526,454	\$ 1,260,915	\$ 1,270,561	\$ 1,202,221	\$ 1,129,590	\$ 1,207,197
Contributions in relation to the actuarily determined contributions	1,813,380	1,656,462	1,526,454	1,260,915	1,270,561	1,202,221	1,129,590	1,207,197
Contributions deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 3,316,536	\$ 3,235,645	\$ 3,141,403	\$ 3,610,501	\$ 3,090,645	\$ 3,040,106	\$ 3,040,106	\$ 2,951,559
Contributions as a percentage of covered payroll	54.68%	51.19%	48.59%	34.92%	41.11%	39.55%	37.16%	40.90%

\* Fiscal year 2015 was the 1st year of implementation. Additional years will be presented as they become available.

**COUNTY OF TRINITY  
REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED JUNE 30, 2022**

**Schedule of Changes in Net OPEB Liability and Related Ratios  
For the Measurement Periods Ended June 30  
Last 10 Fiscal Years\***

	2021	2020	2019	2018	2017
Total OPEB Liability					
Service cost	\$ 1,732,477	\$ 1,634,412	\$ 2,785,347	\$ 2,864,931	\$ 2,781,486
Interest on total pension liability	3,018,310	3,072,419	2,652,424	2,504,361	2,414,473
Differences between expected and actual experience	(1,960,971)	(2,896,605)	(3,184,656)	-	-
Changes of assumptions	(417,378)	-	(15,543,212)	(2,568,642)	-
Change in benefit terms	-	-	-	(855,191)	-
Benefit payments, including refunds of employee contributions	(2,666,534)	(2,911,278)	(2,911,277)	(2,875,466)	(2,689,557)
Change in allocation	-	-	-	-	-
Net Change in total OPEB liability	(294,096)	(1,101,052)	(16,201,374)	(930,007)	2,506,402
Total OPEB Liability - beginning	49,905,948	51,007,000	67,208,374	68,138,381	65,631,979
Total OPEB Liability - ending (a)	<u>\$ 49,611,852</u>	<u>\$ 49,905,948</u>	<u>\$ 51,007,000</u>	<u>\$ 67,208,374</u>	<u>\$ 68,138,381</u>
Plan Fiduciary Net Position					
Plan to plan resource movement					
Contributions - employer	\$ 6,373,534	\$ 7,581,242	\$ 2,911,277	\$ 2,875,466	\$ 2,689,557
Contributions - employee	-	-	-	-	-
Net investment income	1,380,148	80,459	29,244	24,780	34,830
Benefit payments, including refunds of employee contributions	(2,666,534)	(2,911,278)	(2,911,277)	(2,875,466)	(2,689,557)
Administrative expense	(41,580)	(10,967)	(4,890)	(5,060)	(5,064)
Change in allocation	-	-	-	-	-
Net change in plan fiduciary net position	5,045,568	4,739,456	24,354	19,720	29,766
Plan Fiduciary Net Position - beginning	5,203,374	463,918	439,564	419,844	390,078
Plan Fiduciary Net Position - ending (b)	<u>\$ 10,248,942</u>	<u>\$ 5,203,374</u>	<u>\$ 463,918</u>	<u>\$ 439,564</u>	<u>\$ 419,844</u>
Net OPEB liability - ending (a) - (b)	<u>\$ 39,362,910</u>	<u>\$ 44,702,574</u>	<u>\$ 50,543,082</u>	<u>\$ 66,768,810</u>	<u>\$ 67,718,537</u>
Plan fiduciary net position as a percentage of total OPEB liability	20.66%	10.43%	0.91%	0.65%	0.62%
Covered-employee payroll	\$ 16,815,780	\$ 16,326,000	\$ 15,389,230	\$ 14,941,000	\$ 14,941,000
Net OPEB liability as a percentage of covered-employee payroll	234.08%	273.81%	328.43%	446.88%	453.24%

\* Fiscal year 2017-18 (measurement date June 30, 2017) was the 1st year of implementation. Additional years will be presented as they become available.

**Schedule of County's OPEB Contributions  
Fiscal Year Ended June 30  
Last 10 Fiscal Years\***

**Agent Multiple-Employer Defined Benefit OPEB Plan**

	2022	2021	2020	2019	2018
Actuarially determined contribution (ADC) <sup>1</sup>	\$ 4,793,628	\$ 6,196,096	\$ 6,143,974	\$ 9,014,390	\$ 8,906,917
Contributions in relation to the actuarially determined contributions	6,373,534	7,581,242	7,032,604	3,098,368	3,052,783
Contributions deficiency (excess)	<u>\$ (1,579,906)</u>	<u>\$ (1,385,146)</u>	<u>\$ (888,630)</u>	<u>\$ 5,916,022</u>	<u>\$ 5,854,134</u>
Covered-employee payroll	\$ 17,382,985	\$ 16,815,780	\$ 16,326,000	\$ 15,389,230	\$ 14,941,000
Contributions as a percentage of covered-employee payroll	36.67%	45.08%	43.08%	20.13%	20.43%

\* Fiscal year 2017-18 was the 1st year of implementation. Additional years will be presented as they become available.

<sup>1</sup> The County has been charging pay-as-you-go costs to departments plus a percentage of the remaining amount of the ADC. Thus, the county is required to use a discount rate of 3.87% for 2019 and 3.60% for 2018. The County will pay the full ADC amount beginning in FY 2019-20. Thus the discount rate will be 6% from FY 2019-20 forward.

**COUNTY OF TRINITY  
REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED JUNE 30, 2022**

Notes to Schedule of County's OPEB Contributions:

Actuarial methods and assumptions used to set the actuarially determined contributions for fiscal year 2021-2022 were from the June 30, 2021, actuarial valuation.

**Methods and assumptions Used to determine contributions**

Actuarial Cost Method	Entry Age Normal - Level % of Pay
Amortization Method/Period	20-years Level Dollar Amortization Method
Asset Valuation Method	Building-Block Method
Inflation	2.75%
Payroll Growth	3.00%
Investment Rate of Return	6.00%
Healthcare cost-trend rates	4.5% - 7.5%
Mortality <sup>1</sup>	Derived using CalPERS' Membership Data for All Funds
Retirement Age <sup>2</sup>	Derived using CalPERS' Membership Data for All Funds

Notes

<sup>1</sup> The underlying mortality assumptions and all other actuarial assumptions were based on the most recent CalPERS pension plan valuation. Further details of the Experience Study can be found on the CalPERS website [www.calpers.ca.gov](http://www.calpers.ca.gov) under Forms and Publications.

<sup>2</sup> The pre-retirement turnover information was developed based on CalPERS' specific data. For more details, please refer to the most recent CalPERS pension plan valuation. The Experience Study Report may be accessed on the CalPERS website [www.calpers.ca.gov](http://www.calpers.ca.gov) under Forms and Publications.

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual Amount	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 10,776,000	\$ 10,776,650	\$ 12,672,188	\$ 1,895,538
Licenses and Permits	1,137,976	1,124,976	891,128	(233,848)
Fines, Forfeitures, and Penalties	551,900	551,900	250,317	(301,583)
Use of Money and Property	192,920	372,920	317,865	(55,055)
Intergovernmental	2,894,045	2,950,345	2,624,282	(326,063)
Charges for Services	4,555,594	4,594,194	4,443,952	(150,242)
Miscellaneous	460,749	477,372	605,507	128,135
Total Revenues	20,569,184	20,848,357	21,805,239	956,882
<b>EXPENDITURES</b>				
General Government:				
Assessor:				
Salaries and Benefits	397,770	397,770	381,119	16,651
Services and Supplies	160,339	160,339	133,711	26,628
Total Assessor	558,109	558,109	514,830	43,279
Auditor-Controller's Office:				
Salaries and Benefits	778,488	778,488	754,279	24,209
Services and Supplies	206,455	206,455	204,926	1,529
Reimbursements	(210,789)	(210,789)	(210,789)	-
Capital Assets	26,695	26,695	-	26,695
Total Auditor-Controller's Office	800,849	800,849	748,416	52,433
Board of Supervisors:				
Salaries and Benefits	441,048	441,048	438,135	2,913
Services and Supplies	150,257	150,257	136,488	13,769
Capital Assets	-	-	-	-
Total Board of Supervisors	591,305	591,305	574,623	16,682
Administration and Personnel:				
Salaries and Benefits	601,759	615,782	612,812	2,970
Services and Supplies	352,377	366,400	223,089	143,311
Reimbursements	(64,082)	(64,082)	(64,082)	-
Capital Assets	-	-	-	-
Total Administration and Personnel	890,054	918,100	771,819	146,281



**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual Amount	Variance with Final Budget
	Original	Final		
<b>EXPENDITURES (CONTINUED)</b>				
County Counsel:				
Services and Supplies	761,400	761,400	692,370	69,030
Reimbursements	(9,347)	(9,347)	(9,351)	4
Total County Counsel	<u>752,053</u>	<u>752,053</u>	<u>683,019</u>	<u>69,034</u>
Elections Department:				
Salaries and Benefits	220,899	220,899	196,580	24,319
Services and Supplies	219,549	219,549	201,699	17,850
Capital Assets	-	-	-	-
Total Elections Department	<u>440,448</u>	<u>440,448</u>	<u>398,279</u>	<u>42,169</u>
General Services:				
Salaries and Benefits	698,452	699,952	686,012	13,940
Services and Supplies	308,000	332,459	326,371	6,088
Reimbursements	(306,656)	(306,656)	(306,656)	-
Capital Assets	18,000	252,131	161,637	90,494
Total General Services	<u>717,796</u>	<u>977,886</u>	<u>867,364</u>	<u>110,522</u>
Information Technology:				
Salaries and Benefits	528,247	509,747	508,461	1,286
Services and Supplies	118,799	137,299	136,450	849
Reimbursements	(202,495)	(202,495)	(202,495)	-
Capital Assets	9,000	49,000	43,401	5,599
Total Information Technology	<u>453,551</u>	<u>493,551</u>	<u>485,817</u>	<u>7,734</u>
Insurance General:				
Salaries and Benefits	207,806	207,806	206,282	1,524
Services and Supplies	287,499	296,922	698,762	(401,840)
Reimbursements	(257,941)	(257,941)	(257,941)	-
Total Insurance General	<u>237,364</u>	<u>246,787</u>	<u>647,103</u>	<u>(400,316)</u>
Human Resources				
Salaries and Benefits	298,001	327,268	310,381	16,887
Services and Supplies	95,310	95,310	81,906	13,404
Reimbursements	(112,336)	(112,336)	(112,336)	-
Total Insurance General	<u>280,975</u>	<u>310,242</u>	<u>279,951</u>	<u>30,291</u>
Treasurer-Tax Collector:				
Salaries and Benefits	568,472	568,472	548,185	20,287
Services and Supplies	61,741	61,741	47,714	14,027
Reimbursements	(53,853)	(53,853)	(53,853)	-
Capital Assets	35,182	35,182	34,856	326
Total Treasurer-Tax Collector	<u>611,542</u>	<u>611,542</u>	<u>576,902</u>	<u>34,640</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual Amount	Variance with Final Budget
	Original	Final		
<b>EXPENDITURES (CONTINUED)</b>				
County Audit:				
Services and Supplies	62,900	62,900	62,900	-
Total County Audit	62,900	62,900	62,900	-
Contributions to Other Funds				
Services and Supplies	30,000	30,000	27,010	2,990
Total Contributions to Other Funds	30,000	30,000	27,010	2,990
Surveyor:				
Services and Supplies	70,648	70,648	44,539	26,109
Total Surveyor	70,648	70,648	44,539	26,109
County Advertising:				
Services and Supplies	95,000	95,000	95,000	-
Total County Advertising	95,000	95,000	95,000	-
Miscellaneous				
Services and Supplies	86	86	86	-
Total Miscellaneous	86	86	86	-
Total General Government	6,592,680	6,959,506	6,777,658	181,848
Public Protection:				
Agricultural Commissioner:				
Salaries and Benefits	359,128	359,128	350,373	8,755
Services and Supplies	72,537	72,537	58,003	14,534
Capital Assets	18,554	18,554	11,000	7,554
Total Agricultural Commissioner	450,219	450,219	419,376	30,843
Animal Control:				
Salaries and Benefits	218,640	238,640	232,093	6,547
Services and Supplies	69,945	95,545	79,867	15,678
Capital Assets	6,000	6,000	5,507	493
Total Animal Control	294,585	340,185	317,467	22,718
Building Inspector:				
Salaries and Benefits	521,084	523,584	522,999	585
Services and Supplies	162,359	159,859	118,866	40,993
Capital Assets	15,000	15,000	-	15,000
Total Building Inspector	698,443	698,443	641,865	56,578
Environmental Health				
Salaries and Benefits	493,709	487,822	454,503	33,319
Services and Supplies	101,614	107,501	95,288	12,213
Capital Assets	15,000	15,000	-	15,000
Total Environmental Health	610,323	610,323	549,791	60,532

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual Amount	Variance with Final Budget
	Original	Final		
<b>EXPENDITURES (CONTINUED)</b>				
Clerk/Recorder:				
Salaries and Benefits	182,350	182,350	184,506	(2,156)
Services and Supplies	71,995	71,995	76,163	(4,168)
Total Clerk/Recorder	<u>254,345</u>	<u>254,345</u>	<u>260,669</u>	<u>(6,324)</u>
Search and Rescue				
Services and Supplies	19,370	30,970	30,923	47
Total Director of General Plan	<u>19,370</u>	<u>30,970</u>	<u>30,923</u>	<u>47</u>
District Attorney-Public Advocate:				
Salaries and Benefits	1,405,297	1,366,597	1,128,820	237,777
Services and Supplies	193,416	232,116	152,078	80,038
Capital Assets	100,000	100,000	14,625	85,375
Total DA - Public Advocate	<u>1,698,713</u>	<u>1,698,713</u>	<u>1,295,523</u>	<u>403,190</u>
Jail:				
Salaries and Benefits	2,355,436	2,185,436	2,174,158	11,278
Services and Supplies	1,149,150	1,031,550	1,016,209	15,341
Capital Assets	27,000	82,452	60,952	21,500
Total Jail	<u>3,531,586</u>	<u>3,299,438</u>	<u>3,251,319</u>	<u>48,119</u>
Jail Health:				
Salaries and Benefits	150,899	170,899	169,108	1,791
Services and Supplies	312,538	299,538	298,600	938
Total Jail Health	<u>463,437</u>	<u>470,437</u>	<u>467,708</u>	<u>2,729</u>
Juvenile Hall:				
Salaries and Benefits	442,018	412,018	408,238	3,780
Services and Supplies	236,367	228,367	197,689	30,678
Capital Assets	20,000	20,000	20,000	-
Total Juvenile Hall	<u>698,385</u>	<u>660,385</u>	<u>625,927</u>	<u>34,458</u>
Planning Department:				
Salaries and Benefits	664,564	657,814	498,675	159,139
Services and Supplies	185,373	192,123	173,298	18,825
Total Planning Department	<u>849,937</u>	<u>849,937</u>	<u>671,973</u>	<u>177,964</u>
Probation Department:				
Salaries and Benefits	1,650,298	1,696,099	1,694,931	1,168
Services and Supplies	338,370	393,063	388,807	4,256
Capital Assets	52,200	41,746	28,670	13,076
Total Probation Department	<u>2,040,868</u>	<u>2,130,908</u>	<u>2,112,408</u>	<u>18,500</u>
Sheriff Department:				
Salaries and Benefits	3,432,116	3,579,116	3,578,754	362
Services and Supplies	964,967	1,014,367	980,451	33,916
Capital Assets	118,500	98,500	31,126	67,374
Total Sheriff Department	<u>4,515,583</u>	<u>4,691,983</u>	<u>4,590,331</u>	<u>101,652</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual Amount	Variance with Final Budget
	Original	Final		
<b>EXPENDITURES (CONTINUED)</b>				
Court Services:				
Services and Supplies	71,713	71,713	90,308	(18,595)
Total Court Services	<u>71,713</u>	<u>71,713</u>	<u>90,308</u>	<u>(18,595)</u>
Code Enforcement				
Salaries and Benefits	565,745	565,745	526,699	39,046
Services and Supplies	97,218	78,218	57,010	21,208
Capital Assets	-	19,000	16,116	2,884
Total Sheriff Department	<u>662,963</u>	<u>662,963</u>	<u>599,825</u>	<u>63,138</u>
Coroner:				
Services and Supplies	73,557	73,557	67,958	5,599
Total Coroner	<u>73,557</u>	<u>73,557</u>	<u>67,958</u>	<u>5,599</u>
Fire Protection:				
Services and Supplies	22,942	22,942	19,532	3,410
Total Fire Protection	<u>22,942</u>	<u>22,942</u>	<u>19,532</u>	<u>3,410</u>
Grand Jury:				
Services and Supplies	19,909	19,909	12,371	7,538
Total Grand Jury	<u>19,909</u>	<u>19,909</u>	<u>12,371</u>	<u>7,538</u>
LAFCO:				
Services and Supplies	14,000	14,000	14,000	-
Total LAFCO	<u>14,000</u>	<u>14,000</u>	<u>14,000</u>	<u>-</u>
Public Guardian				
Services and Supplies	169,378	169,378	126,818	42,560
Total Public Guardian	<u>169,378</u>	<u>169,378</u>	<u>126,818</u>	<u>42,560</u>
Public Defender:				
Services and Supplies	645,000	645,000	639,179	5,821
Total Public Defender	<u>645,000</u>	<u>645,000</u>	<u>639,179</u>	<u>5,821</u>
Total Public Protection	17,805,256	17,865,748	16,805,271	1,060,477
Public Ways and Facilities:				
Public Works Miscellaneous:				
Services and Supplies	102,300	102,300	6,191	96,109
Total Public Works Miscellaneous	<u>102,300</u>	<u>102,300</u>	<u>6,191</u>	<u>96,109</u>
Total Public Ways and Facilities	102,300	102,300	6,191	96,109

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual Amount	Variance with Final Budget
	Original	Final		
<b>EXPENDITURES (CONTINUED)</b>				
Health and Sanitation:				
Health Department:				
Salaries and Benefits	-	-	-	-
Services and Supplies	-	-	-	-
Total Health Department	-	-	-	-
Total Health and Sanitation	-	-	-	-
Public Assistance:				
Veteran's Services Office:				
Salaries and Benefits	111,375	111,375	107,827	3,548
Services and Supplies	18,751	18,751	15,777	2,974
Total Veteran's Services Office	130,126	130,126	123,604	6,522
Commission on Aging:				
Services and Supplies	150	150	-	150
Total Commission on Aging	150	150	-	150
Total Public Assistance	130,276	130,276	123,604	6,672
Education:				
Library Department:				
Salaries and Benefits	302,057	297,957	297,878	79
Services and Supplies	119,531	131,831	130,781	1,050
Total Library Department	421,588	429,788	428,659	1,129
Trinity County Co-op Extension:				
Salaries and Benefits	23,752	23,722	9,789	13,933
Services and Supplies	13,234	13,264	11,403	1,861
Total Trinity County Co-op Ext.	36,986	36,986	21,192	15,794
Total Education	458,574	466,774	449,851	16,923
Debt Service: Principal	-	-	12,525	(12,525)
Debt Service: Interest	3,000	3,650	5,328	(1,678)
Total Expenditures	25,092,086	25,528,254	24,180,428	1,347,826
Excess (Deficiency) of Revenues Over (Under) Expenditures				
	(4,522,902)	(4,679,897)	(2,375,189)	2,304,708
Other Financing Sources (Uses):				
Transfers in	2,534,031	2,711,610	2,433,357	(278,253)
Transfers out	(1,124,994)	(1,554,405)	(1,400,045)	154,360
Total Other Financing Sources (Uses)	1,409,037	1,157,205	1,033,312	(123,893)
<b>NET CHANGE TO FUND BALANCE</b>	<b>\$ (3,113,865)</b>	<b>\$ (3,522,692)</b>	<b>(1,341,877)</b>	<b>\$ 2,180,815</b>
Fund Balance - Beginning of Year			1,982,364	
<b>FUND BALANCE - END OF YEAR</b>			<b>\$ 640,487</b>	

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
ROAD FUND  
YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Licenses and Permits	\$ 12,500	\$ 12,500	\$ 7,694	\$ (4,806)
Use of Money and Property	-	-	25,722	25,722
Intergovernmental	14,766,187	14,766,187	7,730,677	(7,035,510)
Charges for Services	2,730,000	2,730,000	1,492,219	(1,237,781)
Other Revenues	70,000	70,000	29,384	(40,616)
<b>Total Revenues</b>	<u>17,578,687</u>	<u>17,578,687</u>	<u>9,285,696</u>	<u>(8,292,991)</u>
<b>EXPENDITURES</b>				
Current:				
Public Way and Facilities				
Salaries and Benefits	4,674,001	4,674,001	4,261,530	412,471
Services and Supplies	18,578,942	18,578,942	6,139,016	12,439,926
Debt Service:				
Principal	-	-	4,388	(4,388)
Interest and Fiscal Charges	-	-	353	(353)
<b>Total Expenditures</b>	<u>23,252,943</u>	<u>23,252,943</u>	<u>10,405,287</u>	<u>12,847,656</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(5,674,256)</u>	<u>(5,674,256)</u>	<u>(1,119,591)</u>	<u>4,554,665</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	5,036,521	5,046,431	111,896	(4,934,535)
Transfers out	(4,934,533)	(4,934,533)	-	4,934,533
<b>Total Other Financing Sources (Uses)</b>	<u>101,988</u>	<u>111,898</u>	<u>111,896</u>	<u>(2)</u>
<b>NET CHANGE IN FUND BALANCES</b>	(5,572,268)	(5,562,358)	(1,007,695)	4,554,663
Fund Balances - Beginning of Year	<u>8,140,644</u>	<u>8,140,644</u>	<u>8,140,644</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u><u>\$ 2,568,376</u></u>	<u><u>\$ 2,578,286</u></u>	<u><u>\$ 7,132,949</u></u>	<u><u>\$ 4,554,663</u></u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
HUMAN SERVICES FUND  
YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Fines, Forfeitures, and Penalties	\$ 200	\$ 200	\$ 260	\$ 60
Use of Money and Property	-	-	(2,239)	(2,239)
Intergovernmental	11,794,740	11,580,203	9,082,675	(2,497,528)
Charges for Services	1,728,341	1,728,341	1,107,785	(620,556)
Other Revenue	39,012	39,012	82,522	43,510
Total Revenues	<u>13,562,293</u>	<u>13,347,756</u>	<u>10,271,003</u>	<u>(3,076,753)</u>
<b>EXPENDITURES</b>				
Current:				
Public Protection				
Services and Supplies	-	-	-	-
Health and Sanitation				
Salaries and Benefits	1,657,494	1,657,494	1,483,143	174,351
Services and Supplies	1,639,790	1,633,107	581,605	1,051,502
Public Assistance				
Salaries and Benefits	7,616,603	7,616,603	6,210,052	1,406,551
Services and Supplies	8,576,284	8,817,362	7,806,045	1,011,317
Debt Service:				
Principal	-	-	110,947	(110,947)
Interest and Fiscal Charges	-	-	73,133	(73,133)
Total Expenditures	<u>19,490,171</u>	<u>19,724,566</u>	<u>16,264,925</u>	<u>3,459,641</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(5,927,878)</u>	<u>(6,376,810)</u>	<u>(5,993,922)</u>	<u>382,888</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	7,048,596	7,504,211	7,062,363	(441,848)
Transfers out	(1,129,151)	(1,135,834)	(907,461)	228,373
Total Other Financing Sources (Uses)	<u>5,919,445</u>	<u>6,368,377</u>	<u>6,154,902</u>	<u>(213,475)</u>
<b>NET CHANGE IN FUND BALANCES</b>	(8,433)	(8,433)	160,980	169,413
Fund Balances - Beginning of Year	<u>637,105</u>	<u>637,105</u>	<u>637,105</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 628,672</u>	<u>\$ 628,672</u>	<u>\$ 798,085</u>	<u>\$ 169,413</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
HOME/CDBG PROGRAMS FUND  
YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of Money and Property	\$ (8,200)	\$ (8,200)	\$ 37,684	\$ 45,884
Intergovernmental	397,046	397,046	100,371	(296,675)
Charges for Services	-	-	-	-
Other Revenue	150,000	150,000	72,358	(77,642)
Total Revenues	<u>538,846</u>	<u>538,846</u>	<u>210,413</u>	<u>(328,433)</u>
<b>EXPENDITURES</b>				
Current:				
Public Assistance				
Salaries and Benefits	259,462	259,462	233,609	25,853
Services and Supplies	848,569	758,569	1,160,655	(402,086)
Debt Service:				
Principal	-	-	9,432	(9,432)
Interest and Fiscal Charges	-	-	193	(193)
Total Expenditures	<u>1,108,031</u>	<u>1,018,031</u>	<u>1,403,889</u>	<u>(385,858)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures				
	<u>(569,185)</u>	<u>(479,185)</u>	<u>(1,193,476)</u>	<u>(714,291)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Lease Issuance	-	-	17,610	17,610
Transfers in	840,726	840,726	1,772	(838,954)
Transfers out	(831,026)	(921,026)	-	921,026
Total Other Financing Sources (Uses)	<u>9,700</u>	<u>(80,300)</u>	<u>19,382</u>	<u>82,072</u>
<b>NET CHANGE IN FUND BALANCES</b>				
	(559,485)	(559,485)	(1,174,094)	(614,609)
Fund Balances - Beginning of Year	<u>4,402,277</u>	<u>4,402,277</u>	<u>4,402,277</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u><u>\$ 3,842,792</u></u>	<u><u>\$ 3,842,792</u></u>	<u><u>\$ 3,228,183</u></u>	<u><u>\$ (614,609)</u></u>



**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
HEALTH AND SANITATION  
YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Fines, Forfeitures, and Penalties	\$ 7,000	\$ 7,000	\$ 12,568	\$ 5,568
Use of Money and Property	7,505	7,505	(833)	(8,338)
Intergovernmental	7,438,908	8,419,606	7,952,196	(467,410)
Charges for Services	100	100	465	365
Other Revenue	-	-	2,019	2,019
Total Revenues	<u>7,453,513</u>	<u>8,434,211</u>	<u>7,966,415</u>	<u>(467,796)</u>
<b>EXPENDITURES</b>				
Current:				
Health and Sanitation				
Salaries and Benefits	604,899	604,899	585,795	19,104
Services and Supplies	2,697,117	3,749,365	2,451,024	1,298,341
Debt Service:				
Principal	-	-	25,820	(25,820)
Interest and Fiscal Charges	-	-	6,042	(6,042)
Total Expenditures	<u>3,302,016</u>	<u>4,354,264</u>	<u>3,068,681</u>	<u>1,285,583</u>
<b>EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</b>	4,151,497	4,079,947	4,897,734	817,787
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	283,368	335,658	389,735	54,077
Transfers out	<u>(4,346,917)</u>	<u>(5,082,871)</u>	<u>(4,728,152)</u>	<u>354,719</u>
Total Other Financing Sources (Uses)	<u>(4,063,549)</u>	<u>(4,747,213)</u>	<u>(4,338,417)</u>	<u>408,796</u>
<b>NET CHANGE IN FUND BALANCES</b>	87,948	(667,266)	559,317	1,226,583
Fund Balances - Beginning of Year	<u>4,661,654</u>	<u>4,661,654</u>	<u>4,661,654</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 4,749,602</u>	<u>\$ 3,994,388</u>	<u>\$ 5,220,971</u>	<u>\$ 1,226,583</u>

**COUNTY OF TRINITY**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**JUNE 30, 2022**

**BUDGET ADOPTION AND REVISION**

In accordance with the provisions of Sections 29000 and 29143, inclusive, of the California Government Code and other statutory provisions, commonly known as the County Budget Act, the County prepares a budget for each fiscal year on or before August 30. Budgeted expenditures are enacted into law through the passage of an Appropriation Ordinance. This ordinance mandates the maximum authorized expenditures for the fiscal year and cannot be exceeded except by subsequent amendments to the budget by the County's Board of Supervisors.

An operating budget is adopted each fiscal year for all Governmental Funds. Expenditures are controlled at the object level within budget units for the County. The object level within a budget unit is the level at which expenditures may not legally exceed appropriations. Any amendments or transfers of appropriations between object levels within the same budget unit or between departments or funds are approved by the Board of Supervisors. Budgeted amounts in the budgetary financial schedules are reported as originally adopted and as amended during the fiscal year by resolutions approved by the Board of Supervisors.

The budget approved by the Board of Supervisors for the general fund includes budgeted expenditures and reimbursements for amounts disbursed on behalf of other Governmental Funds. Actual reimbursements for these items have been eliminated in the accompanying budgetary financial schedules. Accordingly, the related budgets for these items have also been eliminated in order to provide a meaningful comparison of actual and budgeted results of operations.

Budgets are adopted on a basis which materially conforms to generally accepted accounting principles. Unexpended appropriations lapse at year-end. The County is not required to submit a budget for the JDF Capital Projects Fund. Consequently, budgetary information for that fund is not available.

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*SUPPLEMENTARY FINANCIAL INFORMATION*



**COUNTY OF TRINITY  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2022**

**SPECIAL REVENUE FUNDS**

Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

**Tobacco Program**

The Tobacco Program fund accounts for revenues and expenditures for support of various educational tobacco programs.

**Fish and Game**

The Fish and Game fund receives all fine, forfeiture and penalty moneys collected and earmarked for support of the local fish and game programs.

**Non-Transit**

The Non-Transit Fund accounts for all revenues and expenditures for support of non-transit programs.

**Special Aviation**

The Special Aviation Fund is used to account for all revenues and expenditures for five local area airports.

**Hayfork Lighting District**

The Hayfork Lighting District Fund is used to account for the planning, design, construction, maintenance and administration of Hayfork lighting.

**Weaverville Lighting District**

The Weaverville Lighting District Fund is used to account for the planning, design, construction, maintenance, and administration of Weaverville lighting.

**Transportation Commission**

The Transportation Commission Fund is used to account for the revenues and expenditures associated with transportation planning and regional coordination, transportation alternatives and marketing, claimant funding and oversight, grants application and management, and administration of the Transportation Commission and its programs.

**CDC PHEP**

The CDC PHEP Fund accounts for a variety of public health emergency preparedness programs.

**MHSA Other Funding**

The MHSA Other Funding accounts for the MHSA reserve and a minority of the MHSA programs.

**COUNTY OF TRINITY  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2022**

**MHSA**

The Mental Health Services Act (MHSA) Fund accounts for the revenues and expenditures associated with a majority of the MHSA programs.

**General Government**

The General Government Fund accounts for a variety of small general government programs.

**Public Protection**

The Public Protection Fund accounts for a variety of small public protection programs.

**Public Ways**

The Public Ways Fund accounts for a variety of small public ways programs.

**Public Assistance**

The Public Assistance Fund accounts for a variety of small public assistance programs.

**Health Realignment**

The Health Realignment Fund is used to account for all health realignment moneys received by the County. These moneys are transferred to the health operating fund to cover certain qualified health expenditures not covered by other grant programs.

**Mental Health Realignment**

The Mental Health Realignment Fund is used to account for all mental health realignment moneys received by the County. These moneys are transferred to the mental health operating fund to cover certain qualified mental health expenditures not covered by other grant programs.

**Emergency Services**

The Emergency Services Fund accounts for all revenues and expenditures dealing with emergency services programs, such as “Maddy” funds.

**General Plan Update**

The General Plan Update Fund accounts for all revenues and expenditures dealing with the County’s General Plan Update.

**Cannabis Planning**

The Cannabis Planning Fund accounts for all revenues and expenditures dealing with the issuance of local cannabis permits and monitoring compliance with local cannabis ordinances.

**Mental Health**

The Mental Health Fund accounts for all revenues and expenditures for support of various mental health programs.

**COUNTY OF TRINITY  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2022**

**CAPITAL PROJECTS FUNDS**

Capital projects funds are used to account for financial resources to be used for the acquisition of major capital facilities (other than those financed by proprietary funds).

**JDF Capital Projects**

The JDF Capital Projects Fund accounts for the specific improvements including renovation, acquisition, and construction of the Juvenile Detention Facility.

**DEBT SERVICE FUND**

The Debt Service Fund is used to account for the accumulation of resources for and the payment of general long-term debt principal, interest and related costs.



**COUNTY OF TRINITY  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2022**

	Special Revenue			
	Tobacco Program	Fish and Game	Non-Transit	Special Aviation
<b>ASSETS</b>				
Cash and Investments	\$ 74,693	\$ 24,343	\$ 7,013	\$ 32,389
Accounts Receivable	-	-	-	-
Due from other Governments	150,000	-	-	46,884
Interest Receivable	191	38	17	-
Prepays and Other Assets	-	-	-	-
Due from Other Funds	-	-	-	-
Advances to Other Funds	-	-	-	-
Total Assets	<u>\$ 224,884</u>	<u>\$ 24,381</u>	<u>\$ 7,030</u>	<u>\$ 79,273</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ 63,443	\$ -	\$ -	\$ 13,342
Salaries and Benefits Payable	-	-	-	-
Due to Other Funds	-	-	-	-
Unearned Revenue	-	-	7,030	-
Deposits from Others	-	-	-	-
Advances from Other Funds	-	-	-	-
Total Liabilities	<u>63,443</u>	<u>-</u>	<u>7,030</u>	<u>13,342</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable Revenue	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE</b>				
Nonspendable	-	-	-	-
Restricted	11,441	24,381	-	65,931
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>11,441</u>	<u>24,381</u>	<u>-</u>	<u>65,931</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 224,884</u>	<u>\$ 24,381</u>	<u>\$ 7,030</u>	<u>\$ 79,273</u>

**COUNTY OF TRINITY  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2022**

	Special Revenue				
	Hayfork Lighting District	Weaverville Lighting District	Transportation Commission	CDC PHEP	MHSA Other Funding
<b>ASSETS</b>					
Cash and Investments	\$ 193,540	\$ 406,291	\$ 1,743,822	\$ -	\$ 1,090,126
Accounts Receivable	-	-	-	-	-
Due from other Governments	-	-	117,375	57,211	64,117
Interest Receivable	303	634	2,691	21	2,077
Prepays and Other Assets	-	-	-	-	-
Due from Other Funds	-	-	100,098	-	-
Advances to Other Funds	-	-	-	-	-
Total Assets	<u>\$ 193,843</u>	<u>\$ 406,925</u>	<u>\$ 1,963,986</u>	<u>\$ 57,232</u>	<u>\$ 1,156,320</u>
<b>LIABILITIES</b>					
Accounts Payable	\$ 756	\$ 2,907	\$ 7,093	\$ 194	\$ -
Salaries and Benefits Payable	-	-	-	-	-
Due to Other Funds	-	-	-	13,121	-
Unearned Revenue	-	-	-	-	-
Deposits from Others	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-
Total Liabilities	<u>756</u>	<u>2,907</u>	<u>7,093</u>	<u>13,315</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenue	-	-	81,327	57,211	-
<b>FUND BALANCE</b>					
Nonspendable	-	-	-	-	-
Restricted	193,087	404,018	1,875,566	-	1,156,320
Assigned	-	-	-	-	-
Unassigned	-	-	-	(13,294)	-
Total Fund Balances	<u>193,087</u>	<u>404,018</u>	<u>1,875,566</u>	<u>(13,294)</u>	<u>1,156,320</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 193,843</u>	<u>\$ 406,925</u>	<u>\$ 1,963,986</u>	<u>\$ 57,232</u>	<u>\$ 1,156,320</u>

**COUNTY OF TRINITY  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2022**

	Special Revenue			
	MHSA	General Government	Public Protection	Public Ways
<b>ASSETS</b>				
Cash and Investments	\$ 2,357,903	\$ 758,655	\$ 3,826,932	\$ 220,488
Accounts Receivable	-	-	124	30
Due from other Governments	203,036	-	214,684	-
Interest Receivable	5,914	780	2,976	437
Prepays and Other Assets	-	-	10	-
Due from Other Funds	-	-	-	-
Advances to Other Funds	-	-	-	-
<b>Total Assets</b>	<b><u>\$ 2,566,853</u></b>	<b><u>\$ 759,435</u></b>	<b><u>\$ 4,044,726</u></b>	<b><u>\$ 220,955</u></b>
<b>LIABILITIES</b>				
Accounts Payable	\$ -	\$ 13,822	\$ 78,955	\$ 139
Salaries and Benefits Payable	-	-	6,871	-
Due to Other Funds	-	-	-	-
Unearned Revenue	-	-	295,267	-
Deposits from Others	-	-	11,901	-
Advances from Other Funds	-	-	98,778	-
<b>Total Liabilities</b>	<b><u>-</u></b>	<b><u>13,822</u></b>	<b><u>491,772</u></b>	<b><u>139</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable Revenue	-	-	105,261	-
<b>FUND BALANCE</b>				
Nonspendable	-	-	10	-
Restricted	2,566,853	745,613	3,447,683	220,816
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<b><u>2,566,853</u></b>	<b><u>745,613</u></b>	<b><u>3,447,693</u></b>	<b><u>220,816</u></b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b><u>\$ 2,566,853</u></b>	<b><u>\$ 759,435</u></b>	<b><u>\$ 4,044,726</u></b>	<b><u>\$ 220,955</u></b>

**COUNTY OF TRINITY  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2022**

	Special Revenue				
	Public Assistance	Health Realignment	Mental Health Realignment	Emergency Services	
<b>ASSETS</b>					
Cash and Investments	\$ 896,324	\$ 858,940	\$ 115,516	\$ -	\$ 1,868,848
Accounts Receivable	-	-	-	-	3,000
Due from other Governments	-	-	-	92,388	-
Interest Receivable	-	-	-	181	3,064
Prepays and Other Assets	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
<b>Total Assets</b>	<b><u>\$ 896,324</u></b>	<b><u>\$ 858,940</u></b>	<b><u>\$ 115,516</u></b>	<b><u>\$ 92,569</u></b>	<b><u>\$ 1,874,912</u></b>
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ 4,520	\$ 78,508
Salaries and Benefits Payable	-	-	-	-	-
Due to Other Funds	-	-	-	10,218	-
Unearned Revenue	-	-	-	-	-
Deposits from Others	-	-	-	-	-
Advances from Other Funds	-	-	-	22,000	-
<b>Total Liabilities</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>36,738</u></b>	<b><u>78,508</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenue	-	-	-	-	-
<b>FUND BALANCE</b>					
Nonspendable	-	-	-	-	-
Restricted	896,324	858,940	115,516	-	1,796,404
Assigned	-	-	-	55,831	-
Unassigned	-	-	-	-	-
<b>Total Fund Balances</b>	<b><u>896,324</u></b>	<b><u>858,940</u></b>	<b><u>115,516</u></b>	<b><u>55,831</u></b>	<b><u>1,796,404</u></b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b><u>\$ 896,324</u></b>	<b><u>\$ 858,940</u></b>	<b><u>\$ 115,516</u></b>	<b><u>\$ 92,569</u></b>	<b><u>\$ 1,874,912</u></b>

**COUNTY OF TRINITY  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2022**

	Special Revenue		JDF Capital Projects	Debt Service	Total
	Cannabis Planning	Mental Health			
<b>ASSETS</b>					
Cash and Investments	\$ 2,056,837	\$ 205,912	\$ 120	\$ -	\$ 16,738,692
Accounts Receivable	9,768	118,888	-	-	131,810
Due from other Governments	-	385,478	-	-	1,331,173
Interest Receivable	4,314	2,603	-	-	26,241
Prepays and Other Assets	-	-	-	-	10
Due from Other Funds	-	-	-	11,799	111,897
Advances to Other Funds	-	-	-	-	-
Total Assets	<u>\$ 2,070,919</u>	<u>\$ 712,881</u>	<u>\$ 120</u>	<u>\$ 11,799</u>	<u>\$ 18,339,823</u>
<b>LIABILITIES</b>					
Accounts Payable	\$ 277,350	\$ 365,693	\$ -	\$ 298	\$ 907,020
Salaries and Benefits Payable	11,904	1,965	-	-	20,740
Due to Other Funds	-	-	-	38,863	62,202
Unearned Revenue	608	39,224	-	-	342,129
Deposits from Others	-	-	-	-	11,901
Advances from Other Funds	-	-	-	-	120,778
Total Liabilities	<u>289,862</u>	<u>406,882</u>	<u>-</u>	<u>39,161</u>	<u>1,464,770</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenue	-	166,122	-	-	559,921
<b>FUND BALANCE</b>					
Nonspendable	-	-	-	-	10
Restricted	1,781,057	139,877	-	-	16,299,827
Assigned	-	-	120	-	55,951
Unassigned	-	-	-	(27,362)	(40,656)
Total Fund Balances	<u>1,781,057</u>	<u>139,877</u>	<u>120</u>	<u>(27,362)</u>	<u>16,315,132</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 2,070,919</u>	<u>\$ 712,881</u>	<u>\$ 120</u>	<u>\$ 11,799</u>	<u>\$ 18,339,823</u>

**COUNTY OF TRINITY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2022**

	Special Revenue			
	Tobacco Program	Fish and Game	Non-Transit	Special Aviation
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Fines, Forfeitures, and Penalties	-	1,185	-	-
Use of Money and Property	453	87	40	-
Intergovernmental	300,000	478	-	46,884
Charges for Services	-	-	-	-
Other Revenue	-	350	-	-
Total Revenues	<u>300,453</u>	<u>2,100</u>	<u>40</u>	<u>46,884</u>
<b>EXPENDITURES</b>				
Current:				
General Government	-	-	-	-
Public Protection	-	1,075	-	-
Public Ways and Facilities	-	-	-	83,929
Health and Sanitation	279,857	-	-	-
Public Assistance	-	-	-	-
Debt Service:				
Principal	372	-	-	-
Interest	168	-	-	-
Total Expenditures	<u>280,397</u>	<u>1,075</u>	<u>-</u>	<u>83,929</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	20,056	1,025	40	(37,045)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	1,066	-	3,733	-
Transfers out	-	-	(3,773)	48,800
Lease Issuance	-	-	-	-
Total Other Financing Sources (Uses)	<u>1,066</u>	<u>-</u>	<u>(40)</u>	<u>48,800</u>
<b>NET CHANGE IN FUND BALANCES</b>	21,122	1,025	-	11,755
Fund Balances - Beginning of Year	<u>(9,681)</u>	<u>23,356</u>	<u>-</u>	<u>54,176</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 11,441</u>	<u>\$ 24,381</u>	<u>\$ -</u>	<u>\$ 65,931</u>

**COUNTY OF TRINITY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2022**

	Special Revenue				
	Hayfork Lighting District	Weaverville Lighting District	Transportation Commission	CDC PHEP	MHSA Other Funding
<b>REVENUES</b>					
Taxes	\$ 21,891	\$ 65,778	\$ 375,345	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fines, Forfeitures, and Penalties	-	-	-	-	-
Use of Money and Property	686	1,425	5,759	29	4,396
Intergovernmental	172	530	332,269	69,218	498,572
Charges for Services	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenues	<u>22,749</u>	<u>67,733</u>	<u>713,373</u>	<u>69,247</u>	<u>502,968</u>
<b>EXPENDITURES</b>					
Current:					
General Government	8,631	33,129	-	-	-
Public Protection	-	-	-	-	-
Public Ways and Facilities	-	-	251,154	-	-
Health and Sanitation	-	-	-	80,312	-
Public Assistance	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>8,631</u>	<u>33,129</u>	<u>251,154</u>	<u>80,312</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	14,118	34,604	462,219	(11,065)	502,968
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	222,746	-	-
Transfers out	-	-	(676,980)	-	(263,960)
Lease Issuance	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(454,234)</u>	<u>-</u>	<u>(263,960)</u>
<b>NET CHANGE IN FUND BALANCES</b>	14,118	34,604	7,985	(11,065)	239,008
Fund Balances - Beginning of Year	<u>178,969</u>	<u>369,414</u>	<u>1,867,581</u>	<u>(2,229)</u>	<u>917,312</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 193,087</u>	<u>\$ 404,018</u>	<u>\$ 1,875,566</u>	<u>\$ (13,294)</u>	<u>\$ 1,156,320</u>

**COUNTY OF TRINITY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2022**

	Special Revenue			
	MHSA	General Government	Public Protection	Public Ways
<b>REVENUES</b>				
Taxes	\$ -	\$ 25,420	\$ -	\$ -
Licenses and Permits	-	-	16,131	-
Fines, Forfeitures, and Penalties	-	13,403	106,402	-
Use of Money and Property	15,446	1,783	6,664	85,513
Intergovernmental	1,578,811	98,892	3,571,054	-
Charges for Services	-	40,324	26,812	-
Other Revenue	-	-	16,540	30,600
Total Revenues	<u>1,594,257</u>	<u>179,822</u>	<u>3,743,603</u>	<u>116,113</u>
<b>EXPENDITURES</b>				
Current:				
General Government	-	86,569	-	-
Public Protection	-	-	1,491,330	-
Public Ways and Facilities	-	-	-	30,204
Health and Sanitation	8,677	-	-	-
Public Assistance	-	-	-	-
Debt Service:				
Principal	-	-	39,085	-
Interest	-	-	2,919	-
Total Expenditures	<u>8,677</u>	<u>86,569</u>	<u>1,533,334</u>	<u>30,204</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	1,585,580	93,253	2,210,269	85,909
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	308	98,380	-
Transfers out	(1,158,138)	(36,789)	(1,653,383)	(48,800)
Lease Issuance	-	-	-	-
Total Other Financing Sources (Uses)	<u>(1,158,138)</u>	<u>(36,481)</u>	<u>(1,555,003)</u>	<u>(48,800)</u>
<b>NET CHANGE IN FUND BALANCES</b>	427,442	56,772	655,266	37,109
Fund Balances - Beginning of Year	<u>2,139,411</u>	<u>688,841</u>	<u>2,792,427</u>	<u>183,707</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 2,566,853</u>	<u>\$ 745,613</u>	<u>\$ 3,447,693</u>	<u>\$ 220,816</u>



**COUNTY OF TRINITY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2022**

	Special Revenue				
	Public Assistance	Health Realignment	Mental Health Realignment	Emergency Services	General Plan Update
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	93,472
Fines, Forfeitures, and Penalties	-	-	-	-	-
Use of Money and Property	-	-	-	779	7,138
Intergovernmental	1,853,308	1,658,135	826,367	266,990	-
Charges for Services	-	-	-	-	123,894
Other Revenue	-	-	-	-	6,000
Total Revenues	<u>1,853,308</u>	<u>1,658,135</u>	<u>826,367</u>	<u>267,769</u>	<u>230,504</u>
<b>EXPENDITURES</b>					
Current:					
General Government	-	-	-	-	-
Public Protection	-	-	-	619,379	-
Public Ways and Facilities	-	-	-	-	295,192
Health and Sanitation	-	220	-	-	-
Public Assistance	516	-	-	-	-
Debt Service:					
Principal	-	-	-	101	-
Interest	-	-	-	8	-
Total Expenditures	<u>516</u>	<u>220</u>	<u>-</u>	<u>619,488</u>	<u>295,192</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	1,852,792	1,657,915	826,367	(351,719)	(64,688)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	292,662	5,924	249,012	-
Transfers out	(2,300,826)	(1,664,924)	(826,387)	-	-
Lease Issuance	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>(2,300,826)</u>	<u>(1,372,262)</u>	<u>(820,463)</u>	<u>249,012</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	(448,034)	285,653	5,904	(102,707)	(64,688)
Fund Balances - Beginning of Year	<u>1,344,358</u>	<u>573,287</u>	<u>109,612</u>	<u>158,538</u>	<u>1,861,092</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 896,324</u>	<u>\$ 858,940</u>	<u>\$ 115,516</u>	<u>\$ 55,831</u>	<u>\$ 1,796,404</u>

**COUNTY OF TRINITY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2022**

	Special Revenue		JDF Capital Projects	Debt Service	Total
	Cannabis Planning	Mental Health			
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 488,434
Licenses and Permits	887,481	-	-	-	997,084
Fines, Forfeitures, and Penalties	-	-	-	-	120,990
Use of Money and Property	7,384	6,869	-	(263)	144,188
Intergovernmental	2,635,093	1,605,130	-	-	15,341,903
Charges for Services	1,414	126,320	-	-	318,764
Other Revenue	11,696	35	-	-	65,221
Total Revenues	<u>3,543,068</u>	<u>1,738,354</u>	<u>-</u>	<u>(263)</u>	<u>17,476,584</u>
<b>EXPENDITURES</b>					
Current:					
General Government	-	-	-	2,841	131,170
Public Protection	3,021,922	-	-	-	5,133,706
Public Ways and Facilities	-	-	-	-	660,479
Health and Sanitation	-	5,915,903	-	-	6,284,969
Public Assistance	-	-	-	-	516
Debt Service:					
Principal	806	91,818	-	700,998	833,180
Interest	65	17,020	-	75,009	95,189
Total Expenditures	<u>3,022,793</u>	<u>6,024,741</u>	<u>-</u>	<u>778,848</u>	<u>13,139,209</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	520,275	(4,286,387)	-	(779,111)	4,337,375
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	338,831	3,228,768	-	750,912	5,192,342
Transfers out	(29,135)	(15,000)	-	-	(8,629,295)
Lease Issuance	-	566,502	-	-	566,502
Total Other Financing Sources (Uses)	<u>309,696</u>	<u>3,780,270</u>	<u>-</u>	<u>750,912</u>	<u>(2,870,451)</u>
<b>NET CHANGE IN FUND BALANCES</b>	829,971	(506,117)	-	(28,199)	1,466,924
Fund Balances - Beginning of Year	951,086	645,994	120	837	14,848,208
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 1,781,057</u>	<u>\$ 139,877</u>	<u>\$ 120</u>	<u>\$ (27,362)</u>	<u>\$ 16,315,132</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
TOBACCO PROGRAM  
YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of Money and Property	\$ -	\$ -	\$ 453	\$ 453
Intergovernmental	300,000	300,000	300,000	-
<b>Total Revenues</b>	<u>300,000</u>	<u>300,000</u>	<u>300,453</u>	<u>453</u>
<b>EXPENDITURES</b>				
Current:				
Health and Sanitation				
Services and Supplies	409,575	409,575	279,857	129,718
Debt Service:				
Principal	-	-	372	(372)
Interest and Fiscal Charges	-	-	168	(168)
<b>Total Expenditures</b>	<u>409,575</u>	<u>409,575</u>	<u>280,397</u>	<u>129,178</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>				
	<u>(109,575)</u>	<u>(109,575)</u>	<u>20,056</u>	<u>129,631</u>
<b>OTHER FUNDING SOURCES (USES)</b>				
Transfers in	1,950	3,018	1,066	(1,952)
Transfers out	(1,950)	(1,950)	-	1,950
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>1,068</u>	<u>1,066</u>	<u>(2)</u>
<b>NET CHANGE IN FUND BALANCES</b>				
	(109,575)	(108,507)	21,122	129,629
Fund Balances - Beginning of Year	<u>(9,681)</u>	<u>(9,681)</u>	<u>(9,681)</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ (119,256)</u>	<u>\$ (118,188)</u>	<u>\$ 11,441</u>	<u>\$ 129,629</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
FISH AND GAME  
YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Fines, Forfeitures, and Penalties	\$ 1,300	\$ 1,300	\$ 1,185	\$ (115)
Use of Money and Property	200	200	87	(113)
Intergovernmental	620	620	478	(142)
Other Revenue	-	-	350	350
Total Revenues	<u>2,120</u>	<u>2,120</u>	<u>2,100</u>	<u>(20)</u>
<b>EXPENDITURES</b>				
Current:				
Public Protection				
Services and Supplies	8,250	8,250	1,075	7,175
Total Expenditures	<u>8,250</u>	<u>8,250</u>	<u>1,075</u>	<u>7,175</u>
<b>NET CHANGE IN FUND BALANCES</b>	(6,130)	(6,130)	1,025	7,155
Fund Balances - Beginning of Year	<u>23,356</u>	<u>23,356</u>	<u>23,356</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 17,226</u>	<u>\$ 17,226</u>	<u>\$ 24,381</u>	<u>\$ 7,155</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
NON-TRANSIT  
YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of Money and Property	\$ -	\$ -	\$ 40	\$ 40
Total Revenues	<u>-</u>	<u>-</u>	<u>40</u>	<u>40</u>
<b>EXPENDITURES</b>				
Current:				
Public Way and Facilities				
Services and Supplies	3,733	3,733	-	3,733
Total Expenditures	<u>3,733</u>	<u>3,733</u>	<u>-</u>	<u>3,733</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(3,733)	(3,733)	40	3,773
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	3,733	3,733	3,733	-
Transfers out	-	-	(3,773)	(3,773)
Total Other Financing Sources (Uses)	<u>3,733</u>	<u>3,733</u>	<u>(40)</u>	<u>(3,773)</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	-	-	-
Fund Balances - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
SPECIAL AVIATION  
YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 107,000	\$ 127,000	\$ 46,884	\$ (80,116)
Other revenue	-	-	-	-
<b>Total Revenues</b>	<u>107,000</u>	<u>127,000</u>	<u>46,884</u>	<u>(80,116)</u>
<b>EXPENDITURES</b>				
Current:				
Public way and facilities				
Services and Supplies	129,707	152,207	83,929	68,278
<b>Total Expenditures</b>	<u>129,707</u>	<u>152,207</u>	<u>83,929</u>	<u>68,278</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(22,707)	(25,207)	(37,045)	(11,838)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	119,600	119,600	-	(119,600)
Transfers out	(102,000)	(102,000)	48,800	150,800
<b>Total Other Financing Sources (Uses)</b>	<u>17,600</u>	<u>17,600</u>	<u>48,800</u>	<u>31,200</u>
<b>NET CHANGE IN FUND BALANCES</b>	(5,107)	(7,607)	11,755	19,362
Fund Balances - Beginning of Year	<u>54,176</u>	<u>54,176</u>	<u>54,176</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 49,069</u>	<u>\$ 46,569</u>	<u>\$ 65,931</u>	<u>\$ 19,362</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
HAYFORK LIGHTING DISTRICT  
YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 17,600	\$ 17,600	\$ 21,891	\$ 4,291
Use of Money and Property	1,500	1,500	686	(814)
Intergovernmental	175	175	172	(3)
Total Revenues	<u>19,275</u>	<u>19,275</u>	<u>22,749</u>	<u>3,474</u>
<b>EXPENDITURES</b>				
Current:				
General Government				
Services and Supplies	86,100	86,100	8,631	77,469
Total Expenditures	<u>86,100</u>	<u>86,100</u>	<u>8,631</u>	<u>77,469</u>
<b>NET CHANGE IN FUND BALANCES</b>	(66,825)	(66,825)	14,118	80,943
Fund Balances - Beginning of Year	<u>178,969</u>	<u>178,969</u>	<u>178,969</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u><u>\$ 112,144</u></u>	<u><u>\$ 112,144</u></u>	<u><u>\$ 193,087</u></u>	<u><u>\$ 80,943</u></u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
WEAVERVILLE LIGHTING DISTRICT  
YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 61,800	\$ 61,800	\$ 65,778	\$ 3,978
Use of Money and Property	2,800	2,800	1,425	(1,375)
Intergovernmental	600	600	530	(70)
Total Revenues	<u>65,200</u>	<u>65,200</u>	<u>67,733</u>	<u>2,533</u>
<b>EXPENDITURES</b>				
Current:				
General Government				
Services and Supplies	135,200	135,200	33,129	102,071
Total Expenditures	<u>135,200</u>	<u>135,200</u>	<u>33,129</u>	<u>102,071</u>
<b>NET CHANGE IN FUND BALANCES</b>	(70,000)	(70,000)	34,604	104,604
Fund Balances - Beginning of Year	<u>369,414</u>	<u>369,414</u>	<u>369,414</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u><u>\$ 299,414</u></u>	<u><u>\$ 299,414</u></u>	<u><u>\$ 404,018</u></u>	<u><u>\$ 104,604</u></u>



**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
TRANSPORTATION COMMISSION  
YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 300,000	\$ 300,000	\$ 375,345	\$ 75,345
Use of Money and Property	-	-	5,759	5,759
Intergovernmental	506,711	506,711	332,269	(174,442)
Other Revenue	1,500	1,500	-	(1,500)
Total Revenues	<u>808,211</u>	<u>808,211</u>	<u>713,373</u>	<u>(94,838)</u>
<b>EXPENDITURES</b>				
Current:				
Public Ways and Facilities				
Services and Supplies	528,875	528,875	251,154	277,721
Total Expenditures	<u>528,875</u>	<u>528,875</u>	<u>251,154</u>	<u>277,721</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	279,336	279,336	462,219	182,883
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	117,875	117,875	222,746	104,871
Transfers out	(592,703)	(596,445)	(676,980)	(80,535)
Total Other Financing Sources (Uses)	<u>(474,828)</u>	<u>(478,570)</u>	<u>(454,234)</u>	<u>24,336</u>
<b>NET CHANGE IN FUND BALANCES</b>	(195,492)	(199,234)	7,985	207,219
Fund Balances - Beginning of Year	<u>1,867,581</u>	<u>1,867,581</u>	<u>1,867,581</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 1,672,089</u>	<u>\$ 1,668,347</u>	<u>\$ 1,875,566</u>	<u>\$ 207,219</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
CDC PHEP  
YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of Money and Property	\$ -	\$ -	\$ 29	\$ 29
Intergovernmental	141,853	141,853	69,218	(72,635)
Total Revenues	<u>141,853</u>	<u>141,853</u>	<u>69,247</u>	<u>(72,606)</u>
<b>EXPENDITURES</b>				
Current:				
Health and Sanitation				
Services and Supplies	141,854	141,854	80,312	61,542
Total Expenditures	<u>141,854</u>	<u>141,854</u>	<u>80,312</u>	<u>61,542</u>
<b>DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</b>	(1)	(1)	(11,065)	(11,064)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	(1)	(1)	(11,065)	(11,064)
Fund Balances - Beginning of Year	<u>(2,229)</u>	<u>(2,229)</u>	<u>(2,229)</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ (2,230)</u>	<u>\$ (2,230)</u>	<u>\$ (13,294)</u>	<u>\$ (11,064)</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
MHSA OTHER FUNDING  
YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of Money and Property	\$ 10,000	\$ 10,000	\$ 4,396	\$ (5,604)
Intergovernmental	621,488	621,488	498,572	(122,916)
Total Revenues	<u>631,488</u>	<u>631,488</u>	<u>502,968</u>	<u>(128,520)</u>
<b>EXPENDITURES</b>				
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	631,488	631,488	502,968	(128,520)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(436,579)</u>	<u>(436,579)</u>	<u>(263,960)</u>	<u>172,619</u>
Total Other Financing Sources (Uses)	<u>(436,579)</u>	<u>(436,579)</u>	<u>(263,960)</u>	<u>172,619</u>
<b>NET CHANGE IN FUND BALANCES</b>	194,909	194,909	239,008	44,099
Fund Balances - Beginning of Year	<u>917,312</u>	<u>917,312</u>	<u>917,312</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u><u>\$ 1,112,221</u></u>	<u><u>\$ 1,112,221</u></u>	<u><u>\$ 1,156,320</u></u>	<u><u>\$ 44,099</u></u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
MHSA  
YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of Money and Property	\$ 17,500	\$ 17,500	\$ 15,446	\$ (2,054)
Intergovernmental	1,968,047	1,968,047	1,578,811	(389,236)
Total Revenues	<u>1,985,547</u>	<u>1,985,547</u>	<u>1,594,257</u>	<u>(391,290)</u>
<b>EXPENDITURES</b>				
Current:				
Health and Sanitation				
Services and Supplies	15,000	15,000	8,677	6,323
Total Expenditures	<u>15,000</u>	<u>15,000</u>	<u>8,677</u>	<u>6,323</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	1,970,547	1,970,547	1,585,580	(384,967)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	25,000	25,000	-	(25,000)
Transfers out	(1,743,781)	(1,285,998)	(1,158,138)	127,860
Total Other Financing Sources (Uses)	<u>(1,718,781)</u>	<u>(1,260,998)</u>	<u>(1,158,138)</u>	<u>102,860</u>
<b>NET CHANGE IN FUND BALANCES</b>	251,766	709,549	427,442	(282,107)
Fund Balances - Beginning of Year	<u>2,139,411</u>	<u>2,139,411</u>	<u>2,139,411</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 2,391,177</u>	<u>\$ 2,848,960</u>	<u>\$ 2,566,853</u>	<u>\$ (282,107)</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
GENERAL GOVERNMENT  
YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 15,000	\$ 15,000	\$ 25,420	\$ 10,420
Fines, Forfeits, and Penalties	14,500	14,500	13,403	(1,097)
Use of Money and Property	-	-	1,783	1,783
Intergovernmental	1,500	1,500	98,892	97,392
Charges for Services	16,000	16,000	40,324	24,324
<b>Total Revenues</b>	<u>47,000</u>	<u>47,000</u>	<u>179,822</u>	<u>132,822</u>
<b>EXPENDITURES</b>				
Current:				
General Government				
Services and Supplies	194,112	194,117	86,569	107,548
<b>Total Expenditures</b>	<u>194,112</u>	<u>194,117</u>	<u>86,569</u>	<u>107,548</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(147,112)	(147,117)	93,253	240,370
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	2,500	2,500	308	(2,192)
Transfers out	(36,682)	(36,789)	(36,789)	-
<b>Total Other Financing Sources (Uses)</b>	<u>(34,182)</u>	<u>(34,289)</u>	<u>(36,481)</u>	<u>(2,192)</u>
<b>NET CHANGE IN FUND BALANCES</b>	(181,294)	(181,406)	56,772	238,178
Fund Balances - Beginning of Year, As Restated	688,841	688,841	688,841	-
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 507,547</u>	<u>\$ 507,435</u>	<u>\$ 745,613</u>	<u>\$ 238,178</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
PUBLIC PROTECTION  
YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Licenses and Permits	\$ 16,000	\$ 16,000	\$ 16,131	\$ 131
Fines, Forfeits, and Penalties	15,000	15,000	106,402	91,402
Use of Money and Property	4,581	4,581	6,664	2,083
Intergovernmental	3,523,537	3,733,155	3,571,054	(162,101)
Charges for Services	15,000	15,000	26,812	11,812
Other Revenue	27,000	27,000	16,540	(10,460)
Total Revenues	<u>3,601,118</u>	<u>3,810,736</u>	<u>3,743,603</u>	<u>(67,133)</u>
<b>EXPENDITURES</b>				
Current:				
Public Protection:				
Salaries and Benefits	573,521	533,383	421,140	112,243
Services and Supplies	1,428,297	1,519,672	1,070,190	449,482
Debt Service:				
Principal	-	-	39,085	(39,085)
Interest and Fiscal Charges	-	-	2,919	(2,919)
Total Expenditures	<u>2,001,818</u>	<u>2,053,055</u>	<u>1,533,334</u>	<u>519,721</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	1,599,300	1,757,681	2,210,269	452,588
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	50,363	121,747	98,380	(23,367)
Transfers out	(1,719,754)	(1,750,042)	(1,653,383)	96,659
Total Other Financing Sources (Uses)	<u>(1,669,391)</u>	<u>(1,628,295)</u>	<u>(1,555,003)</u>	<u>73,292</u>
<b>NET CHANGE IN FUND BALANCES</b>	(70,091)	129,386	655,266	525,880
Fund Balances - Beginning of Year, As Restated	<u>2,792,427</u>	<u>2,792,427</u>	<u>2,792,427</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 2,722,336</u>	<u>\$ 2,921,813</u>	<u>\$ 3,447,693</u>	<u>\$ 525,880</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
PUBLIC WAYS  
YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of Money and Property	\$ 79,099	\$ 79,099	\$ 85,513	\$ 6,414
Other Revenue	1,100	1,100	30,600	29,500
Total Revenues	<u>80,199</u>	<u>80,199</u>	<u>116,113</u>	<u>35,914</u>
<b>EXPENDITURES</b>				
Current:				
Public Ways and Facilities				
Services and Supplies	70,950	70,950	30,204	40,746
Total Expenditures	<u>70,950</u>	<u>70,950</u>	<u>30,204</u>	<u>40,746</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	9,249	9,249	85,909	76,660
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	50,000	50,000	-	(50,000)
Transfers out	(67,600)	(67,600)	(48,800)	18,800
Total Other Financing Sources (Uses)	<u>(17,600)</u>	<u>(17,600)</u>	<u>(48,800)</u>	<u>(31,200)</u>
<b>NET CHANGE IN FUND BALANCES</b>	(8,351)	(8,351)	37,109	45,460
Fund Balances - Beginning of Year	<u>183,707</u>	<u>183,707</u>	<u>183,707</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 175,356</u>	<u>\$ 175,356</u>	<u>\$ 220,816</u>	<u>\$ 45,460</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
PUBLIC ASSISTANCE  
YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 1,951,226	\$ 1,951,226	\$ 1,853,308	\$ (97,918)
Total Revenues	<u>1,951,226</u>	<u>1,951,226</u>	<u>1,853,308</u>	<u>(97,918)</u>
<b>EXPENDITURES</b>				
Current:				
Public Assistance				
Services and Supplies	400	516	516	-
Total Expenditures	<u>400</u>	<u>516</u>	<u>516</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	1,950,826	1,950,710	1,852,792	(97,918)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(1,950,826)	(2,400,826)	(2,300,826)	100,000
Total Other Financing Sources (Uses)	<u>(1,950,826)</u>	<u>(2,400,826)</u>	<u>(2,300,826)</u>	<u>100,000</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	(450,116)	(448,034)	2,082
Fund Balances - Beginning of Year	<u>1,344,358</u>	<u>1,344,358</u>	<u>1,344,358</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 1,344,358</u>	<u>\$ 894,242</u>	<u>\$ 896,324</u>	<u>\$ 2,082</u>



**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
HEALTH REALIGNMENT  
YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 1,220,000	\$ 1,220,000	\$ 1,658,135	\$ 438,135
Total Revenues	<u>1,220,000</u>	<u>1,220,000</u>	<u>1,658,135</u>	<u>438,135</u>
<b>EXPENDITURES</b>				
Current:				
Health and Sanitation	150	220	220	-
Total Expenditures	<u>150</u>	<u>220</u>	<u>220</u>	<u>-</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	1,219,850	1,219,780	1,657,915	438,135
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	292,662	292,662	292,662	-
Transfers out	<u>(1,778,401)</u>	<u>(1,778,401)</u>	<u>(1,664,924)</u>	<u>113,477</u>
Total Other Financing Sources (Uses)	<u>(1,485,739)</u>	<u>(1,485,739)</u>	<u>(1,372,262)</u>	<u>113,477</u>
<b>NET CHANGE IN FUND BALANCES</b>	(265,889)	(265,959)	285,653	551,612
Fund Balances - Beginning of Year	<u>573,287</u>	<u>573,287</u>	<u>573,287</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 307,398</u>	<u>\$ 307,328</u>	<u>\$ 858,940</u>	<u>\$ 551,612</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
MENTAL HEALTH REALIGNMENT  
YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 667,715	\$ 667,715	\$ 826,367	\$ 158,652
<b>Total Revenues</b>	<u>667,715</u>	<u>667,715</u>	<u>826,367</u>	<u>158,652</u>
<b>EXPENDITURES</b>				
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	667,715	667,715	826,367	158,652
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	5,924	5,924	5,924	-
Transfers out	<u>(673,639)</u>	<u>(826,387)</u>	<u>(826,387)</u>	-
<b>Total Other Financing Sources (Uses)</b>	<u>(667,715)</u>	<u>(820,463)</u>	<u>(820,463)</u>	-
<b>NET CHANGE IN FUND BALANCES</b>	-	(152,748)	5,904	158,652
Fund Balances - Beginning of Year	<u>109,612</u>	<u>109,612</u>	<u>109,612</u>	-
<b>FUND BALANCES - END OF YEAR</b>	<u><u>\$ 109,612</u></u>	<u><u>\$ (43,136)</u></u>	<u><u>\$ 115,516</u></u>	<u><u>\$ 158,652</u></u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
EMERGENCY SERVICES  
YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of Money and Property	\$ -	\$ -	\$ 779	\$ 779
Intergovernmental	463,276	504,202	266,990	(237,212)
Charges for Services	200	200	-	(200)
Other Revenue	-	-	-	-
Total Revenues	<u>463,476</u>	<u>504,402</u>	<u>267,769</u>	<u>(236,633)</u>
<b>EXPENDITURES</b>				
Current:				
Public Protection				
Salaries and Benefits	157,821	157,821	132,879	24,942
Services and Supplies	530,840	571,766	486,500	85,266
Debt Service:				
Principal	-	-	101	(101)
Interest and Fiscal Charges	-	-	8	(8)
Total Expenditures	<u>688,661</u>	<u>729,587</u>	<u>619,488</u>	<u>110,099</u>
<b>DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</b>	(225,185)	(225,185)	(351,719)	(126,534)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>225,045</u>	<u>225,045</u>	<u>249,012</u>	<u>23,967</u>
Total Other Financing Sources (Uses)	<u>225,045</u>	<u>225,045</u>	<u>249,012</u>	<u>23,967</u>
<b>NET CHANGE IN FUND BALANCES</b>	(140)	(140)	(102,707)	(102,567)
Fund Balances - Beginning of Year	<u>158,538</u>	<u>158,538</u>	<u>158,538</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 158,398</u>	<u>\$ 158,398</u>	<u>\$ 55,831</u>	<u>\$ (102,567)</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
GENERAL PLAN UPDATE  
YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Licenses and Permits	\$ 300,000	\$ 300,000	\$ 93,472	\$ (206,528)
Use of Money and Property	-	-	7,138	7,138
Charges for Services	147,000	147,000	123,894	(23,106)
Other Revenues	-	-	6,000	6,000
Total Revenues	<u>447,000</u>	<u>447,000</u>	<u>230,504</u>	<u>(216,496)</u>
<b>EXPENDITURES</b>				
Current:				
Public Protection				
Services and Supplies	<u>1,205,620</u>	<u>1,205,620</u>	<u>295,192</u>	<u>910,428</u>
Total Expenditures	<u>1,205,620</u>	<u>1,205,620</u>	<u>295,192</u>	<u>910,428</u>
<b>NET CHANGE IN FUND BALANCES</b>	(758,620)	(758,620)	(64,688)	693,932
Fund Balances - Beginning of Year	<u>1,861,092</u>	<u>1,861,092</u>	<u>1,861,092</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 1,102,472</u>	<u>\$ 1,102,472</u>	<u>\$ 1,796,404</u>	<u>\$ 693,932</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
CANNABIS PLANNING  
YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Licenses and Permits	\$ 2,044,000	\$ 2,044,000	\$ 887,481	\$ (1,156,519)
Fines, Forfeitures and Penalties	-	-	-	-
Use of Money and Property	-	-	7,384	7,384
Intergovernmental	-	-	2,635,093	2,635,093
Charges for Services	11,500	11,500	1,414	(10,086)
Other Revenue	-	-	11,696	11,696
Total Revenues	<u>2,055,500</u>	<u>2,055,500</u>	<u>3,543,068</u>	<u>1,487,568</u>
<b>EXPENDITURES</b>				
Current:				
Public Protection				
Salaries and Benefits	1,119,116	903,761	662,347	241,414
Services and Supplies	1,855,003	2,409,189	2,359,575	49,614
Debt Service:				
Principal	-	-	806	(806)
Interest and Fiscal Charges	-	-	65	(65)
Total Expenditures	<u>2,974,119</u>	<u>3,312,950</u>	<u>3,022,793</u>	<u>290,157</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(918,619)	(1,257,450)	520,275	1,777,725
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	338,831	338,831	-
Transfers out	(35,000)	(35,000)	(29,135)	5,865
Total Other Financing Sources (Uses)	<u>(35,000)</u>	<u>303,831</u>	<u>309,696</u>	<u>5,865</u>
<b>NET CHANGE IN FUND BALANCES</b>	(953,619)	(953,619)	829,971	1,783,590
Fund Balances - Beginning of Year	<u>951,086</u>	<u>951,086</u>	<u>951,086</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ (2,533)</u>	<u>\$ (2,533)</u>	<u>\$ 1,781,057</u>	<u>\$ 1,783,590</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
MENTAL HEALTH  
YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of Money and Property	\$ 500	\$ 500	\$ 6,869	\$ 6,369
Intergovernmental	1,708,864	1,958,864	1,605,130	(353,734)
Charges for Services	80,600	115,600	126,320	10,720
Other Revenue	-	-	35	35
Total Revenues	<u>1,789,964</u>	<u>2,074,964</u>	<u>1,738,354</u>	<u>(336,610)</u>
<b>EXPENDITURES</b>				
Current:				
Health and Sanitation				
Salaries and Benefits	3,259,877	2,909,877	2,828,008	81,869
Services and Supplies	2,054,199	3,055,246	3,087,895	(32,649)
Debt Service:				
Principal	-	-	91,818	(91,818)
Interest and Fiscal Charges	-	-	17,020	(17,020)
Total Expenditures	<u>5,314,076</u>	<u>5,965,123</u>	<u>6,024,741</u>	<u>(59,618)</u>
<b>DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(3,524,112)</u>	<u>(3,890,159)</u>	<u>(4,286,387)</u>	<u>(396,228)</u>
<b>OTHER FUNDING SOURCES (USES)</b>				
Transfers in	3,534,073	3,912,702	3,228,768	(683,934)
Transfers out	(15,000)	(15,000)	(15,000)	-
Lease Issuance	-	-	566,502	566,502
Total Other Financing Sources (Uses)	<u>3,519,073</u>	<u>3,897,702</u>	<u>3,780,270</u>	<u>(117,432)</u>
<b>NET CHANGE IN FUND BALANCES</b>	(5,039)	7,543	(506,117)	(513,660)
Fund Balances - Beginning of Year	<u>645,994</u>	<u>645,994</u>	<u>645,994</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 640,955</u>	<u>\$ 653,537</u>	<u>\$ 139,877</u>	<u>\$ (513,660)</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
DEBT SERVICE  
YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of Money and Property	\$ 26,000	\$ 26,000	\$ (263)	\$ (26,263)
Total Revenues	<u>26,000</u>	<u>26,000</u>	<u>(263)</u>	<u>(26,263)</u>
<b>EXPENDITURES</b>				
Current:				
General Government				
Services and Supplies	3,600	3,600	2,841	759
Debt Service:				
Principal	700,998	700,998	700,998	-
Interest	75,010	75,010	75,009	1
Total Expenditures	<u>779,608</u>	<u>779,608</u>	<u>778,848</u>	<u>760</u>
<b>DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</b>	(753,608)	(753,608)	(779,111)	(25,503)
<b>OTHER FINANCING SOURCES (USES)</b>				
Capital Leases	-	-	-	-
Transfers in	736,844	736,844	750,912	14,068
Total Other Financing Sources (Uses)	<u>736,844</u>	<u>736,844</u>	<u>750,912</u>	<u>14,068</u>
<b>NET CHANGE IN FUND BALANCES</b>	(16,764)	(16,764)	(28,199)	(11,435)
Fund Balances - Beginning of Year	<u>837</u>	<u>837</u>	<u>837</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ (15,927)</u>	<u>\$ (15,927)</u>	<u>\$ (27,362)</u>	<u>\$ (11,435)</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
CAPITAL PROJECTS  
YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of Money and Property	\$ -	\$ -	\$ (6,131)	\$ (6,131)
Intergovernmental	3,950,000	3,950,000	2,210,885	(1,739,115)
Other Revenue	-	185,000	222,716	37,716
<b>Total Revenues</b>	<u>3,950,000</u>	<u>4,135,000</u>	<u>2,427,470</u>	<u>(1,707,530)</u>
<b>EXPENDITURES</b>				
Capital Outlay	<u>2,974,724</u>	<u>3,159,724</u>	<u>1,162,308</u>	<u>1,997,416</u>
<b>Total Expenditures</b>	<u>2,974,724</u>	<u>3,159,724</u>	<u>1,162,308</u>	<u>1,997,416</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	975,276	975,276	1,265,162	289,886
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	975,276	975,276	1,265,162	289,886
Fund Balances - Beginning of Year	<u>(3,286,581)</u>	<u>(3,286,581)</u>	<u>(3,286,581)</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ (2,311,305)</u>	<u>\$ (2,311,305)</u>	<u>\$ (2,021,419)</u>	<u>\$ 289,886</u>



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**COUNTY OF TRINITY  
INTERNAL SERVICE FUNDS  
YEAR ENDED JUNE 30, 2022**

**INTERNAL SERVICE FUNDS**

Internal service funds are used to account for the financing of goods and services provided by one department or agency to other departments on a cost-reimbursement basis. Internal Service Funds used at the County are listed below:

**Copier**

The copier fund is a working capital fund for the acquisition, operation and maintenance of the County-owned and/or leased copy machines. Departments are charged for their use of the copiers based on the number of copies made. The revenue offsets the cost of the program.

**Motor Pool**

The motor pool is a working capital fund for the acquisition, operation and maintenance of the County-owned vehicle fleet and road maintenance equipment. Vehicles purchased are assigned to the operating departments. The departments are then charged for the use of the vehicles. The revenue offsets the cost of the program.

**OPEB**

The Other Post-Employment Benefits (OPEB) fund is a working capital fund for the billing and accumulation of department's share of OPEB costs and payment of the pay-as-you-go costs in addition to contributions made to an irrevocable trust fund when authorized by the Board of Supervisors. The revenue offsets the cost of the program.

**COUNTY OF TRINITY  
COMBINING STATEMENT OF NET POSITION  
INTERNAL SERVICE FUNDS  
JUNE 30, 2022**

<b>ASSETS</b>	<u>Copier</u>	<u>Motor Pool</u>	<u>OPEB</u>	<u>Total</u>
<b>CURRENT ASSETS</b>				
Cash and Investments	\$ 33,057	\$ 712,298	\$ 6,866,760	\$ 7,612,115
Due from other Funds	-	-	2,592,573	2,592,573
Interest Receivable	49	974	14,648	15,671
Total Current Assets	<u>33,106</u>	<u>713,272</u>	<u>9,473,981</u>	<u>10,220,359</u>
<b>NONCURRENT ASSETS</b>				
Capital Assets:				
Nondepreciable	12,147	-	-	12,147
Depreciable, Net	<u>38,155</u>	<u>163,603</u>	<u>-</u>	<u>201,758</u>
Total Noncurrent Assets	<u>50,302</u>	<u>163,603</u>	<u>-</u>	<u>213,905</u>
Total Assets	83,408	876,875	9,473,981	10,434,264
<b>LIABILITIES</b>				
<b>CURRENT LIABILITIES</b>				
Accounts Payable	<u>19,450</u>	<u>51,770</u>	<u>1,033</u>	<u>72,253</u>
Total Liabilities	<u>19,450</u>	<u>51,770</u>	<u>1,033</u>	<u>72,253</u>
<b>NET POSITION</b>				
Net Investment in Capital Assets	38,155	124,202	-	162,357
Unrestricted	<u>25,803</u>	<u>700,903</u>	<u>9,472,948</u>	<u>10,199,654</u>
Total Net Position	<u>\$ 63,958</u>	<u>\$ 825,105</u>	<u>\$ 9,472,948</u>	<u>\$ 10,362,011</u>

**COUNTY OF TRINITY**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**YEAR ENDED JUNE 30, 2022**

	<u>Copier</u>	<u>Motor Pool</u>	<u>OPEB</u>	<u>Total</u>
<b>OPERATING REVENUE</b>				
Charges for Services	\$ 37,520	\$ 156,843	\$ 6,249,782	\$ 6,444,145
Other Revenue	-	5	3,148	3,153
Total Operating Revenues	<u>37,520</u>	<u>156,848</u>	<u>6,252,930</u>	<u>6,447,298</u>
<b>OPERATING EXPENSES</b>				
Services and Supplies	41,453	119,175	6,260,380	6,421,008
Depreciation	8,860	42,855	-	51,715
Total Operating Expenses	<u>50,313</u>	<u>162,030</u>	<u>6,260,380</u>	<u>6,472,723</u>
<b>OPERATING LOSS</b>	<u>(12,793)</u>	<u>(5,182)</u>	<u>(7,450)</u>	<u>(25,425)</u>
<b>NONOPERATING REVENUE</b>				
Investment Earnings	126	2,237	34,217	36,580
Intergovernmental	-	-	-	-
Total Nonoperating Revenue	<u>126</u>	<u>2,237</u>	<u>34,217</u>	<u>36,580</u>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<u>(12,667)</u>	<u>(2,945)</u>	<u>26,767</u>	<u>11,155</u>
Transfers in	-	125,202	-	125,202
Transfers out	<u>-</u>	<u>(4,000)</u>	<u>-</u>	<u>(4,000)</u>
<b>CHANGE IN NET POSITION</b>	<u>(12,667)</u>	<u>118,257</u>	<u>26,767</u>	<u>132,357</u>
Net Position - Beginning of Year	<u>76,625</u>	<u>706,848</u>	<u>9,446,181</u>	<u>10,229,654</u>
<b>NET POSITION - END OF YEAR</b>	<u>\$ 63,958</u>	<u>\$ 825,105</u>	<u>\$ 9,472,948</u>	<u>\$ 10,362,011</u>

**COUNTY OF TRINITY  
COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS  
YEAR ENDED JUNE 30, 2022**

	Copier	Motor Pool	OPEB	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from Interfund Services Provided	\$ 37,520	\$ 156,848	\$ 6,252,930	\$ 6,447,298
Cash Paid to Suppliers	(24,239)	(67,405)	(6,276,283)	(6,367,927)
Net Cash Provided (Used) by Operating Activities	13,281	89,443	(23,353)	79,371
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Due from Other Funds	-	-	(1,361,024)	(1,361,024)
Transfers in	-	125,202	-	125,202
Transfers out	-	(4,000)	-	(4,000)
Aid from Other Governmental Entities	-	-	-	-
Net Cash Provided (Used) by Noncapital Financing Activities	-	121,202	(1,361,024)	(1,239,822)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of capital assets	(20,053)	(97,670)	-	(117,723)
Net Cash Provided (Used) by Capital and Related Financing Activities	(20,053)	(97,670)	-	(117,723)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest Received (Paid)	104	1,644	25,837	27,585
Net Cash Provided by Investing Activities	104	1,644	25,837	27,585
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(6,668)	114,619	(1,358,540)	(1,250,589)
Cash and Cash Equivalents - Beginning of Year	39,725	597,679	8,225,300	8,862,704
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u>\$ 33,057</u>	<u>\$ 712,298</u>	<u>\$ 6,866,760</u>	<u>\$ 7,612,115</u>

continued

**COUNTY OF TRINITY  
COMBINING STATEMENT OF CASH FLOWS (CONTINUED)  
INTERNAL SERVICE FUNDS  
YEAR ENDED JUNE 30, 2022**

	<u>Copier</u>	<u>Motor Pool</u>	<u>OPEB</u>	<u>Total</u>
<b>RECONCILIATION OF OPERATING LOSS TO  NET CASH PROVIDED (USED) BY OPERATING  ACTIVITIES</b>				
Operating Loss	\$ (12,793)	\$ (5,182)	\$ (7,450)	\$ (25,425)
Adjustments to Reconcile Operating Loss to Net Cash Provided (Used) by Operating Activities:				
Depreciation	8,860	42,855	-	51,715
Changes in Assets and Liabilities:				
Increase (Decrease) in:				
Accounts Payable	<u>17,214</u>	<u>51,770</u>	<u>(15,903)</u>	<u>53,081</u>
 Net Cash Provided (Used) by Operating Activities	 <u>\$ 13,281</u>	 <u>\$ 89,443</u>	 <u>\$ (23,353)</u>	 <u>\$ 79,371</u>

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**COUNTY OF TRINITY  
CUSTODIAL FUNDS  
YEAR ENDED JUNE 30, 2022**

**CUSTODIAL FUNDS**

Custodial funds do not involve the measurement of results of operations. Such funds have no equity accounts since all assets are due to local governments and individuals at some future time.



**COUNTY OF TRINITY  
 COMBINING STATEMENT OF FIDUCIARY NET POSITION  
 CUSTODIAL FUNDS  
 JUNE 30, 2022**

	Unapportioned Tax Funds	Other Custodial	Total
<b>ASSETS</b>			
Pooled Cash and Investments	\$ -	\$ 5,700,055	\$ 5,700,055
Property Taxes Receivable	1,722,943	-	1,722,943
Interest Receivable	-	6,582	6,582
	<u>1,722,943</u>	<u>5,706,637</u>	<u>7,429,580</u>
<b>LIABILITIES</b>			
Accounts Payable	4,545	-	4,545
Due to Individuals, Organizations, and Other Governments	-	-	-
	<u>4,545</u>	<u>-</u>	<u>4,545</u>
<b>NET POSITION</b>			
Restricted for:			
Individuals, Organizations and Other Governments	<u>\$ 1,718,398</u>	<u>\$ 5,706,637</u>	<u>\$ 7,425,035</u>

**COUNTY OF TRINITY  
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
YEAR ENDED JUNE 30, 2022**

	Unapportioned Tax Funds	Other Custodial	Total
<b>ADDITIONS</b>			
Property Taxes Collected for Other Governments	\$ 21,507,221	\$ 799,213	\$ 22,306,434
Miscellaneous	-	3,573,900	3,573,900
Investment Income	4,093	337,143	341,236
Total Additions	<u>21,511,314</u>	<u>4,710,256</u>	<u>26,221,570</u>
<b>DEDUCTIONS</b>			
Property Taxes Distributed to Other Governments	19,792,916	3,047,437	22,840,353
Payments to Individuals, Organizations, and Other Local Governments	-	1,137,935	1,137,935
Total Deductions	<u>19,792,916</u>	<u>4,185,372</u>	<u>23,978,288</u>
<b>CHANGE IN NET POSITION</b>	1,718,398	524,884	2,243,282
Net Position - Beginning of Year	<u>-</u>	<u>5,181,753</u>	<u>5,181,753</u>
<b>NET POSITION - END OF YEAR</b>	<u>\$ 1,718,398</u>	<u>\$ 5,706,637</u>	<u>\$ 7,425,035</u>

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*STATISTICAL SECTION*



**COUNTY OF TRINITY  
STATISTICAL SECTION  
YEAR ENDED JUNE 30, 2022**

	<u>Page</u>
<b>Financial Trends Information</b>	
These schedules contain trend information that may assist the reader in assessing the County's current financial performance by placing it in historical perspective	136
<b>Revenue Capacity Information</b>	
These schedules contain information that may assist the reader in assessing the viability of the County's most significant local revenue sources; property taxes	141
<b>Debt Capacity Information</b>	
These schedules present information that may assist the reader in analyzing the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future	148
<b>Demographic and Economic Information</b>	
These schedules offer economic and demographic indicators that are commonly used for financial analysis and that can enhance a reader's understanding of the County's present and ongoing financial status	152
<b>Operating Information</b>	
These schedules contain service and infrastructure indicators about how the information in the County's financial statements relates to the services the County provides and the activities it performs	155

**COUNTY OF TRINITY  
GOVERNMENT-WIDE NET POSITION BY COMPONENT  
FOR THE LAST TEN FISCAL YEARS  
(ACCRUAL BASIS OF ACCOUNTING)**

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>Governmental Activities</b>										
Net investment in capital assets <sup>1</sup>	\$ 95,709,897	\$ 101,589,414	\$ 106,775,329	\$ 111,114,568	\$ 123,027,246	\$ 127,229,449	\$ 137,688,451	\$ 142,559,925	\$ 133,266,455	\$ 129,167,006
Restricted <sup>2</sup>	31,752,805	35,491,046	26,613,273	23,680,901	21,595,024	14,659,121	15,291,341	17,165,662	17,696,027	19,372,789
Unrestricted	(72,245,233)	(76,850,181)	(86,914,317)	(90,238,276)	(92,606,153)	(54,192,327)	(55,741,242)	(59,772,570)	(18,009,183)	(20,749,537)
<b>Total governmental activities net position</b>	<b>\$ 55,217,469</b>	<b>\$ 60,230,279</b>	<b>\$ 46,474,285</b>	<b>\$ 44,557,193</b>	<b>\$ 52,016,117</b>	<b>\$ 87,696,243</b>	<b>\$ 97,238,550</b>	<b>\$ 99,953,017</b>	<b>\$ 132,953,299</b>	<b>\$ 127,790,258</b>
<b>Business-type Activities</b>										
Net investment in capital assets <sup>1</sup>	1,693,805	1,808,844	1,851,938	1,531,946	1,605,802	1,608,245	1,744,412	1,561,420	1,553,201	1,675,146
Restricted <sup>2</sup>	-	-	-	-	-	-	-	-	-	-
Unrestricted	(11,267,175)	(11,058,667)	(12,751,197)	(13,392,075)	(12,841,034)	(9,560,698)	(8,941,427)	(8,839,992)	(5,724,999)	(4,445,856)
<b>Total business-type activities net position</b>	<b>\$ (9,573,370)</b>	<b>\$ (9,249,823)</b>	<b>\$ (10,899,259)</b>	<b>\$ (11,860,129)</b>	<b>\$ (11,235,232)</b>	<b>\$ (7,952,453)</b>	<b>\$ (7,197,015)</b>	<b>\$ (7,278,572)</b>	<b>\$ (4,171,798)</b>	<b>\$ (2,770,710)</b>
<b>Primary Government</b>										
Net investment in capital assets <sup>1</sup>	97,403,702	103,398,258	108,627,267	112,646,514	124,633,048	128,837,694	139,432,863	144,121,345	134,819,656	130,842,152
Restricted <sup>2</sup>	31,752,805	35,491,046	26,613,273	23,680,901	21,595,024	14,659,121	15,291,341	17,165,662	17,696,027	19,372,789
Unrestricted	(83,512,408)	(87,908,848)	(99,665,514)	(103,630,351)	(105,447,187)	(63,753,025)	(64,682,669)	(68,612,562)	(23,734,182)	(25,195,393)
<b>Total primary government net position</b>	<b>\$ 45,644,099</b>	<b>\$ 50,980,456</b>	<b>\$ 35,575,026</b>	<b>\$ 32,697,064</b>	<b>\$ 40,780,885</b>	<b>\$ 79,743,790</b>	<b>\$ 90,041,535</b>	<b>\$ 92,674,445</b>	<b>\$ 128,781,501</b>	<b>\$ 125,019,548</b>

Notes:

<sup>1</sup> Capital assets include land, easements, construction in progress, structures and improvements, and equipment.

<sup>2</sup> Accounting standards require that net assets be reported in three components in the financial statements: net investment in capital assets; restricted; and unrestricted. Net assets are considered restricted only when an external party, such as the state or federal government, places a restriction on how the resources may be used, or through enabling legislation enacted by the County.

<sup>3</sup> In 2013, GASB Statement No. 61 amended the process in determining component units of the primary government. Due to these changes, Trinity County Waterworks District No. 1 was changed from a blended component unit to a discretely presented component unit.

<sup>4</sup> In 2015, GASB Statement Nos. 68 & 71 required entities to adjust their net positions and to report net pension liabilities on the statement of financial positions.

<sup>5</sup> In 2018, GASB Statement Nos. 75 required entities to adjust their net positions and to report net OPEB liabilities on the statement of financial positions.

Source: Basic Financial Statements and Comprehensive Annual Financial Reports - County of Trinity, California



**COUNTY OF TRINITY  
CHANGES IN NET POSITION  
FOR THE LAST TEN FISCAL YEARS  
(ACCRUAL BASIS OF ACCOUNTING)**

	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>Expenses</b>										
<b>Governmental activities:</b>										
General government	\$ 4,015,279	\$ 7,342,017	\$ 6,350,582	\$ 5,018,346	\$ 5,743,905	\$ 4,798,899	\$ 4,652,933	\$ 4,654,963	\$ 3,662,243	\$ 3,279,153
Public protection	20,698,367	15,145,970	17,474,618	14,674,823	15,369,836	12,695,299	13,188,116	13,157,832	13,351,834	14,346,337
Public ways and facilities	21,895,212	19,522,921	20,890,078	22,551,961	20,616,928	19,008,352	19,870,158	17,500,858	16,903,911	16,810,768
Health and sanitation	10,206,894	6,777,936	8,034,041	7,629,034	9,983,437	9,102,494	7,719,590	6,564,298	6,278,183	6,761,926
Public assistance	14,639,251	10,181,585	12,508,174	13,384,180	12,778,679	11,278,514	12,421,644	10,908,429	9,602,244	8,735,699
Education	423,144	291,906	342,777	425,973	431,573	368,450	368,018	358,760	343,129	352,530
Culture and Recreation	-	-	-	-	-	-	-	-	-	-
Interest on long-term debt	163,810	90,511	107,884	177,108	745,789	424,817	520,467	601,519	693,516	774,660
<b>Total governmental activities expenses</b>	<b>72,041,957</b>	<b>59,352,846</b>	<b>65,708,154</b>	<b>63,861,425</b>	<b>65,670,147</b>	<b>57,676,825</b>	<b>58,740,926</b>	<b>53,746,659</b>	<b>50,835,060</b>	<b>51,061,073</b>
<b>Business-type Activities:</b>										
Solid Waste	3,932,694	2,559,218	3,322,254	3,844,127	3,222,093	3,502,139	2,963,628	2,846,250	4,058,271	2,686,161
Cemeteries	11,065	15,614	12,026	14,965	5,479	3,492	5,136	3,134	10,223	7,699
Transit	744,156	615,209	742,934	655,246	921,142	822,145	806,878	756,372	691,213	699,678
<b>Total business-type activities expenses</b>	<b>4,687,915</b>	<b>3,190,041</b>	<b>4,077,214</b>	<b>4,514,338</b>	<b>4,148,714</b>	<b>4,327,776</b>	<b>3,775,642</b>	<b>3,605,756</b>	<b>4,759,707</b>	<b>3,393,538</b>
<b>Total Primary government expenses</b>	<b>\$ 76,729,872</b>	<b>\$ 62,542,887</b>	<b>\$ 69,785,368</b>	<b>\$ 68,375,763</b>	<b>\$ 69,818,861</b>	<b>\$ 62,004,601</b>	<b>\$ 62,516,568</b>	<b>\$ 57,352,415</b>	<b>\$ 55,594,767</b>	<b>\$ 54,454,611</b>
<b>Program Revenues</b>										
<b>Governmental activities:</b>										
<b>Fees, fines &amp; charges for services</b>										
General government	3,604,634	3,430,123	3,708,621	3,518,546	3,142,887	3,167,121	2,763,267	2,158,069	2,055,080	2,147,942
Public protection	2,542,636	2,632,645	2,954,108	2,538,848	2,247,335	2,519,519	1,581,981	1,626,645	1,824,750	1,795,582
Public ways and facilities	2,617,213	4,081,901	3,577,564	3,481,318	4,535,488	1,361,596	974,058	966,728	1,028,196	1,248,004
Health and sanitation	1,121,032	1,113,231	960,629	854,989	676,508	643,400	642,379	483,964	355,843	390,401
Public assistance	190,815	158,014	208,868	160,582	104,546	164,257	299,023	168,195	137,567	113,753
Education	2,823	2,554	5,672	4,665	5,005	3,795	3,271	2,782	2,815	3,783
Culture and Recreation	-	-	-	-	-	-	-	-	-	-
Operating grants and contributions	41,390,623	37,447,574	34,479,659	32,793,336	31,769,650	26,241,604	29,962,356	26,686,002	28,354,959	25,544,623
Capital grants and contributions	2,905,570	9,584,213	9,233,237	1,140,953	8,220,532	1,710,582	8,754,780	20,834,893	15,054,197	2,084,841
<b>Total governmental activities program revenues</b>	<b>54,375,346</b>	<b>58,450,255</b>	<b>55,128,358</b>	<b>44,493,237</b>	<b>50,701,951</b>	<b>35,811,874</b>	<b>44,981,115</b>	<b>52,927,278</b>	<b>48,813,407</b>	<b>33,328,929</b>
<b>Business-type Activities:</b>										
<b>Fees, fines &amp; charges for services</b>										
Solid Waste	3,381,978	3,597,100	3,260,960	2,846,133	2,746,418	2,758,668	2,691,340	2,608,578	2,737,429	2,140,316
Cemeteries	8,172	13,285	8,421	15,364	6,070	5,667	7,423	5,824	10,968	10,763
Transit	20,350	25,158	46,102	60,392	64,050	83,205	98,620	95,267	90,159	78,769
Operating grants and contributions	393,378	344,627	1,052,783	441,566	385,815	504,959	885,256	480,204	438,865	678,060
Capital grants and contributions	-	197,815	-	-	-	-	-	-	-	-
<b>Total business-type activities program revenues</b>	<b>3,803,878</b>	<b>4,177,985</b>	<b>4,368,266</b>	<b>3,363,455</b>	<b>3,202,353</b>	<b>3,352,499</b>	<b>3,682,639</b>	<b>3,189,873</b>	<b>3,277,421</b>	<b>2,907,908</b>
<b>Total primary government program revenues</b>	<b>\$ 58,179,224</b>	<b>\$ 62,628,240</b>	<b>\$ 59,496,624</b>	<b>\$ 47,856,692</b>	<b>\$ 53,904,304</b>	<b>\$ 39,164,373</b>	<b>\$ 48,663,754</b>	<b>\$ 56,117,151</b>	<b>\$ 52,090,828</b>	<b>\$ 36,236,837</b>

<sup>1</sup> In 2013, GASB Statement No. 61 amended the process in determining component units of the primary government. Due to these changes, Trinity County Waterworks District No. 1 was changed from a blended component unit to a discretely presented component unit.

Source: Basic Financial Statements and Comprehensive Annual Financial Reports - County of Trinity, California

continued

**COUNTY OF TRINITY  
CHANGES IN NET POSITION (CONTINUED)  
FOR THE LAST TEN FISCAL YEARS  
(ACCRUAL BASIS OF ACCOUNTING)**

	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Net (Expense)/Revenue <sup>1</sup>										
Governmental activities	\$ (17,866,611)	\$ (902,591)	\$ (10,579,796)	\$ (19,368,188)	\$ (14,968,199)	\$ (21,864,951)	\$ (13,759,811)	\$ (819,381)	\$ (2,021,653)	\$ (17,732,144)
Business-type activities	(884,037)	987,944	291,052	(1,150,883)	(946,361)	(975,277)	(93,003)	(415,883)	(1,482,286)	(485,630)
Total primary government net expense	<u>\$ (18,550,648)</u>	<u>\$ 85,353</u>	<u>\$ (10,288,744)</u>	<u>\$ (20,519,071)</u>	<u>\$ (15,914,560)</u>	<u>\$ (22,840,228)</u>	<u>\$ (13,852,814)</u>	<u>\$ (1,235,264)</u>	<u>\$ (3,503,939)</u>	<u>\$ (18,217,774)</u>
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes	\$ 10,365,731	\$ 9,011,274	\$ 8,469,788	\$ 8,575,011	\$ 7,981,667	\$ 7,727,992	\$ 7,572,814	\$ 6,570,302	\$ 6,322,796	\$ 5,955,766
Sales and use taxes	1,929,685	1,929,882	1,366,289	1,402,736	1,433,011	1,557,849	1,262,879	1,335,358	1,204,416	1,057,980
Transient occupancy taxes	301,488	244,639	255,970	195,562	219,229	208,629	155,016	171,244	175,302	140,058
Property transfer taxes	147,489	180,717	141,135	95,299	107,006	130,012	145,535	97,668	92,557	77,470
Other	416,229	80,319	70,323	105,430	111,969	99,002	87,005	65,547	53,803	83,628
Unrestricted interest and investment earnings	(743,824)	266,920	667,719	784,497	586,346	310,452	454,742	210,671	123,814	128,099
Miscellaneous	1,137,990	2,856,903	1,919,731	1,064,827	1,054,254	2,347,184	1,369,517	568,532	709,413	990,502
Gain (Loss) on sale of capital assets	-	-	-	-	-	-	-	-	-	-
Special items	-	-	-	-	-	-	-	-	-	-
Transfers	(352,286)	(324,037)	(394,067)	(314,098)	(380,126)	(58,476)	(2,164)	46,836	59,894	(81,173)
Total governmental activities	<u>13,202,502</u>	<u>14,246,617</u>	<u>12,496,888</u>	<u>11,909,264</u>	<u>11,113,356</u>	<u>12,322,644</u>	<u>11,045,344</u>	<u>9,066,158</u>	<u>8,741,995</u>	<u>8,352,330</u>
Business-type Activities:										
Taxes	190,865	168,579	160,810	177,978	149,088	136,245	146,531	128,671	129,249	146,967
Investment earnings	4,348	5,419	28,655	28,344	27,288	22,897	18,586	16,993	15,406	16,213
Miscellaneous	12,991	163,457	86,286	5,566	22,854	2,221	7,279	2,781	4,865	6,385
Special items	-	-	-	-	-	-	-	-	-	-
Transfers	352,286	324,037	394,067	314,098	380,126	58,476	2,164	(46,836)	(59,894)	81,173
Total business-type activities	<u>560,490</u>	<u>661,492</u>	<u>669,818</u>	<u>525,986</u>	<u>579,356</u>	<u>219,839</u>	<u>174,560</u>	<u>101,609</u>	<u>89,626</u>	<u>250,738</u>
Total Primary government	<u>\$ 13,762,992</u>	<u>\$ 14,908,109</u>	<u>\$ 13,166,706</u>	<u>\$ 12,435,250</u>	<u>\$ 11,692,712</u>	<u>\$ 12,542,483</u>	<u>\$ 11,219,904</u>	<u>\$ 9,167,767</u>	<u>\$ 8,831,621</u>	<u>\$ 8,603,068</u>
Change in Net Position										
Governmental activities:	\$ (4,464,109)	\$ 13,344,026	\$ 1,917,092	\$ (7,458,924)	\$ (3,854,844)	\$ (9,542,307)	\$ (2,714,467)	\$ 8,246,777	\$ 6,720,342	\$ (9,379,814)
Business-type activities	(323,547)	1,649,436	960,870	(624,897)	(367,005)	(755,438)	81,557	(314,274)	(1,392,660)	(234,892)
Total primary government	<u>\$ (4,787,656)</u>	<u>\$ 14,993,462</u>	<u>\$ 2,877,962</u>	<u>\$ (8,083,821)</u>	<u>\$ (4,221,849)</u>	<u>\$ (10,297,745)</u>	<u>\$ (2,632,910)</u>	<u>\$ 7,932,503</u>	<u>\$ 5,327,682</u>	<u>\$ (9,614,706)</u>

Notes:

<sup>1</sup> Net (expense)/revenue is the difference between the expenses and program revenues of a function or program. It indicates the degree to which a function or program supports itself with its own fees and grants versus its reliance upon funding from taxes and other general revenues. Numbers in parentheses are net expenses, indicating that expenses were greater than program revenues and therefore general revenues were needed to finance that function or program. Numbers without parentheses are net revenues, indicating program revenues were greater than expenses.

Source: Basic Financial Statements and Comprehensive Annual Financial Reports - County of Trinity, California

**COUNTY OF TRINITY  
FUND BALANCES, GOVERNMENTAL FUNDS  
FOR THE LAST TEN FISCAL YEARS  
(ACCRUAL BASIS OF ACCOUNTING)**

	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
General Fund										
Nonspendable	\$ 168,150	\$ 196,388	\$ 183,641	\$ 171,212	\$ 213,324	\$ 225,544	\$ 255,430	\$ 282,837	\$ 286,164	\$ 5,075
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	472,337	1,785,976	4,763,727	4,897,349	-	-	-	-	-	-
Unassigned	-	-	659,011	267,110	4,266,790	1,874,112	1,025,260	850,049	914,646	1,038,765
Total general fund	<u>\$ 640,487</u>	<u>\$ 1,982,364</u>	<u>\$ 5,606,379</u>	<u>\$ 5,335,671</u>	<u>\$ 4,480,114</u>	<u>\$ 2,099,656</u>	<u>\$ 1,280,690</u>	<u>\$ 1,132,886</u>	<u>\$ 1,200,810</u>	<u>\$ 1,043,840</u>
All Other Governmental Funds										
Nonspendable	\$ 927,220	\$ 922,535	\$ 924,646	\$ 1,093,963	\$ 1,011,755	\$ 840,240	\$ 842,336	\$ 922,680	\$ 977,397	\$ 1,461,085
Restricted	31,752,805	32,168,469	24,932,219	21,479,829	20,579,577	17,452,165	18,939,608	18,918,817	18,055,216	17,809,068
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	55,951	159,495	62,765	2,124,849	2,267,276	2,206,502	2,220,455	1,647,795	1,531,307	1,419,363
Unassigned	(2,062,075)	(3,298,491)	(2,677,065)	(98,108)	(200,615)	(58,678)	(194,329)	(897,449)	(670,650)	(1,662,873)
Total all other governmental funds	<u>\$ 30,673,901</u>	<u>\$ 29,952,008</u>	<u>\$ 23,242,565</u>	<u>\$ 24,600,533</u>	<u>\$ 23,657,993</u>	<u>\$ 20,440,229</u>	<u>\$ 21,808,070</u>	<u>\$ 20,591,843</u>	<u>\$ 19,893,270</u>	<u>\$ 19,026,643</u>

Source: Basic financial Statements and Comprehensive Annual Financial Reports - County of Trinity, California

**COUNTY OF TRINITY  
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS  
FOR THE LAST TEN FISCAL YEARS**

	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>Revenues:</b>										
Taxes	\$ 13,160,622	\$ 11,446,831	\$ 10,303,505	\$ 10,374,038	\$ 9,852,881	\$ 9,723,484	\$ 9,223,249	\$ 8,240,119	\$ 7,848,874	\$ 7,314,902
Licenses, fees and permits	1,895,906	3,863,960	3,356,551	2,916,489	3,977,215	1,656,380	665,675	639,195	604,691	544,961
Fines, forfeits and penalties	384,135	938,846	1,105,217	299,507	395,403	401,108	344,305	355,745	462,227	574,392
Use of money and property	516,256	280,958	409,348	544,431	435,225	284,319	443,216	204,263	119,635	123,785
Aid from other governments	45,042,989	46,393,524	42,541,867	33,466,425	32,805,617	28,172,589	38,556,372	35,766,317	33,072,663	26,372,165
Charges for services	7,363,185	6,471,961	6,956,524	7,342,186	6,321,790	5,802,200	5,253,999	4,411,443	4,337,333	4,580,112
Other	1,079,727	2,880,850	2,015,677	970,543	1,009,625	2,407,185	1,308,693	566,138	756,826	991,600
<b>Total Revenues</b>	<b>\$ 69,442,820</b>	<b>\$ 72,276,930</b>	<b>\$ 66,688,689</b>	<b>\$ 55,913,619</b>	<b>\$ 54,797,756</b>	<b>\$ 48,447,265</b>	<b>\$ 55,795,509</b>	<b>\$ 50,183,220</b>	<b>\$ 47,202,249</b>	<b>\$ 40,501,917</b>
<b>Expenditures:</b>										
Current:										
General government	6,908,828	7,370,900	6,536,436	5,099,065	5,565,787	4,124,583	4,119,701	3,831,540	3,237,781	2,929,229
Public protection	21,938,977	19,099,853	18,556,606	15,418,387	13,709,810	13,645,814	13,597,998	12,686,171	12,593,932	13,043,157
Public ways and facilities	11,067,216	8,581,851	8,558,707	10,134,151	7,651,192	7,537,232	14,583,683	14,018,718	11,080,180	9,342,412
Health and sanitation	11,386,536	9,155,968	8,681,265	8,348,938	9,601,106	9,045,932	7,479,686	6,324,938	6,101,679	6,292,233
Public assistance	15,534,481	13,306,260	13,349,701	13,015,799	11,559,321	10,889,092	12,045,480	10,479,401	9,342,043	8,277,326
Education	449,851	404,559	422,210	395,392	359,646	318,116	323,225	313,987	303,957	298,718
Recreational and cultural services	-	-	-	-	-	-	-	-	-	-
Capital Outlay	1,162,308	11,728,971	10,523,255	193,422	478,635	1,204,765	162,645	-	46,560	-
Debt Service:	-	-	-	-	-	-	-	-	-	-
Principal	996,292	641,452	605,284	3,254,614	493,021	1,695,976	1,528,378	1,387,955	1,239,778	1,130,000
Interest	180,238	86,183	118,975	227,493	352,768	439,704	533,386	614,542	705,783	775,025
<b>Total Expenditures</b>	<b>\$ 69,624,727</b>	<b>\$ 70,375,997</b>	<b>\$ 67,352,439</b>	<b>\$ 56,087,261</b>	<b>\$ 49,771,286</b>	<b>\$ 48,901,214</b>	<b>\$ 54,374,182</b>	<b>\$ 49,657,252</b>	<b>\$ 44,651,693</b>	<b>\$ 42,088,100</b>
Excess of revenue over (under) expenditures										
<b>Other Financing Sources (Uses)</b>										
Issuance of debt	-	236,661	-	2,335,000	951,878	-	-	-	-	-
Lease issuance	584,112	-	-	-	-	-	-	-	-	-
Special item	-	-	-	-	-	-	-	-	-	-
Loss contingency upon transfer of hospital	-	-	-	-	-	-	-	-	-	-
Transfers in	15,191,465	15,508,902	13,614,991	14,536,157	17,112,583	16,991,602	14,657,302	12,957,499	16,559,479	13,366,278
Transfers out	(15,664,953)	(14,973,036)	(14,038,501)	(14,899,418)	(17,492,709)	(17,086,528)	(14,714,598)	(12,910,663)	(16,499,585)	(13,447,451)
<b>Total other financing sources (uses)</b>	<b>110,624</b>	<b>772,527</b>	<b>(423,510)</b>	<b>1,971,739</b>	<b>571,752</b>	<b>(94,926)</b>	<b>(57,296)</b>	<b>46,836</b>	<b>59,894</b>	<b>(81,173)</b>
<b>Net change in fund balance</b>	<b>\$ (71,283)</b>	<b>\$ 2,673,460</b>	<b>\$ (1,087,260)</b>	<b>\$ 1,798,097</b>	<b>\$ 5,598,222</b>	<b>\$ (548,875)</b>	<b>\$ 1,364,031</b>	<b>\$ 572,804</b>	<b>\$ 2,610,450</b>	<b>\$ (1,667,356)</b>
Debt service as a percentage of noncapital expenditures	2.00%	1.26%	1.31%	6.46%	1.83%	4.69%	4.52%	4.20%	4.56%	4.74%

Source: Basic financial Statements and Comprehensive Annual Financial Reports - County of Trinity, California

**COUNTY OF TRINITY  
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE  
FOR THE LAST TEN FISCAL YEARS**

Fiscal Year Ending June 30	Property Tax <sup>1</sup>	Sales & Use Tax <sup>2</sup>	Transient Occupancy Tax <sup>3</sup>	Property Transfer Tax <sup>4</sup>	Other Taxes	Total
2022	\$ 10,559,216	\$ 1,929,684	\$ 377,175	\$ 147,489	\$ 115,630	\$ 13,129,194
2021	9,183,122	2,059,787	244,639	180,717	80,319	11,748,584
2020	8,469,788	1,366,289	255,970	141,135	70,323	10,303,505
2019	8,575,011	1,402,736	195,562	95,299	105,430	10,374,038
2018	7,981,667	1,433,011	219,229	107,006	111,969	9,852,882
2017	7,727,992	1,557,849	208,629	130,012	99,002	9,723,484
2016	7,719,346	1,262,879	155,016	145,535	87,005	9,369,781
2015	6,698,973	1,335,358	171,244	97,668	65,547	8,368,790
2014	6,452,045	1,204,416	175,302	92,557	53,803	7,978,123
2013	6,102,733	1,057,980	140,058	77,470	83,628	7,461,869
Change 2013-2022	73.0%	82.4%	169.3%	90.4%	38.3%	76.0%

Notes:

- <sup>1</sup> Property tax revenues increased 70% in the last 10 fiscal years due to additional assessments by the Assessor's Office based on reappraisals of real property due to changes in ownership or completion of new construction.
- <sup>2</sup> Sales and use tax revenues increased 70.5% in the last ten years due to a combination of (i) an increase in taxable sales, and (ii) Proposition 172 Sales tax Augmentation Revenues previously recorded as Sales & Use Tax are now recorded as Operating Grants and Contributions.
- <sup>3</sup> Transient Occupancy Tax (5% as of August 20, 1996) increased by 85.4% in the last ten years due to an increase in tourism and room rates.
- <sup>4</sup> Property transfer tax revenues increased 175.3% in the last 10 years due to an increase in sales activity and property values. On February 16, 2021, Proposition 19 modified the exemption for property transfers to children/grandchildren upon the death of the parent/grandparent, respectively, decreasing real property transactions eligible for exemption and thereby, increasing the property transfer tax proceeds.

Source: Auditor Controller's Office - County of Trinity, California

**COUNTY OF TRINITY  
PROPERTY TAX LEVIES AND COLLECTIONS  
FOR THE LAST TEN FISCAL YEARS  
(IN THOUSANDS)**

Fiscal Year <u>June 30</u>	Total Levy for the <u>Fiscal Year</u>	<u>Collected within the Fiscal Year of</u>		Collections in <sup>1</sup> <u>Subsequent Years</u>	Delinquent <u>Amount</u>	% of Levy <u>Delinquent</u>
		<u>Collected Amount</u>	<u>% of Original Levy</u>			
2022	20,582,438	18,354,137	89.17%	15,228	2,228,302	10.826228%
2021	19,304,126	17,491,039	90.61%	15,636	1,795,720	9.302261%
2020	18,458,655	16,607,725	89.97%	n/a	1,836,047	9.946808%
2019	17,624,950	16,288,934	92.42%	n/a		
2018	17,014,498	15,720,877	92.40%	n/a		
2017	15,631,150	14,636,825	93.64%	n/a		
2016	14,915,678	14,148,669	94.86%	n/a		
2015	14,291,628	13,515,664	94.57%	n/a		
2014	13,973,817	13,149,686	94.10%	n/a		
2013	13,432,664	12,728,142	94.76%	n/a		
	Total Levy As of 12/29/21	Collections <u>to date</u>	% of Collections <u>to date</u>			
2022	20,581,906	11,477,611	55.77%			

Source: Auditor Controller's Office - County of Trinity, California

<sup>1</sup> Subsequent Collections - Current Property Tax Program is not capable of breaking out collections by subsequent years.

Converted to Megabyte in 2019-2020 (tax year 2019) was able to only get subsequent figures starting FY 2020-2021

**COUNTY OF TRINITY  
 ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY  
 FOR THE LAST TEN FISCAL YEARS  
 (IN THOUSANDS)**

Fiscal Year June 30	Real Property <sup>1</sup>	Personal Property	Less: Tax Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Net Increase	
						Amount	Percentage
2022	1,720,266	74,485	32,277	1,947,692	1.0%	111,853	6.09%
2021	\$ 1,727,912	\$ 65,972	\$ 31,410	\$ 1,835,839	1.0%	73,365	4.16%
2020	1,735,641	55,282	28,449	1,762,474	1.0%	66,379	3.91%
2019	1,667,724	56,645	28,274	1,696,095	1.0%	66,612	4.09%
2018	1,604,986	52,032	27,535	1,629,483	1.0%	108,272	7.12%
2017	1,492,202	56,973	27,964	1,521,211	1.0%	79,168	5.49%
2016	1,414,331	53,179	25,467	1,442,043	1.0%	65,918	4.79%
2015	1,353,299	48,116	25,290	1,376,125	1.0%	46,135	3.47%
2014	1,323,905	50,019	43,934	1,329,990	1.0%	47,984	3.74%
2013	1,294,894	30,025	42,913	1,282,006	1.0%	26,116	2.08%

Notes:

1 Article XIII A, added to California Constitution by proposition 13 in 1978, fixed the base for valuation of property subject to taxes at the full cash value which appeared on the Assessor's 1975-76 assessment roll. Thereafter, full cash value can be increased.

- a. To reflect annual inflation up to two percent
- b. To reflect current market value at time of ownership change, and
- c. To reflect market value for new construction

Source: California State Board of Equalization - Tables 5

<http://www.boe.ca.gov/annual/annualrpts.htm>

<https://www.boe.ca.gov/dataportal/dataset.htm?url=PropTaxAssessedValueStateCounty>

**COUNTY OF TRINITY  
 ASSESSED VALUE OF TAXABLE PROPERTY  
 FOR THE LAST TEN FISCAL YEARS**

<u>Fiscal Year</u> <u>June 30</u>	<u>Total Assessed</u> <u>Valuation</u>	<u>Secured</u> <u>Property</u> <u>Tax Levy</u>	<u>Prior</u> <u>Delinquent</u> <u>Tax Collections</u>	<u>Percent of</u> <u>Current Levy</u> <u>Collected</u>	<u>Current</u> <u>Delinquent</u> <u>Taxes</u>
2022	1,931,645,570	20,145,649	1,610,751	89.11%	3,224,581
2021	1,734,010,677	18,935,366	1,155,798	90.64%	3,045,345
2020	1,649,853,800	18,066,038	1,175,036	89.95%	2,560,875
2019	1,590,216,604	17,251,200	1,540,881	92.36%	1,318,614
2018	1,516,378,723	16,617,169	1,287,854	92.40%	1,269,193
2017	1,457,265,370	15,251,370	1,280,556	93.60%	982,807
2016	1,387,259,792	14,511,113	1,442,874	94.90%	743,086
2015	1,350,635,363	13,196,239	1,435,434	94.70%	742,143
2014	1,299,139,324	12,841,349	1,147,784	94.20%	784,941
2013	1,253,751,229	12,648,721	1,046,908	94.90%	672,409

*Source: Auditor Controller's Office - County of Trinity, California*



**COUNTY OF TRINITY  
DIRECT AND OVERLAPPING PROPERTY TAX RATES  
FOR THE LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>County Direct Rate</u> <sup>1</sup>	<u>Overlapping Rates</u>		<u>Total Direct and Overlapping</u> <sup>2</sup>
		<u>Local Special Districts</u>	<u>Schools</u>	
2022	1.00	0.02	0.14	1.16
2021	1.00	0.02	0.15	1.17
2020	1.00	0.02	0.20	1.22
2019	1.00	0.03	0.22	1.25
2018	1.00	0.03	0.12	1.15
2017	1.00	0.03	0.10	1.13
2016	1.00	0.03	0.10	1.13
2015	1.00	0.03	0.09	1.12
2014	1.00	0.03	0.13	1.16
2013	1.00	0.04	0.13	1.17

Notes:

<sup>1</sup> California voters, on June 6, 1978, approved a constitutional amendment to Article XIII A of the California Constitution, commonly known as Proposition 13, which limits the taxing power of California public agencies. Legislation enacted by the California Legislature to implement Article XIII A (Statutes of 1978, Chapter 292, as amended) provides that notwithstanding any other law, local agencies may not levy property tax except to pay debt service on indebtedness approved by voters prior to July 1, 1978, and that each County will levy the maximum tax permitted by Article XIII A of \$1 per \$100 of full cash value. Assessed value is equal to full cash value, pursuant to Senate Bill 1656, Statutes of 1978. The rates shown above are percentages of assessed valuation.

<sup>2</sup> These rates represent the maximum rate charged to taxpayers if all rates applied to them. In reality, the rates applicable to tax rate areas will vary at amounts lower than these totals.

Source: Auditor Controller's Office - County of Trinity, California

**COUNTY OF TRINITY  
TEN PRINCIPAL PROPERTY TAXPAYERS  
CURRENT YEAR AND NINE YEARS AGO**

2021/22 Secured Tax				2012/13 Secured Tax			
<u>Owner</u>	<u>Assessed Value</u>	<u>Rank</u>	<u>Percentage of Assessed Value</u>	<u>Owner</u>	<u>Assessed Value</u>	<u>Rank</u>	<u>Percentage of Assessed Value</u>
Pacific Gas & Electric Company	\$ 57,032,495	1	3.66%	Pacific Gas & Electric Company	\$ 17,619,217	2	1.39%
Sierra Pacific Industries, Inc	18,595,616	2	1.19%	Sierra Pacific Industries, Inc	16,925,664	3	1.33%
The Wildlands Conservancy	15,326,261	3	0.98%				
Trinity River Lumber	9,516,035	4	0.61%	Trinity River Lumber Company	28,605,897	1	2.25%
Travis Ranch LLC	9,039,020	5	0.58%				
The Conservation Fund	7,730,000	6	0.50%				
Family Trees LLC	5,769,154	8	0.37%				
Frontier California, Inc	5,885,263	7	0.38%				
Johar Mike	5,415,317	9	0.35%				
Ryan Dana & Kimberly TST	4,750,707	10	0.30%				
Verizon California, Inc.				Verizon California, Inc.	5,554,567	4	0.44%
Ryan Partnership				Ryan Partnership	3,925,339	5	0.31%
U. S. Department of Interior				U.S. Department of Interior	2,727,485	7	0.21%
Kampgrounds of America, Inc.				Kampgrounds of America, Inc.	1,989,517	8	0.16%
Mountain Resorts				Mountain Resorts	1,814,398	10	0.14%
				IP Networks, Inc.	3,611,172	6	0.28%
				Chagdud Gonpa Foundation	1,854,160	9	0.15%
	<u>\$ 139,059,868</u>		<u>8.94%</u>		<u>\$ 84,627,416</u>		<u>6.67%</u>
All others Totals	<u>\$ 1,420,361,238</u>		<u>91.06%</u>		<u>\$ 1,185,008,716</u>		<u>93.33%</u>
	<u>\$ 1,559,421,106</u>		<u>100.00%</u>		<u>\$ 1,269,636,132</u>		<u>100.00%</u>

Source: Tax Collector's Office - County of Trinity, California

**COUNTY OF TRINITY  
COUNTY TOTAL SALES AND USE TAX REVENUES - NON-TRANSPORTATION  
FOR THE LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Total Sales and Use Revenues</u>
2021-2022	\$ 1,554,340
2020-2021	1,544,264
2019-2020	1,091,299
2018-2019	1,125,684
2017-2018	1,141,941
2016-2017	1,249,504
2015-2016	793,384
2014-2015	785,969
2013-2014	735,212
2012-2013	655,112

*Source: Auditor Controller's Office - County of Trinity, California*

**COUNTY OF TRINITY  
RATIOS OF GENERAL BONDED DEBT OUTSTANDING  
FOR THE LAST TEN FISCAL YEARS**

Fiscal Year (June 30)	Governmental Activities					
	Notes for Direct Borrowing and Direct Placement		Bonds		Notes	Lease Liability
	Refunding Lease <sup>5</sup>	General COPs <sup>4</sup>	Pension <sup>1</sup>	Payable	Finance Lease <sup>3</sup>	
2022	\$ 1,230,000	\$ -	\$ -	\$ 97,395	\$ 583,719	\$ 2,674,325
2021	1,615,000	-	-	265,605	749,708	-
2020	1,990,000	-	-	407,196	630,113	-
2019	2,335,000	-	-	546,390	743,005	-
2018	-	3,000,000	-	677,479	851,878	-
2017	-	3,255,000	-	815,500	-	-
2016	-	3,490,000	1,315,000	959,974	-	-
2015	-	3,705,000	2,485,000	1,101,460	-	-
2014	-	3,905,000	3,525,000	1,254,102	-	-
2013	-	4,090,000	4,445,000	1,388,880	-	-
2012	-	4,260,000	5,255,000	1,528,167	-	-

Fiscal Year (June 30)	Business-Type Activities			
	Finance Lease <sup>2</sup>	Special Assessment	Loans Payable	Total
2022	\$ -	\$ -	\$ -	\$ -
2021	50,718	-	-	50,718
2020	135,372	-	-	135,372
2019	217,216	-	-	217,216
2018	296,343	-	-	296,343
2017	372,843	-	-	372,843
2016	446,804	-	-	446,804
2015	518,309	-	-	518,309
2014	82,187	-	-	82,187
2013	122,788	-	-	122,788
2012	161,734	604,566	-	766,300

Fiscal Year (June 30)	Finance Lease <sup>6</sup>	Special Assessment	Loans Payable	Total
2026				
2025				
2024				
2023				
2022	330,954	-	-	330,954

Fiscal Year (June 30)	Total Primary Government	Percentage of Personal Income	Total Outstanding Debt Per Capita
2022	\$ 4,916,393	n/a	307
2021	2,681,031	0.45%	198
2020	3,162,681	0.59%	233
2019	3,841,611	0.72%	281
2018	4,825,700	0.95%	354
2017	4,443,343	0.90%	326
2016	6,211,778	1.27%	455
2015	7,809,769	1.65%	571
2014	8,766,289	1.99%	639
2013	10,046,668	2.41%	732
2012	11,809,467	2.91%	859

<sup>1</sup> Pension COPs matured in 2017

<sup>2</sup> Capital Lease matured in 2021

<sup>3</sup> CAD Motorola & Day Wireless Lease matures in 2025 & 2026 respectively

<sup>4</sup> 2005 COPs were refunded in 2019 by the Umpqua Refunding Lease

<sup>5</sup> Umpqua Refunding Lease matures in 2025

<sup>6</sup> US Bank Lease Tub Grinder matures in 2026

Source: Auditor Controller's Office - County of Trinity, California

**COUNTY OF TRINITY  
RATIOS OF GENERAL BONDED DEBT OUTSTANDING  
FOR THE LAST TEN FISCAL YEARS**

<b>Fiscal Year</b>	<b>General Obligation Bonds</b>	<b>Less: Amounts Available in Debt Service Fund</b>	<b>Total</b>	<b>Percentage of Estimated Actual Taxable Value of Property</b>	<b>Per Capita</b>
2022	n/a	n/a	\$ -	n/a	n/a
2021	n/a	n/a	-	n/a	n/a
2020	n/a	n/a	-	n/a	n/a
2019	n/a	n/a	-	n/a	n/a
2018	n/a	n/a	-	n/a	n/a
2017	n/a	n/a	-	n/a	n/a
2016	n/a	n/a	-	n/a	n/a
2015	n/a	n/a	-	n/a	n/a
2014	n/a	n/a	-	n/a	n/a
2013	n/a	n/a	-	n/a	n/a

Notes: Trinity County does not have any general obligation bonds.

**COUNTY OF TRINITY  
DIRECT AND OVERLAPPING DEBT  
AS OF JUNE 30, 2022**

Assessed Valuation (including unitary utility valuation) \$ 1,947,692,240

	<b>Total Debt 6/30/2022</b>	<b>Percentage Applicable <sup>1</sup></b>	<b>County's Share of 6/30/2022 Debt</b>
<b>DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT:</b>			
<b>Direct General Fund Obligation Debt</b>			
Notes from Direct Borrowings and Direct Placements	\$ 1,230,000	100.000%	\$ 1,230,000
Finance Purchase Leases	914,673	100.000%	914,673
Loans Payable	97,395	100.000%	97,395
<b>Total Direct General Fund Obligation Debt</b>	<b>2,242,068</b>		<b>2,242,068</b>
<b>Overlapping General Fund Obligation Debt</b>			
Redwood Joint Community College District Certificates of Participation	-	0.265%	-
Shasta-Tehama-Trinity Community College District Certificates of Participation	-	6.361%	-
<b>Total Overlapping General Fund Obligation Debt</b>	<b>-</b>		<b>-</b>
<b>Total Direct and Overlapping Debt</b>	<b>2,242,068</b>		<b>2,242,068</b>
<b>OVERLAPPING TAX AND ASSESSMENT DEBT:</b>			
<i>School Districts</i>			
Redwoods Joint Community College District	22,115,000	0.273%	60,374
Shasta-Tehama-Trinity Community College District	128,025,000	6.286%	8,047,652
Shasta-Tehama-Trinity Community College District General Fund Obligations	5,365,000	6.286%	337,244
Klamath-Trinity Joint Unified School District	11,917,892	12.851%	1,531,568
Klamath-Trinity Joint Unified School District General Fund Obligations	8,225,000	12.851%	1,056,995
Mountain Valley Unified School District	5,280,000	100.000%	5,280,000
South Trinity Joint Unified School District	1,969,999	82.296%	1,621,230
<b>Total Overlapping Tax and Assessment Debt</b>	<b>182,897,891</b>		<b>17,935,063</b>
<b>COMBINED TOTAL DEBT</b>	<b>\$ 185,139,959</b>		<b>\$ 20,177,131</b>

Ratios to 2021-22 Assessed Valuation:

Total Direct Debt (\$1,230,000) . . . . . 0.85%

Overlapping Tax and Assessment Debt . . . . . 0.06%

Combined Total Debt . . . . . 0.98%

Notes:

<sup>1</sup> The percentage of overlapping debt applicable to the county is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the county divided by the district's total taxable assessed value.

<sup>2</sup> Excludes tax and revenue anticipation notes, enterprise revenue and mortgage revenue.

Source: California Municipal Statistics, Inc.  
Auditor Controller's Office - County of Trinity, California

**COUNTY OF TRINITY  
LEGAL DEBT MARGIN INFORMATION  
FOR THE LAST TEN FISCAL YEARS**

	Fiscal Year 2022	
	1.25%	3.75%
Debt limit	\$ 24,146	\$ 72,437
Total net debt applicabl to limit	1,230	1,230
Legal debt margin	\$ 22,916	71,207
Total net debt applicable to the limit as a percentage of debt limit		
Legal Debt Margin Calculation:		
Assessed value	\$ 1,979,969	\$ 1,979,969
Less: Exempt real property	48,324	48,324
Total assessed value	\$ 1,931,645	1,931,645
NOTES FROM DIRECT BORROWINGS AND DIRECT PLACEMENTS		
Debt limit (1.25% and 3.75% of total assessed value)	\$ 24,146	\$ 72,437
Debt applicable to limit:		
Notes from direct borrowings and direct placements	1,230	1,230
Less: Amount set aside for repayment of outstanding debt	-	-
Total net notes from direct borrowing and direct placement applicable to limit	\$ 1,230	\$ 1,230
Total net debt applicable to limit	1,230	1,230
Legal debt margin	\$ 22,916	\$ 71,207

Notes:

1 Using the California Attorney General's Opinion regarding Revenue and Taxation Code section 135 and applying that opinion to the California Government Code Section 29909, the County of Trinity's outstanding bonded debt should not exceed 1.25% of total assessed property value. By law, the bonded debt subject to these limitations may be offset by amounts set aside for repaying bonded debt.

Details regarding the County's outstanding debt can be found in the notes to the financial statements.

Sources:

- 1 Auditor Controller's Office - County of Trinity, California
- 2 California State Board of Equalization - Table 9  
<https://www.boe.ca.gov/dataportal/dataset.htm?url=PropTaxGrossAssessedValueStateCounty>

**COUNTY OF TRINITY  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
FOR THE LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Population<sup>1</sup></u>	<u>Personal Income<sup>2</sup></u>	<u>Per Capita Personal Income<sup>2</sup></u>	<u>School Enrollment<sup>4</sup></u>	<u>Unemployment Rate<sup>3</sup></u>
2022	16,023	n/a	n/a	1,519	4.1%
2021	13,535	592,715	36,906	1,585	5.6%
2020	13,548	536,007	43,877	1,579	8.0%
2019	13,688	534,037	43,471	1,597	5.6%
2018	13,650	509,421	40,640	1,584	5.8%
2017	13,628	495,183	38,963	1,652	6.2%
2016	13,647	487,656	38,152	1,509	7.1%
2015	13,676	474,598	36,318	1,517	7.8%
2014	13,722	441,595	33,656	1,577	9.6%
2013	13,731	417,060	31,054	1,622	12.1%

Sources:

- 1 California State Department of Finance, Demographics Unit, Population Estimate Tables E-1 and E-2
- 2 Federal Reserve Bank of St Louis (Federal Reserve Economic Data)
- 3 Employment Development Department, Labor Force and Unemployment Rates - <https://data.edd.ca.gov>
- 4 California Department of Education Enrollment Report



**COUNTY OF TRINITY  
FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION  
FOR THE LAST TEN FISCAL YEARS**

	<u>2021-22</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2018-19</u>	<u>2017-18</u>	<u>2016-17</u>	<u>2015-16</u>	<u>2014-15</u>	<u>2013-14</u>	<u>2012-13</u>
<b>Function/program</b>										
gg General Government	47	48.3	48.2	47.7	49.7	44.7	43.2	42.2	41.2	38.7
pp Public Protection	106.3	101.3	100.3	95.3	95.3	97.3	98.3	98.3	99.3	97.1
pwf Public Ways and Facilities	65	51.5	51.5	50	50	35	41	41	40	39
hs Health and Sanitation	58.5	49.25	53.25	52.25	52	53.5	50.5	49.5	44.5	44
pa Public assistance	78	71.75	70	66	66	65	66	63.5	56	53
ed Education	3.05	3.05	3.05	3.05	3.05	3.85	3.05	2.75	2.75	3.75
Total full-time equivalent employees	357.85	325.15	326.3	314.3	316.05	299.35	302.05	297.25	283.75	275.55

*Source: Human Resource Office - County of Trinity, California Allocation Listing*

**COUNTY OF TRINITY  
MAJOR EMPLOYERS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<u>Firm</u>	<u>Product or Service</u>	<u>Estimated Employment</u>	<u>Estimated Percentage</u>
Trinity County Schools	K-12 Education	399	9.07%
Trinity County	Government Services	324	7.36%
Mountain Community Health Care District	Hospital	160	3.64%
Trinity River Lumber	Lumber Mill	157	3.57%
U.S. Forest Service, Weaverville	Federal Forest	90	2.05%
Holiday Market	Grocery	68	1.55%
U.S. Forest Service, Hayfork	Federal Forest	28	0.64%
Human Response Network	Health Care	26	0.59%
Trinity Public Utilities District	Electric	24	0.55%
Trinity Lake Marinas	Recreation/Travel	8	0.18%
Total major employers		1284	29.18%
All other employers		3116	70.82%
Total all employers		4400	100.00%

*Source: Trinity County Auditor's Office, Trinity County Office of Education, State of California Employment Development Department*

**COUNTY OF TRINITY  
OPERATING INDICATORS BY FUNCTION  
FOR THE LAST TEN YEARS**

Function	Fiscal Year									
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Airport</b>										
Aviation Encroachments	15	22	19	16	16	15	12	11	8	10
Hanger Leases	45	45	46	44	44	44	42	39	46	46
<b>Education</b>										
Library branches located in the county	3	3	3	3	3	3	3	3	3	3
Items checked out	38,164	37,099	36,503	35,000	32,972	36,584	40,791	31,727	19,885	24,789
Library cards issued	239	310	347	282	320	285	301	192	136	183
Number of computers provided for public use	12	12	15	17	16	13	14	15	14	16
<b>Health &amp; Human Services</b>										
Public Guardian total clients (conservatees + additional referrals)	39	48	46	41	47	238	55	60	35	42
Veterans Service Officer number of benefit claims filed	57	71	24	51	44	44	17	30	28	105
<b>Public Health</b>										
Women, Infants, and Children (WIC) visits	327	326	3487	3245	3363	3750	3472	3337	3034	3527
Immunizations	1797	1161	1138	1141	987	1035	876	681	4000	3847
<b>Mental Health</b>										
Emergency Response clients	399	618	1384	460	551	427	506	382	55	273
Adult Medication Clinic clients	63	118	138	155	157	168	155	132	150	120
Children's Medication Support clients	31	42	55	42	46	60	57	53	53	42
Total Mental Health clients served	822	963	337	360	414	381	370	317	364	284
<b>Alcohol and drug Services - Division Restructured 9/2007</b>										
Adult Outpatient Treatment and Recovery Services Program clients	112	91	120	119	99	65	67	93	68	93
Prevention (school-based youth) groups	42	155	8	5	5	5	5	5	5	5
PC 1210 STOP (formerly Proposition 36) clients	25	14	15	16	6	6	5	9	2	5
Total Alcohol and Drug Services clients served	154	185	120	119	99	90	112	59	68	87
<b>Social Services</b>										
Adult Protective Services total clients served	147	186	181	174	226	238	244	389	461	477
CalWORK's average caseload	145	138	125	119	103	123	109	198	1258	117
Child Welfare Services total child abuse referrals received	196	157	126	194	235	345	272	212	197	209
<b>Child Welfare Services percent timely investigations:</b>										
%Timely immediate investigations	96.9	97	100	95.5	100	89	97	98.8	100	100
% Timely ten day investigations	100	93	93	84	96	86	91	95.2	98.2	97
County Medical Services Program average number of continuing cases/eligible's	373	192	3	1	1	1	1	2	0	0
Food Stamps average caseload	810	890	1028	1043	1004	997	962	1945	4012	1399
Foster care average number of cases	55	56	69	62	55	54	46	34	382	24
In Home Supportive Services total clients served	159	166	184	184	221	257	243	243	2982	221
Medi-Cal average number of eligible's	1677	2124	3420	2382	3940	3797	3711	2285	31979	4604
<b>Highways and Streets</b>										
Street resurfacing (miles)	6	19	11.25	4	0	0	0	3.638	21.5	0
<b>Sheriff</b>										
Physical arrests	460	405	443	369	382	669	611	532	574	335

**COUNTY OF TRINITY  
CAPITAL ASSETS STATISTICS BY FUNCTION  
FOR THE LAST TEN YEARS**

Function	Fiscal Year									
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Public Safety</b>										
Sheriff:										
Stations	4	4	4	4	4	4	4	4	4	4
Law Enforcement Vehicles	30	25	38	39	35	46	47	48	34	35
Buildings	3	3	4	5	5	5	5	5	5	5
Reverse 911 System	1	1	1	1	1	1	1	1	1	1
Airplanes	1	1	1	1	1	1	1	1	1	1
20 User Inmate System	1	1	1	1	1	1	1	1	0	0
Home Monitoring System	1	1	1	1	1	1	1	1	1	0
CAD Motorola System	0	0	0	0	0	0	0	1	1	1
Lake Patrol										
Vessels	4	4	4	6	6	6	6	6	6	4
Vehicles	1	1	1	1	1	1	1	1	0	0
Probation										
Buildings	1	1	1	1	1	1	1	1	1	1
Vehicles	11	11	8	10	10	10	11	12	10	8
Live Scan	1	1	1	1	1	1	1	1	1	1
<b>Education</b>										
Library Building	1	1	1	1	1	1	1	1	1	1
Integrated Library System	1	1	1	1	1	0	0	0	0	0
<b>Health &amp; Sanitation</b>										
Solid Waste										
Buildings	6	6	4	4	4	4	4	4	4	4
Heavy Equipment	5	5	5	5	5	5	5	5	5	5
Vehicles	15	14	24	18	18	18	18	16	16	16
<b>Public Ways &amp; Facilities</b>										
Road Department										
Roads	547	547	512	411	411	415	415	462	463	468
Bridges				96	96	86	86	100	100	101
Buildings	35	35	36	28	28	49	49	28	28	28
Heavy Equipment	28	25	28	28	28	26	26	55	55	56
Vehicles	55	55	58	54	54	62	62	100	20	13
GIS Software	1	1	1	1	1	1	1	1	1	1
Road & Fleet Computer Program	1	1	1	1	1	1	1	1	1	1
Transit										
Public Transportation Buses	8	8	8	8	8	9	9	9	11	8
Airports										
Number of Airports	5	5	5	5	5	5	5	5	5	5
Hangar Maint & Office	1	1	1	2	2	2	2	2	2	2

continued

**COUNTY OF TRINITY  
CAPITAL ASSETS STATISTICS BY FUNCTION  
FOR THE LAST TEN YEARS**

<b>General Government</b>										
Elections										
Global Accu Vote System OS	1	1	1	1	1	1	1	1	1	0
Information Technology										
HVAC Unit IT Server Room	1	1	1	1	1	1	1	1	1	1
Network Servers	1	1	1	7	8	8	8	8	11	9
General Services										
Parks	6	6	6	6	6	6	6	6	6	6
Buildings	69	69	63	69	71	71	71	71	71	71
Fairgrounds	1	1	1	1	1	1	1	1	1	1
Vehicles	30	30	35	35	36	41	41	5	5	5
Heavy Equipment	1	1	1	1	1	1	1	1	1	1
Health Department										
Wireless Network Components WIC	1	1	1	1	1	0	0	0	0	0
PRO -04 Filling Station	1	1	1	1	1	0	0	0	0	0
Vehicles	0	0	0	0	0	0	0	0	1	1
<b>Public Assistance</b>										
Welfare										
Vehicles	22	21	19	19	17	18	21	17	16	14
Digital Phone System	1	1	1	1	1	1	1	1	1	1
CIV Server Connection	1	1	1	1	1	1	1	1	1	1
Fiber Project Wireless	1	1	1	1	1	1	1	1	1	1
State Grants										
Vehicles	0	0	0	0	0	1	1	1	0	0
Cell Towers	2	2	2	2	2	2	2	2	2	2

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