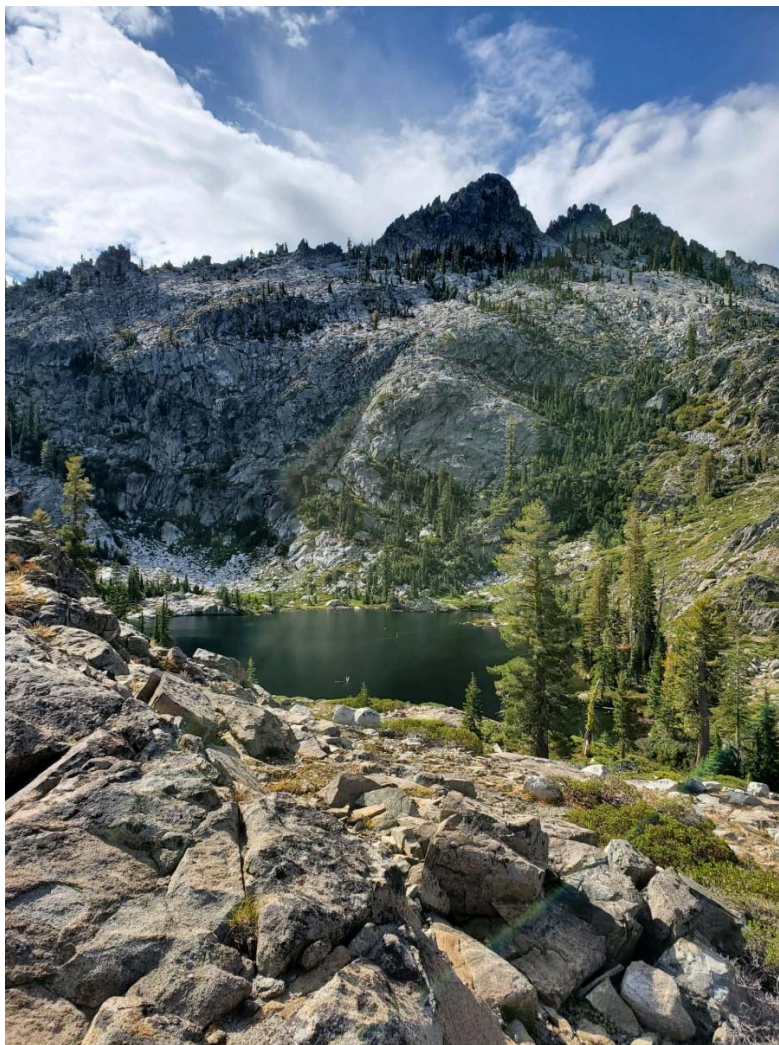


County of Trinity, California
Comprehensive Annual Financial Report
For the Fiscal Year Ended
June 30, 2019



PREPARED BY
AUDITOR-CONTROLLER'S OFFICE





Mission Statement

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



**COUNTY OF TRINITY
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2019**

	<u>Page</u>
INTRODUCTORY SECTION	
Letter of Transmittal	i-v
Organizational Chart	vi
Board of Supervisors and Other County Officials	vii
GFOA Certificate	viii
FINANCIAL SECTION	
Independent Auditors' Report	1-3
Management's Discussion and Analysis	4-17
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position	18
Statement of Activities	19-20
Fund Financial Statements:	
Balance Sheet – Governmental Funds	21
Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position – Governmental Activities	22
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	23
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Government-Wide Statement of Activities – Governmental Activities	24
Proprietary Funds:	
Statement of Net Position	25
Statement of Revenues, Expenses and Changes in Net Position	26
Statement of Cash Flows	27-28
Fiduciary Funds:	
Statement of Fiduciary Net Position	29
Statement of Changes in Fiduciary Net Position	30
Notes to the Basic Financial Statements	31-72

**COUNTY OF TRINITY
TABLE OF CONTENTS (CONTINUED)
YEAR ENDED JUNE 30, 2019**

	Page
FINANCIAL SECTION (continued)	
Required Supplementary Information:	
Schedule of Changes in Net Pension Liability and Related Ratios	73
County's Proportionate Share of Net Pensions Liability Cost Sharing Plans	74
Schedule of County's Pension Contribution.....	75
Schedule of Changes in Net OPEB Liability and Related Ratios	76
Schedule of County's OPEB Contribution.....	77
Budgetary Comparison Schedule:	
General Fund	78-83
Road Fund.....	84
Human Services Fund.....	85
HOME/CDBG Programs Fund	86
Mental Health	87
Notes to the Required Supplementary Information.....	88
Supplementary Financial Information:	
Combining and Individual Fund Statements:	
Nonmajor Governmental Funds:	
Combining Balance Sheet.....	92-97
Combining Statement of Revenues, Expenditures and Changes in Fund Balances.....	98-103
Budgetary Comparison Schedule:	
Tobacco Program	104
Fish and Game	105
Non-Transit	106
TRANS.....	107
Special Aviation	108
Hayfork Lighting District.....	109
Weaverville Lighting District	110
Transportation Commission.....	111
CDC PHEP	112
MHSA Other Funding	113
MHSA	114
General Government	115
Public Protection.....	116
Public Ways	117
Health and Sanitation	118
Public Assistance	119
Disaster Recovery Initiative	120
Health Realignment	121
Mental Health Realignment	122
Emergency Services.....	123
General Plan Update	124
Cannabis Planning	125
Capital Projects	126
JDF Capital Projects.....	127
Debt Service	128

**COUNTY OF TRINITY
TABLE OF CONTENTS (CONTINUED)
YEAR ENDED JUNE 30, 2019**

	<u>Page</u>
FINANCIAL SECTION (continued)	
Supplementary Financial Information (continued):	
Combining and Individual Fund Statements (continued):	
Internal Service Funds:	
Combining Statement of Net Position	130
Combining Statement of Revenues, Expenses and Changes in Net Position.....	131
Combining Statement of Cash Flows	132-133
Agency Fund:	
Statement of Changes in Assets and Liabilities	135
 STATISTICAL SECTION (UNAUDITED)	
Government-Wide Net Position by Component	137
Changes in Net Position.....	138-139
Fund Balances, Governmental Funds	140
Changes in Fund Balances, Governmental Funds	141
Governmental Activities Tax Revenues by Source.....	142
Assessed Value and Estimated Actual Value of Taxable Property	143
Assessed Value of Taxable Property	144
Direct and Overlapping Property Tax Rates	145
Ten Principal Property Taxpayers.....	146
Ratio of Outstanding Lease and Debt Obligations By Type	147
Ratios of General Bonded Debt Outstanding.....	148
Direct and Overlapping Debt.....	149
Legal Debt Margin Information.....	150
County Total Sales and Use Tax Revenues	151
Demographic and Economic Statistics	152
Full-Time Equivalent County Government Employees by Function	153
Major Employers	154
Operating Indicators by Function	155
Capital Assets Statistics by Function	156-157

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TRINITY COUNTY

RICHARD KUHN PSY.D, County Administrative Officer
P.O. Box 1613, WEAVERVILLE, CALIFORNIA 96093-1613
PHONE (530) 623-1382

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

December 24, 2019

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 Comprehensive Annual Financial Report of the County of Trinity (County), for the fiscal year ended June 30, 2019.

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, 2019 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 for the year ended June 30, 2019. 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.

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 registered voters and 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, District Attorney, Sheriff and Treasurer-Tax Collector. Additional management consists of ten department heads appointed by the Board of Supervisors, 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 314.3 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 2nd. 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. Supplemental appropriations necessary and normally financed by unanticipated revenues during the fiscal year must also be approved by the Board.

County Budget Overview

While the economy continues a gradual recovery, extraordinary challenges still remain for local governments throughout California, and the County of Trinity is no exception. Discretionary revenues such as property taxes remain stable while the demand and cost for public services continues to increase. 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 over the long-term.
2. Minimize negative impacts on service levels provided to the public;
3. Maintaining current staff levels through minimal layoffs and work furloughs.

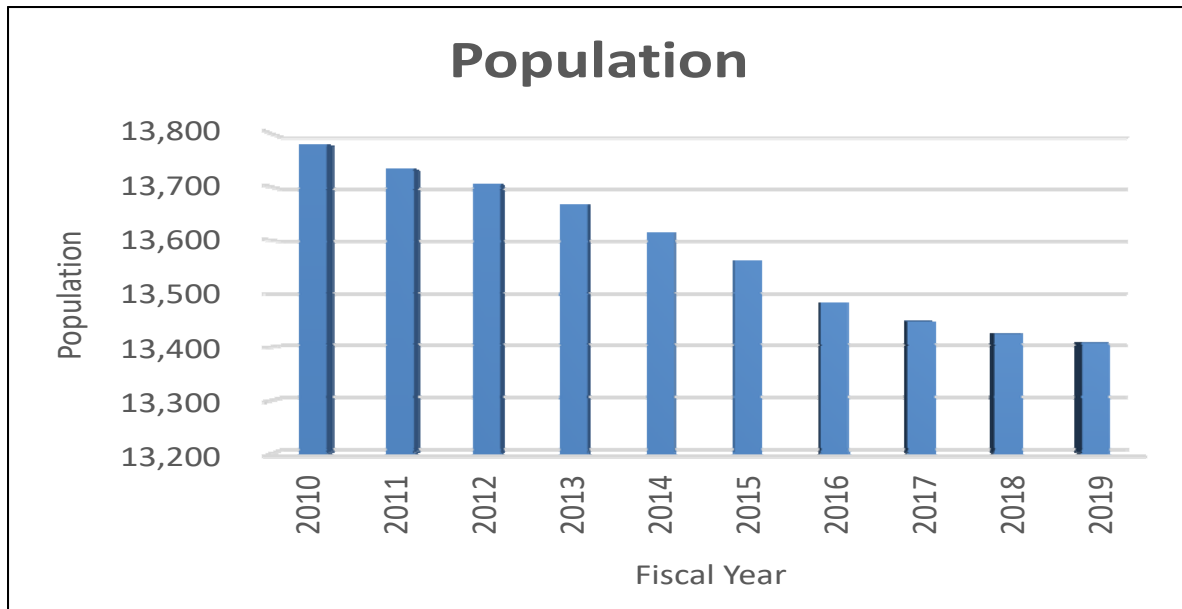
All of these goals were achieved during the fiscal year ending June 30, 2019.

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 provision of Sections 29080-29093 of the Government Code. Those provisions set timelines and requirements for establishing a county budget each fiscal year. The County of Trinity Board of Supervisors, in conjunction with the County Administrative Officer and the Auditor-Controller, efficiently and responsibly adheres 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.

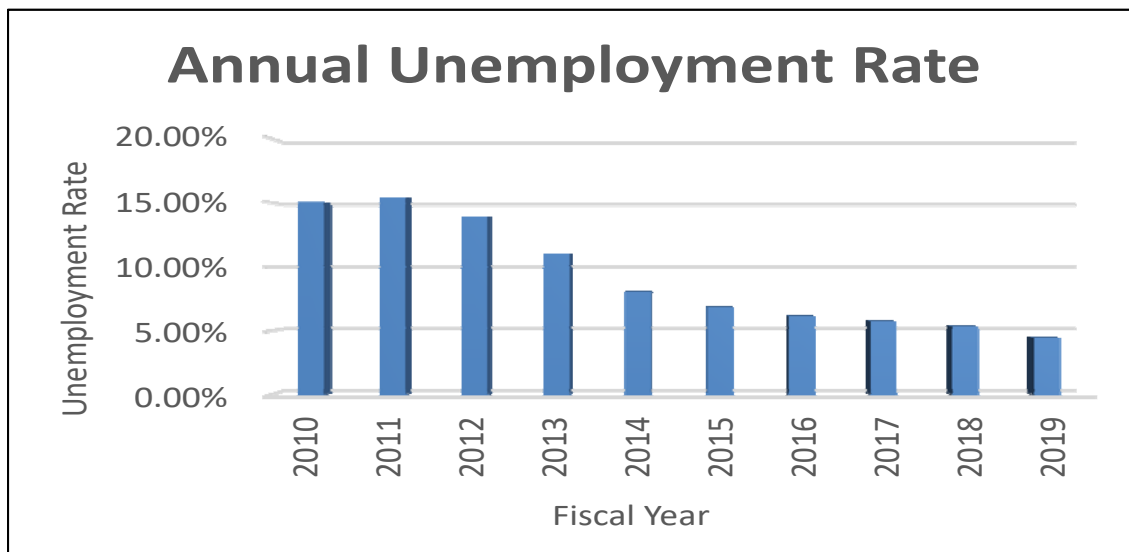
The State Department of Finance estimated Trinity County's population as of July 1, 2019 to be 13,407 a decrease of 17 since July 1, 2018.



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 ending June 30, 2019, 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 2019, the County's unemployment rate was 4.4%. The California statewide rate at the same time was 4.2%. The County unemployment rate during June of the previous year was 5.3%, an indicator of an improving unemployment rate in the County, yet still above the statewide average.

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 ending June 30, 2019, 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:

- Refinanced the 2005 Certificate of Participation (COP) with Umpqua Bank, which resulted in a decrease in the interest rate from 8.5% to 3.04%, released collateral on the Courthouse, released restrictions on developing reserves and eliminated additional financial reporting.
- Increased County's payment towards OPEB ADC to 80%.
- The County's cash match for the construction of the new Trinity County Correctional Facility was completed. During the period of FY 2015-16 through FY 2018-19, \$1,938,381 was transferred from the General Fund, \$120,000 was transferred from the County Criminal Justice Facility Construction Fund and \$100,000 was transferred from AB109 funds for a total of \$2,158,381. This exceeded the required amount set forth by the agreement with BSCC of \$1,982,881 by \$175,500 which will be used to offset additional construction costs.
- We received FEMA funds pertaining to the flood from FY 2016-17 to repair the damaged roads.
- Established a Grants Coordinator position and received over \$3 Million in grants.
- Secured funding to complete the Housing/Safety element
- Began the implementation of the new property tax system, Megabyte with the anticipation of being fully operational in FY 2019-20.
- Continued the implementation of the new accounting software, ONESolution with the anticipation of being fully operational in FY 2019-20.

Future Goals:

- Continue prudent fiscal management.
- Complete Pragmatics Environmental Impact Report (PEIR) for Cannabis.
- Implement Ordinances to align PEIR with Cannabis program guidelines.
- Hire a Department of Transportation Assistant Director.
- Release a request for proposal and secure contractor to complete the General Plan Update.
- Complete the construction and open the new Trinity County Correctional Facility.
- Expand Social Services into a new facility.
- Purchase and install backup generator to allow County Information Technology servers to be online.

- Acquire property to construct Affordable Housing units.
- Fully implement Megabyte property tax system and ONESolution accounting system.

Long Term Financial Planning

During the current fiscal year Trinity County refinanced the 2005 Certificates of Participation with a direct placement borrowing from Umpqua bank. This refunding resulted in a cost savings to the County of approximately \$75,000 without causing an extension of the payoff date of January 15, 2025. In addition, the refunding removed restrictive budget language, which prevented the creation of budget reserves to help mitigate budget impacts during economic downturns.

Eight 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. Under this plan, the County is currently funding 80% of the ADC and the County has budgeted to fully fund the ADC in fiscal year 2019-20. With a fully funded ADC in fiscal year 2019-20, the County expects to see a large reduction to our current Net OPEB Liability due to the use of a higher discount rate.

The County will now focus on developing a plan of action to reduce the County's Net Pension Liability.

Awards and Acknowledgements

Trinity County's Auditor-Controller's Office received its 17th "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 Comprehensive Annual Financial Report for the fiscal year ended June 30, 2018. This was the 5th consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement a government must publish an easily readable and efficiently organized Comprehensive Annual Financial Report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current Comprehensive Annual Financial Report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of Comprehensive Annual 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,

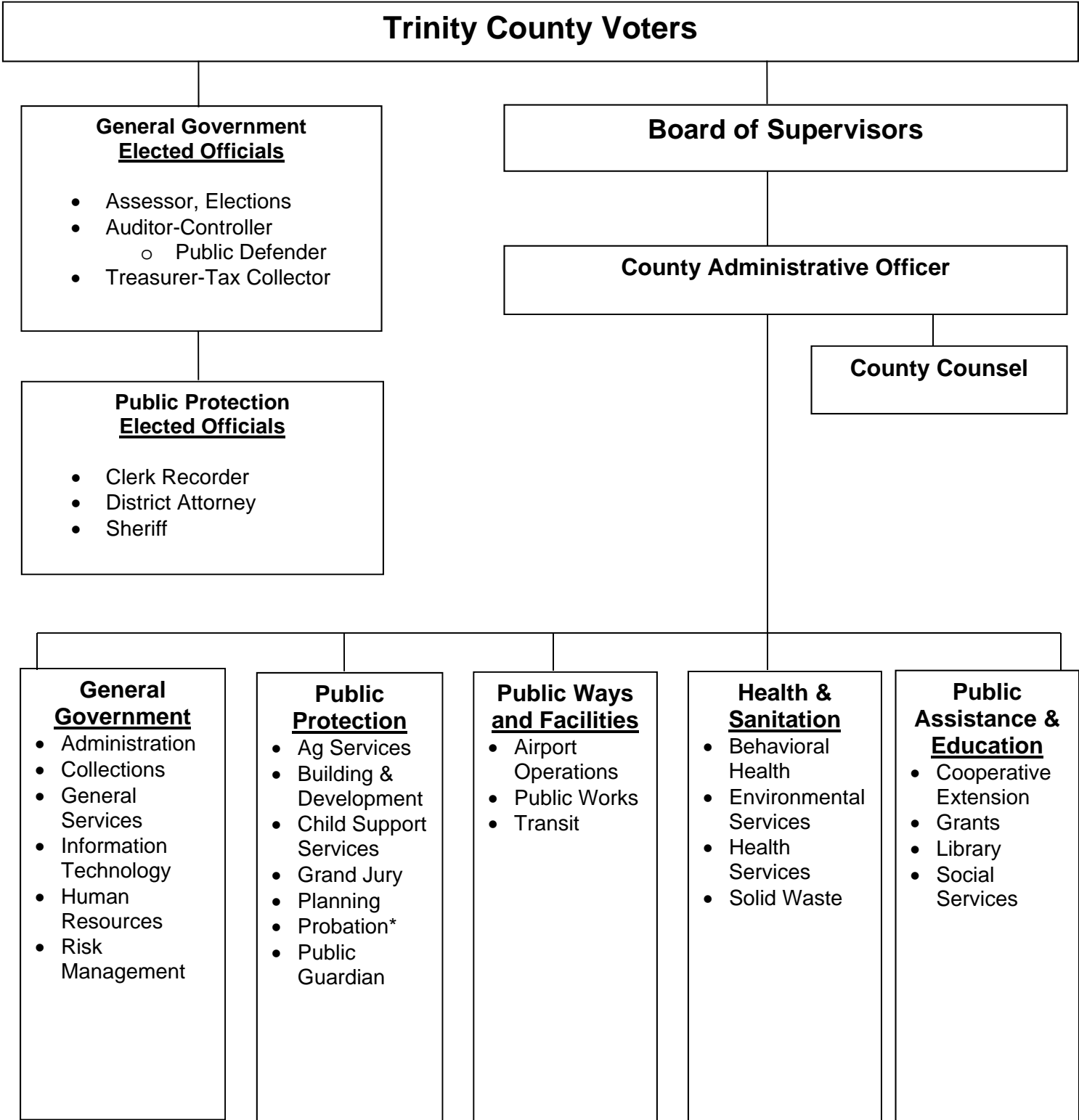


Richard Kuhns, Psy.D
County Administrative Officer



Angela Bickle
Auditor-Controller

**COUNTY OF TRINITY
ORGANIZATIONAL CHART
JUNE 30, 2019**



*Appointed by the Trinity County Superior Court.

**COUNTY OF TRINITY
BOARD OF SUPERVISORS AND OTHER COUNTY OFFICIALS
JUNE 30, 2019**

Board of Supervisors

District 1—Keith Groves
District 2—Judy Morris
District 3—Bobbi Chadwick
District 4—Jeremy Brown
District 5—John Fenley

Elected Department Heads

Auditor/Controller—Angela Bickle
Clerk/Recorder/Assessor—Shanna White
District Attorney—Donna Daly
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—Tim Rogers
Department of Transportation—Rick Tippet
Behavioral Health—Connie Cessna-Smith
Child Support Services—Lisa Dugan
Health and Human Services—Leticia Garza
Ag Commissioner/Sealer—Joe Moreo
Human Resources – Shelly Nelson
Building & Planning – Kim Hunter

COUNTY OF TRINITY
GOVERNMENT FINANCE OFFICERS ASSOCIATION CERTIFICATE
JUNE 30, 2019



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**County of Trinity
California**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2018

Christopher P. Morill

Executive Director/CEO

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INDEPENDENT AUDITORS' REPORT





INDEPENDENT AUDITORS' REPORT

Board of Supervisors
County of Trinity
Weaverville, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, 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, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Waterworks District No. 1 which represent 100 percent of the assets, net position and revenues of the discretely presented component unit. These financial statements were audited by other auditors, whose reports thereon have been furnished to us, and our opinion insofar as they relate to the amounts included in the discretely presented component unit, is based solely on the report by other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of Waterworks District No. 1, the discretely presented component unit, were not audited in accordance with *Government Auditing Standards*.

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2019, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

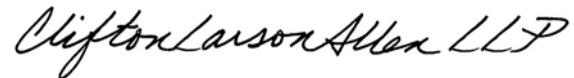
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section are presented for purposes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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 24, 2019 on our consideration of the County'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's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

Roseville, California
December 24, 2019

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MANAGEMENT'S DISCUSSION AND ANALYSIS



**COUNTY OF TRINITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2019**

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, 2019. 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 \$32,697,064 (*net position*).
- The government's total net position decreased by \$8,083,821. Governmental activities net position decreased by \$7,458,924. Business-type activities net position decreased by \$624,897.
- At the close of the current fiscal year, the County's governmental funds reported combined fund balances of \$29,936,204 an increase of \$1,798,097 in comparison with the prior fiscal year. This increase is due to 2.3 million increase in proceeds from the issuance of the Umpqua Refunding Lease, offset primarily by \$0.4 million in net transfers out.
- The County's unassigned fund balance for the general fund was \$267,110. Absent the merger of the old hospital fund, the County's unassigned fund balance would have been \$7,973,575 or 37.4% of total general fund expenditures.
- The County's net investment in capital assets decreased by \$11,986,534 due primarily to depreciation exceeding additions of capital assets in the current fiscal year.
- The County's total long-term liabilities decreased by \$1,924,824 in comparison with the prior fiscal year. This was primarily due to a \$0.9 million decrease in the Net Other Post-Employment Benefits (OPEB) liability and a \$0.4 million decrease in net pension liability, a \$0.9 million decrease from annual payments made against existing long-term liabilities, offset by a \$0.3 million increase in liability for unpaid self-insurance claims.

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.

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:

**COUNTY OF TRINITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2019**

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 18-20 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 agency 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 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.

**COUNTY OF TRINITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2019**

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 five 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 and Mental Health Fund. 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 21-24 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 25-28 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 29-30 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 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.

**COUNTY OF TRINITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2019**

The County's blended component units include, Hayfork Lighting District and Weaverville Lighting District. However, Waterworks District No. 1 does not meet the requirements for blending and therefore, is separately reported as a discretely presented component unit of the County.

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 31-72 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 73-88 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 agency funds and are presented immediately following the required supplementary information.

Combining and individual fund statements and schedules can be found on pages 92-103 of this report.

**COUNTY OF TRINITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2019**

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 \$32,697,064 at the close of the most recent fiscal year.

Following is the comparative analysis of government-wide data for fiscal years 2018-2019 and 2017-2018.

**Statement of Net Position
June 30, 2019 and 2018**

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Assets						
Current and other assets	\$ 46,248,201	\$ 40,748,179	\$ 734,517	\$ 1,119,996	\$ 46,982,718	\$ 41,868,175
Capital assets	111,857,573	123,879,124	1,749,162	1,902,145	113,606,735	125,781,269
Total assets	<u>158,105,774</u>	<u>164,627,303</u>	<u>2,483,679</u>	<u>3,022,141</u>	<u>160,589,453</u>	<u>167,649,444</u>
Deferred Outflows of Resources						
Deferred pension	8,032,521	11,004,445	450,621	694,370	8,483,142	11,698,815
Deferred OPEB	2,828,397	2,794,775	269,971	258,008	3,098,368	3,052,783
	<u>10,860,918</u>	<u>13,799,220</u>	<u>720,592</u>	<u>952,378</u>	<u>11,581,510</u>	<u>14,751,598</u>
Liabilities						
Current and other liabilities	2,904,761	3,340,654	1,023,886	1,312,298	3,928,647	4,652,952
Long-term liabilities	119,482,679	121,570,099	13,895,091	13,732,495	133,377,770	135,302,594
Total liabilities	<u>122,387,440</u>	<u>124,910,753</u>	<u>14,918,977</u>	<u>15,044,793</u>	<u>137,306,417</u>	<u>139,955,546</u>
Deferred Inflows of Resources						
Deferred pension	843,492	1,491,175	32,929	164,174	876,421	1,655,349
Deferred OPEB	1,178,567	8,478	112,494	784	1,291,061	9,262
	<u>2,022,059</u>	<u>1,499,653</u>	<u>145,423</u>	<u>164,958</u>	<u>2,167,482</u>	<u>1,664,611</u>
Net Position						
Net Investment in capital assets	111,114,568	123,027,246	1,531,946	1,605,802	112,646,514	124,633,048
Restricted	23,680,901	21,595,024	--	--	23,680,901	21,595,024
Unrestricted	(90,238,276)	(92,606,153)	(13,392,075)	(12,841,034)	(103,630,351)	(105,447,187)
Total net position	<u>\$ 44,557,193</u>	<u>\$ 52,016,117</u>	<u>\$ (11,860,129)</u>	<u>\$ (11,235,232)</u>	<u>\$ 32,697,064</u>	<u>\$ 40,780,885</u>

**COUNTY OF TRINITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2019**

The largest portion of the County's net position, \$112,646,514, 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, \$23,680,901, 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 \$103,630,351.

The County's net position decreased \$8.1 million during the current fiscal year. The negative change in the County's net position is due to a \$7.1 million decrease in capital grants and contributions revenues due to bridges donated in the prior year by the Federal Highway Administration and an \$2.0 million increase in public ways and facilities expenses, primarily from the beginning of construction on the County's new jail facility, offset by a \$1.0 million increase in operating grants and contributions revenue. 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.

**COUNTY OF TRINITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2019**

The following table indicates the changes in net position for governmental and business-type activities for fiscal years 2018-2019 and 2017-2018.

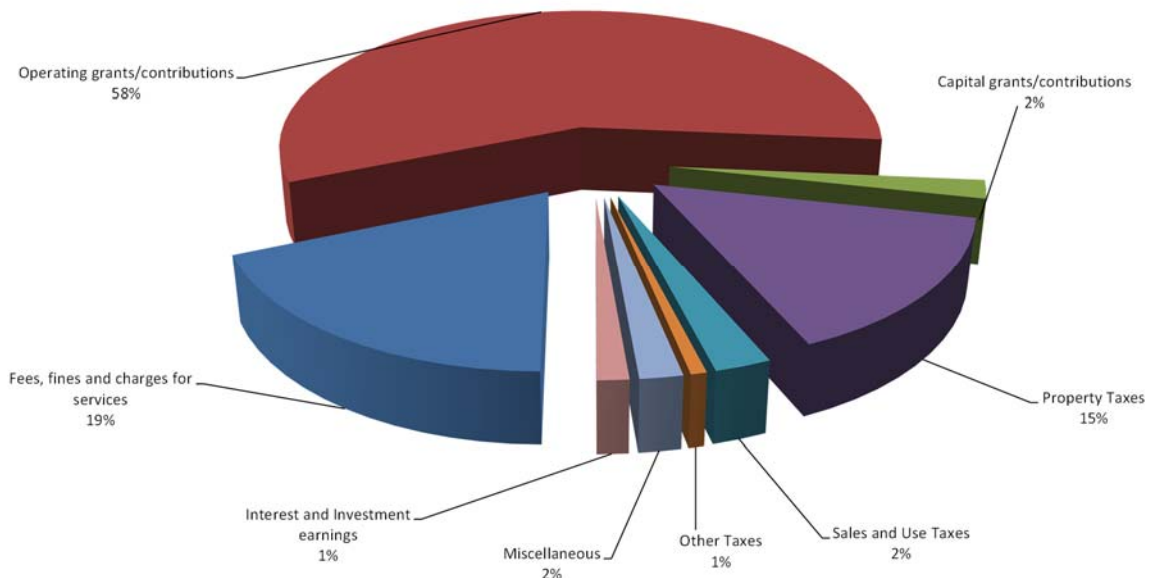
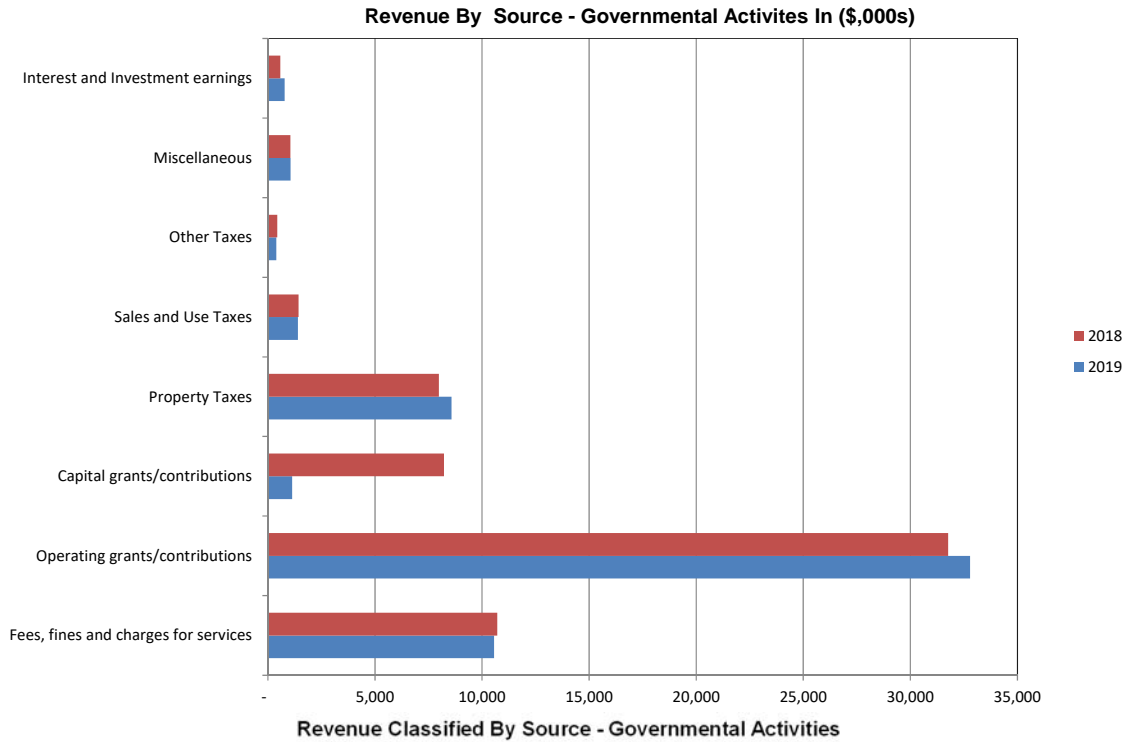
**Statement of Activities
For the Years Ended June 30, 2019 and 2018
(in thousands)**

Revenues	Governmental Activities		Business-Type Activities		Total		Variance
	2019	2018	2019	2018	2019	2018	
Program Revenues:							
Fees, fines and charges for services	\$ 10,559	\$ 10,712	\$ 2,922	\$ 2,817	\$ 13,481	\$ 13,529	-0.4%
Operating grants/contributions	32,793	31,770	442	386	33,235	32,156	3.4%
Capital grants/contributions	1,141	8,220	--	--	1,141	8,220	-86.1%
General Revenues:							
Property taxes	8,575	7,982	178	149	8,753	8,131	7.6%
Sales and use taxes	1,403	1,433	--	--	1,403	1,433	-2.1%
Other taxes	396	438	--	--	396	438	0.0%
Miscellaneous	1,065	1,054	5	23	1,070	1,077	-0.6%
Interest and investment earnings	784	586	28	27	812	613	32.5%
Total Revenues	56,716	62,195	3,575	3,402	60,291	65,597	-8.1%
Expenses							
General government	5,018	6,247	--	--	5,018	6,247	-19.7%
Public protection	14,675	15,262	--	--	14,675	15,262	-3.8%
Public ways and facilities	22,552	20,617	--	--	22,552	20,617	9.4%
Health and sanitation	7,629	9,983	--	--	7,629	9,983	-23.6%
Public assistance	13,384	12,779	--	--	13,384	12,779	4.7%
Education	426	431	--	--	426	431	-1.2%
Recreation and culture	--	--	--	--	--	--	0.0%
Interest on long-term debt	177	351	--	--	177	351	-49.6%
Cemetaries	--	--	15	6	15	6	150.0%
Transit	--	--	655	921	655	921	-28.9%
Solid Waste	--	--	3,844	3,222	3,844	3,222	19.3%
Total Expenses	63,861	65,670	4,514	4,149	68,375	69,819	-2.1%
EXCESS (deficiency) before special items and transfers	(7,145)	(3,475)	(939)	(747)	(8,084)	(4,222)	91.5%
Transfers	(314)	(380)	314	380	--	--	0.0%
Change in net position	(7,459)	(3,855)	(625)	(367)	(8,084)	(4,222)	91.5%
Net position - beginning	52,016	87,696	(11,235)	(7,952)	40,781	79,744	-48.9%
Prior period adjustment	--	(31,825)	--	(2,916)	--	(34,741)	
Net position - beginning, restated	52,016	55,871	(11,235)	(10,868)	40,781	45,003	-9.4%
Net position - ending	\$ 44,557	\$ 52,016	\$ (11,860)	\$ (11,235)	\$ 32,697	\$ 40,781	-19.8%

The County's revenues from governmental activities decreased by \$5.5 million or 8.8% over the prior fiscal year. This decrease was due to a decrease of \$7.1 million in capital grants and contributions due to bridges donated in the prior year by the Federal Highway Administration.

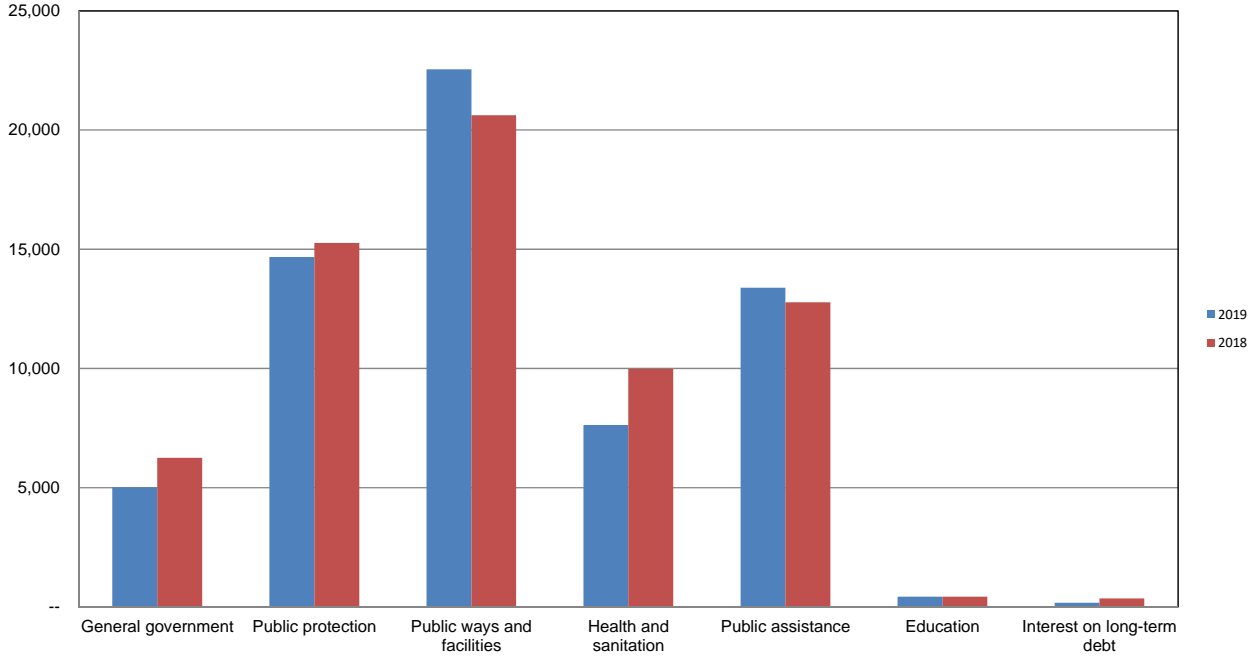
**COUNTY OF TRINITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2019**

The County's expenses from governmental activities decreased by \$1.8 million or 2.8% over the prior fiscal year. This decrease was due primarily to a decrease of \$0.6 million in public protection, a decrease of \$1.2 million in general government, and a decrease of \$2.4 million in health and sanitation expenses offset by an increase of \$1.9 million in public ways and facilities and an increase of \$0.6 million in public assistance.

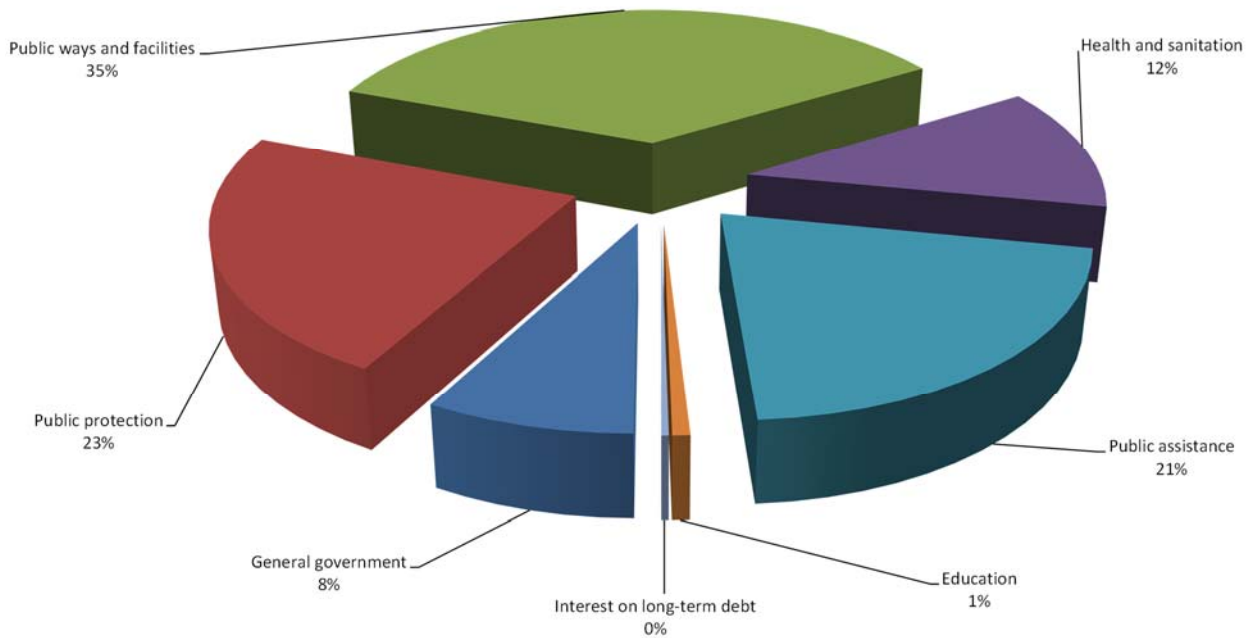


**COUNTY OF TRINITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2019**

Expenses By Function - Governmental Activities In (\$,000s)



Classified By Function - Governmental Activities



**COUNTY OF TRINITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2019**

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 Balance in the notes to the financial statements for a more detailed fund balance break down.

**Changes in Fund Balance - Governmental Funds
For Fiscal Years Ended June 30, 2019**

	General	Road	Human Services	HOME/ CDBG Programs	Mental Health	Other Governmental	Total
Revenues	\$ 20,205,223	\$ 8,171,051	\$ 7,954,448	\$ 53,991	\$ 1,693,863	\$ 17,835,043	\$ 55,913,619
Expenditures	(21,331,233)	(7,310,980)	(13,007,796)	(87,430)	(4,822,824)	(9,526,998)	(56,087,261)
Other Financing Sources (Uses), net	1,981,567	--	5,271,056	122,310	3,096,320	(8,499,514)	1,971,739
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Uses	855,557	860,071	217,708	88,871	(32,641)	(191,469)	1,798,097
Fund Balance - Beginning of Year	4,480,114	6,379,916	212,103	4,267,870	161,314	12,636,790	28,138,107
Fund Balance - End of Year	<u>\$ 5,335,671</u>	<u>\$ 7,239,987</u>	<u>\$ 429,811</u>	<u>\$ 4,356,741</u>	<u>\$ 128,673</u>	<u>\$ 12,445,321</u>	<u>\$ 29,936,204</u>

At June, 30, 2019, the County's governmental funds reported combined fund balances of \$29,936,204. Of these combined fund balances, \$1,265,175 is *nonspendable fund balance* to indicate that it is not available for new spending because it is not in spendable form, \$21,479,829 constitutes *restricted fund balance* which is available to meet specific current and future County needs, and \$7,191,200 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 increased by \$855,557. This increase was due primarily to an increase in charges for services and property tax revenues in the General Fund.

**COUNTY OF TRINITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2019**

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, 2019, the accumulated deficit fund balance is \$7,706,465. 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 increased by \$860,071. This increase is due to an increase in intergovernmental revenues received from various State and Federal sources.

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 \$217,708. This increase is primarily due to an increase in Intergovernmental revenues received from various State and Federal sources.

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 increased by \$88,871. This increase is due to transfers of the remaining administrative responsibilities for the No Place Like Home and Disaster Recovery Initiative grants.

The Mental Health fund accounts for revenues and expenditures for support of various mental health programs. During the fiscal year, fund balance in the Mental Health Fund decreased by \$32,641. This decrease is due to a decrease in interfund transfers, which are reimbursements for program expenditures.

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, 2019, unrestricted net position of the Solid Waste Fund was at a deficit of \$12,063,301, while total net position of the fund was a deficit of \$11,198,185. Total net position of the solid waste decreased by \$768,576 due to an increase of \$1.1 million in closure and postclosure costs and an increase of \$0.3 million increase in salaries and benefits expense, offset by a decrease of \$0.7 million in services and supplies expense.

The Transit Fund is used to fund the operations of Trinity Transit. As of June 30, 2019, unrestricted net position of the transit fund was a deficit of \$1,363,160, while total net position was a deficit of \$721,046. Total net position of the transit increased by \$142,567, the increase was due to \$0.2 million decrease in salaries and benefits.

**COUNTY OF TRINITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2019**

**Changes in Net Position – Proprietary Funds
For Fiscal Year Ended June 30, 2019**

	Solid Waste	Transit Funds	Non-major Enterprise Funds	Total
Operating Revenues	\$2,850,320	\$61,671	\$15,364	\$2,927,355
Operating Expenditures	(3,835,549)	(655,246)	(14,965)	(4,505,760)
Operating Income (Loss)	(985,229)	(593,575)	399	(1,578,405)
Non-Operating Revenue (Expense)	216,653	422,044	713	639,410
Net Income before Transfers	(768,576)	(171,531)	1,112	(938,995)
Contributions and Transfers In (Out)	0	314,098	0	314,098
Change in Net Assets	(768,576)	142,567	1,112	(624,897)
Fund Balance - Beginning of Year	(10,429,609)	(863,613)	57,990	(11,235,232)
Prior Period Adjustment	0	0	0	0
Fund Balance - End of Year	<u>(\$11,198,185)</u>	<u>(\$721,046)</u>	<u>\$59,102</u>	<u>(\$11,860,129)</u>

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 \$20,205,223 or 8.27% more than budget due primarily to \$0.6 million in current and delinquent property tax collections, \$0.3 million in various federal and state intergovernmental revenues, and \$0.2 million in charges for services above budgeted revenue amounts, while actual general fund expenditures were \$21,331,233 or 14.87% under budget, due primarily to \$ 0.6 million in delayed capital asset purchases, \$0.7 million in salary and benefit savings from both retirements and delays in filling new and vacant positions, \$2.5 million in services and supplies savings primarily for deferred maintenance on buildings, reduced expenditures for health services than anticipated, and an increase in liquid assets held by the County's third party self-insurance fund administrator for future claims liabilities resulting in a decrease of insurance expenditures. In addition, actual other financing sources (uses) were \$1,981,567 or -3.32% less than budget, due primarily to -\$0.1 million in delayed transfers-in and transfers-out of the General Fund.

**COUNTY OF TRINITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2019**

**Budgetary Comparison Schedule
General Fund**

	Original	Final	Actual	Variance with Final Budget	
Total Revenues	\$ 18,902,337	\$ 18,661,310	\$ 20,205,223	\$ 1,543,913	8.27%
Total Expenditures	23,918,074	25,058,655	21,331,233	3,727,422	14.87%
Other Financing Sources (Uses)	1,942,280	2,049,677	1,981,567	(68,110)	-3.32%
Net Change in Fund Balance	<u>\$ (3,073,457)</u>	<u>\$ (4,347,668)</u>	<u>\$ 855,557</u>	<u>\$ 5,203,225</u>	<u>119.68%</u>

Differences between the original budget and the final amended budget was a net increase of \$1,274,211, due primarily to a \$0.2 million increase in county counsel services and supplies for unanticipated county counsel costs, a \$0.4 million increase in probation services and supplies for interfund professional services with the Sheriff, \$0.2 million increase in sheriff appropriations half for salaries and benefits for increased overtime costs and half for services and supplies, \$0.1 million increase in board of supervisors services and supplies for defense against various lawsuits, and \$0.2 million decrease in revenue budgeted for federal and state aid for child support services. The County's General Fund budget continues to be a challenge because of the sluggish economy and minimal growth of discretionary revenues as compared to expenditures.

CAPITAL ASSETS

The County's net investment in capital assets as of June 30, 2019, amounted to \$112,646,514 (net of accumulated depreciation and related debt). This investment in a broad range of capital assets includes land, construction in progress, infrastructure (roads and bridges), structures and improvements, and equipment.

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, 2019 and 2018**

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Land	\$ 1,193,657	\$ 1,193,657	\$ 241,816	\$ 241,816	\$ 1,435,473	\$ 1,435,473
Construction in Progress	29,074,883	28,532,015	59,973	65,787	29,134,856	28,597,802
Structures & Improvements	25,455,974	24,648,999	1,510,360	1,490,912	26,966,334	26,139,911
Equipment	13,344,688	12,658,816	3,350,759	3,298,548	16,695,447	15,957,364
Infrastructure	267,922,614	267,922,613	18,292	18,292	267,940,906	267,940,905
Total	<u>336,991,816</u>	<u>334,956,100</u>	<u>5,181,200</u>	<u>5,115,355</u>	<u>342,173,016</u>	<u>340,071,455</u>
Accumulated Depreciation	<u>(225,134,243)</u>	<u>(211,076,976)</u>	<u>(3,432,034)</u>	<u>(3,213,210)</u>	<u>(228,566,277)</u>	<u>(214,290,186)</u>
Net Capital Assets	<u>\$ 111,857,573</u>	<u>\$ 123,879,124</u>	<u>1,749,166</u>	<u>\$ 1,902,145</u>	<u>\$ 113,606,739</u>	<u>\$ 125,781,269</u>

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

**COUNTY OF TRINITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2019**

LONG-TERM DEBT

At June 30, 2019, the County had total long-term debt outstanding of \$3,841,611 as compared to \$4,825,700 in the prior fiscal year. During the current fiscal year, retirement of long-term debt amounted to \$3,319,089; while additions to long-term debt amounted to \$2,335,000 and was comprised of a direct placement refunding lease with Umpqua Bank to refund the 2005 Certificates of Participation.

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, 2019 and 2018**

	Governmental Activities		Business Activities		Total Activities	
	2019	2018	2019	2018	2019	2018
Certificate of Participation	\$ 0	\$ 3,000,000	\$ 0	\$ 0	\$ 0	\$ 3,000,000
Refunding Lease	2,335,000	0	0	0	2,335,000	0
Capital Lease	743,005	851,878	217,216	296,343	960,221	1,148,221
Loans payable	546,390	677,479	0	0	546,390	677,479
Total	<u>3,624,395</u>	<u>4,529,357</u>	<u>217,216</u>	<u>296,343</u>	<u>3,841,611</u>	<u>4,825,700</u>
Less Current Portion	<u>(607,892)</u>	<u>(533,874)</u>	<u>(81,844)</u>	<u>(79,127)</u>	<u>(689,736)</u>	<u>(613,001)</u>
Net Long-Term Debt	<u>\$ 3,016,503</u>	<u>\$ 3,995,483</u>	<u>135,372</u>	<u>\$ 217,216</u>	<u>\$ 3,151,875</u>	<u>\$ 4,212,699</u>

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

In the 2019-2020 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. 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, 2019**

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Totals	Waterworks District No. 1
ASSETS				
Cash and investments	\$ 31,112,707	\$ 453,348	\$ 31,566,055	\$ 692,164
Cash with Fiscal Agent	-	-	-	-
Accounts Receivable	324,609	50,128	374,737	120,096
Interest Receivable	138,508	1,363	139,871	-
Due from Other Governments	3,508,261	411,526	3,919,787	-
Prepaid Expenses	7,580	-	7,580	-
Internal Balances	181,848	(181,848)	-	-
Loan and Notes Receivable	4,983,376	-	4,983,376	-
Deposits with Others	4,897,349	-	4,897,349	-
Inventories	1,093,963	-	1,093,963	32,195
Capital Assets:				
Nondepreciable	30,268,540	301,789	30,570,329	49,000
Depreciable, Net	81,589,033	1,447,373	83,036,406	8,686,075
Total Assets	<u>158,105,774</u>	<u>2,483,679</u>	<u>160,589,453</u>	<u>9,579,530</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Pension	8,032,521	450,621	8,483,142	-
Deferred OPEB	2,828,397	269,971	3,098,368	-
Total Deferred Outflows of Resources	<u>10,860,918</u>	<u>720,592</u>	<u>11,581,510</u>	<u>-</u>
LIABILITIES				
Accounts Payable	2,520,297	125,431	2,645,728	15,412
Salaries and Benefits Payable	77,159	6,680	83,839	6
Interest Payable	59,698	612	60,310	-
Deposits from Others	19,888	1,233	21,121	21,733
Unearned Revenue	227,719	889,930	1,117,649	-
Long-Term Liabilities:				
Portion Due or Payable within One Year:				
Bonds Payable	345,000	-	345,000	-
Capital Leases	112,892	81,844	194,736	-
Compensated Absences	674,279	55,808	730,087	-
Loans Payable	150,000	-	150,000	30,211
Liability for Unpaid Claims	250,000	-	250,000	-
Portion Due or Payable after One Year:				
Bonds Payable	1,990,000	-	1,990,000	-
Capital Leases	630,113	135,372	765,485	-
Compensated Absences	337,139	27,904	365,043	2,509
Loans Payable	396,390	-	396,390	657,003
Liability for Unpaid Claims	1,838,598	-	1,838,598	-
Net OPEB Liability	60,951,024	5,817,787	66,768,811	-
Liability for Landfill Closure	-	4,089,353	4,089,353	-
Net Pension Liability	51,807,244	3,687,023	55,494,267	1,534,409
Total Liabilities	<u>122,387,440</u>	<u>14,918,977</u>	<u>137,306,417</u>	<u>2,261,283</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred Pension	843,492	32,929	876,421	-
Deferred OPEB	1,178,567	112,494	1,291,061	-
Total Deferred Inflows of Resources	<u>2,022,059</u>	<u>145,423</u>	<u>2,167,482</u>	<u>-</u>
NET POSITION				
Net Investment in Capital Assets	111,114,568	1,531,946	112,646,514	8,000,352
Restricted for:				
General Government	1,270,962	-	1,270,962	-
Public Protection	3,457,125	-	3,457,125	-
Public Ways and Facilities	10,242,004	-	10,242,004	-
Health and Sanitation	3,453,566	-	3,453,566	-
Public Assistance	5,257,244	-	5,257,244	-
Unrestricted	(90,238,276)	(13,392,075)	(103,630,351)	(682,105)
Total Net Position	<u>\$ 44,557,193</u>	<u>\$ (11,860,129)</u>	<u>\$ 32,697,064</u>	<u>\$ 7,318,247</u>

See accompanying Notes to Basic Financial Statements.

**COUNTY OF TRINITY
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2019**

Functions/Programs	Expenses	Program Revenues		
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General Government	\$ 5,018,346	\$ 3,518,546	\$ 1,431,442	\$ -
Public Protection	14,674,823	2,538,848	3,663,037	-
Public Ways and Facilities	22,551,961	3,481,318	6,588,444	1,140,953
Health and Sanitation	7,629,034	854,989	8,801,659	-
Public Assistance	13,384,180	160,582	12,308,754	-
Education	425,973	4,665	-	-
Interest on Long-Term Debt	177,108	-	-	-
Total Governmental Activities	63,861,425	10,558,948	32,793,336	1,140,953
Business-Type Activities:				
Solid Waste	3,844,127	2,846,133	30,000	-
Cemeteries	14,965	15,364	-	-
Transit	655,246	60,392	411,566	-
Total Business-Type Activities	4,514,338	2,921,889	441,566	-
Total Trinity County	\$ 68,375,763	\$ 13,480,837	\$ 33,234,902	\$ 1,140,953
Component Unit:				
Waterworks District No. 1	\$ 996,266	\$ 1,048,266	\$ -	\$ -

General Revenues:

 Taxes:

 Property Taxes

 Sales and Use Taxes

 Transient Occupancy Tax

 Other

 Interest and Investment Earnings

 Miscellaneous

Transfers

 Total General Revenues and Transfers

Change in Net Position

Net Position - Beginning of Year

Net Position - End of Year

See accompanying Notes to Basic Financial Statements.

Net (Expense) Revenue and Changes in Net Position			Component Unit
Primary Government			Waterworks District No. 1
Governmental Activities	Business-Type Activities	Total	
\$ (68,358)	\$ -	\$ (68,358)	
(8,472,938)	-	(8,472,938)	
(11,341,246)	-	(11,341,246)	
2,027,614	-	2,027,614	
(914,844)	-	(914,844)	
(421,308)	-	(421,308)	
(177,108)	-	(177,108)	
<u>(19,368,188)</u>	<u>-</u>	<u>(19,368,188)</u>	
-	(967,994)	(967,994)	
-	399	399	
-	(183,288)	(183,288)	
<u>-</u>	<u>(1,150,883)</u>	<u>(1,150,883)</u>	
(19,368,188)	(1,150,883)	(20,519,071)	
			<u>\$ 52,000</u>
8,575,011	177,978	8,752,989	32,783
1,402,736	-	1,402,736	-
195,562	-	195,562	-
200,729	-	200,729	-
784,497	28,344	812,841	594
1,064,827	5,566	1,070,393	59,432
(314,098)	314,098	-	-
<u>11,909,264</u>	<u>525,986</u>	<u>12,435,250</u>	<u>92,809</u>
(7,458,924)	(624,897)	(8,083,821)	144,809
<u>52,016,117</u>	<u>(11,235,232)</u>	<u>40,780,885</u>	<u>7,173,438</u>
<u>\$ 44,557,193</u>	<u>\$(11,860,129)</u>	<u>\$ 32,697,064</u>	<u>\$ 7,318,247</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, 2019**

	General	Road	Human Services	HOME/ CDBG Programs	Mental Health	Other Governmental	Total
ASSETS							
Cash and Investments	\$ 355,317	\$ 6,414,366	\$ 553,094	\$ 380,629	\$ 175,432	\$ 12,528,547	\$ 20,407,385
Imprest Cash	11,178	150	50	-	-	34,972	46,350
Cash with Fiscal Agent	-	-	-	-	-	-	-
Accounts Receivable	42,572	23,783	22,455	-	185,389	50,309	324,508
Due from Other Governments	586,200	1,296,033	529,416	-	77,365	1,019,247	3,508,261
Interest Receivable	17,316	27,139	1,350	1,446	(1,697)	49,386	94,940
Deposits with Others	4,897,349	-	-	-	-	-	4,897,349
Prepays and Other Assets	7,580	-	-	-	-	-	7,580
Inventories	-	1,093,963	-	-	-	-	1,093,963
Due from Other Funds	-	177,585	-	-	-	181,848	359,433
Loans Receivable	-	-	-	4,983,376	-	-	4,983,376
Advances to Other Funds	163,632	-	-	-	-	-	163,632
Total Assets	\$ 6,081,144	\$ 9,033,019	\$ 1,106,365	\$ 5,365,451	\$ 436,489	\$ 13,864,309	\$ 35,886,777
LIABILITIES							
Accounts Payable	\$ 428,371	\$ 707,520	\$ 364,539	\$ 127	\$ 295,683	\$ 566,904	\$ 2,363,144
Retention Payable	-	144,230	-	-	-	-	144,230
Salaries and Benefits Payable	12,941	61,481	1,843	460	291	143	77,159
Due to Other Funds	-	-	-	-	-	177,585	177,585
Unearned Revenue	32,080	-	125,547	-	-	70,092	227,719
Deposits from Others	5,276	-	-	-	-	14,612	19,888
Advances from Other Funds	-	-	-	-	-	163,632	163,632
Total Liabilities	478,668	913,231	491,929	587	295,974	992,968	3,173,357
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	266,805	879,801	184,625	1,008,123	11,842	426,020	2,777,216
FUND BALANCES							
Nonspendable	171,212	1,093,963	-	-	-	-	1,265,175
Restricted	-	6,146,024	429,811	4,356,741	128,673	10,418,580	21,479,829
Assigned	4,897,349	-	-	-	-	2,124,849	7,022,198
Unassigned	267,110	-	-	-	-	(98,108)	169,002
Total Fund Balances	5,335,671	7,239,987	429,811	4,356,741	128,673	12,445,321	29,936,204
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 6,081,144	\$ 9,033,019	\$ 1,106,365	\$ 5,365,451	\$ 436,489	\$ 13,864,309	\$ 35,886,777

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, 2019

Fund Balance - Total Governmental Funds	\$ 29,936,204
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.	111,505,966
Unavailable revenues represent amounts that are not available to fund current expenditures and, therefore, are not reported in the governmental funds.	2,777,216
Deferred outflows of pension resources reported in the statement of net position.	8,032,521
Deferred inflows of pension resources reported in the statement of net position.	(843,492)
Deferred outflows of OPEB resources reported in the statement of net position.	2,828,397
Deferred inflows of OPEB resources reported in the statement of net position.	(1,178,567)
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.	11,041,325
Long-term liabilities, including capital leases, are not due and payable in the current period, and therefore are not reported in the governmental funds.	
Certificates of participation	(2,335,000)
Accrued interest	(59,698)
Capital leases	(743,005)
Loans payable	(546,390)
Claims liability	(2,088,598)
Compensated absences	(1,011,418)
Net OPEB Liability	(60,951,024)
Net pension liability	<u>(51,807,244)</u>
Net position of governmental activities	<u>\$ 44,557,193</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, 2019

	General	Road	Human Services	HOME/ CDBG Programs	Mental Health	Other Governmental	Total
REVENUES							
Taxes	\$ 9,997,546	\$ -	\$ -	\$ -	\$ -	\$ 376,492	\$ 10,374,038
Licenses and Permits	977,154	10,782	-	-	-	1,928,553	2,916,489
Fines, Forfeitures, and Penalties	167,958	-	242	-	-	131,307	299,507
Use of Money and Property	147,632	101,761	1,268	24,989	3,577	265,204	544,431
Intergovernmental	2,934,217	6,612,145	7,785,654	-	1,596,681	14,537,728	33,466,425
Charges for Services	5,349,046	1,387,082	131,338	29,002	92,704	353,014	7,342,186
Other Revenue	631,670	59,281	35,946	-	901	242,745	970,543
Total Revenues	20,205,223	8,171,051	7,954,448	53,991	1,693,863	17,835,043	55,913,619
EXPENDITURES							
Current:							
General Government	4,544,751	-	-	-	-	554,314	5,099,065
Public Protection	14,280,470	-	126,386	-	-	1,011,531	15,418,387
Public Ways and Facilities	120,091	7,310,980	-	-	-	2,703,080	10,134,151
Health and Sanitation	1,942,633	-	-	-	4,822,824	1,583,481	8,348,938
Public Assistance	46,629	-	12,881,410	87,430	-	330	13,015,799
Education	395,392	-	-	-	-	-	395,392
Debt Service:							
Principal	-	-	-	-	-	3,254,614	3,254,614
Interest	1,267	-	-	-	-	226,226	227,493
Capital Outlay	-	-	-	-	-	193,422	193,422
Total Expenditures	21,331,233	7,310,980	13,007,796	87,430	4,822,824	9,526,998	56,087,261
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,126,010)	860,071	(5,053,348)	(33,439)	(3,128,961)	8,308,045	(173,642)
OTHER FINANCING SOURCES (USES)							
Issuance of Refunding Bonds	-	-	-	-	-	2,335,000	2,335,000
Transfers in	3,491,866	-	5,271,056	122,310	3,103,820	2,547,105	14,536,157
Transfers out	(1,510,299)	-	-	-	(7,500)	(13,381,619)	(14,899,418)
Total Other Financing Sources (Uses)	1,981,567	-	5,271,056	122,310	3,096,320	(8,499,514)	1,971,739
NET CHANGE IN FUND BALANCES	855,557	860,071	217,708	88,871	(32,641)	(191,469)	1,798,097
Fund Balances - Beginning of Year	4,480,114	6,379,916	212,103	4,267,870	161,314	12,636,790	28,138,107
FUND BALANCES - END OF YEAR	\$ 5,335,671	\$ 7,239,987	\$ 429,811	\$ 4,356,741	\$ 128,673	\$ 12,445,321	\$ 29,936,204

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, 2019

Net change to fund balance - total governmental funds \$ 1,798,097

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, and other related capital assets adjustments	\$ 2,194,143	
Capital contributions	-	
Less: current year depreciation	<u>(14,248,777)</u>	(12,054,634)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds. 650,111

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	(46,177)	
Change in net OPEB liability and related deferred inflows/outflows	(92,227)	
Change in net pension liability and related deferred inflows/outflows	(1,845,277)	
Change in interest payable	65,036	
Change in claims liability	(294,565)	

The issuance of long-term debt provides current financial resources in the governmental funds, but these obligations are reported as long-term liabilities in the government-wide financial statements. (2,335,000)

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	131,089	
Capital leases	108,874	
Bonds payable/certificates of participation	<u>3,000,000</u>	3,239,963

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. 3,455,749

Change in net position of governmental activities \$ (7,458,924)

See accompanying Notes to Basic Financial Statements.

**COUNTY OF TRINITY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2019**

	Business-Type Activities - Enterprise Funds				Governmental
	Solid Waste	Transit	Nonmajor Fund Cemetery	Total Enterprise Funds	Internal Service Funds
ASSETS					
Current Assets:					
Cash and Investments	\$ 255,551	\$ 159,036	\$ 36,911	\$ 451,498	\$ 10,658,972
Imprest Cash	1,850	-	-	1,850	-
Accounts Receivable	49,653	465	10	50,128	101
Due from Other Governments	-	411,526	-	411,526	-
Interest Receivable	(340)	1,509	194	1,363	43,568
Prepays	-	-	-	-	-
Total Current Assets	306,714	572,536	37,115	916,365	10,702,641
Noncurrent Assets:					
Capital Assets:					
Nondepreciable	6,000	271,173	24,616	301,789	-
Depreciable, Net	1,076,332	370,941	100	1,447,373	351,607
Total Noncurrent Assets	1,082,332	642,114	24,716	1,749,162	351,607
Total Assets	1,389,046	1,214,650	61,831	2,665,527	11,054,248
DEFERRED OUTFLOWS OR RESOURCES					
Deferred Pension	377,465	73,156	-	450,621	-
Deferred OPEB	224,976	44,995	-	269,971	-
Total Deferred Outflows of Resources	602,441	118,151	-	720,592	-
LIABILITIES					
Current Liabilities:					
Accounts Payable	103,694	19,008	2,729	125,431	12,923
Salaries and Benefits Payable	6,110	570	-	6,680	-
Interest Payable	612	-	-	612	-
Due to Other Funds	-	181,848	-	181,848	-
Other Current Liabilities	1,233	-	-	1,233	-
Unearned Revenue	636,269	253,661	-	889,930	-
Capital Leases	81,844	-	-	81,844	-
Compensated Absences	51,496	4,312	-	55,808	-
Total Current Liabilities	881,258	459,399	2,729	1,343,386	12,923
Noncurrent Liabilities:					
Capital Leases	135,372	-	-	135,372	-
Compensated Absences	25,748	2,156	-	27,904	-
Liability for Landfill Closure	4,089,353	-	-	4,089,353	-
Net OPEB Liability	4,848,162	969,625	-	5,817,787	-
Net Pension Liability	3,088,451	598,572	-	3,687,023	-
Total Noncurrent Liabilities	12,187,086	1,570,353	-	13,757,439	-
Total Liabilities	13,068,344	2,029,752	2,729	15,100,825	12,923
DEFERRED INFLOWS OR RESOURCES					
Deferred Pension	27,583	5,346	-	32,929	-
Deferred OPEB	93,745	18,749	-	112,494	-
Total Deferred Inflows of Resources	121,328	24,095	-	145,423	-
NET POSITION					
Net Investment in Capital Assets	865,116	642,114	24,716	1,531,946	351,607
Unrestricted	(12,063,301)	(1,363,160)	34,386	(13,392,075)	10,689,718
Total Net Position	\$ (11,198,185)	\$ (721,046)	\$ 59,102	\$ (11,860,129)	\$ 11,041,325

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, 2019

	Business-Type Activities - Enterprise Funds				Governmental
	Solid Waste	Transit	Nonmajor	Total	Internal Service Funds
			Fund Cemetery	Enterprise Funds	
OPERATING REVENUES					
Charges for Services	\$ 2,846,133	\$ 60,392	\$ 15,364	\$ 2,921,889	\$ 5,897,531
Other Revenue	4,187	1,279	-	5,466	3,199
Total Operating Revenues	<u>2,850,320</u>	<u>61,671</u>	<u>15,364</u>	<u>2,927,355</u>	<u>5,900,730</u>
OPERATING EXPENSES					
Salaries and Benefits	2,524,819	229,806	-	2,754,625	-
Services and Supplies	1,116,913	312,404	14,965	1,444,282	2,524,717
Depreciation and Amortization	105,788	113,036	-	218,824	122,258
Closure and Postclosure Costs	88,029	-	-	88,029	-
Total Operating Expenses	<u>3,835,549</u>	<u>655,246</u>	<u>14,965</u>	<u>4,505,760</u>	<u>2,646,975</u>
OPERATING INCOME (LOSS)	(985,229)	(593,575)	399	(1,578,405)	3,253,755
NONOPERATING REVENUES (EXPENSES)					
Investment Earnings	17,253	10,378	713	28,344	151,855
Taxes	177,978	-	-	177,978	-
Intergovernmental	30,000	411,566	-	441,566	976
Sale of Capital Assets	-	100	-	100	-
Interest Expense	(8,578)	-	-	(8,578)	-
Total Nonoperating Revenue (Expenses)	<u>216,653</u>	<u>422,044</u>	<u>713</u>	<u>639,410</u>	<u>152,831</u>
INCOME (LOSS) BEFORE TRANSFERS	(768,576)	(171,531)	1,112	(938,995)	3,406,586
Transfers in	-	496,295	-	496,295	49,163
Transfers out	-	(182,197)	-	(182,197)	-
CHANGE IN NET POSITION	(768,576)	142,567	1,112	(624,897)	3,455,749
Net Position - Beginning of Year, Restated	(10,429,609)	(863,613)	57,990	(11,235,232)	7,585,576
NET POSITION - END OF YEAR	<u>\$ (11,198,185)</u>	<u>\$ (721,046)</u>	<u>\$ 59,102</u>	<u>\$ (11,860,129)</u>	<u>\$ 11,041,325</u>

See accompanying Notes to Basic Financial Statements.

**COUNTY OF TRINITY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2019**

	Business-Type Activities - Enterprise Funds				Governmental
	Solid Waste	Transit	Nonmajor	Total	Internal
			Fund Cemetery	Enterprise Funds	Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash Receipts from Customers and Users	\$ 2,853,181	\$ 61,974	\$ 15,902	\$ 2,931,057	\$ -
Receipts from Interfund Services Provided	-	-	-	-	5,900,629
Cash paid to Suppliers	(1,550,336)	(316,549)	(12,534)	(1,879,419)	(2,515,866)
Cash paid to Employees	(1,969,921)	(417,044)	-	(2,386,965)	-
Net Cash Provided (Used) by Operating Activities	(667,076)	(671,619)	3,368	(1,335,327)	3,384,763
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Aid from Other Governmental Agencies	30,000	220,092	-	250,092	976
Taxes	177,978	-	-	177,978	-
Due to Other Funds	-	181,848	-	181,848	-
Transfers in	-	496,295	-	496,295	49,163
Transfers out	-	(182,197)	-	(182,197)	-
Net Cash Provided (Used) by Noncapital Financing Activities	207,978	716,038	-	924,016	50,139
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Purchase of Capital Assets	-	(65,842)	-	(65,842)	(155,335)
Proceeds from Sale of Capital Assets	-	100	-	100	-
Capital Grants and Allocations	-	-	-	-	-
Principal Payments on Debt	(79,127)	-	-	(79,127)	-
Interest Payments	(8,801)	-	-	(8,801)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(87,928)	(65,742)	-	(153,670)	(155,335)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest Received (Paid)	18,846	9,481	616	28,943	126,715
Net Cash Provided (Used) by Investing Activities	18,846	9,481	616	28,943	126,715
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(528,180)	(11,842)	3,984	(536,038)	3,406,282
Cash and Cash Equivalents - Beginning of Year	785,581	170,878	32,927	989,386	7,252,690
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 257,401	\$ 159,036	\$ 36,911	\$ 453,348	\$ 10,658,972
FINANCIAL STATEMENT PRESENTATION					
Cash and Investments	\$ 255,551	\$ 159,036	\$ 36,911	\$ 451,498	\$ 10,658,972
Imprest Cash	1,850	-	-	1,850	-
Cash and Cash Equivalents - End of Year	\$ 257,401	\$ 159,036	\$ 36,911	\$ 453,348	\$ 10,658,972

continued

**COUNTY OF TRINITY
STATEMENT OF CASH FLOWS (CONTINUED)
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2019**

	Solid Waste	Transit	Nonmajor Fund Cemetery	Total Enterprise Funds	Governmental Activities Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating Income (Loss)	\$ (985,229)	\$ (593,575)	\$ 399	\$ (1,578,405)	\$ 3,253,755
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Depreciation	105,788	113,036	-	218,824	122,258
Changes in Assets, Liabilities and Deferred Outflows/Inflows:					
Decrease (Increase) in:					
Accounts Receivable	38,210	303	538	39,051	(101)
Prepays	7,327	-	-	7,327	95
Deferred Outflows - Pension	186,359	57,390	-	243,749	-
Deferred Outflows - OPEB	(13,041)	1,078	-	(11,963)	-
Increase (Decrease) in:					
Accounts Payable and Other Liabilities	(440,750)	(4,145)	2,431	(442,464)	8,756
Salaries and Benefits Payable	4,058	(2,343)	-	1,715	-
Unearned Revenue	(35,349)	-	-	(35,349)	-
Deferred Inflows - Pension	(91,904)	(39,341)	-	(131,245)	-
Deferred Inflows - OPEB	93,101	18,609	-	111,710	-
Compensated Absences Payable	26,092	(13,621)	-	12,471	-
Net OPEB Liability	146,907	(52,394)	-	94,513	-
Net Pension Liability	203,326	(156,616)	-	46,710	-
Closure/Post Closure Liability	88,029	-	-	88,029	-
Net Cash Provided (Used) by Operating Activities	<u>\$ (667,076)</u>	<u>\$ (671,619)</u>	<u>\$ 3,368</u>	<u>\$ (1,335,327)</u>	<u>\$ 3,384,763</u>

See accompanying Notes to Basic Financial Statements.

**COUNTY OF TRINITY
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2019**

	Investment Trust Fund	Agency Funds
ASSETS		
Pooled Cash and Investments	\$ 34,372,510	\$ 5,416,088
Property Taxes Receivable	-	3,635,802
Interest Receivable	173,610	29,663
	34,546,120	9,081,553
LIABILITIES		
Agency Funds Held for Others	-	9,081,553
Total Liabilities	-	9,081,553
NET POSITION		
Net Position Held in Trust for Investment Pool Participants	34,546,120	-
Total Net Position	\$ 34,546,120	\$ -

See accompanying Notes to Basic Financial Statements.

**COUNTY OF TRINITY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
YEAR ENDED JUNE 30, 2019**

	<u>Investment Trust Fund</u>
ADDITIONS	
Contributions to Pooled Investments	\$ 142,325,209
Investment Income	<u>600,114</u>
Total Additions	142,925,323
 DEDUCTIONS	
Distributions from Pooled Investments	<u>126,010,433</u>
Total Deductions	<u>126,010,433</u>
 CHANGE IN NET POSITION	 16,914,890
Net Position - Beginning of Year	<u>17,631,230</u>
 NET POSITION - END OF YEAR	 <u><u>\$ 34,546,120</u></u>

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, 2019**

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, 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, 2019**

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.

Discretely Presented Component Unit – Trinity County Waterworks District No. 1, is presented as a discretely presented component unit. The District is administered by a governing board of five members, who are appointed by the Board. Its purpose is to provide water, sewer and irrigation water services to consumers in Hayfork, California. The District is presented as a discretely presented component unit of the County because, although the County Board has no control over the revenues, budgets, staff, or funding decisions made by the District, the appointed District members serve at the will of the Board members who appoint them. A separate stand-alone report can be obtained by writing the Trinity County Waterworks District No. 1, PO Box 217, Hayfork, CA 96041 or calling (530) 628-5449. This report includes the financial statements of the District as of and for the year then ended June 30, 2019.

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 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.

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

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

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.

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

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.
- *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.
- *Agency Funds* account for assets held by the County as an agent for various local governments.

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.

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

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.

The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units.

D. Cash and Cash Equivalents

For purposes of the statements 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.

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 fixed 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 capital 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.

COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

F. Other Assets

Inventory

Inventory consists of expendable supplies held for consumption. In governmental funds, inventories are valued at cost. In proprietary funds, they are valued at lower of cost or market. 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 both governmental and proprietary fund types. 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 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

The County accounts for compensated absences (unpaid vacation and sick leave) in accordance with GASB Statement No. 16. 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.

COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

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 position 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 and OPEB 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.

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 position 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 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.

COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

L. New Accounting Pronouncements – Current Year

Governmental Accounting Standards Board Statement No. 83

GASB Statement No. 83, *Certain Asset Retirement Obligations*, is effective for periods beginning after June 15, 2018. The principal objective of this Statement is to provide financial statement users with information about asset retirement obligations.

Governmental Accounting Standards Board Statement No. 88

GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, is effective for periods beginning after June 15, 2018. The principal objective of this Statement is to improve consistency in the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements, and to provide financial statement users with additional essential information about debt.

M. New Accounting Pronouncements – Future Years

Governmental Accounting Standards Board Statement No. 84

GASB Statement No. 84, *Fiduciary Activities*, is effective for periods beginning after December 15, 2018. The principal objective of this Statement is to enhance the consistency and comparability of fiduciary activity reporting by state and local governments. This Statement also is intended to improve the usefulness of fiduciary activity information primarily for assessing the accountability of governments in their roles as fiduciaries.

Governmental Accounting Standards Board Statement No. 87

GASB Statement No. 87, *Leases*, is effective for periods beginning after December 15, 2019. The principal 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.

Governmental Accounting Standards Board Statement No. 89

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, is effective for periods beginning after December 15, 2019. The principal objective of this Statement are (a) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (b) to simplify accounting for certain interest costs.

Governmental Accounting Standards Board Statement No. 90

GASB Statement No. 90, *Major Equity Interests*, is effective for periods beginning after December 15, 2018. The principal objectives of this Statement are (a) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (b) to simplify accounting for certain interest costs.

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

Governmental Accounting Standards Board Statement No. 91

GASB Statement No. 91, *Conduit Debt Obligations*, is effective for periods beginning after December 15, 2020. The principal objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (a) commitments extended by issuers, (b) arrangements associated with conduit debt obligations, and (c) related note disclosures.

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.

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

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 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, 2017
Measurement Date	June 30, 2018
Measurement Period	July 1, 2017 to June 30, 2018

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.

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

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 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, 2019, total County cash and investments were as follows:

	<u>Cash and Investments</u>	<u>In Treasurer's Pool</u>
<i>Cash:</i>		
Cash on hand	\$ 2,046	\$ 2,046
Deposits	5,459,521	5,459,521
Outstanding warrants	(736,056)	(736,056)
Imprest cash	48,200	-
Total Cash	<u>4,773,711</u>	<u>4,725,511</u>
<i>Investments:</i>		
In treasurer's pool	66,613,900	66,613,900
In Waterworks portfolio	659,206	-
Total Investments	<u>67,273,106</u>	<u>66,613,900</u>
Total Cash and Investments	<u>\$ 72,046,817</u>	<u>\$ 71,339,411</u>

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

Total cash and investments at June 30, 2019 were presented on the County's financial statements as follows:

	<u>Cash and Investments</u>	<u>In Treasurer's Pool</u>
Primary Government		
Governmental Activities		
Cash and investments in pool	\$ 31,066,357	\$ 31,066,357
Imprest cash	46,350	-
Business-type activities		
Cash and investments in pool	451,498	451,498
Imprest cash	1,850	-
Discretely presented component unit - Waterworks	692,164	32,958
Investment trust funds	34,372,510	34,372,510
Agency Funds	5,416,088	5,416,088
Total Cash and Investments	<u>\$ 72,046,817</u>	<u>\$ 71,339,411</u>

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

COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

At June 30, 2019, the County had the following investments:

	Interest Rates	Maturities	Par	Cost	Fair Value	WAM (Years)
Investments in Investment Pool						
Local Agency Investment Fund (LAIF)	Variable	On Demand	\$ 20,589,000	\$ 20,589,000	\$ 20,589,000	0.47
California Asset Management Program	Variable	On Demand	32,756,772	32,756,772	32,756,772	-
Federal Home Loan Mortgage Company	1.250%	8/1/2019	500,000	501,870	503,832	0.08
Federal Home Loan Bank	1.875%	3/13/2020	500,000	511,379	513,228	0.70
Federal Home Loan Bank	1.000%	9/26/2019	1,000,000	999,130	999,130	0.23
Federal Home Loan Bank	3.000%	10/12/2021	500,000	505,306	509,764	2.28
Federal Home Loan Bank	3.125%	9/9/2022	500,000	508,450	514,526	3.19
United States Treasury Note/Bond	1.625%	6/30/2019	500,000	497,109	498,164	-
United States Treasury Note/Bond	2.125%	8/31/2020	1,000,000	995,625	1,005,546	1.16
United States Treasury Note/Bond	2.250%	3/31/2021	500,000	497,734	502,030	1.75
United States Treasury Note/Bond	2.250%	7/31/2021	500,000	496,563	497,060	2.08
United States Treasury Note/Bond	1.750%	6/30/2022	500,000	482,969	484,105	2.99
United States Treasury Note/Bond	1.875%	7/31/2022	500,000	484,688	485,102	3.08
United States Treasury Note/Bond	1.875%	8/31/2022	500,000	484,531	488,908	3.16
Microsoft	1.100%	8/8/2019	500,000	494,890	496,357	0.10
Microsoft	1.550%	8/8/2021	500,000	491,050	493,116	2.10
Ally Bank	2.000%	11/2/2020	248,000	248,000	248,000	1.33
Bank of America	2.750%	8/17/2020	245,000	245,000	245,000	1.13
BMW Bank	3.150%	8/17/2022	245,000	245,000	245,000	3.13
Capital One Bank	2.250%	6/7/2021	245,000	245,000	245,000	1.93
Capital One National	2.250%	6/7/2021	245,000	245,000	245,000	1.93
Citibank National Association	2.900%	2/7/2022	245,000	245,000	245,000	2.61
Discover Bank	2.000%	11/2/2020	248,000	248,000	248,000	1.33
Everbank	1.800%	6/15/2020	245,000	245,000	245,000	0.95
Goldman Sach	1.900%	6/8/2020	245,000	245,000	245,000	0.93
Sallie Mae Bank	3.000%	8/16/2021	245,000	245,000	245,000	2.13
Money Market Mutual Funds	Variable	On Demand	2,821,260	2,821,260	2,821,260	-
Total			<u>\$ 66,623,032</u>	<u>66,574,326</u>	<u>66,613,900</u>	
Investments outside Investment Pool						
<i>Waterworks District No. 1</i>						
Waterworks District No. 1 Portfolio	Variable	On Demand		659,206	659,206	-
Total Fair Value					<u>\$ 67,273,106</u>	
Total Cost				<u>\$ 67,233,532</u>		
% Fair Value to Cost					<u>100.06%</u>	

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)

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

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, 2019, 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	\$ 3,040,480	\$ 3,040,480	\$ -	\$ -
Negotiable CDs	2,456,000	2,456,000	-	-
U.S. Treasury Notes	3,960,915	3,960,915	-	-
Microsoft	989,473	989,473	-	-
Money Markets	2,821,260	2,821,260	-	-
Total Investments Measured at Fair Value	13,268,128	<u>\$ 13,268,128</u>	<u>\$ -</u>	<u>\$ -</u>
Investments Measured at Amortized Cost:				
California Asset Management Program	32,756,772			
Local Agency Investment Fund	20,589,000			
Total Investments	<u>\$ 66,613,900</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.

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, 2019, 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.

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

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, 2019:

<u>Investment Type</u>	<u>S&P</u>	<u>Moody's</u>	<u>% of Portfolio</u>
Local Agency Investment Fund (LAIF)	Unrated	Unrated	30.91%
Capital Asset Management Program (CAMP)	AAAm	Unrated	49.17%
Certificates of Deposit	Unrated	Unrated	3.69%
Federal Agencies	AA+	Aaa	4.56%
United States Treasury Notes/Bonds	Unrated	Aaa	5.95%
Microsoft	AAA	Aaa	1.49%
Natixis Advisor funds	Unrated	Unrated	3.00%
Franklin Mutual Funds	Unrated	Unrated	1.23%
			100.00%

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. 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, 2019, the County's investment position in the State of California Local Agency Investment Fund (LAIF) was \$20,589,000, 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 \$105,739,564,676. Of that amount, 1.49% was invested in structured notes and asset-backed securities with the remaining 0.28% invested in other non-derivative financial products.

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

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

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, 2019, the County's investment position in CAMP was \$32,756,772, which approximates fair value and is the same as the value of the pool shares which is determined on an amortized cost basis.

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, 2019:

Statement of Net Assets in the Treasurer's Pool

Net assets held for pool participants	<u>\$ 71,339,411</u>
Equity of internal pool participants	36,933,943
Equity of external pool participants	<u>34,405,468</u>
 Total Net Assets	 <u>\$ 71,339,411</u>

Statement of Changes in Net Assets in the Treasurer's Pool

Net investment earnings	\$ 1,374,212
Net contributions (withdrawals) from pool participants	<u>19,162,740</u>
 Increase in Net Assets	 20,536,952
 Net Assets in the Treasurer's Pool at June 30, 2018	 <u>50,802,459</u>
 Net Assets in the Treasurer's Pool at June 30, 2019	 <u>\$ 71,339,411</u>

Reconciliation to Financial Statement Amounts

Net Assets in the Treasurer's Pool at June 30, 2019	<u>\$ 71,339,411</u>
 Governmental activities cash and investments in the treasurer's pool	 31,066,357
Business-type activities cash and investments in the treasurer's pool	451,498
Business-type activities restricted cash in the treasurer's pool	32,958
Discretely presented component unit - Waterworks	5,416,088
Agency funds cash and investments in the treasurer's pool	34,372,510
Investment trust funds cash and investments in the treasurer's pool	<u>34,372,510</u>
 Total Cash and Investments in Treasurer's Pool per Financial Statements	 <u>\$ 71,339,411</u>

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 3 INTERFUND TRANSACTIONS

The composition of interfund balances as of June 30, 2019 is as follows:

Fund	Interfund Receivables	Interfund Payables
Road Fund	\$ 177,585	\$
Transit		181,848
Non-major Governmental Funds	181,848	177,585
Total	<u>\$ 359,433</u>	<u>\$ 359,433</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, 2019 is as follows:

Advance From	Advance To	Amount	Purpose
General Fund	Non Major Governmental Fund	\$ 163,632	Prior Year Seed Funding
		<u>163,632</u>	
Total Advances From/To		<u>163,632</u>	

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

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 Funds Within the Governmental Activities:

Transfer From	Transfer To	Amount	Purpose
General Fund	Human Services Fund	\$ 150,694	Reimbursement
	HOME/CDBG Programs	47,934	Budget transfer
	Non-Major Governmental Funds	128,067	Capital projects
	Non-Major Governmental Funds	693,238	Debt service payments
	Non-Major Governmental Funds	490,366	Budget transfer
		<u>1,510,299</u>	
Mental Health	Non-Major Governmental Funds	7,500	Building Maintenance Transfer
Non-Major Governmental Funds	General Fund	3,333,971	Realignment
	General Fund	43,854	Capital projects
	General Fund	56,886	Budget Transfer
	General Fund	34,070	Reimbursement
	General Fund	23,085	Various
	Human Services Fund	5,120,362	Realignment
	HOME/CDBG Programs	74,376	Budget Transfer
	Mental Health	1,456,759	Realignment
	Mental Health	858	Reimbursement
	Mental Health	1,646,203	MHSA
	Non-Major Governmental Funds	33,624	Airport
	Non-Major Governmental Funds	460,887	MHSA
	Non-Major Governmental Funds	292,662	Debt service payments
	Non-Major Governmental Funds	150,650	LTF/STA Funds
	Non-Major Governmental Funds	100,000	Capital projects
	Non-Major Governmental Funds	7,914	Various
		<u>12,836,161</u>	
Subtotal Transfers		<u>\$ 14,353,960</u>	

Between Governmental and Business-Type Activities:

Transfer From	Transfer To	Amount	Purpose
Transit	Non-Major Governmental Funds	\$ 182,197	LTF/STA Funds
		<u>182,197</u>	
Non-Major Governmental Funds	Transit	496,295	LTF/STA Funds
	ISF	49,163	Equipment transfer
		<u>545,458</u>	
Subtotal Transfers		<u>727,655</u>	
Total Transfers In/Out		<u>\$ 15,081,615</u>	

COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 4 CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2019, was as follows:

	Balance July 1, 2018	Additions	Retirements	Transfers and Adjustments	Balance June 30, 2019
Governmental Activities					
Capital assets not being depreciated:					
Land	\$ 1,193,657	\$ -	\$ -	\$ -	\$ 1,193,657
Construction in progress	28,532,016	1,383,641	-	(840,774)	29,074,883
Total capital assets not being depreciated	<u>29,725,673</u>	<u>1,383,641</u>	<u>-</u>	<u>(840,774)</u>	<u>30,268,540</u>
Capital assets being depreciated:					
Infrastructure	267,922,614	-	-	-	267,922,614
Structures and improvements	24,648,999	806,975	-	-	25,455,974
Equipment	12,658,816	1,001,840	(315,968)	-	13,344,688
Total capital assets being depreciated	<u>305,230,429</u>	<u>1,808,815</u>	<u>(315,968)</u>	<u>-</u>	<u>306,723,276</u>
Less accumulated depreciation for:					
Infrastructure	(180,321,507)	(13,385,177)	-	-	(193,706,684)
Structures and improvements	(19,776,175)	(275,541)	-	-	(20,051,716)
Equipment	(10,979,294)	(710,317)	313,768	-	(11,375,843)
Total accumulated depreciation	<u>(211,076,976)</u>	<u>(14,371,035)</u>	<u>313,768</u>	<u>-</u>	<u>(225,134,243)</u>
Total capital assets being depreciated net	<u>94,153,453</u>	<u>(12,562,220)</u>	<u>(2,200)</u>	<u>-</u>	<u>81,589,033</u>
Governmental Activities Capital Assets Net	<u>\$ 123,879,126</u>	<u>\$ (11,178,579)</u>	<u>\$ (2,200)</u>	<u>\$ (840,774)</u>	<u>\$ 111,857,573</u>
Business-Type Activities					
Capital assets not being depreciated:					
Land	\$ 241,816	\$ -	\$ -	\$ -	\$ 241,816
Construction in progress	65,787	13,634	-	(19,448)	59,973
Total capital assets not being depreciated	<u>307,603</u>	<u>13,634</u>	<u>-</u>	<u>(19,448)</u>	<u>301,789</u>
Capital assets being depreciated:					
Infrastructure	18,292	-	-	-	18,292
Structures and improvements	1,490,912	19,448	-	-	1,510,360
Equipment	3,298,551	52,208	-	-	3,350,759
Total capital assets being depreciated	<u>4,807,755</u>	<u>71,656</u>	<u>-</u>	<u>-</u>	<u>4,879,411</u>
Less accumulated depreciation for:					
Infrastructure	(9,046)	(2,513)	-	-	(11,559)
Structures and improvements	(519,422)	(30,698)	-	-	(550,120)
Equipment	(2,684,742)	(185,613)	-	-	(2,870,355)
Total accumulated depreciation	<u>(3,213,210)</u>	<u>(218,824)</u>	<u>-</u>	<u>-</u>	<u>(3,432,034)</u>
Total capital assets being depreciated net	<u>1,594,545</u>	<u>(147,168)</u>	<u>-</u>	<u>-</u>	<u>1,447,377</u>
Business-Type Activities Capital Assets Net	<u>\$ 1,902,148</u>	<u>\$ (133,534)</u>	<u>\$ -</u>	<u>\$ (19,448)</u>	<u>\$ 1,749,166</u>

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

Depreciation expense was charged to governmental functions as follows:

Governmental Activities		
General government	\$	81,454
Public protection		308,527
Public ways and facilities		13,720,921
Health and sanitation		47,239
Public assistance		64,277
Education		26,359
Depreciation on capital assets held by the County's internal service funds are charged to various functions based on their usage of the assets		<u>122,258</u>
Total Depreciation Governmental Activities	<u>\$</u>	<u>14,371,035</u>
Business-Type Activities		
Transit	\$	113,036
Solid Waste		<u>105,788</u>
Total Depreciation Business-Type Activities	<u>\$</u>	<u>218,824</u>

NOTE 5 LONG-TERM LIABILITIES

Long-term debt at June 30, 2019 consisted of the following:

	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Interest Rates</u>	<u>Annual Principal Installments</u>	<u>Original Issue Amount</u>	<u>Outstanding at June 30, 2019</u>
Governmental Activities:						
Notes from Direct Borrowings and Direct Placements:						
Umpqua - 2018 Refunding Lease	2018	2025	3.04%	\$430,232 - \$437,920	2,335,000	2,335,000
Total Governmental Activities					<u>\$ 2,335,000</u>	<u>\$ 2,335,000</u>

COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

The following is a summary of long-term liability transactions for the year ended June 30, 2019:

	Balance June 30, 2018	Additions	Reductions	Balance June 30, 2019	Due Within One Year
Governmental Activities					
Certificate of Participation - 2005 issue	\$ 3,000,000	\$ -	\$ 3,000,000	\$ -	\$ -
Notes from Direct Borrowing and Direct Placements	-	2,335,000	-	2,335,000	345,000
Capital Lease	851,878	-	108,873	743,005	112,892
Compensated Absences	965,240	1,541,609	1,495,431	1,011,418	674,279
Liability for Self-Insurance	1,794,033	294,565	-	2,088,598	250,000
Loans Payable	677,479	-	131,089	546,390	150,000
Total Governmental Activities Long-Term Liabilities	\$ 7,288,630	\$ 4,171,174	\$ 4,735,393	\$ 6,724,411	\$ 1,532,171
Business-Type Activities					
Transit Fund					
Compensated Absences	\$ 20,089	\$ 14,640	\$ 28,261	\$ 6,468	\$ 4,312
Solid Waste Fund					
Capital Lease	296,343	-	79,127	217,216	81,844
Compensated Absences	51,152	98,607	72,515	77,244	51,496
Total Business-Type Activities Long-Term Liabilities	\$ 367,584	\$ 113,247	\$ 179,903	\$ 300,928	\$ 137,652

As of June 30, 2019, 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
2020	\$ 345,000	\$ 91,293
2021	375,000	60,496
2022	385,000	49,096
2023	400,000	37,392
2024	405,000	25,232
2025	425,000	12,920
	\$ 2,335,000	\$ 276,429

Notes for direct borrowings and direct placements retirements and related interest payments are paid from a debt service fund. Loans payable and capital lease retirements and related interest payments are paid from the Solid Waste Fund and debt service fund. Claims and judgments will be paid from the County's General Fund. Compensated absences liabilities will be paid by each County department and fund as those absences are taken by its employees or paid out.

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

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 \$2,335,000 are secured with collateral of the Juvenile Detention Center. The outstanding notes from direct borrowings related to governmental activities of \$2,335,000 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, 2019, the outstanding principal amount of the Umpqua Bank 2018 Refunding Lease was \$2,335,000.

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, 2019 the County owes \$546,390 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, 2019 the total accumulated operational deficit attributable to the old Hospital Fund was \$7,706,465.

COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

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 \$4,089,353 for fiscal year 2019, 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 \$4,089,353 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 \$9,537.

A water release corrective action cost estimate of \$975,393 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, 2019**

NOTE 7 LEASES

Capital Leases

The County has entered into certain capital lease arrangements under which the related equipment will become the property of the County when all terms of the lease agreement are fulfilled. Capital leases at June 30, 2019, consisted of the following:

	<u>Date of Inception</u>	<u>Date of Expiration</u>	<u>Interest Rates</u>	<u>Annual Lease Payments</u>	<u>Original Principal Amount</u>	<u>Outstanding at June 30, 2019</u>
Governmental Activities:						
Motorola - Spillman CAD - 2018	12/5/2017	3/30/2025	3.690%	\$140,308.24	851,870	743,004
Total Governmental Activities					<u>\$ 851,870</u>	<u>\$ 743,004</u>
Business Activities						
Leasource Financial Services, Inc. - Solid Waste two Peterbilt 320 trucks with Bridgeport Front Loader	2/1/2015	1/1/2022	3.381%	\$87,927.00	540,004	217,216
Total Business Activities					<u>\$ 540,004</u>	<u>\$ 217,216</u>

The following is a schedule of minimum capital lease payments, payable from Debt Service Fund and the Solid Waste Fund as of June 30, 2019:

<u>Fiscal Year Ending June 30</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>
2020	\$ 140,308	\$ 87,927
2021	140,308	87,927
2022	140,308	51,292
2023	140,308	
2024	140,308	
2025	140,317	
Total minimum lease payments	<u>841,857</u>	<u>227,146</u>
Less: Amount representing interest	(98,853)	(9,930)
Net present value of capital lease payments	<u>\$ 743,004</u>	<u>\$ 217,216</u>

Equipment and related accumulated amortization under capital leases for governmental activities and business-type activities is as follows:

Equipment	\$ 958,378	\$ 540,004
Less: accumulated depreciation	<u>-¹</u>	<u>(327,859)</u>
Net Value	<u>\$ 958,378</u>	<u>\$ 212,145</u>

¹ The Sheriff's new dispatch system is not in service as of June 30, 2019.

Amortization of equipment under capital leases is included with depreciation expense.

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

Operating Leases

The County is committed under various non-cancelable operating leases for office buildings. The minimum future lease commitments on these leases are as follows:

Fiscal Year Ending June 30	Payments
2020	\$ 365,363
2021	363,872
2022	218,170
2023	218,443
2024	206,676
2025-2029	146,450
2030-2034	23,591
2035-2039	11,796
Total	\$ 1,554,361

Rent expenditures were \$377,780 for the fiscal year ended June 30, 2019.

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, 2019

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
JUNE 30, 2019**

A detailed schedule of fund balances as of June 30, 2019 is as follows:

	General Fund	Road Fund	Human Services	HOME Grants	Mental Health	Other Governmental	Total
Fund Balances:							
Non-spendable:							
Prepays	7,580	-	-	-	-	-	7,580
Advances	163,632	-	-	-	-	-	163,632
Inventory	-	1,093,963	-	-	-	-	1,093,963
Total Non-spendable	<u>171,212</u>	<u>1,093,963</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,265,175</u>
Restricted:							
General government	-	-	-	-	-	813,567	813,567
Public protection	-	-	-	-	-	1,830,337	1,830,337
Public ways and facilities	-	-	-	-	-	1,671,690	1,671,690
Health and sanitation	-	-	-	-	-	1,196,583	1,196,583
Public assistance	-	-	-	-	-	582,384	582,384
Road repairs	-	6,146,024	-	-	-	-	6,146,024
Human services	-	-	429,811	-	-	-	429,811
Mental health programs	-	-	-	-	128,673	-	128,673
Fish and game preservation	-	-	-	-	-	21,612	21,612
Tobacco programs	-	-	-	-	-	42,298	42,298
Improvement loan programs	-	-	-	4,356,741	-	-	4,356,741
Transportation programs	-	-	-	-	-	13,399	13,399
Non-transit programs	-	-	-	-	-	6,984	6,984
Lighting district programs	-	-	-	-	-	457,395	457,395
Mental Health Services Act	-	-	-	-	-	1,479,181	1,479,181
Realignment - health services	-	-	-	-	-	94,839	94,839
General plan update	-	-	-	-	-	983,979	983,979
Cannibus planning	-	-	-	-	-	1,224,332	1,224,332
Capital projects	-	-	-	-	-	-	-
Total Restricted	<u>-</u>	<u>6,146,024</u>	<u>429,811</u>	<u>4,356,741</u>	<u>128,673</u>	<u>10,418,580</u>	<u>21,479,829</u>
Assigned to:							
Capital projects	-	-	-	-	-	120	120
Capital projects - jail	-	-	-	-	-	477,034	477,034
Transportation programs	-	-	-	-	-	13	13
Self Insurance	4,897,349	-	-	-	-	-	4,897,349
Debt service	-	-	-	-	-	1,647,682	1,647,682
Total Assigned	<u>4,897,349</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,124,849</u>	<u>7,022,198</u>
Unassigned:	267,110	-	-	-	-	(98,108)	169,002
Total Fund Balance	<u>5,335,671</u>	<u>7,239,987</u>	<u>429,811</u>	<u>4,356,741</u>	<u>128,673</u>	<u>12,445,321</u>	<u>29,936,204</u>

NOTE 9 DEFICIT FUND BALANCE/NET POSITION

The following funds had deficit fund balances/deficit net position at June 30, 2019:

Non-Major Governmental Funds:	
Emergency services	\$ 49,128
Transportation Commission	11,980
CDC PHEP	37,000
Total Non-Major Governmental Funds	<u>\$ 98,108</u>

Major Proprietary Fund:	
Solid Waste	\$ 11,198,185
Transit fund	721,046
Total Major Proprietary Funds	<u>\$ 11,919,231</u>

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

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

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 comprehensive annual 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 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

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

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, 2019 are summarized below:

	Miscellaneous			
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%	6.75%
Required employer contribution rates	34.87%	34.87%	34.87%	34.87%
Status	Closed	Closed	Open	Open

	Safety			
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%	12.00%
Required employer contribution rates	52.06%	52.06%	52.06%	12.31%
Status	Closed	Closed	Open	Open

Employees Covered

At June 30, 2019, the following employees were covered by the benefit terms for the Miscellaneous Plan and Safety Plan:

	Miscellaneous	Safety
Inactive employees or beneficiaries currently receiving benefits	451	79
Inactive employees entitled to but not yet receiving benefits	69	8
Active employees	243	54
Total	763	141

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.

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

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, 2018, using a valuation date of June 30, 2017. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

Actuarial Assumptions

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

	<u>Miscellaneous</u>	<u>Safety</u>
Valuation date	June 30, 2017	June 30, 2017
Measurement date	June 30, 2018	June 30, 2018
Actuarial cost method	Entry-Age Normal	
Actuarial assumptions:		
Discount rate	7.15%	7.15%
Inflation	2.75%	2.50%
Payroll growth	3.00%	2.50%
Projected salary increase	Varies by Entry Age and Service	
Investment rate of return	7.15% ¹	7.15% ¹
Mortality	Derived using CalPERS' Membership Data for All Funds	

¹ Net of pension plan investment expenses, including inflation

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2018 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 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.

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

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.

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.

Asset Class	Strategic Allocation %	Real Return Years 1-10 ¹ %	Real Return Years 11+ ² %
Global Equity	50.0	4.80	5.98
Fixed Income	28.0	1.00	2.62
Inflation Assets	-	0.77	1.81
Private Equity	8.0	6.30	7.23
Real Estate	13.0	3.75	4.93
Liquidity	1.0	-	(0.92)

¹ An expected inflation rate of 2.00% used for this period

² An expected inflation rate of 2.92% used for this period

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

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, 2017	\$ 100,824,394	\$ 56,824,737	\$ 43,999,657
Changes in the year:			
Service cost	1,847,746		1,847,746
Interest on total pension liability	7,149,779		7,149,779
Changes in benefit terms	-		-
Changes in assumptions	(683,451)		(683,451)
Differences between expected and actual experience	747,110		747,110
Benefit payments, including refunds of employee contributions	(6,078,301)	(6,078,301)	-
Contributions from the employer		3,453,962	(3,453,962)
Contributions from employees		862,720	(862,720)
Net investment income		4,898,980	(4,898,980)
Administrative expenses		(89,624)	89,624
Other charges		(170,338)	170,338
Change in allocation	1,224,126	689,918	534,208
Net changes	4,207,009	3,567,317	639,692
Balance at June 30, 2018	\$ 105,031,403	\$ 60,392,054	\$ 44,639,349

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, 2017	Plan's Proportion to Total Pool @ June 30, 2018	Plan's Proportionate Share of Net Pension Liability
Safety	0.19961%	0.20105%	\$ 10,854,919
Total			\$ 10,854,919

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

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:

	1% Decrease (6.15%)	Current Discount Rate (7.15%)	1% Increase (8.15%)
Net Pension Liability			
Miscellaneous	\$ 57,309,943	\$ 44,639,348	\$ 34,059,416
Safety	15,641,245	10,854,919	6,933,381
Total	<u>\$ 72,951,188</u>	<u>\$ 55,494,267</u>	<u>\$ 40,992,797</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.

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

For the year ended June 30, 2019, the County recognized negative pension expense was -\$432,252. 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, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

Miscellaneous

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between actual and expected experience	\$ 512,161	\$
Difference in actual contribution and proportional share		
Change in proportion		
Net differences between projected and actual earnings on pension plan investments	119,789	
Change in assumptions	880,621	398,679
County contributions subsequent to the measurement date	3,943,172	
Total	\$ 5,455,743	\$ 398,679

Safety

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between actual and expected experience	\$ 233,235	\$ 885
Difference in actual contribution and proportional share	352,531	
Change in proportion	42,168	333,162
Net differences between projected and actual earnings on pension plan investments	73,493	
Change in assumptions	1,065,056	143,695
County contributions subsequent to the measurement date	1,260,915	
Total	\$ 3,027,398	\$ 477,742

Total

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between actual and expected experience	\$ 745,396	\$ 885
Difference in actual contribution and proportional share	352,531	-
Change in proportion	42,168	333,162
Net differences between projected and actual earnings on pension plan investments	193,282	-
Change in assumptions	1,945,677	542,374
County contributions subsequent to the measurement date	5,204,087	-
Total	\$ 8,483,141	\$ 876,421

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

The \$5,204,087 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, 2020. 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 June 30,	Deferred Outflows/(Inflows) of Resources		
	Miscellaneous	Safety	Total
2020	\$ 1,727,115	\$ 1,060,072	\$ 2,787,187
2021	169,992	629,361	799,353
2022	(608,950)	(325,503)	(934,453)
2023	(174,266)	(75,186)	(249,452)
2024	-	-	-
Thereafter	-	-	-
Total	\$ 1,113,891	\$ 1,288,744	\$ 2,402,635

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.

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

Employees Covered

As of June 30, 2018 actuarial valuation, the following current and former employees were covered by the benefit terms under the OPEB plan:

Active employees	286
Inactive employees entitled to but not yet receiving benefits	-
Inactive employees or beneficiaries currently receiving benefits	358
 Total	 644

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 pay-as-you-go costs for postemployment benefits, plus a percentage of the remaining ADC, 80% in fiscal year 2018-2019 using a 6.0% discount rate. For the fiscal year ended June 30, 2019, the County's cash contributions were \$3,098,368 in pay-as-you-go payments, which includes an implied subsidy of \$701,401. An additional \$3,239,397 in contributions, 80% of the remaining ADC, were collected from departments and deposited into the OPEB internal service fund awaiting payment to the OPEB Plan. As of June 30, 2019, the OBEB ISF has accumulated \$10,302,351 in additional OPEB contributions that are awaiting payment to the OPEB Plan. Payments to the OPEB Plan are expected to resume in fiscal year 2019-2020. 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.

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

Net OPEB Liability

The County's net OPEB liability was measured as of June 30, 2018 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2017 that was rolled forward to determine the June 30, 2018 total OPEB liability, based on the following actuarial methods and assumptions:

Valuation date	June 30, 2017
Measurement date	June 30, 2018
Actuarial cost method	Entry-Age Normal
Actuarial assumptions:	
Discount rate	3.87%
Inflation	2.75%
Payroll growth	3.00%
Mortality ¹	Derived using CalPERS' Membership Data for All Funds
Pre-retirement Turnover ²	Derived using CalPERS' Membership Data for All Funds
Investment rate of return	6.00%
Healthcare trend rate	5.0% - 6.5%

Notes

¹ 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 under Forms and Publications.

² 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 under Forms and Publications.

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, 2018 are summarized in the following table:

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

<u>Asset Class</u>	<u>Target Allocation %</u>	<u>Long-term expected real rate of return %</u>
Fixed Income	45.0%	1.75%
Equities	50.0%	5.00%
Cash	5.0%	0.00%
	<u>100.0%</u>	

Long-term expected rate of return is 6.00%.

Discount Rate

The discount rate used to measure the total OPEB liability was 3.87%. The projection of cash flows used to determine the discount rate assumed that no future contributions are made to the OPEB Plan. The discount rate is a blended rate between the rate of return at 6.00% and 3.87%, the resulting rate of 3.87% is based upon the Bond Buyer 20-Bond GO index rate. The County is currently funding the pay-as-you-go costs and collecting a percentage of the remaining ADC, with a plan to reach payment of the full ADC in fiscal year 2019-2020. The County does not currently have a pre-funding policy or practice for contributing additional prefunding but also does not reimburse for its current retiree payments from the OPEB Plan. Therefore, the 3.87% 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, 2019**

Changes in the OPEB Liability

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

	Total OPEB Liability	Increase (Decrease) Total Fiduciary Net OPEB	Net OPEB Liability (Asset)
Balance at June 30, 2017	\$ 68,138,381	\$ 419,844	\$ 67,718,537
Changes in the year:			
Service cost	2,864,931		2,864,931
Interest on total OPEB liability	2,504,361		2,504,361
Changes in benefit terms	(855,191)		(855,191)
Changes in assumptions	(2,568,642)		(2,568,642)
Differences between expected and actual experience			-
Benefit payments, including refunds of employee contributions	(2,875,466)	(2,875,466)	-
Contributions from the employer		2,875,466	(2,875,466)
Contributions from employees			-
Net investment income		24,780	(24,780)
Administrative expenses		(5,060)	5,060
Other charges			-
Net changes	(930,007)	19,720	(949,727)
Balance at June 30, 2018	\$ 67,208,374	\$ 439,564	\$ 66,768,810

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, 2018:

	1% Decrease (2.87%)	Current Discount Rate (3.87%)	1% Increase (4.87%)
Net OPEB Liability	\$ 77,085,868	\$ 66,768,810	\$ 58,429,333

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

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, 2018:

	1% Decrease	Current Healthcare Cost Trend Rates	1% Increase
	(5.00%HMO/5.50%PPO decreasing to 4.00%HMO/4.00%PPO)	(6.00%HMO/6.50%PPO decreasing to 5.00%HMO/5.00%PPO)	(7.00%HMO/7.50%PPO decreasing to 6.00%HMO/6.00%PPO)
Net OPEB Liability	\$ 57,584,628	\$ 66,768,810	\$ 78,353,823

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), 2.0 years at June 30, 2018 measurement date.

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

For the fiscal year ended June 30, 2019, the County recognized OPEB expense of \$3,207,538, and the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net differences between projected and actual earnings on OPEB plan investments	\$ 207	\$ 6,947
Change in assumptions		1,284,321
OPEB contributions subsequent to the measurement date	3,098,368	
Total	\$ 3,098,575	\$ 1,291,268

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

The \$3,098,368 reported as deferred outflows of resources related to OPEB contributions subsequent to the June 30, 2018 measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ending June 30, 2020. Other amounts reported as deferred outflows of resources related to OPEB will be recognized as expense as follows:

Year ending June 30,	Deferred Outflows/ (Inflows) of Resources
2019	\$ (1,286,584)
2020	(2,263)
2021	(2,265)
2022	51
2023	-
Thereafter	-
Total	<u>\$ (1,291,061)</u>

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, 2019 and 2018 was as follows:

	2019	2018
Unpaid claims, Beginning	\$ 1,794,033	\$ 1,165,217
Incurred claims (including IBNRs) current year and adjustments	857,850	1,816,344
Claim payments	<u>(563,285)</u>	<u>(1,187,528)</u>
Unpaid claims, Ending	<u>\$ 2,088,598</u>	<u>\$ 1,794,033</u>

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 13 CONTINGENT LIABILITIES

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.

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, 2019 the County's obligation to TPUD is \$546,390 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, 2019**

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

	Miscellaneous Plans				
	2018	2017	2016	2015	2014
Total Pension Liability					
Service cost	\$ 1,847,746	\$ 1,808,880	\$ 1,478,506	\$ 1,450,482	\$ 1,485,629
Interest on total pension liability	7,149,779	6,856,648	6,231,750	6,354,145	6,298,727
Change in benefit terms ¹	-	-	-	-	-
Changes of assumptions ²	(683,451)	5,220,343	-	(1,407,442)	-
Differences between expected and actual experience	747,110	452,584	(63,507)	125,557	-
Benefit payments, including refunds of employee contributions	(6,078,301)	(5,667,747)	(5,031,615)	(5,228,715)	(5,068,433)
Change in allocation	1,224,126	6,237,710	(4,224,911)	(2,258,634)	-
Net Change in total pension liability	4,207,009	14,908,418	(1,609,777)	(964,607)	2,715,923
Total Pension Liability - beginning	100,824,394	85,915,976	87,525,753	88,490,360	85,774,437
Total Pension Liability - ending (a)	<u>\$ 105,031,403</u>	<u>\$ 100,824,394</u>	<u>\$ 85,915,976</u>	<u>\$ 87,525,753</u>	<u>\$ 88,490,360</u>
Plan Fiduciary Net Position					
Plan to plan resource movement	(141)	-	-	(2,049)	-
Contributions - employer	\$ 3,453,962	\$ 3,304,869	\$ 2,815,280	\$ 2,527,631	\$ 2,316,859
Contributions - employee	862,720	777,823	718,778	681,216	866,477
Net investment income	4,898,980	5,839,054	240,513	1,190,226	8,350,358
Benefit payments, including refunds of employee contributions	(6,078,301)	(5,667,748)	(5,031,615)	(5,228,715)	(5,068,433)
Administrative expense	(89,624)	(77,732)	(30,699)	(59,608)	-
Other miscellaneous	(170,197)				
Change in allocation	689,918	3,563,677	(2,554,830)	(1,409,652)	-
Net change in plan fiduciary net position	3,567,317	7,739,943	(3,842,573)	(2,300,951)	6,465,261
Plan Fiduciary Net Position - beginning	56,824,737	49,084,794	52,927,367	55,228,318	48,763,057
Plan Fiduciary Net Position - ending (b)	<u>\$ 60,392,054</u>	<u>\$ 56,824,737</u>	<u>\$ 49,084,794</u>	<u>\$ 52,927,367</u>	<u>\$ 55,228,318</u>
Net pension liability - ending (a) - (b)	<u>\$ 44,639,349</u>	<u>\$ 43,999,657</u>	<u>\$ 36,831,182</u>	<u>\$ 34,598,386</u>	<u>\$ 33,262,042</u>
Plan fiduciary net position as a percentage of total pension liability	57.50%	56.36%	57.13%	60.47%	62.41%
County's covered payroll	\$ 10,583,948	\$ 10,327,017	\$ 9,045,610	\$ 8,764,245	\$ 8,773,050
Net pension liability as a percentage of covered payroll	421.76%	426.06%	407.17%	394.77%	379.14%

¹ 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.

² 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, 2019**

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

	Safety Plans				
	2018	2017	2016	2015	2014
County's proportion of the net pension liability/(asset)	0.2011%	0.1996%	0.2083%	0.2257%	0.1405%
County's proportionate share of the net pension liability/(asset)	\$ 10,854,919	\$ 11,926,862	\$ 10,786,837	\$ 9,301,585	\$ 8,744,448
County's covered payroll	\$ 3,505,341	\$ 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	309.67%	392.32%	354.82%	315.14%	296.27%
Plan's fiduciary net position	23,864,748	23,757,104	21,680,552	21,132,498	20,477,708
Plan fiduciary net position as a percentage of total pension liability	68.74%	66.58%	66.78%	69.44%	70.08%

* 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, 2019**

**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 Plans				
	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 3,943,172	\$ 3,591,569	\$ 3,304,869	\$ 2,887,911	\$ 2,305,811
Contributions in relation to the actuarially determined contributions	3,943,172	3,591,569	3,304,869	2,887,911	2,305,811
Contributions deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 10,901,466	\$ 10,583,948	\$ 10,327,017	\$ 9,045,610	\$ 8,764,245
Contributions as a percentage of covered payroll	36.17%	33.93%	32.00%	31.93%	26.31%

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

	Safety Plans				
	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 1,260,915	\$ 1,270,561	\$ 1,202,221	\$ 1,129,590	\$ 1,207,197
Contributions in relation to the actuarially determined contributions	1,260,915	1,270,561	1,202,221	1,129,590	1,207,197
Contributions deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 3,610,501	\$ 3,505,341	\$ 3,040,106	\$ 3,040,106	\$ 2,951,559
Contributions as a percentage of covered payroll	34.92%	36.25%	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, 2019**

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

	<u>2018</u>	<u>2017</u>
Total OPEB Liability		
Service cost	\$ 2,864,931	\$ 2,781,486
Interest on total pension liability	2,504,361	2,414,473
Differences between expected and actual experience	-	-
Changes of assumptions	(2,568,642)	-
Change in benefit terms	(855,191)	-
Benefit payments, including refunds of employee contributions	(2,875,466)	(2,689,557)
Change in allocation	-	-
Net Change in total OPEB liability	<u>(930,007)</u>	<u>2,506,402</u>
Total OPEB Liability - beginning	68,138,381	65,631,979
Total OPEB Liability - ending (a)	<u>\$ 67,208,374</u>	<u>\$ 68,138,381</u>
Plan Fiduciary Net Position		
Plan to plan resource movement		
Contributions - employer	\$ 2,875,466	\$ 2,689,557
Contributions - employee	-	-
Net investment income	24,780	34,830
Benefit payments, including refunds of employee contributions	(2,875,466)	(2,689,557)
Administrative expense	(5,060)	(5,064)
Change in allocation	-	-
Net change in plan fiduciary net position	<u>19,720</u>	<u>29,766</u>
Plan Fiduciary Net Position - beginning	419,844	390,078
Plan Fiduciary Net Position - ending (b)	<u>\$ 439,564</u>	<u>\$ 419,844</u>
Net OPEB liability - ending (a) - (b)	<u>\$ 66,768,810</u>	<u>\$ 67,718,537</u>
Plan fiduciary net position as a percentage of total OPEB liability	0.65%	0.62%
Covered-employee payroll	\$ 15,389,230	\$ 14,941,000
Net OPEB liability as a percentage of covered-employee payroll	433.87%	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.

**COUNTY OF TRINITY
REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2019**

Schedule of County's OPEB Contribution

Fiscal Year Ended June 30

Last 10 Fiscal Years*

	2019	2018
Actuarially determined contribution (ADC) ¹	\$ 9,014,390	\$ 8,906,917
Contributions in relation to the actuarially determined contributions	3,098,368	3,052,783
Contributions deficiency (excess)	\$ 5,916,022	\$ 5,854,134
Covered-employee payroll	\$ 15,850,907	\$ 15,389,230
Contributions as a percentage of covered-employee payroll	19.55%	19.84%

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

¹ 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.

Notes to Schedule:

Actuarial methods and assumptions used to set the actuarially determined contributions for fiscal year 2018-2019 were from the June 30, 2017, actuarial valuation.

Methods and assumptions Used to determine contributions

Actuarial Cost Method	Entry Age Level % of Pay
Amortization Method/Period	15-years Level Dollar Amortization Method
Asset Valuation Method	Bulding-Block Method
Inflation	2.75%
Payroll Growth	3.00%
Investment Rate of Return	6.00%
Healthcare cost-trend rates	5.0% - 6.5%
Mortality ¹	Derived using CalPERS' Membership Data for All Funds
Retirement Age ²	Derived using CalPERS' Membership Data for All Funds

Notes

¹ 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 under Forms and Publications.

² 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 under Forms and Publications.

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual Amount	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 9,357,000	\$ 9,357,000	\$ 9,997,546	\$ 640,546
Licenses and Permits	879,230	879,230	977,154	97,924
Fines, Forfeitures, and Penalties	62,800	62,800	167,958	105,158
Use of Money and Property	89,170	66,370	147,632	81,262
Intergovernmental	3,335,828	2,634,937	2,934,217	299,280
Charges for Services	4,757,930	5,144,010	5,349,046	205,036
Miscellaneous	420,379	516,963	631,670	114,707
Total Revenues	18,902,337	18,661,310	20,205,223	1,543,913
EXPENDITURES				
General Government:				
Assessor:				
Salaries and Benefits	317,964	317,964	266,666	51,298
Services and Supplies	147,537	147,537	46,280	101,257
Capital Assets	690,000	690,000	163,790	526,210
Total Assessor	1,155,501	1,155,501	476,736	678,765
Auditor-Controller's Office:				
Salaries and Benefits	709,860	709,860	702,698	7,162
Services and Supplies	173,055	173,055	158,455	14,600
Reimbursements	(190,332)	(190,332)	(190,332)	-
Capital Assets	50,072	50,072	-	50,072
Total Auditor-Controller's Office	742,655	742,655	670,821	71,834
Board of Supervisors:				
Salaries and Benefits	415,453	405,203	368,937	36,266
Services and Supplies	262,199	317,449	265,005	52,444
Total Board of Supervisors	677,652	722,652	633,942	88,710
Administration and Personnel:				
Salaries and Benefits	497,023	493,211	458,474	34,737
Services and Supplies	97,202	97,202	77,540	19,662
Reimbursements	(223,272)	(223,272)	(223,272)	-
Total Administration and Personnel	370,953	367,141	312,742	54,399
Delinquent Collections:				
Salaries and Benefits	185,900	185,900	182,986	2,914
Services and Supplies	35,412	39,279	37,960	1,319
Total Delinquent Collections	221,312	225,179	220,946	4,233

continued

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND (CONTINUED)
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual Amount	Variance with Final Budget
	Original	Final		
EXPENDITURES (CONTINUED)				
County Counsel:				
Services and Supplies	\$ 466,550	\$ 670,550	\$ 670,358	\$ 192
Reimbursements	(93,411)	(93,411)	(93,411)	-
Total County Counsel	373,139	577,139	576,947	192
Court Services:				
Services and Supplies	48,810	56,810	56,462	348
Total Court Services	48,810	56,810	56,462	348
Elections Department:				
Salaries and Benefits	163,541	163,541	162,049	1,492
Services and Supplies	128,471	204,057	187,535	16,522
Total Elections Department	292,012	367,598	349,584	18,014
General Services:				
Salaries and Benefits	587,598	515,645	511,278	4,367
Services and Supplies	342,588	342,588	267,992	74,596
Reimbursements	(285,434)	(285,434)	(285,434)	-
Total General Services	644,752	572,799	493,836	78,963
Information Technology:				
Salaries and Benefits	480,570	480,570	479,794	776
Services and Supplies	94,969	71,969	69,711	2,258
Reimbursements	(206,540)	(206,540)	(206,540)	-
Capital Assets	-	26,000	26,804	(804)
Total Information Technology	368,999	371,999	369,769	2,230
Insurance General:				
Salaries and Benefits	168,301	168,301	164,480	3,821
Services and Supplies	261,678	263,771	(426,063)	689,834
Reimbursements	(250,629)	(250,629)	(250,629)	-
Total Insurance General	179,350	181,443	(512,212)	693,655
Human Resources				
Salaries and Benefits	258,950	258,950	240,469	18,481
Services and Supplies	101,429	101,429	85,132	16,297
Total Insurance General	360,379	360,379	325,601	34,778
Treasurer-Tax Collector:				
Salaries and Benefits	440,414	465,953	439,085	26,868
Services and Supplies	89,602	89,602	73,952	15,650
Reimbursements	(56,988)	(56,988)	(56,988)	-
Total Treasurer-Tax Collector	473,028	498,567	456,049	42,518
County Audit:				
Services and Supplies	9,030	9,255	9,254	1
Total County Audit	9,030	9,255	9,254	1

continued

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND (CONTINUED)
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual Amount	Variance with Final Budget
	Original	Final		
EXPENDITURES (CONTINUED)				
Contributions to Other Funds				
Services and Supplies	30,000	30,000	43,569	(13,569)
Total Contributions to Other Funds	30,000	30,000	43,569	(13,569)
Surveyor:				
Services and Supplies	83,634	83,634	60,572	23,062
Total Surveyor	83,634	83,634	60,572	23,062
Miscellaneous				
Services and Supplies	133	133	133	-
Total Miscellaneous	133	133	133	-
Total General Government	6,031,339	6,322,884	4,544,751	1,778,133
Public Protection:				
Agricultural Commissioner:				
Salaries and Benefits	201,358	196,976	164,545	32,431
Services and Supplies	56,831	61,213	58,809	2,404
Total Agricultural Commissioner	258,189	258,189	223,354	34,835
Animal Control:				
Salaries and Benefits	197,936	208,703	208,302	401
Services and Supplies	55,340	54,573	51,784	2,789
Total Animal Control	253,276	263,276	260,086	3,190
Building Inspector:				
Salaries and Benefits	671,321	684,956	554,813	130,143
Services and Supplies	274,320	274,320	183,525	90,795
Total Building Inspector	945,641	959,276	738,338	220,938
Recorder:				
Salaries and Benefits	163,646	163,646	155,370	8,276
Services and Supplies	67,214	67,214	62,379	4,835
Total Recorder	230,860	230,860	217,749	13,111
Search and Rescue				
Services and Supplies	15,000	15,000	14,961	39
Total Director of General Plan	15,000	15,000	14,961	39

continued

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND (CONTINUED)
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual Amount	Variance with Final Budget
	Original	Final		
EXPENDITURES (CONTINUED)				
District Attorney-Public Advocate:				
Salaries and Benefits	\$ 1,254,155	\$ 1,245,155	\$ 1,118,000	\$ 127,155
Services and Supplies	183,196	192,196	175,089	17,107
Total DA - Public Advocate	<u>1,437,351</u>	<u>1,437,351</u>	<u>1,293,089</u>	<u>144,262</u>
Jail:				
Salaries and Benefits	1,944,092	1,942,092	1,940,455	1,637
Services and Supplies	675,766	634,966	618,869	16,097
Capital Assets	-	65,000	56,855	8,145
Total Jail	<u>2,619,858</u>	<u>2,642,058</u>	<u>2,616,179</u>	<u>25,879</u>
Jail Health:				
Salaries and Benefits	89,238	117,552	115,629	1,923
Services and Supplies	267,002	304,662	287,628	17,034
Total Jail Health	<u>356,240</u>	<u>422,214</u>	<u>403,257</u>	<u>18,957</u>
Juvenile Hall:				
Salaries and Benefits	510,532	485,492	438,853	46,639
Services and Supplies	273,051	272,349	260,629	11,720
Total Juvenile Hall	<u>783,583</u>	<u>757,841</u>	<u>699,482</u>	<u>58,359</u>
Planning Department:				
Salaries and Benefits	443,186	403,186	358,866	44,320
Services and Supplies	260,566	300,566	262,354	38,212
Total Planning Department	<u>703,752</u>	<u>703,752</u>	<u>621,220</u>	<u>82,532</u>
Probation Department:				
Salaries and Benefits	1,394,638	1,394,638	1,378,325	16,313
Services and Supplies	410,092	768,407	705,100	63,307
Capital Assets	20,000	45,040	44,493	547
Total Probation Department	<u>1,824,730</u>	<u>2,208,085</u>	<u>2,127,918</u>	<u>80,167</u>
Sheriff Department:				
Salaries and Benefits	3,348,846	3,444,241	3,444,240	1
Services and Supplies	801,801	906,993	900,894	6,099
Total Sheriff Department	<u>4,150,647</u>	<u>4,351,234</u>	<u>4,345,134</u>	<u>6,100</u>
Coroner:				
Services and Supplies	60,594	80,594	72,703	7,891
Total Coroner	<u>60,594</u>	<u>80,594</u>	<u>72,703</u>	<u>7,891</u>
Fire Protection:				
Services and Supplies	22,512	22,512	18,075	4,437
Total Fire Protection	<u>22,512</u>	<u>22,512</u>	<u>18,075</u>	<u>4,437</u>
Grand Jury:				
Services and Supplies	22,292	22,292	21,335	957
Total Grand Jury	<u>22,292</u>	<u>22,292</u>	<u>21,335</u>	<u>957</u>

continued

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND (CONTINUED)
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual Amount	Variance with Final Budget
	Original	Final		
EXPENDITURES (CONTINUED)				
LAFCO:				
Services and Supplies	\$ 7,060	\$ 7,060	\$ 7,060	\$ -
Total LAFCO	7,060	7,060	7,060	-
Public Defender:				
Services and Supplies	608,500	610,001	600,530	9,471
Total Public Defender	608,500	610,001	600,530	9,471
Total Public Protection	14,300,085	14,991,595	14,280,470	711,125
Public Ways and Facilities:				
County Advertising:				
Services and Supplies	71,000	127,441	18,091	109,350
Total Public Works Miscellaneous	71,000	127,441	18,091	109,350
Public Works Miscellaneous:				
Services and Supplies	\$ 87,000	\$ 102,000	\$ 102,000	\$ -
Total County Advertising	87,000	102,000	102,000	-
Total Public Ways and Facilities	158,000	229,441	120,091	109,350
Health and Sanitation:				
Health Department:				
Salaries and Benefits	1,252,019	1,231,575	1,190,808	40,767
Services and Supplies	1,693,657	1,766,919	727,434	1,039,485
Capital Assets	-	24,400	24,391	9
Total Health Department	2,945,676	3,022,894	1,942,633	1,080,261
Total Health and Sanitation	2,945,676	3,022,894	1,942,633	1,080,261
Public Assistance:				
Veteran's Services Office:				
Salaries and Benefits	53,516	53,516	33,891	19,625
Services and Supplies	19,124	19,124	12,738	6,386
Total Veteran's Services Office	72,640	72,640	46,629	26,011
Commission on Aging:				
Services and Supplies	150	150	-	150
Total Commission on Aging	150	150	-	150
Total Public Assistance	72,790	72,790	46,629	26,161

continued

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND (CONTINUED)
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual Amount	Variance with Final Budget
	Original	Final		
EXPENDITURES (CONTINUED)				
Education:				
Library Department:				
Salaries and Benefits	\$ 268,128	\$ 268,128	\$ 255,141	\$ 12,987
Services and Supplies	111,998	120,865	117,967	2,898
Total Library Department	<u>380,126</u>	<u>388,993</u>	<u>373,108</u>	<u>15,885</u>
Trinity County Co-op Extension:				
Salaries and Benefits	12,783	12,783	11,064	1,719
Services and Supplies	13,275	13,275	11,220	2,055
Total Trinity County Co-op Ext.	<u>26,058</u>	<u>26,058</u>	<u>22,284</u>	<u>3,774</u>
Total Education	406,184	415,051	395,392	19,659
Debt Service: Principal	-	-	-	-
Debt Service: Interest	4,000	4,000	1,267	2,733
Total Expenditures	<u>23,918,074</u>	<u>25,058,655</u>	<u>21,331,233</u>	<u>3,727,422</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,015,737)	(6,397,345)	(1,126,010)	5,271,335
Other Financing Sources (Uses):				
Transfers in	4,368,977	4,257,124	3,491,866	(765,258)
Transfers out	(2,426,697)	(2,207,447)	(1,510,299)	697,148
Total Other Financing Sources (Uses)	<u>1,942,280</u>	<u>2,049,677</u>	<u>1,981,567</u>	<u>(68,110)</u>
NET CHANGE TO FUND BALANCE	<u>\$ (3,073,457)</u>	<u>\$ (4,347,668)</u>	855,557	<u>\$ 5,203,225</u>
Fund Balance - Beginning of Year			<u>4,480,114</u>	
FUND BALANCE - END OF YEAR			<u>\$ 5,335,671</u>	

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
ROAD FUND
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and Permits	\$ 12,500	\$ 12,500	\$ 10,782	\$ (1,718)
Use of Money and Property	-	-	101,761	101,761
Intergovernmental	12,769,049	12,769,049	6,612,145	(6,156,904)
Charges for Services	1,415,000	1,415,000	1,387,082	(27,918)
Other Revenues	67,500	67,500	59,281	(8,219)
Total Revenues	<u>14,264,049</u>	<u>14,264,049</u>	<u>8,171,051</u>	<u>(6,092,998)</u>
EXPENTITURES				
Current:				
Public Way and Facilities				
Salaries and Benefits	4,416,593	4,416,593	3,672,148	744,445
Services and Supplies	10,213,164	10,213,164	3,638,832	6,574,332
Total Expenditures	<u>14,629,757</u>	<u>14,629,757</u>	<u>7,310,980</u>	<u>7,318,777</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures				
	<u>(365,708)</u>	<u>(365,708)</u>	<u>860,071</u>	<u>1,225,779</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	8,212,664	8,212,664	-	(8,212,664)
Transfers out	(8,181,789)	(8,181,789)	-	8,181,789
Total Other Financing Sources (Uses)	<u>30,875</u>	<u>30,875</u>	<u>-</u>	<u>(30,875)</u>
NET CHANGE IN FUND BALANCES				
	(334,833)	(334,833)	860,071	1,194,904
Fund Balances - Beginning of Year	<u>6,379,916</u>	<u>6,379,916</u>	<u>6,379,916</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 6,045,083</u>	<u>\$ 6,045,083</u>	<u>\$ 7,239,987</u>	<u>\$ 1,194,904</u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
HUMAN SERVICES FUND
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Fines, Forfeitures, and Penalties	\$ 200	\$ 200	\$ 242	\$ 42
Use of Money and Property	500	500	1,268	768
Intergovernmental	8,846,457	9,176,435	7,785,654	(1,390,781)
Charges for Services	187,606	222,606	131,338	(91,268)
Other Revenue	6,600	35,673	35,946	273
Total Revenues	<u>9,041,363</u>	<u>9,435,414</u>	<u>7,954,448</u>	<u>(1,480,966)</u>
EXPENDITURES				
Current:				
Public Protection				
Services and Supplies	98,694	130,694	126,386	4,308
Public Assistance				
Salaries and Benefits	5,927,785	5,949,429	5,536,595	412,834
Services and Supplies	7,097,128	8,960,924	7,344,815	1,616,109
Total Expenditures	<u>13,123,607</u>	<u>15,041,047</u>	<u>13,007,796</u>	<u>2,033,251</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(4,082,244)</u>	<u>(5,605,633)</u>	<u>(5,053,348)</u>	<u>552,285</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	4,265,702	5,889,101	5,271,056	(618,045)
Transfers out	(258,594)	(258,594)	-	258,594
Total Other Financing Sources (Uses)	<u>4,007,108</u>	<u>5,630,507</u>	<u>5,271,056</u>	<u>(359,451)</u>
NET CHANGE IN FUND BALANCES	(75,136)	24,874	217,708	192,834
Fund Balances - Beginning of Year	<u>212,103</u>	<u>212,103</u>	<u>212,103</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 136,967</u>	<u>\$ 236,977</u>	<u>\$ 429,811</u>	<u>\$ 192,834</u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
HOME/CDBG PROGRAMS FUND
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of Money and Property	\$ (9,500)	\$ (9,500)	\$ 24,989	\$ 34,489
Charges for Services	25,450	26,222	29,002	2,780
Other Revenue	-	-	-	-
Total Revenues	<u>15,950</u>	<u>16,722</u>	<u>53,991</u>	<u>37,269</u>
EXPENDITURES				
Current:				
Public Assistance				
Salaries and Benefits	50,985	66,374	66,360	14
Services and Supplies	23,485	21,601	21,070	531
Total Expenditures	<u>74,470</u>	<u>87,975</u>	<u>87,430</u>	<u>545</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(58,520)</u>	<u>(71,253)</u>	<u>(33,439)</u>	<u>37,814</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	92,664	161,192	122,310	(38,882)
Transfers out	(38,855)	(38,855)	-	38,855
Total Other Financing Sources (Uses)	<u>53,809</u>	<u>122,337</u>	<u>122,310</u>	<u>(27)</u>
NET CHANGE IN FUND BALANCES	(4,711)	51,084	88,871	37,787
Fund Balances - Beginning of Year	<u>4,267,870</u>	<u>4,267,870</u>	<u>4,267,870</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 4,263,159</u>	<u>\$ 4,318,954</u>	<u>\$ 4,356,741</u>	<u>\$ 37,787</u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
MENTAL HEALTH FUND
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of Money and Property	\$ 17,000	\$ 6,000	\$ 3,577	\$ (2,423)
Intergovernmental	1,482,800	1,726,892	1,596,681	(130,211)
Charges for Services	40,500	73,500	92,704	19,204
Other Revenue	-	-	901	901
Total Revenues	<u>1,540,300</u>	<u>1,806,392</u>	<u>1,693,863</u>	<u>(112,529)</u>
EXPENDITURES				
Current:				
Health and Sanitation				
Salaries and Benefits	2,886,699	2,793,142	2,637,084	156,058
Services and Supplies	2,432,112	2,494,795	2,185,740	309,055
Total Expenditures	<u>5,318,811</u>	<u>5,287,937</u>	<u>4,822,824</u>	<u>465,113</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>(3,778,511)</u>	<u>(3,481,545)</u>	<u>(3,128,961)</u>	<u>352,584</u>
OTHER FUNDING SOURCES (USES)				
Transfers in	3,748,435	3,579,728	3,103,820	(475,908)
Transfers out	(7,500)	(41,832)	(7,500)	34,332
Total Other Financing Sources (Uses)	<u>3,740,935</u>	<u>3,537,896</u>	<u>3,096,320</u>	<u>(441,576)</u>
NET CHANGE IN FUND BALANCES				
	(37,576)	56,351	(32,641)	(88,992)
Fund Balances - Beginning of Year	<u>161,314</u>	<u>161,314</u>	<u>161,314</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 123,738</u>	<u>\$ 217,665</u>	<u>\$ 128,673</u>	<u>\$ (88,992)</u>

COUNTY OF TRINITY
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2019

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.

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SUPPLEMENTARY FINANCIAL INFORMATION



**COUNTY OF TRINITY
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2019**

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.

TRANS

The TRANS fund is used to manage the short term borrowing and paying of moneys used to assist the County smooth its cash flow needs throughout the year. Moneys are borrowed at the beginning of the fiscal year and repaid before the fiscal year ends.

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, 2019**

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.

Health and Sanitation

The Health and Sanitation Fund accounts for a variety of small health and sanitation programs.

Public Assistance

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

Disaster Recovery Initiative

The Disaster Recovery Initiative Fund accounts for multi-year grant revenues that reimburse the County for qualified disaster recovery projects.

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.

**COUNTY OF TRINITY
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2019**

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).

Capital Projects

The Capital Projects Fund accounts for the financing of various improvements including renovation, acquisition and construction of major capital assets. It provides for the appropriation of State authorized surcharges on fines for non-parking and other criminal cases, which are statutorily designated for renovation and/or construction of courtroom facilities. It provides for the appropriation of certain fine and forfeiture revenues, restricted by Government Code Section 76101 for the support of construction, reconstruction, expansion, improvement, operation or maintenance of County criminal justice and Court facilities, and for improvement of criminal justice automated information systems. It also provides for the accumulation of assigned reserves, by the Board of Supervisors, for future capital needs.

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, 2019**

	Special Revenue			
	Tobacco Program	Fish and Game	Non-Transit	TRANS
ASSETS				
Cash and Investments	\$ 245,685	\$ 21,516	\$ 6,937	\$ 13
Imprest Cash	-	-	-	-
Cash with Fiscal Agent	-	-	-	-
Accounts Receivable	-	-	-	-
Due from other Governments	37,500	-	-	-
Interest Receivable	995	96	47	-
Prepays and Other Assets	-	-	-	-
Due from Other Funds	-	-	-	-
Advances to Other Funds	-	-	-	-
Total Assets	\$ 284,180	\$ 21,612	\$ 6,984	\$ 13
LIABILITIES				
Accounts Payable	\$ 171,790	\$ -	\$ -	\$ -
Salaries and Benefits Payable	-	-	-	-
Due to Other Funds	-	-	-	-
Unearned Revenue	70,092	-	-	-
Deposits from Others	-	-	-	-
Advances from Other Funds	-	-	-	-
Total Liabilities	241,882	-	-	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue	-	-	-	-
FUND BALANCE				
Nonspendable	-	-	-	-
Restricted	42,298	21,612	6,984	-
Assigned	-	-	-	13
Unassigned	-	-	-	-
Total Fund Balances	42,298	21,612	6,984	13
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 284,180	\$ 21,612	\$ 6,984	\$ 13

continued

**COUNTY OF TRINITY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2019**

	Special Revenue				
	Special Aviation	Hayfork Lighting District	Weaverville Lighting District	Transportation Commission	CDC PHEP
ASSETS					
Cash and Investments	\$ 33,586	\$ 153,340	\$ 304,961	\$ 52,861	\$ -
Imprest Cash	-	-	-	-	-
Cash with Fiscal Agent	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Due from other Governments	59,107	-	-	43,964	111,829
Interest Receivable	-	691	1,357	459	(79)
Prepays and Other Assets	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Total Assets	\$ 92,693	\$ 154,031	\$ 306,318	\$ 97,284	\$ 111,750
LIABILITIES					
Accounts Payable	\$ 20,187	\$ 620	\$ 2,334	\$ 65,300	\$ 2,592
Salaries and Benefits Payable	-	-	-	-	-
Due to Other Funds	-	-	-	-	58,265
Unearned Revenue	-	-	-	-	-
Deposits from Others	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-
Total Liabilities	20,187	620	2,334	65,300	60,857
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue	59,107	-	-	43,964	87,893
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted	13,399	153,411	303,984	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	(11,980)	(37,000)
Total Fund Balances	13,399	153,411	303,984	(11,980)	(37,000)
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 92,693	\$ 154,031	\$ 306,318	\$ 97,284	\$ 111,750

continued

**COUNTY OF TRINITY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2019**

	Special Revenue				
	MHSAs Other Funding	MHSAs	General Government	Public Protection	Public Ways
ASSETS					
Cash and Investments	\$ 456,113	\$ 792,728	\$ 833,476	\$ 1,790,174	\$ 1,446,906
Imprest Cash	-	-	-	34,972	-
Cash with Fiscal Agent	-	-	-	-	-
Accounts Receivable	-	-	2,360	-	3,290
Due from other Governments	53,279	168,717	-	269,029	33,117
Interest Receivable	4,393	3,951	3,080	4,837	6,693
Prepays and Other Assets	-	-	-	-	-
Due from Other Funds	-	-	-	-	181,848
Advances to Other Funds	-	-	-	-	-
Total Assets	<u>\$ 513,785</u>	<u>\$ 965,396</u>	<u>\$ 838,916</u>	<u>\$ 2,099,012</u>	<u>\$ 1,671,854</u>
LIABILITIES					
Accounts Payable	\$ -	\$ -	\$ 25,349	\$ 17,401	\$ 164
Salaries and Benefits Payable	-	-	-	143	-
Due to Other Funds	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Deposits from Others	-	-	-	14,592	-
Advances from Other Funds	-	-	-	98,778	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>25,349</u>	<u>130,914</u>	<u>164</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue	-	-	-	137,761	-
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted	513,785	965,396	813,567	1,830,337	1,671,690
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>513,785</u>	<u>965,396</u>	<u>813,567</u>	<u>1,830,337</u>	<u>1,671,690</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 513,785</u>	<u>\$ 965,396</u>	<u>\$ 838,916</u>	<u>\$ 2,099,012</u>	<u>\$ 1,671,854</u>

continued

**COUNTY OF TRINITY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2019**

	Special Revenue				
	Health and Sanitation	Public Assistance	Disaster Recovery Initiative	Health Realignment	Mental Health Realignment
ASSETS					
Cash and Investments	\$ 1,172,421	\$ 582,384	\$ -	\$ 94,804	\$ -
Imprest Cash	-	-	-	-	-
Cash with Fiscal Agent	-	-	-	-	-
Accounts Receivable	33,244	-	-	-	-
Due from other Governments	116,511	-	-	-	-
Interest Receivable	3,713	-	-	35	-
Prepays and Other Assets	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Total Assets	<u>\$ 1,325,889</u>	<u>\$ 582,384</u>	<u>\$ -</u>	<u>\$ 94,839</u>	<u>\$ -</u>
LIABILITIES					
Accounts Payable	\$ 55,991	\$ -	\$ -	\$ -	\$ -
Salaries and Benefits Payable	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Deposits from Others	20	-	-	-	-
Advances from Other Funds	-	-	-	-	-
Total Liabilities	<u>56,011</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue	73,295	-	-	-	-
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted	1,196,583	582,384	-	94,839	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>1,196,583</u>	<u>582,384</u>	<u>-</u>	<u>94,839</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,325,889</u>	<u>\$ 582,384</u>	<u>\$ -</u>	<u>\$ 94,839</u>	<u>\$ -</u>

continued

**COUNTY OF TRINITY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2019**

	Special Revenue			Capital Projects	
	Emergency Services	General Plan Update	Cannabis Planning	Capital Projects	JDF Capital Projects
ASSETS					
Cash and Investments	\$ -	\$ 986,996	\$ 1,298,322	\$ 602,178	\$ 119
Imprest Cash	-	-	-	-	-
Cash with Fiscal Agent	-	-	-	-	-
Accounts Receivable	-	1,415	10,000	-	-
Due from other Governments	126,194	-	-	-	-
Interest Receivable	(239)	4,133	6,731	1,684	1
Prepays and Other Assets	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Total Assets	<u>\$ 125,955</u>	<u>\$ 992,544</u>	<u>\$ 1,315,053</u>	<u>\$ 603,862</u>	<u>\$ 120</u>
LIABILITIES					
Accounts Payable	\$ 9,763	\$ 8,565	\$ 90,721	\$ 83,974	\$ -
Salaries and Benefits Payable	-	-	-	-	-
Due to Other Funds	119,320	-	-	-	-
Unearned Revenue	-	-	-	-	-
Deposits from Others	-	-	-	-	-
Advances from Other Funds	22,000	-	-	42,854	-
Total Liabilities	<u>151,083</u>	<u>8,565</u>	<u>90,721</u>	<u>126,828</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue	24,000	-	-	-	-
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted	-	983,979	1,224,332	-	-
Assigned	-	-	-	477,034	120
Unassigned	(49,128)	-	-	-	-
Total Fund Balances	<u>(49,128)</u>	<u>983,979</u>	<u>1,224,332</u>	<u>477,034</u>	<u>120</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 125,955</u>	<u>\$ 992,544</u>	<u>\$ 1,315,053</u>	<u>\$ 603,862</u>	<u>\$ 120</u>

continued

**COUNTY OF TRINITY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2019**

	Debt Service	Total
ASSETS		
Cash and Investments	\$ 1,653,027	\$ 12,528,547
Imprest Cash	-	34,972
Cash with Fiscal Agent	-	-
Accounts Receivable	-	50,309
Due from other Governments	-	1,019,247
Interest Receivable	6,808	49,386
Prepays and Other Assets	-	-
Due from Other Funds	-	181,848
Advances to Other Funds	-	-
	<u>\$ 1,659,835</u>	<u>\$ 13,864,309</u>
LIABILITIES		
Accounts Payable	\$ 12,153	\$ 566,904
Salaries and Benefits Payable	-	143
Due to Other Funds	-	177,585
Unearned Revenue	-	70,092
Deposits from Others	-	14,612
Advances from Other Funds	-	163,632
	<u>12,153</u>	<u>992,968</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue	<u>-</u>	<u>426,020</u>
FUND BALANCE		
Nonspendable	-	-
Restricted	-	10,418,580
Assigned	1,647,682	2,124,849
Unassigned	<u>-</u>	<u>(98,108)</u>
	<u>1,647,682</u>	<u>12,445,321</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,659,835</u>	<u>\$ 13,864,309</u>

**COUNTY OF TRINITY
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2019**

	Special Revenue			
	Tobacco Program	Fish and Game	Non-Transit	TRANS
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Fines, Forfeitures, and Penalties	-	3,086	-	-
Use of Money and Property	3,358	370	208	34
Intergovernmental	328,909	715	-	-
Charges for Services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	<u>332,267</u>	<u>4,171</u>	<u>208</u>	<u>34</u>
EXPENDITURES				
Current:				
General Government	-	-	-	5
Public Protection	-	1,588	-	-
Public Ways and Facilities	-	-	848	-
Health and Sanitation	329,274	-	-	-
Public Assistance	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>329,274</u>	<u>1,588</u>	<u>848</u>	<u>5</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	2,993	2,583	(640)	29
OTHER FINANCING SOURCES (USES)				
Debt issued	-	-	-	-
Transfers in	-	-	3,170	-
Transfers out	(24,400)	-	(2,530)	(2,887)
Total Other Financing Sources (Uses)	<u>(24,400)</u>	<u>-</u>	<u>640</u>	<u>(2,887)</u>
NET CHANGE IN FUND BALANCES	(21,407)	2,583	-	(2,858)
Fund Balances - Beginning of Year	<u>63,705</u>	<u>19,029</u>	<u>6,984</u>	<u>2,871</u>
FUND BALANCES - END OF YEAR	<u>\$ 42,298</u>	<u>\$ 21,612</u>	<u>\$ 6,984</u>	<u>\$ 13</u>

continued

**COUNTY OF TRINITY
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2019**

	Special Revenue				
	Special Aviation	Hayfork Lighting District	Weaverville Lighting District	Transportation Commission	CDC PHEP
REVENUES					
Taxes	\$ -	\$ 15,978	\$ 63,502	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fines, Forfeitures, and Penalties	-	-	-	-	-
Use of Money and Property	-	2,689	5,101	2,626	212
Intergovernmental	65,119	178	566	309,115	77,990
Charges for Services	-	-	-	-	-
Other Revenue	-	-	-	2,795	-
Total Revenues	<u>65,119</u>	<u>18,845</u>	<u>69,169</u>	<u>314,536</u>	<u>78,202</u>
EXPENDITURES					
Current:					
General Government	-	8,612	32,025	-	-
Public Protection	-	-	-	-	-
Public Ways and Facilities	111,561	-	-	404,295	-
Health and Sanitation	-	-	-	-	129,125
Public Assistance	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>111,561</u>	<u>8,612</u>	<u>32,025</u>	<u>404,295</u>	<u>129,125</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(46,442)	10,233	37,144	(89,759)	(50,923)
OTHER FINANCING SOURCES (USES)					
Debt issued	-	-	-	-	-
Transfers in	33,624	-	-	121,515	-
Transfers out	-	-	-	(23,435)	(249)
Total Other Financing Sources (Uses)	<u>33,624</u>	<u>-</u>	<u>-</u>	<u>98,080</u>	<u>(249)</u>
NET CHANGE IN FUND BALANCES	(12,818)	10,233	37,144	8,321	(51,172)
Fund Balances - Beginning of Year	<u>26,217</u>	<u>143,178</u>	<u>266,840</u>	<u>(20,301)</u>	<u>14,172</u>
FUND BALANCES - END OF YEAR	<u>\$ 13,399</u>	<u>\$ 153,411</u>	<u>\$ 303,984</u>	<u>\$ (11,980)</u>	<u>\$ (37,000)</u>

continued

**COUNTY OF TRINITY
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2019**

	Special Revenue				
	MHSA Other Funding	MHSA	General Government	Public Protection	Public Ways
REVENUES					
Taxes	\$ -	\$ -	\$ 19,960	\$ -	\$ 277,052
Licenses and Permits	-	-	-	16,703	-
Fines, Forfeitures, and Penalties	-	-	20,279	86,875	-
Use of Money and Property	15,609	12,760	10,753	19,077	91,796
Intergovernmental	432,856	1,370,709	837,944	2,679,644	125,704
Charges for Services	-	-	20,832	15,408	-
Other Revenue	-	-	-	18,537	10,200
Total Revenues	<u>448,465</u>	<u>1,383,469</u>	<u>909,768</u>	<u>2,836,244</u>	<u>504,752</u>
EXPENDITURES					
Current:					
General Government	-	-	388,885	-	-
Public Protection	-	-	-	706,741	-
Public Ways and Facilities	-	-	-	-	10,112
Health and Sanitation	-	10,849	-	-	-
Public Assistance	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>10,849</u>	<u>388,885</u>	<u>706,741</u>	<u>10,112</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	448,465	1,372,620	520,883	2,129,503	494,640
OTHER FINANCING SOURCES (USES)					
Debt issued	-	-	-	-	-
Transfers in	-	460,887	-	64,081	208,162
Transfers out	(612,487)	(1,260,859)	(51,665)	(2,082,236)	(654,604)
Total Other Financing Sources (Uses)	<u>(612,487)</u>	<u>(799,972)</u>	<u>(51,665)</u>	<u>(2,018,155)</u>	<u>(446,442)</u>
NET CHANGE IN FUND BALANCES	(164,022)	572,648	469,218	111,348	48,198
Fund Balances - Beginning of Year	<u>677,807</u>	<u>392,748</u>	<u>344,349</u>	<u>1,718,989</u>	<u>1,623,492</u>
FUND BALANCES - END OF YEAR	<u>\$ 513,785</u>	<u>\$ 965,396</u>	<u>\$ 813,567</u>	<u>\$ 1,830,337</u>	<u>\$ 1,671,690</u>

continued

**COUNTY OF TRINITY
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2019**

	Special Revenue				
	Health and Sanitation	Public Assistance	Disaster Recovery Initiative	Health Realignment	Mental Health Realignment
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fines, Forfeitures, and Penalties	20,967	-	-	-	-
Use of Money and Property	19,829	-	-	82	-
Intergovernmental	4,492,850	1,692,167	-	1,283,519	742,323
Charges for Services	73,270	-	-	-	-
Other Revenue	1,216	-	-	-	-
Total Revenues	<u>4,608,132</u>	<u>1,692,167</u>	<u>-</u>	<u>1,283,601</u>	<u>742,323</u>
EXPENDITURES					
Current:					
General Government	-	-	-	-	-
Public Protection	-	-	-	-	-
Public Ways and Facilities	-	-	-	-	-
Health and Sanitation	1,114,133	-	-	100	-
Public Assistance	-	330	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>1,114,133</u>	<u>330</u>	<u>-</u>	<u>100</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	3,493,999	1,691,837	-	1,283,501	742,323
OTHER FINANCING SOURCES (USES)					
Debt issued	-	-	-	-	-
Transfers in	7,500	-	-	300,162	5,924
Transfers out	(4,245,851)	(1,882,340)	(18,581)	(1,722,085)	(748,247)
Total Other Financing Sources (Uses)	<u>(4,238,351)</u>	<u>(1,882,340)</u>	<u>(18,581)</u>	<u>(1,421,923)</u>	<u>(742,323)</u>
NET CHANGE IN FUND BALANCES	(744,352)	(190,503)	(18,581)	(138,422)	-
Fund Balances - Beginning of Year	1,940,935	772,887	18,581	233,261	-
FUND BALANCES - END OF YEAR	<u>\$ 1,196,583</u>	<u>\$ 582,384</u>	<u>\$ -</u>	<u>\$ 94,839</u>	<u>\$ -</u>

continued

**COUNTY OF TRINITY
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2019**

	Special Revenue			Capital Projects	
	Emergency Services	General Plan Update	Cannabis Planning	Capital Projects	JDF Capital Projects
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	301,750	1,610,100	-	-
Fines, Forfeitures, and Penalties	-	-	100	-	-
Use of Money and Property	(1,088)	13,450	29,825	7,260	3
Intergovernmental	97,420	-	-	-	-
Charges for Services	-	117,672	53,832	-	-
Other Revenue	209,943	-	54	-	-
Total Revenues	<u>306,275</u>	<u>432,872</u>	<u>1,693,911</u>	<u>7,260</u>	<u>3</u>
EXPENDITURES					
Current:					
General Government	-	-	-	-	-
Public Protection	303,202	-	-	-	-
Public Ways and Facilities	-	28,447	2,147,817	-	-
Health and Sanitation	-	-	-	-	-
Public Assistance	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital Outlay	-	-	-	193,422	-
Total Expenditures	<u>303,202</u>	<u>28,447</u>	<u>2,147,817</u>	<u>193,422</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	3,073	404,425	(453,906)	(186,162)	3
OTHER FINANCING SOURCES (USES)					
Debt issued	-	-	-	-	-
Transfers in	128,113	-	-	228,067	-
Transfers out	-	-	(49,163)	-	-
Total Other Financing Sources (Uses)	<u>128,113</u>	<u>-</u>	<u>(49,163)</u>	<u>228,067</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	131,186	404,425	(503,069)	41,905	3
Fund Balances - Beginning of Year	<u>(180,314)</u>	<u>579,554</u>	<u>1,727,401</u>	<u>435,129</u>	<u>117</u>
FUND BALANCES - END OF YEAR	<u>\$ (49,128)</u>	<u>\$ 983,979</u>	<u>\$ 1,224,332</u>	<u>\$ 477,034</u>	<u>\$ 120</u>

continued

**COUNTY OF TRINITY
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2019**

	Debt Service	Total
REVENUES		
Taxes	\$ -	\$ 376,492
Licenses and Permits	-	1,928,553
Fines, Forfeitures, and Penalties	-	131,307
Use of Money and Property	31,250	265,204
Intergovernmental	-	14,537,728
Charges for Services	72,000	353,014
Other Revenue	-	242,745
Total Revenues	103,250	17,835,043
EXPENDITURES		
Current:		
General Government	124,787	554,314
Public Protection	-	1,011,531
Public Ways and Facilities	-	2,703,080
Health and Sanitation	-	1,583,481
Public Assistance	-	330
Debt Service:		
Principal	3,254,614	3,254,614
Interest	226,226	226,226
Capital Outlay	-	193,422
Total Expenditures	3,605,627	9,526,998
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(3,502,377)	8,308,045
OTHER FINANCING SOURCES (USES)		
Debt issued	2,335,000	2,335,000
Transfers in	985,900	2,547,105
Transfers out	-	(13,381,619)
Total Other Financing Sources (Uses)	3,320,900	(8,499,514)
NET CHANGE IN FUND BALANCES	(181,477)	(191,469)
Fund Balances - Beginning of Year	1,829,159	12,636,790
FUND BALANCES - END OF YEAR	\$ 1,647,682	\$ 12,445,321

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
TOBACCO PROGRAM
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of Money and Property	\$ -	\$ -	\$ 3,358	\$ 3,358
Intergovernmental	318,270	399,001	328,909	(70,092)
Total Revenues	<u>318,270</u>	<u>399,001</u>	<u>332,267</u>	<u>(66,734)</u>
EXPENDITURES				
Current:				
Health and Sanitation				
Services and Supplies	438,270	400,890	329,274	71,616
Total Expenditures	<u>438,270</u>	<u>400,890</u>	<u>329,274</u>	<u>71,616</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(120,000)</u>	<u>(1,889)</u>	<u>2,993</u>	<u>4,882</u>
OTHER FUNDING SOURCES (USES)				
Transfers in	168,270	1,889	-	(1,889)
Transfers out	(168,270)	(26,289)	(24,400)	1,889
Total Other Financing Sources (Uses)	<u>-</u>	<u>(24,400)</u>	<u>(24,400)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(120,000)	(26,289)	(21,407)	4,882
Fund Balances - Beginning of Year	<u>63,705</u>	<u>63,705</u>	<u>63,705</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ (56,295)</u>	<u>\$ 37,416</u>	<u>\$ 42,298</u>	<u>\$ 4,882</u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
FISH AND GAME
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Fines, Forfeitures, and Penalties	\$ 1,000	\$ 1,000	\$ 3,086	\$ 2,086
Use of Money and Property	100	100	370	270
Intergovernmental	600	600	715	115
Total Revenues	<u>1,700</u>	<u>1,700</u>	<u>4,171</u>	<u>2,471</u>
EXPENDITURES				
Current:				
Public Protection				
Services and Supplies	<u>8,150</u>	<u>8,150</u>	<u>1,588</u>	<u>6,562</u>
Total Expenditures	<u>8,150</u>	<u>8,150</u>	<u>1,588</u>	<u>6,562</u>
NET CHANGE IN FUND BALANCES	(6,450)	(6,450)	2,583	9,033
Fund Balances - Beginning of Year	<u>19,029</u>	<u>19,029</u>	<u>19,029</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u><u>\$ 12,579</u></u>	<u><u>\$ 12,579</u></u>	<u><u>\$ 21,612</u></u>	<u><u>\$ 9,033</u></u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
NON-TRANSIT
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of Money and Property	\$ -	\$ -	\$ 208	\$ 208
Total Revenues	-	-	208	208
EXPENDITURES				
Current:				
Public Way and Facilities				
Services and Supplies	3,170	3,170	848	2,322
Total Expenditures	3,170	3,170	848	2,322
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES				
	(3,170)	(3,170)	(640)	2,530
OTHER FINANCING SOURCES (USES)				
Transfers in	3,170	3,170	3,170	-
Transfers out	-	-	(2,530)	(2,530)
Total Other Financing Sources (Uses)	3,170	3,170	640	(2,530)
NET CHANGE IN FUND BALANCES				
	-	-	-	-
Fund Balances - Beginning of Year	6,984	6,984	6,984	-
FUND BALANCES - END OF YEAR	\$ 6,984	\$ 6,984	\$ 6,984	\$ -

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
TRANS
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of Money and Property	\$ -	\$ 23	\$ 34	\$ 11
Total Revenues	-	23	34	11
EXPENDITURES				
Current:				
General Government				
Services and Supplies	-	8	5	3
Debt Service:				
Interest	-	-	-	-
Total Expenditures	-	8	5	3
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES				
	-	15	29	14
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(2,887)	(2,887)	-
Total Other Financing Sources (Uses)	-	(2,887)	(2,887)	-
NET CHANGE IN FUND BALANCES				
	-	(2,872)	(2,858)	14
Fund Balances - Beginning of Year	2,871	2,871	2,871	-
FUND BALANCES - END OF YEAR	\$ 2,871	\$ (1)	\$ 13	\$ 14

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
SPECIAL AVIATION
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 746,004	\$ 746,004	\$ 65,119	\$ (680,885)
Total Revenues	746,004	746,004	65,119	(680,885)
EXPENDITURES				
Current:				
Public way and facilities				
Services and Supplies	804,927	804,927	111,561	693,366
Total Expenditures	804,927	804,927	111,561	693,366
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES	(58,923)	(58,923)	(46,442)	12,481
OTHER FINANCING SOURCES (USES)				
Transfers in	184,150	184,150	33,624	(150,526)
Transfers out	(174,150)	(174,150)	-	174,150
Total Other Financing Sources (Uses)	10,000	10,000	33,624	23,624
NET CHANGE IN FUND BALANCES	(48,923)	(48,923)	(12,818)	36,105
Fund Balances - Beginning of Year	26,217	26,217	26,217	-
FUND BALANCES - END OF YEAR	<u>\$ (22,706)</u>	<u>\$ (22,706)</u>	<u>\$ 13,399</u>	<u>\$ 36,105</u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
HAYFORK LIGHTING DISTRICT
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 16,600	\$ 16,600	\$ 15,978	\$ (622)
Use of Money and Property	900	900	2,689	1,789
Intergovernmental	175	175	178	3
Total Revenues	<u>17,675</u>	<u>17,675</u>	<u>18,845</u>	<u>1,170</u>
EXPENDITURES				
Current:				
General Government				
Services and Supplies	53,650	53,650	8,612	45,038
Total Expenditures	<u>53,650</u>	<u>53,650</u>	<u>8,612</u>	<u>45,038</u>
NET CHANGE IN FUND BALANCES	(35,975)	(35,975)	10,233	46,208
Fund Balances - Beginning of Year	<u>143,178</u>	<u>143,178</u>	<u>143,178</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 107,203</u>	<u>\$ 107,203</u>	<u>\$ 153,411</u>	<u>\$ 46,208</u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
WEAVERVILLE LIGHTING DISTRICT
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 55,800	\$ 55,800	\$ 63,502	\$ 7,702
Use of Money and Property	1,500	1,500	5,101	3,601
Intergovernmental	600	600	566	(34)
Total Revenues	<u>57,900</u>	<u>57,900</u>	<u>69,169</u>	<u>11,269</u>
EXPENDITURES				
Current:				
General Government				
Services and Supplies	<u>100,700</u>	<u>100,700</u>	<u>32,025</u>	<u>68,675</u>
Total Expenditures	<u>100,700</u>	<u>100,700</u>	<u>32,025</u>	<u>68,675</u>
NET CHANGE IN FUND BALANCES	(42,800)	(42,800)	37,144	79,944
Fund Balances - Beginning of Year	<u>266,840</u>	<u>266,840</u>	<u>266,840</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u><u>\$ 224,040</u></u>	<u><u>\$ 224,040</u></u>	<u><u>\$ 303,984</u></u>	<u><u>\$ 79,944</u></u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
TRANSPORTATION COMMISSION
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of Money and Property	\$ -	\$ -	\$ 2,626	\$ 2,626
Intergovernmental	392,210	392,210	309,115	(83,095)
Other Revenue	3,000	3,000	2,795	(205)
Total Revenues	<u>395,210</u>	<u>395,210</u>	<u>314,536</u>	<u>(80,674)</u>
EXPENDITURES				
Current:				
Public Ways and Facilities				
Services and Supplies	485,850	485,850	404,295	81,555
Total Expenditures	<u>485,850</u>	<u>485,850</u>	<u>404,295</u>	<u>81,555</u>
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES				
	(90,640)	(90,640)	(89,759)	881
OTHER FINANCING SOURCES (USES)				
Transfers in	121,515	121,515	121,515	-
Transfers out	(30,875)	(30,875)	(23,435)	7,440
Total Other Financing Sources (Uses)	<u>90,640</u>	<u>90,640</u>	<u>98,080</u>	<u>7,440</u>
NET CHANGE IN FUND BALANCES				
	-	-	8,321	8,321
Fund Balances - Beginning of Year	<u>(20,301)</u>	<u>(20,301)</u>	<u>(20,301)</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ (20,301)</u>	<u>\$ (20,301)</u>	<u>\$ (11,980)</u>	<u>\$ 8,321</u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
CDC PHEP
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of Money and Property	\$ -	\$ -	\$ 212	\$ 212
Intergovernmental	114,040	141,026	77,990	(63,036)
Total Revenues	114,040	141,026	78,202	(62,824)
EXPENDITURES				
Current:				
Health and Sanitation				
Services and Supplies	113,791	140,777	129,125	11,652
Total Expenditures	113,791	140,777	129,125	11,652
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES				
	249	249	(50,923)	(51,172)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(249)	(249)	(249)	-
Total Other Financing Sources (Uses)	(249)	(249)	(249)	-
NET CHANGE IN FUND BALANCES				
	-	-	(51,172)	(51,172)
Fund Balances - Beginning of Year	14,172	14,172	14,172	-
FUND BALANCES - END OF YEAR	\$ 14,172	\$ 14,172	\$ (37,000)	\$ (51,172)

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
MHSA OTHER FUNDING
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of Money and Property	\$ 2,500	\$ 2,500	\$ 15,609	\$ 13,109
Intergovernmental	381,516	381,516	432,856	51,340
Total Revenues	<u>384,016</u>	<u>384,016</u>	<u>448,465</u>	<u>64,449</u>
EXPENDITURES				
Current:				
Health and Sanitation				
Services and Supplies	-	379	-	379
Total Expenditures	<u>-</u>	<u>379</u>	<u>-</u>	<u>379</u>
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES				
	384,016	383,637	448,465	64,828
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(738,021)	(738,021)	(612,487)	125,534
Total Other Financing Sources (Uses)	<u>(738,021)</u>	<u>(738,021)</u>	<u>(612,487)</u>	<u>125,534</u>
NET CHANGE IN FUND BALANCES				
	(354,005)	(354,384)	(164,022)	190,362
Fund Balances - Beginning of Year	<u>677,807</u>	<u>677,807</u>	<u>677,807</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u><u>\$ 323,802</u></u>	<u><u>\$ 323,423</u></u>	<u><u>\$ 513,785</u></u>	<u><u>\$ 190,362</u></u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
MHSA
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of Money and Property	\$ 2,500	\$ 2,500	\$ 12,760	\$ 10,260
Intergovernmental	1,208,132	1,208,132	1,370,709	162,577
Total Revenues	<u>1,210,632</u>	<u>1,210,632</u>	<u>1,383,469</u>	<u>172,837</u>
EXPENDITURES				
Current:				
Health and Sanitation				
Services and Supplies	-	11,294	10,849	445
Total Expenditures	<u>-</u>	<u>11,294</u>	<u>10,849</u>	<u>445</u>
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES	1,210,632	1,199,338	1,372,620	173,282
OTHER FINANCING SOURCES (USES)				
Transfers in	350,000	460,887	460,887	-
Transfers out	(1,515,632)	(1,515,632)	(1,260,859)	254,773
Total Other Financing Sources (Uses)	<u>(1,165,632)</u>	<u>(1,054,745)</u>	<u>(799,972)</u>	<u>254,773</u>
NET CHANGE IN FUND BALANCES	45,000	144,593	572,648	428,055
Fund Balances - Beginning of Year	<u>392,748</u>	<u>392,748</u>	<u>392,748</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 437,748</u>	<u>\$ 537,341</u>	<u>\$ 965,396</u>	<u>\$ 428,055</u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
GENERAL GOVERNMENT
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ -	\$ -	\$ 19,960	\$ 19,960
Fines, Forfeits, and Penalties	13,500	13,500	20,279	6,779
Use of Money and Property	500	500	10,753	10,253
Intergovernmental	-	750,000	837,944	87,944
Charges for Services	24,500	24,500	20,832	(3,668)
Total Revenues	<u>38,500</u>	<u>788,500</u>	<u>909,768</u>	<u>121,268</u>
EXPENDITURES				
Current:				
General Government				
Services and Supplies	33,717	878,139	388,885	489,254
Total Expenditures	<u>33,717</u>	<u>878,139</u>	<u>388,885</u>	<u>489,254</u>
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES	4,783	(89,639)	520,883	610,522
OTHER FINANCING SOURCES (USES)				
Transfers out	(51,500)	(51,665)	(51,665)	-
Total Other Financing Sources (Uses)	<u>(51,500)</u>	<u>(51,665)</u>	<u>(51,665)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(46,717)	(141,304)	469,218	610,522
Fund Balances - Beginning of Year, Restated	<u>344,349</u>	<u>344,349</u>	<u>344,349</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 297,632</u>	<u>\$ 203,045</u>	<u>\$ 813,567</u>	<u>\$ 610,522</u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
PUBLIC PROTECTION
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and Permits	\$ 16,000	\$ 16,000	\$ 16,703	\$ 703
Fines, Forfeits, and Penalties	4,000	4,000	86,875	82,875
Use of Money and Property	1,229	1,229	19,077	17,848
Intergovernmental	2,681,291	2,913,779	2,679,644	(234,135)
Charges for Services	16,500	16,500	15,408	(1,092)
Other Revenue	20,461	20,461	18,537	(1,924)
Total Revenues	<u>2,739,481</u>	<u>2,971,969</u>	<u>2,836,244</u>	<u>(135,725)</u>
EXPENDITURES				
Current:				
Public Protection				
Salaries and Benefits	462,583	540,180	415,806	124,374
Services and Supplies	543,283	633,208	290,935	342,273
Total Expenditures	<u>1,005,866</u>	<u>1,173,388</u>	<u>706,741</u>	<u>466,647</u>
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES	1,733,615	1,798,581	2,129,503	330,922
OTHER FINANCING SOURCES (USES)				
Transfers in	62,840	119,579	64,081	(55,498)
Transfers out	(2,121,215)	(2,286,014)	(2,082,236)	203,778
Total Other Financing Sources (Uses)	<u>(2,058,375)</u>	<u>(2,166,435)</u>	<u>(2,018,155)</u>	<u>148,280</u>
NET CHANGE IN FUND BALANCES	(324,760)	(367,854)	111,348	479,202
Fund Balances - Beginning of Year	<u>1,718,989</u>	<u>1,718,989</u>	<u>1,718,989</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 1,394,229</u>	<u>\$ 1,351,135</u>	<u>\$ 1,830,337</u>	<u>\$ 479,202</u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
PUBLIC WAYS
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 280,000	\$ 280,000	\$ 277,052	\$ (2,948)
Use of Money and Property	71,392	71,392	91,796	20,404
Intergovernmental	101,111	101,111	125,704	24,593
Other Revenue	-	-	10,200	10,200
Total Revenues	<u>452,503</u>	<u>452,503</u>	<u>504,752</u>	<u>52,249</u>
EXPENDITURES				
Current:				
Public Ways and Facilities				
Services and Supplies	60,490	60,490	22,675	37,815
Reimbursements	14,000	14,000	(12,563)	26,563
Total Expenditures	<u>74,490</u>	<u>74,490</u>	<u>10,112</u>	<u>64,378</u>
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES	378,013	378,013	494,640	116,627
OTHER FINANCING SOURCES (USES)				
Transfers in	102,953	102,953	208,162	105,209
Transfers out	<u>(712,980)</u>	<u>(712,980)</u>	<u>(654,604)</u>	<u>58,376</u>
Total Other Financing Sources (Uses)	<u>(610,027)</u>	<u>(610,027)</u>	<u>(446,442)</u>	<u>163,585</u>
NET CHANGE IN FUND BALANCES	(232,014)	(232,014)	48,198	280,212
Fund Balances - Beginning of Year	<u>1,623,492</u>	<u>1,623,492</u>	<u>1,623,492</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 1,391,478</u>	<u>\$ 1,391,478</u>	<u>\$ 1,671,690</u>	<u>\$ 280,212</u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
HEALTH AND SANITATION
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Fines, Forfeitures, and Penalties	\$ 15,775	\$ 18,165	\$ 20,967	\$ 2,802
Use of Money and Property	6,519	6,519	19,829	13,310
Intergovernmental	4,247,386	4,991,934	4,492,850	(499,084)
Charges for Services	10,750	93,288	73,270	(20,018)
Other Revenue	-	1,200	1,216	16
Total Revenues	<u>4,280,430</u>	<u>5,111,106</u>	<u>4,608,132</u>	<u>(502,974)</u>
EXPENDITURES				
Current:				
Health and Sanitation				
Salaries and Benefits	521,702	574,402	548,100	26,302
Services and Supplies	<u>724,942</u>	<u>737,453</u>	<u>566,033</u>	<u>171,420</u>
Total Expenditures	<u>1,246,644</u>	<u>1,311,855</u>	<u>1,114,133</u>	<u>197,722</u>
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES	3,033,786	3,799,251	3,493,999	(305,252)
OTHER FINANCING SOURCES (USES)				
Transfers in	252,330	289,426	7,500	(281,926)
Transfers out	<u>(3,640,184)</u>	<u>(4,869,265)</u>	<u>(4,245,851)</u>	<u>623,414</u>
Total Other Financing Sources (Uses)	<u>(3,387,854)</u>	<u>(4,579,839)</u>	<u>(4,238,351)</u>	<u>341,488</u>
NET CHANGE IN FUND BALANCES	(354,068)	(780,588)	(744,352)	36,236
Fund Balances - Beginning of Year	<u>1,940,935</u>	<u>1,940,935</u>	<u>1,940,935</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 1,586,867</u>	<u>\$ 1,160,347</u>	<u>\$ 1,196,583</u>	<u>\$ 36,236</u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
PUBLIC ASSISTANCE
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 1,516,116	\$ 1,962,141	\$ 1,692,167	\$ (269,974)
Total Revenues	1,516,116	1,962,141	1,692,167	(269,974)
EXPENDITURES				
Current:				
Public Assistance				
Services and Supplies	500	500	330	170
Total Expenditures	500	500	330	170
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES	1,515,616	1,961,641	1,691,837	(269,804)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(1,515,616)	(1,961,641)	(1,882,340)	79,301
Total Other Financing Sources (Uses)	(1,515,616)	(1,961,641)	(1,882,340)	79,301
NET CHANGE IN FUND BALANCES	-	-	(190,503)	(190,503)
Fund Balances - Beginning of Year	772,887	772,887	772,887	-
FUND BALANCES - END OF YEAR	<u>\$ 772,887</u>	<u>\$ 772,887</u>	<u>\$ 582,384</u>	<u>\$ (190,503)</u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
DISASTER RECOVERY INITIATIVE
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of Money and Property	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	-	-	-	-
 EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
 OTHER FINANCING SOURCES (USES)				
Transfers out	(18,608)	(18,608)	(18,581)	27
Total Other Financing Sources (Uses)	(18,608)	(18,608)	(18,581)	27
 NET CHANGE IN FUND BALANCES	(18,608)	(18,608)	(18,581)	27
 Fund Balances - Beginning of Year	18,581	18,581	18,581	-
 FUND BALANCES - END OF YEAR	<u>\$ (27)</u>	<u>\$ (27)</u>	<u>\$ -</u>	<u>\$ 27</u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
HEALTH REALIGNMENT
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of Money and Property	\$ -	\$ -	\$ 82	\$ 82
Intergovernmental	1,239,200	1,239,200	1,283,519	44,319
Total Revenues	<u>1,239,200</u>	<u>1,239,200</u>	<u>1,283,601</u>	<u>44,319</u>
EXPENDITURES				
Current:				
Health and Sanitation	-	100	100	-
Total Expenditures	<u>-</u>	<u>100</u>	<u>100</u>	<u>-</u>
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES				
	1,239,200	1,239,100	1,283,501	44,319
OTHER FINANCING SOURCES (USES)				
Transfers in	300,162	300,162	300,162	-
Transfers out	<u>(1,752,291)</u>	<u>(1,752,191)</u>	<u>(1,722,085)</u>	<u>30,106</u>
Total Other Financing Sources (Uses)	<u>(1,452,129)</u>	<u>(1,452,029)</u>	<u>(1,421,923)</u>	<u>30,106</u>
NET CHANGE IN FUND BALANCES				
	(212,929)	(212,929)	(138,422)	74,425
Fund Balances - Beginning of Year	<u>233,261</u>	<u>233,261</u>	<u>233,261</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 20,332</u>	<u>\$ 20,332</u>	<u>\$ 94,839</u>	<u>\$ 74,425</u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
MENTAL HEALTH REALIGNMENT
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 742,324	\$ 742,324	\$ 742,323	\$ (1)
Total Revenues	742,324	742,324	742,323	(1)
EXPENDITURES				
Current:				
Health and Sanitation				
Services and Supplies	-	-	-	-
Total Expenditures	-	-	-	-
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES	742,324	742,324	742,323	(1)
OTHER FINANCING SOURCES (USES)				
Transfers in	5,924	5,924	5,924	-
Transfers out	(748,248)	(748,248)	(748,247)	1
Total Other Financing Sources (Uses)	(742,324)	(742,324)	(742,323)	1
NET CHANGE IN FUND BALANCES	-	-	-	-
Fund Balances - Beginning of Year	-	-	-	-
FUND BALANCES - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
EMERGENCY SERVICES
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of Money and Property	\$ -	\$ -	\$ (1,088)	\$ (1,088)
Intergovernmental	216,317	309,743	97,420	(212,323)
Other Revenue	-	-	209,943	209,943
Total Revenues	<u>216,317</u>	<u>309,743</u>	<u>306,275</u>	<u>(3,468)</u>
EXPENDITURES				
Current:				
Public Protection				
Salaries and Benefits	117,553	120,253	120,110	143
Services and Supplies	228,508	319,234	183,092	136,142
Total Expenditures	<u>346,061</u>	<u>439,487</u>	<u>303,202</u>	<u>136,285</u>
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES	(129,744)	(129,744)	3,073	132,817
OTHER FINANCING SOURCES (USES)				
Transfers in	127,949	128,114	128,113	(1)
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	<u>127,949</u>	<u>128,114</u>	<u>128,113</u>	<u>(1)</u>
NET CHANGE IN FUND BALANCES	(1,795)	(1,630)	131,186	132,816
Fund Balances - Beginning of Year	<u>(180,314)</u>	<u>(180,314)</u>	<u>(180,314)</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ (182,109)</u>	<u>\$ (181,944)</u>	<u>\$ (49,128)</u>	<u>\$ 132,816</u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
GENERAL PLAN UPDATE
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and Permits	\$ 482,750	\$ 482,750	\$ 301,750	\$ (181,000)
Use of Money and Property	-	-	13,450	13,450
Charges for Services	80,000	80,000	117,672	37,672
Total Revenues	<u>562,750</u>	<u>562,750</u>	<u>432,872</u>	<u>(129,878)</u>
EXPENDITURES				
Current:				
Public Protection				
Services and Supplies	431,200	431,200	28,447	402,753
Total Expenditures	<u>431,200</u>	<u>431,200</u>	<u>28,447</u>	<u>402,753</u>
NET CHANGE IN FUND BALANCES	131,550	131,550	404,425	272,875
Fund Balances - Beginning of Year	<u>579,554</u>	<u>579,554</u>	<u>579,554</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u><u>\$ 711,104</u></u>	<u><u>\$ 711,104</u></u>	<u><u>\$ 983,979</u></u>	<u><u>\$ 272,875</u></u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
CANNABIS PLANNING
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and Permits	\$ 2,555,500	\$ 2,555,500	\$ 1,610,100	\$ (945,400)
Fines, Forfeitures, and Penalties	-	-	100	100
Use of Money and Property	500	500	29,825	29,325
Charges for Services	30,500	30,500	53,832	23,332
Other Revenue	-	-	54	54
Total Revenues	<u>2,586,500</u>	<u>2,586,500</u>	<u>1,693,911</u>	<u>(892,589)</u>
EXPENDITURES				
Current:				
Public Protection				
Salaries and Benefits	922,654	922,654	524,578	398,076
Services and Supplies	<u>2,730,140</u>	<u>2,730,140</u>	<u>1,623,239</u>	<u>1,106,901</u>
Total Expenditures	<u>3,652,794</u>	<u>3,652,794</u>	<u>2,147,817</u>	<u>1,504,977</u>
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES	(1,066,294)	(1,066,294)	(453,906)	612,388
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	<u>(49,163)</u>	<u>(49,163)</u>	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(49,163)</u>	<u>(49,163)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(1,066,294)	(1,115,457)	(503,069)	612,388
Fund Balances - Beginning of Year	<u>1,727,401</u>	<u>1,727,401</u>	<u>1,727,401</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 661,107</u>	<u>\$ 611,944</u>	<u>\$ 1,224,332</u>	<u>\$ 612,388</u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
CAPITAL PROJECTS
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of Money and Property	\$ 2,500	\$ 2,500	\$ 7,260	\$ 4,760
Aid from Other Governments	14,550,000	14,550,000	-	(14,550,000)
Charges for Services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	<u>14,552,500</u>	<u>14,552,500</u>	<u>7,260</u>	<u>(14,545,240)</u>
EXPENDITURES				
Current:				
General Government				
Services and Supplies	-	-	-	-
Capital Outlay	<u>15,659,713</u>	<u>15,659,713</u>	<u>193,422</u>	<u>15,466,291</u>
Total Expenditures	<u>15,659,713</u>	<u>15,659,713</u>	<u>193,422</u>	<u>15,466,291</u>
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES	(1,107,213)	(1,107,213)	(186,162)	921,051
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>228,067</u>	<u>228,067</u>	<u>228,067</u>	-
Total Other Financing Sources (Uses)	<u>228,067</u>	<u>228,067</u>	<u>228,067</u>	-
NET CHANGE IN FUND BALANCES	(879,146)	(879,146)	41,905	921,051
Fund Balances - Beginning of Year	<u>435,129</u>	<u>435,129</u>	<u>435,129</u>	-
FUND BALANCES - END OF YEAR	<u>\$ (444,017)</u>	<u>\$ (444,017)</u>	<u>\$ 477,034</u>	<u>\$ 921,051</u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
JDF CAPITAL PROJECTS
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of Money and Property	\$ -	\$ -	\$ 3	\$ 3
Total Revenues	-	-	3	3
EXPENDITURES				
Current:				
Capital Outlay	-	1	-	1
Total Expenditures	-	1	-	1
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES	-	(1)	3	4
OTHER FINANCING SOURCES (USES)				
Transfers in	-	1	-	(1)
Total Other Financing Sources (Uses)	-	1	-	(1)
NET CHANGE IN FUND BALANCES	-	-	3	3
Fund Balances - Beginning of Year	117	117	117	-
FUND BALANCES - END OF YEAR	<u>\$ 117</u>	<u>\$ 117</u>	<u>\$ 120</u>	<u>\$ 3</u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
DEBT SERVICE
YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of Money and Property	\$ 23,000	\$ 23,000	\$ 31,250	\$ 8,250
Charges for Services	72,000	72,000	72,000	-
Other Revenue	24,000	24,000	-	(24,000)
Total Revenues	<u>119,000</u>	<u>119,000</u>	<u>103,250</u>	<u>(15,750)</u>
EXPENDITURES				
Current:				
General Government				
Services and Supplies	11,200	11,200	124,787	(113,587)
Debt Service:				
Principal	533,875	533,875	3,254,614	(2,720,739)
Interest	286,435	286,435	226,226	60,209
Total Expenditures	<u>831,510</u>	<u>831,510</u>	<u>3,605,627</u>	<u>(2,774,117)</u>
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES	(712,510)	(712,510)	(3,502,377)	(2,789,867)
OTHER FINANCING SOURCES (USES)				
Debt Issued	-	-	2,335,000	2,335,000
Transfers in	990,160	990,160	985,900	(4,260)
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	<u>990,160</u>	<u>990,160</u>	<u>3,320,900</u>	<u>2,330,740</u>
NET CHANGE IN FUND BALANCES	277,650	277,650	(181,477)	(459,127)
Fund Balances - Beginning of Year	<u>1,829,159</u>	<u>1,829,159</u>	<u>1,829,159</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 2,106,809</u>	<u>\$ 2,106,809</u>	<u>\$ 1,647,682</u>	<u>\$ (459,127)</u>

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**COUNTY OF TRINITY
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2019**

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, 2019**

ASSETS	<u>Copier</u>	<u>Motor Pool</u>	<u>OPEB</u>	<u>Total</u>
CURRENT ASSETS				
Pooled Cash and Investments	\$ 87,053	\$ 269,568	\$ 10,302,351	\$ 10,658,972
Accounts Receivable	101	-	-	101
Interest Receivable	414	1,136	42,018	43,568
Prepays	-	-	-	-
Total Current Assets	<u>87,568</u>	<u>270,704</u>	<u>10,344,369</u>	<u>10,702,641</u>
NONCURRENT ASSETS				
Capital Assets:				
Depreciable, Net	<u>16,293</u>	<u>335,314</u>	<u>-</u>	<u>351,607</u>
Total Noncurrent Assets	<u>16,293</u>	<u>335,314</u>	<u>-</u>	<u>351,607</u>
 Total Assets	 103,861	 606,018	 10,344,369	 11,054,248
LIABILITIES				
CURRENT LIABILITIES				
Accounts Payable	<u>7,648</u>	<u>5,275</u>	<u>-</u>	<u>12,923</u>
 Total Liabilities	 <u>7,648</u>	 <u>5,275</u>	 <u>-</u>	 <u>12,923</u>
NET POSITION				
Net Investment in Capital Assets	16,293	335,314	-	351,607
Unrestricted	<u>79,920</u>	<u>265,429</u>	<u>10,344,369</u>	<u>10,689,718</u>
 Total Net Position	 <u>\$ 96,213</u>	 <u>\$ 600,743</u>	 <u>\$ 10,344,369</u>	 <u>\$ 11,041,325</u>

COUNTY OF TRINITY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2019

	<u>Copier</u>	<u>Motor Pool</u>	<u>OPEB</u>	<u>Total</u>
OPERATING REVENUE				
Charges for Services	\$ 51,785	\$ 209,382	\$ 5,636,364	\$ 5,897,531
Other Income	101	3,098	-	3,199
Total Operating Revenues	<u>51,886</u>	<u>212,480</u>	<u>5,636,364</u>	<u>5,900,730</u>
OPERATING EXPENSES				
Services and Supplies	46,763	76,028	2,401,926	2,524,717
Depreciation	6,842	115,416	-	122,258
Total Operating Expenses	<u>53,605</u>	<u>191,444</u>	<u>2,401,926</u>	<u>2,646,975</u>
OPERATING INCOME (LOSS)	<u>(1,719)</u>	<u>21,036</u>	<u>3,234,438</u>	<u>3,253,755</u>
NONOPERATING REVENUE				
Investment Earnings	1,597	4,474	145,784	151,855
Gain (Loss) Disposal of Capital Assets	-	-	-	-
Intergovernmental	-	-	976	976
Total Nonoperating Revenue	<u>1,597</u>	<u>4,474</u>	<u>146,760</u>	<u>152,831</u>
INCOME (LOSS) BEFORE TRANSFERS	<u>(122)</u>	<u>25,510</u>	<u>3,381,198</u>	<u>3,406,586</u>
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
INCOME (LOSS) BEFORE TRANSFERS	<u>(122)</u>	<u>25,510</u>	<u>3,381,198</u>	<u>3,406,586</u>
Transfers in	<u>-</u>	<u>49,163</u>	<u>-</u>	<u>49,163</u>
CHANGE IN NET POSITION	<u>(122)</u>	<u>74,673</u>	<u>3,381,198</u>	<u>3,455,749</u>
Net Position - Beginning of Year	<u>96,335</u>	<u>526,070</u>	<u>6,963,171</u>	<u>7,585,576</u>
NET POSITION - END OF YEAR	<u>\$ 96,213</u>	<u>\$ 600,743</u>	<u>\$ 10,344,369</u>	<u>\$ 11,041,325</u>

**COUNTY OF TRINITY
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2019**

	<u>Copier</u>	<u>Motor Pool</u>	<u>OPEB</u>	<u>Total</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Interfund Services Provided	\$ 51,785	\$ 212,480	\$ 5,636,364	\$ 5,900,629
Cash Paid to Suppliers	<u>(41,963)</u>	<u>(71,977)</u>	<u>(2,401,926)</u>	<u>(2,515,866)</u>
Net Cash Provided (Used) by Operating Activities	9,822	140,503	3,234,438	3,384,763
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers in	-	49,163	-	49,163
Aid from Other Governmental Entities	-	-	976	976
Net Cash Provided (Used) by Noncapital Financing Activities	-	49,163	976	50,139
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	<u>(5,363)</u>	<u>(149,972)</u>	<u>-</u>	<u>(155,335)</u>
Net Cash Provided (Used) by Capital and Related Financing Activities	(5,363)	(149,972)	-	(155,335)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest Received (Paid)	<u>1,412</u>	<u>3,901</u>	<u>121,402</u>	<u>126,715</u>
Net Cash Provided (Used) by Investing Activities	1,412	3,901	121,402	126,715
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	5,871	43,595	3,356,816	3,406,282
Cash and Cash Equivalents - Beginning of Year	<u>81,182</u>	<u>225,973</u>	<u>6,945,535</u>	<u>7,252,690</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 87,053</u>	<u>\$ 269,568</u>	<u>\$10,302,351</u>	<u>\$10,658,972</u>

continued

**COUNTY OF TRINITY
COMBINING STATEMENT OF CASH FLOWS (CONTINUED)
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2019**

	Copier	Motor Pool	OPEB	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating Income (Loss)	\$ (1,719)	\$ 21,036	\$ 3,234,438	\$ 3,253,755
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Depreciation	6,842	115,416	-	122,258
Changes in Assets and Liabilities:				
Decrease (Increase) in:				
Accounts Receivable	(101)	-	-	(101)
Prepays and Other Assets	95	-	-	95
Increase (Decrease) in:				
Accounts Payable	4,705	4,051	-	8,756
	4,705	4,051	-	8,756
Net Cash Provided (Used) by Operating Activities	\$ 9,822	\$ 140,503	\$ 3,234,438	\$ 3,384,763

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**COUNTY OF TRINITY
AGENCY FUNDS
YEAR ENDED JUNE 30, 2019**

AGENCY FUNDS

Agency funds are custodial in nature and 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
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
YEAR ENDED JUNE 30, 2019**

	<u>Balance July 1, 2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2019</u>
ASSETS				
Pooled Cash and Investments	\$ 4,631,457	\$ 784,631	\$ -	\$ 5,416,088
Property Taxes Receivable	3,284,532	351,270	-	3,635,802
Interest Receivable	21,828	7,835	-	29,663
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 7,937,817</u>	<u>\$ 1,143,736</u>	<u>\$ -</u>	<u>\$ 9,081,553</u>
LIABILITIES				
Due to Other Funds	\$ -	\$ -	\$ -	\$ -
Agency Funds Held for Others	7,937,817	1,143,736	-	9,081,553
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>\$ 7,937,817</u>	<u>\$ 1,143,736</u>	<u>\$ -</u>	<u>\$ 9,081,553</u>

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STATISTICAL SECTION



**COUNTY OF TRINITY
STATISTICAL SECTION
YEAR ENDED JUNE 30, 2019**

This part of the County of Trinity's comprehensive annual financial report presents detailed information as a context for understanding this year's financial statements, note disclosures, and required supplementary information.

	<u>Page</u>
Financial Trends Information	
These schedules contain trend information that may assist the reader in assessing the County's current financial performance by placing it in historical perspective	137
Revenue Capacity Information	
These schedules contain information that may assist the reader in assessing the viability of the County's most significant local revenue sources; property taxes	142
Debt Capacity Information	
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	147
Demographic & Economic Information	
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	151
Operating Information	
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)**

	Fiscal Year									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Governmental Activities										
Net investment in capital assets ¹	\$ 111,114,568	\$ 123,027,246	\$ 127,229,449	\$ 137,688,451	\$ 142,559,925	\$ 133,266,455	\$ 129,167,006	\$ 136,825,865	\$ 140,907,817	\$ 146,115,881
Restricted ²	23,680,901	21,595,024	14,659,121	15,291,341	17,165,662	17,696,027	19,372,789	22,853,328	22,740,173	13,674,039
Unrestricted	(90,238,276)	(92,606,153)	(54,192,327)	(55,741,242)	(59,772,570)	(18,009,183)	(20,749,537)	(22,740,998)	(18,953,961)	(7,964,831)
Total governmental activities net position	\$ 44,557,193	\$ 52,016,117	\$ 87,696,243	\$ 97,238,550	\$ 99,953,017	\$ 132,953,299	\$ 127,790,258	\$ 136,938,195	\$ 144,694,029	\$ 151,825,089
Business-type Activities										
Net investment in capital assets ¹	1,531,946	1,605,802	1,608,245	1,744,412	1,561,420	1,553,201	1,675,146	11,570,130	12,401,020	11,545,289
Restricted ²	-	-	-	-	-	-	-	-	-	103,208
Unrestricted	(13,392,075)	(12,841,034)	(9,560,698)	(8,941,427)	(8,839,992)	(5,724,999)	(4,445,856)	(3,502,992)	(3,731,928)	(10,507,587)
Total business-type activities net position	\$ (11,860,129)	\$ (11,235,232)	\$ (7,952,453)	\$ (7,197,015)	\$ (7,278,572)	\$ (4,171,798)	\$ (2,770,710)	\$ 8,067,138	\$ 8,669,092	\$ 1,140,910
Primary Government										
Net investment in capital assets ¹	112,646,514	124,633,048	128,837,694	139,432,863	144,121,345	134,819,656	130,842,152	148,395,995	153,308,837	157,661,170
Restricted ²	23,680,901	21,595,024	14,659,121	15,291,341	17,165,662	17,696,027	19,372,789	22,853,328	22,740,173	13,777,247
Unrestricted	(103,630,351)	(105,447,187)	(63,753,025)	(64,682,669)	(68,612,562)	(23,734,182)	(25,195,393)	(26,243,990)	(22,685,889)	(18,472,418)
Total primary government net position	\$ 32,697,064	\$ 40,780,885	\$ 79,743,790	\$ 90,041,535	\$ 92,674,445	\$ 128,781,501	\$ 125,019,548	\$ 145,005,333	\$ 153,363,121	\$ 152,965,999

Notes:

- ¹ Capital assets include land, easements, construction in progress, structures and improvements, and equipment.
- ² 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.
- ³ 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.
- ⁴ 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.
- ⁵ 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									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Expenses										
Governmental activities:										
General government	\$ 5,018,346	\$ 5,743,905	\$ 4,798,899	\$ 4,652,933	\$ 4,654,963	\$ 3,662,243	\$ 3,279,153	\$ 3,352,682	\$ 4,316,266	\$ 4,133,083
Public protection	14,674,823	15,369,836	12,695,299	13,188,116	13,157,832	13,351,834	14,346,337	12,584,410	11,649,415	10,879,074
Public ways and facilities	22,551,961	20,616,928	19,008,352	19,870,158	17,500,858	16,903,911	16,810,768	17,595,067	17,219,700	19,022,868
Health and sanitation	7,629,034	9,983,437	9,102,494	7,719,590	6,564,298	6,278,183	6,761,926	7,266,864	6,969,232	6,564,267
Public assistance	13,384,180	12,778,679	11,278,514	12,421,644	10,908,429	9,602,244	8,735,699	8,470,969	7,749,746	7,379,055
Education	425,973	431,573	368,450	368,018	358,760	343,129	352,530	373,304	411,766	387,830
Culture and Recreation	-	-	-	-	-	-	-	-	-	-
Interest on long-term debt	177,108	745,789	424,817	520,467	601,519	693,516	774,660	836,347	883,825	862,010
Total governmental activities expenses	63,861,425	65,670,147	57,676,825	58,740,926	53,746,659	50,835,060	51,061,073	50,479,643	49,199,950	49,228,187
Business-type Activities:										
Solid Waste	3,844,127	3,222,093	3,502,139	2,963,628	2,846,250	4,058,271	2,686,161	2,672,505	2,642,332	2,472,165
Waterworks District No. 1	-	-	-	-	-	-	-	806,765	789,533	911,287
Cemeteries	14,965	5,479	3,492	5,136	3,134	10,223	7,699	7,432	6,332	11,817
Transit	655,246	921,142	822,145	806,878	756,372	691,213	699,678	599,991	509,931	398,210
Total business-type activities expenses	4,514,338	4,148,714	4,327,776	3,775,642	3,605,756	4,759,707	3,393,538	4,086,693	3,948,128	3,793,479
Total Primary government expenses	\$ 68,375,763	\$ 69,818,861	\$ 62,004,601	\$ 62,516,568	\$ 57,352,415	\$ 55,594,767	\$ 54,454,611	\$ 54,566,336	\$ 53,148,078	\$ 53,021,666
Program Revenues										
Governmental activities:										
Fees, fines & charges for services										
General government	3,518,546	3,142,887	3,167,121	2,763,267	2,158,069	2,055,080	2,147,942	1,995,691	1,899,101	2,115,873
Public protection	2,538,848	2,247,335	2,519,519	1,581,981	1,626,645	1,824,750	1,795,582	1,639,311	1,521,761	1,763,372
Public ways and facilities	3,481,318	4,535,488	1,361,596	974,058	966,728	1,028,196	1,248,004	1,214,243	1,049,881	863,068
Health and sanitation	854,989	676,508	643,400	642,379	483,964	355,843	390,401	438,287	458,478	361,442
Public assistance	160,582	104,546	164,257	299,023	168,195	137,567	113,753	105,672	136,559	97,235
Education	4,665	5,005	3,795	3,271	2,782	2,815	3,783	4,827	4,788	3,488
Culture and Recreation	-	-	-	-	-	-	-	-	-	-
Operating grants and contributions	32,793,336	31,769,650	26,241,604	29,962,356	26,686,002	28,354,959	25,544,623	25,913,802	27,254,095	21,361,499
Capital grants and contributions	1,140,953	8,220,532	1,710,582	8,754,780	20,834,893	15,054,197	2,084,841	3,267,688	1,445,414	8,353,713
Total governmental activities program revenues	44,493,237	50,701,951	35,811,874	44,981,115	52,927,278	48,813,407	33,328,929	34,579,521	33,770,077	34,919,690
Business-type Activities:										
Fees, fines & charges for services										
Solid Waste	2,846,133	2,746,418	2,758,668	2,691,340	2,608,578	2,737,429	2,140,316	2,222,736	2,214,900	2,237,318
Waterworks District No. 1	-	-	-	-	-	-	-	432,694	439,408	442,615
Cemeteries	15,364	6,070	5,667	7,423	5,824	10,968	10,763	13,362	3,811	10,832
Transit	60,392	64,050	83,205	98,620	95,267	90,159	78,769	73,458	46,930	31,463
Operating grants and contributions	441,566	385,815	504,959	885,256	480,204	438,865	678,060	456,601	905,653	441,160
Capital grants and contributions	-	-	-	-	-	-	-	64,804	14,520	-
Total business-type activities program revenues	3,363,455	3,202,353	3,352,499	3,682,639	3,189,873	3,277,421	2,907,908	3,263,655	3,625,222	3,163,388
Total primary government program revenues	\$ 47,856,692	\$ 53,904,304	\$ 39,164,373	\$ 48,663,754	\$ 56,117,151	\$ 52,090,828	\$ 36,236,837	\$ 37,843,176	\$ 37,395,299	\$ 38,083,078

¹ 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									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Net (Expense)/Revenue ¹										
Governmental activities	\$ (19,368,188)	\$ (14,968,199)	\$ (21,864,951)	\$ (13,759,811)	\$ (819,381)	\$ (2,021,653)	\$ (17,732,144)	\$ (15,900,122)	\$ (15,429,873)	\$ (14,308,497)
Business-type activities	(1,150,883)	(946,361)	(975,277)	(93,003)	(415,883)	(1,482,286)	(485,630)	(823,038)	(322,906)	(630,091)
Total primary government net expense	<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>	<u>\$ (16,723,160)</u>	<u>\$ (15,752,779)</u>	<u>\$ (14,938,588)</u>
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes	\$ 8,575,011	\$ 7,981,667	\$ 7,727,992	\$ 7,572,814	\$ 6,570,302	\$ 6,322,796	\$ 5,955,766	\$ 6,211,025	\$ 5,656,667	\$ 3,436,487
Sales and use taxes	1,402,736	1,433,011	1,557,849	1,262,879	1,335,358	1,204,416	1,057,980	1,131,953	1,053,647	2,517,641
Transient occupancy taxes	195,562	219,229	208,629	155,016	171,244	175,302	140,058	203,384	202,050	206,005
Property transfer taxes	95,299	107,006	130,012	145,535	97,668	92,557	77,470	53,565	56,333	55,207
Other	105,430	111,969	99,002	87,005	65,547	53,803	83,628	59,097	(7,403)	(23,974)
Unrestricted interest and investment earnings	784,497	586,346	310,452	454,742	210,671	123,814	128,099	164,963	283,808	181,204
Miscellaneous	1,064,827	1,054,254	2,347,184	1,369,517	568,532	709,413	990,502	702,040	862,655	931,869
Gain (Loss) on sale of capital assets	-	-	-	-	-	-	-	-	-	-
Special items	-	-	-	-	-	-	-	-	436,146	-
Transfers	(314,098)	(380,126)	(58,476)	(2,164)	46,836	59,894	(81,173)	(44,935)	(67,180)	(345,072)
Total governmental activities	<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>	<u>8,481,092</u>	<u>8,476,723</u>	<u>6,959,367</u>
Business-type Activities:										
Taxes	177,978	149,088	136,245	146,531	128,671	129,249	146,967	144,004	200,866	211,234
Investment earnings	28,344	27,288	22,897	18,586	16,993	15,406	16,213	19,555	21,522	(9,922)
Miscellaneous	5,566	22,854	2,221	7,279	2,781	4,865	6,385	12,591	72,043	(9,581)
Special items	-	-	-	-	-	-	-	-	-	-
Transfers	314,098	380,126	58,476	2,164	(46,836)	(59,894)	81,173	44,935	67,180	345,072
Total business-type activities	<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>	<u>221,085</u>	<u>361,611</u>	<u>536,803</u>
Total Primary government	<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>	<u>\$ 8,702,177</u>	<u>\$ 8,838,334</u>	<u>\$ 7,496,170</u>
Change in Net Position										
Governmental activities:	\$ (7,458,924)	\$ (3,854,844)	\$ (9,542,307)	\$ (2,714,467)	\$ 8,246,777	\$ 6,720,342	\$ (9,379,814)	\$ (7,419,030)	\$ (6,953,150)	\$ (7,349,130)
Business-type activities	(624,897)	(367,005)	(755,438)	81,557	(314,274)	(1,392,660)	(234,892)	(601,953)	38,705	(93,288)
Total primary government	<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>	<u>\$ (8,020,983)</u>	<u>\$ (6,914,445)</u>	<u>\$ (7,442,418)</u>

Notes:

¹ 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)**

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	^{1,2}	<u>2010</u>
General Fund											
Reserved	\$	\$	\$	\$	\$	\$	\$	\$	\$	-	\$ 2,351,369
Unreserved										-	4,613,612
Nonspendable	171,212	213,324	225,544	255,430	282,837	286,164	5,075	-	-	-	-
Restricted					-	-	-	-	-	-	-
Committed					-	-	-	-	-	-	-
Assigned	4,897,349				-	-	-	-	-	-	-
Unassigned	267,110	4,266,790	1,874,112	1,025,260	850,049	914,646	1,038,765	(17,640)	(501,553)	-	-
Total general fund	<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>	<u>\$ (17,640)</u>	<u>\$ (501,553)</u>		<u>\$ 6,964,981</u>
All Other Governmental Funds											
Reserved	\$	\$	\$	\$	\$	\$	\$	\$	\$		\$ 10,840,571
Unreserved, reported in:											
Special revenue funds											7,097,303
Capital projects funds											32,971
Debt service funds											1,181,601
Nonspendable	1,093,963	1,011,755	840,240	842,336	922,680	977,397	1,461,085	5,479,570	5,718,959	-	-
Restricted	21,479,829	20,579,577	17,452,165	18,939,608	18,918,817	18,055,216	17,809,068	15,671,686	14,208,369	-	-
Committed					-	-	-	-	-	-	-
Assigned	2,124,849	2,267,276	2,206,502	2,220,455	1,647,795	1,531,307	1,419,363	1,314,174	1,276,112	-	-
Unassigned	(98,108)	(200,615)	(58,678)	(194,329)	(897,449)	(670,650)	(1,662,873)	(959,471)	(648,876)	-	-
Total all other governmental funds	<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>	<u>\$ 21,505,959</u>	<u>\$ 20,554,564</u>		<u>\$ 19,152,446</u>

¹ Starting in fiscal year 2010-11, fund balances are presented in accordance with the Governmental Accounting Standards Board Statement Number 54, Fund Balance Reporting and Governmental Fund Type Definitions. As a result, certain funds previously shown as special revenue funds are reported under the General Fund.

² Beginning in fiscal year 2010-11, the old Hospital Fund was merged into the General Fund due to the County's obligation to absorb the accumulated operational deficit.

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**

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Revenues:										
Taxes	\$ 10,374,038	\$ 9,852,881	\$ 9,723,484	\$ 9,223,249	\$ 8,240,119	\$ 7,848,874	\$ 7,314,902	\$ 7,659,024	\$ 6,961,294	\$ 6,191,366
Licenses, fees and permits	2,916,489	3,977,215	1,656,380	665,675	639,195	604,691	544,961	522,827	590,004	563,454
Fines, forfeits and penalties	299,507	395,403	401,108	344,305	355,745	462,227	574,392	287,149	314,356	341,351
Use of money and property	544,431	435,225	284,319	443,216	204,263	119,635	123,785	161,082	177,692	180,433
Aid from other governments	33,466,425	32,805,617	28,172,589	38,556,372	35,766,317	33,072,663	26,372,165	28,375,928	27,291,510	29,715,211
Charges for services	7,342,186	6,321,790	5,802,200	5,253,999	4,411,443	4,337,333	4,580,112	4,588,055	4,151,213	4,113,840
Other	970,543	1,009,625	2,407,185	1,308,693	566,138	756,826	991,600	702,040	862,104	924,972
Total Revenues	\$ 55,913,619	\$ 54,797,756	\$ 48,447,265	\$ 55,795,509	\$ 50,183,220	\$ 47,202,249	\$ 40,501,917	\$ 42,296,105	\$ 40,348,173	\$ 42,030,627
Expenditures:										
Current:										
General government	5,099,065	5,565,787	4,124,583	4,119,701	3,831,540	3,237,781	2,929,229	2,532,495	3,892,119	3,572,711
Public protection	15,418,387	13,709,810	13,645,814	13,597,998	12,686,171	12,593,932	13,043,157	11,637,937	10,750,244	10,018,104
Public ways and facilities	10,134,151	7,651,192	7,537,232	14,583,683	14,018,718	11,080,180	9,342,412	8,894,463	8,373,237	7,657,746
Health and sanitation	8,348,938	9,601,106	9,045,932	7,479,686	6,324,938	6,101,679	6,292,233	6,915,113	6,561,991	6,274,981
Public assistance	13,015,799	11,559,321	10,889,092	12,045,480	10,479,401	9,342,043	8,277,326	7,980,766	7,281,059	6,987,667
Education	395,392	359,646	318,116	323,225	313,987	303,957	298,718	313,467	346,454	345,966
Recreational and cultural services	-	-	-	-	-	-	-	-	-	-
Capital Outlay	193,422	478,635	1,204,765	162,645	-	46,560	-	-	-	1,005,470
Debt Service:										
Principal	3,254,614	493,021	1,695,976	1,528,378	1,387,955	1,239,778	1,130,000	1,014,379	910,000	720,000
Interest	227,493	352,768	439,704	533,386	614,542	705,783	775,025	831,798	876,585	1,030,086
Total Expenditures	\$ 56,087,261	\$ 49,771,286	\$ 48,901,214	\$ 54,374,182	\$ 49,657,252	\$ 44,651,693	\$ 42,088,100	\$ 40,120,418	\$ 38,991,689	\$ 37,612,731
Excess of revenue over (under) expenditures										
Other Financing Sources (Uses)										
Proceeds from borrowing	2,335,000	951,878	-	-	-	-	-	-	-	-
Special item	-	-	-	-	-	-	-	-	-	-
Loss contingency upon transfer of hospital	-	-	-	-	-	-	-	-	-	-
Transfers in	14,536,157	17,112,583	16,991,602	14,657,302	12,957,499	16,559,479	13,366,278	9,786,738	7,095,892	12,327,790
Transfers out	(14,899,418)	(17,492,709)	(17,086,528)	(14,714,598)	(12,910,663)	(16,499,585)	(13,447,451)	(10,172,673)	(7,163,072)	(12,672,562)
Total other financing sources (uses)	1,971,739	571,752	(94,926)	(57,296)	46,836	59,894	(81,173)	(385,935)	(67,180)	(344,772)
Net change in fund balance	\$ 1,798,097	\$ 5,598,222	\$ (548,875)	\$ 1,364,031	\$ 572,804	\$ 2,610,450	\$ (1,667,356)	\$ 1,789,752	\$ 1,289,304	\$ 4,073,124
Debt service as a percentage of noncapital expenditures										
	6.46%	1.83%	4.69%	4.52%	4.20%	4.56%	4.74%	4.82%	4.80%	5.02%

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 ¹	Sales & Use Tax ²	Transient Occupancy Tax ³	Property Transfer Tax ⁴	Other Taxes	Total
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
2012	6,211,025	1,131,953	203,384	53,565	59,097	7,659,024
2011	5,656,667	1,053,647	202,050	56,333	(7,403)	6,961,294
2010	3,436,487	2,517,641	206,005	55,207	(23,974)	6,191,366
Change 2010-2019	149.5%	-44.3%	-5.1%	72.6%	539.8%	67.6%

Notes:

- ¹ Property tax revenues increased 149.5% 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.
- ² Sales and use tax revenues decreased 44.3% in the last ten years due to a combination of (i) rate increases (an additional 1% sales tax effective April 1, 2009), (ii) a decline in taxable sales, and (iii) Proposition 172 Sales tax Augmentation Revenues previously recorded as Sales & Use Tax are now recorded as Operating Grants and Contributions.
- ³ Transient Occupancy Tax (5% as of August 20, 1996, decreased by 5.1% in the last ten years due to a decrease in tourism and room rates.
- ⁴ Property transfer tax revenues increased 72.6% in the last 10 years due to an increase in sales activity.

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

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

Fiscal Year <u>June 30</u>	Real <u>Property</u> ¹	Personal <u>Property</u>	Less: Tax Exempt <u>Property</u>	Total Taxable Assessed <u>Value</u>	Total Direct <u>Tax Rate</u>	<u>Net Increase</u>	
						<u>Amount</u>	<u>Percentage</u>
2019	\$ 1,667,724	\$ 56,645	\$ 28,274	\$ 1,696,095	1.0%	66,612	4.38%
2018	1,604,986	52,032	27,535	1,629,483	1.0%	108,272	7.51%
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%
2012	1,264,173	33,801	42,084	1,255,890	1.0%	31,141	2.54%
2011	1,233,471	32,981	41,703	1,224,749	1.0%	14,013	1.16%
2010	1,213,190	36,915	39,369	1,210,736	1.0%		

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>

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

<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>
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
2012	1,209,895,638	12,799,651	702,432	94.44%	686,086
2011	1,195,274,898	12,477,380	831,711	94.43%	669,575
2010	1,183,242,938	12,238,404	669,134	94.94%	619,273

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> ¹	<u>Overlapping Rates</u>		<u>Total Direct and Overlapping</u> ²
		<u>Local Special Districts</u>	<u>Schools</u>	
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
2012	1.00	0.04	0.09	1.13
2011	1.00	0.04	0.07	1.11
2010	1.00	0.03	0.08	1.11

Notes:

- ¹ 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.
- ² 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**

Owner	2018/19 Secured Tax			2009/10 Secured Tax		
	Assessed Value	Rank	Percentage of Assessed Value	Assessed Value	Rank	Percentage of Assessed Value
Pacific Gas & Electric Company	\$ 28,379,995	1	1.82%	\$ 15,745,513	2	1.33%
Trinity River Lumber	27,617,606	2	1.77%	14,063,680	3	1.19%
Sierra Pacific Industries, Inc	18,329,108	3	1.18%	19,102,434	1	1.61%
Frontier California, Inc.	4,641,893	4	0.30%			
Trinity SMI LP	4,105,524	5	0.26%			
AT&T California	3,860,082	6	0.25%			
Ryan Partnership	3,592,541	7	0.23%	4,046,163	5	0.34%
U.S. Department of Interior	3,003,757	8	0.19%	2,654,055	6	0.22%
Angela Paul Tste	2,370,210	9	0.15%			
Maruti Wvrl Plaza LLC	2,160,669	10	0.14%			
Verizon California, Inc.				6,995,070	4	0.59%
Weaverville Investment Group				2,051,217	7	0.17%
Kampground of America, Inc.				1,925,443	8	0.16%
Hodges, DL & RG Tstes				1,705,498	9	0.14%
Doshay, David G. & Susan A.				1,559,447	10	0.13%
	<u>\$ 98,061,385</u>		<u>6.31%</u>	<u>\$ 69,848,520</u>		<u>5.90%</u>
All others Totals	<u>\$ 1,461,359,721</u>		<u>93.69%</u>	<u>\$ 1,113,394,418</u>		<u>94.10%</u>
	<u>\$ 1,559,421,106</u>		<u>100.00%</u>	<u>\$ 1,183,242,938</u>		<u>100.00%</u>

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

COUNTY OF TRINITY
RATIOS OF OUTSTANDING LEASE AND DEBT OBLIGATIONS BY TYPE
FOR THE LAST TEN FISCAL YEARS

Governmental Activities						
Fiscal Year (June 30)	Notes for Direct Borrowing and Direct Placement	Bonds		Notes	Capital Lease ³	Total
	Refunding Lease ⁵	General COPs ⁴	Pension ¹	Payable		
2019	\$ 2,335,000	\$ -	-	546,390	743,005	3,624,395
2018	-	3,000,000	-	677,479	851,878	4,529,357
2017	-	3,255,000	-	815,500	-	4,070,500
2016	-	3,490,000	1,315,000	959,974	-	5,764,974
2015	-	3,705,000	2,485,000	1,101,460	-	7,291,460
2014	-	3,905,000	3,525,000	1,254,102	-	8,684,102
2013	-	4,090,000	4,445,000	1,388,880	-	9,923,880
2012	-	4,260,000	5,255,000	1,528,167	-	11,043,167
2011	-	4,415,000	5,965,000	1,671,017	-	12,051,017
2010	-	4,560,000	6,580,000	1,813,777	-	12,953,777

Business-Type Activities				
Fiscal Year (June 30)	Capital Lease ²	Special Assessment	Loans Payable	Total
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
2011	199,092	616,066	-	815,158
2010	234,927	626,566	320,990	1,182,483

Fiscal Year (June 30)	Total Primary Government	Percentage of Personal Income	Total Outstanding Debt Per Capita
2019	\$ 3,841,611	n/a	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
2011	12,866,175	3.22%	935
2010	14,136,260	3.68%	1,025

¹ Pension COPs matured in 2017 and 2010

² Capital Lease matures in 2022

³ CAD Motorola Lease matures in 2025

⁴ 2005 COPs were refunded in 2019 by the Umpqua Refunding Lease

⁵ Umpqua Refunding Lease matures in 2025

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	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property	Per Capita
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
2012	n/a	n/a	-	n/a	n/a
2011	n/a	n/a	-	n/a	n/a
2010	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, 2019**

Assessed Valuation (including unitary utility valuation)	\$ 1,730,374,623		
DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT:	Total Debt 6/30/2019	Percentage Applicable ¹	County's Share of 6/30/2019 Debt
Direct General Fund Obligation Debt			
Notes from Direct Borrowings and Direct Placements	\$ 2,335,000	100.000%	\$ 2,335,000
Capital Leases	960,221	100.000%	960,221
Loans Payable	546,390	100.000%	546,390
Total Direct General Fund Obligation Debt	3,841,611		3,841,611
OVERLAPPING TAX AND ASSESSMENT DEBT:			
<i>School Districts</i>			
Redwoods Joint Community College District	27,005,000	0.265%	71,563
Shasta-Tehama-Trinity Community College District	75,510,000	6.361%	4,803,191
Klamath-Trinity Joint Unified School District	7,986,047	12.572%	1,004,006
Mountain Valley Unified School District	3,000,000	100.000%	3,000,000
South Trinity Joint Unified School District	2,174,999	81.793%	1,778,997
Total Overlapping Tax and Assessment Debt	115,676,046		10,657,757
COMBINED TOTAL DEBT	\$ 119,517,657		\$ 14,499,368 ²

Ratios to 2018-19 Assessed Valuation:

Total Direct Debt (\$3,624,395)	0.22%
Overlapping Tax and Assessment Debt	0.62%
Combined Total Debt	0.84%

Notes:

¹ 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.

² 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
AS OF JUNE 30, 2019
(IN THOUSANDS)**

	Fiscal Year 2019	
	1.25%	3.75%
Debt limit	\$ 21,201	\$ 63,604
Total net debt applicabl to limit	2,335	2,335
Legal debt margin	18,866	61,269
Total net debt applicable to the limit as a percentage of debt limit		
Legal Debt Margin Calculation:		
Assessed value	\$ 1,724,369	\$ 1,724,369
Less: Exempt real property	28,274	28,274
Total assessed value	1,696,095	1,696,095
NOTES FROM DIRECT BORROWINGS AND DIRECT PLACEMENTS		
Debt limit (1.25% and 3.75% of total assessed value)	\$ 21,201	\$ 63,604
Debt applicable to limit:		
Notes from direct borrowings and direct placements	2,335	2,335
Less: Amount set aside for repayment of outstanding debt	-	-
Total net notes from direct borrowing and direct placement applicable to limit	\$ 2,335	\$ 2,335
Total net debt applicable to limit	2,335	4,670
Legal debt margin	\$ 18,866	\$ 58,934

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

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

<u>Fiscal Year</u>	<u>Total Sales and Use Revenues</u>
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
2011-2012	646,429
2010-2011	644,788
2009-2010	537,773

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

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

<u>Fiscal Year</u>	<u>Population¹</u>	<u>Personal Income²</u>	<u>Per Capita Personal Income²</u>	<u>School Enrollment⁴</u>	<u>Unemployment Rate³</u>
2019	13,688	\$ n/a	\$ n/a	1,597	5.0%
2018	13,650	509,421	40,640	1,584	5.4%
2017	13,628	495,183	38,963	1,652	6.0%
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	9.4%
2013	13,731	417,060	31,054	1,622	11.9%
2012	13,742	405,933	30,069	1,657	14.6%
2011	13,758	399,170	29,103	1,729	16.7%
2010	13,786	384,560	27,938	1,711	17.0%

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**

Function/program	<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>	<u>2011-12</u>	<u>2010-11</u>	<u>2009-10</u>
General Government	47.7	49.7	44.7	43.2	42.2	41.2	38.7	39.2	44.5	44.5
Public Protection	95.3	95.3	97.3	98.3	98.3	99.3	97.1	91.1	100.1	99.1
Public Ways and Facilities	50	50	35	41	41	40	39	44	51	51
Health and Sanitation	52.25	52	53.5	50.5	49.5	44.5	44	48	47	46
Public assistance	66	66	65	66	63.5	56	53	55	74.75	59.75
Education	3.05	3.05	3.85	3.05	2.75	2.75	3.75	3	3	3
Total full-time equivalent employees	314.3	316.05	299.35	302.05	297.25	283.75	275.55	280.3	320.35	303.35

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

**COUNTY OF TRINITY
MAJOR EMPLOYERS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

<u>Firm</u>	<u>Product or Service</u>	<u>Estimated Employment</u>
Trinity County Schools	K-12 Education	482
Trinity County	Government Services	327
Trinity River Lumber	Lumber Mill	160
Mountain Community Health Care District	Hospital	158
U.S. Forest Service, Weaverville	Federal Forest	90
Holiday Market	Grocery	59
Human Response Network	Health Care	30
U.S. Forest Service, Hayfork	Federal Forest	28
Trinity Public Utilities District	Electric	23
Trinity Lake Resorts & Marina	Recreation/Travel	20
Total major employers		1377
All other employers		3193
Total all employers		4570

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									
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Airport										
Aviation Encroachments	18	16	16	15	22	19	16	16	15	12
Hanger Leases	46	46	46	45	45	46	44	44	44	42
Education										
Library branches located in the county	3	3	3	3	3	3	3	3	3	3
Items checked out	44,929	49,613	43,552	38,164	37,099	36,503	35,000	32,972	36,584	40,791
Library cards issued	304	405	265	239	310	347	282	320	285	301
Number of computers provided for public use	12	12	12	12	12	15	17	16	13	14
Health & Human Services										
Public Guardian total clients (conservatees + additional referrals)	18	23	30	39	48	46	41	47	238	55
Veterans Service Officer number of benefit claims filed			17	57	71	24	51	44	44	17
Public Health										
Women, Infants, and Children (WIC) visits	359	334	309	327	326	3487	3245	3363	3750	3472
Immunizations	2824	3085	2293	1797	1161	1138	1141	987	1035	876
Mental Health										
Emergency Response clients			389	399	618	1384	460	551	427	506
Adult Medication Clinic clients			64	63	118	138	155	157	168	155
Children's Medication Support clients			31	31	42	55	42	46	60	57
Total Mental Health clients served			772	822	963	337	360	414	381	370
Alcohol and drug Services - Division Restructured 9/2007										
Adult Outpatient Treatment and Recovery Services Program clients			106	112	91	120	119	99	65	67
Prevention (school-based youth) groups			81	42	155	8	5	5	5	5
PC 1210 STOP (formerly Proposition 36) clients			23	25	14	15	16	6	6	5
Total Alcohol and Drug Services clients served			187	154	185	120	119	99	90	112
Social Services										
Adult Protective Services total clients served	91	95	121	147	186	181	174	226	238	244
CalWORK's average caseload	187	182	163	145	138	125	119	103	123	109
Child Welfare Services total child abuse referrals received	268	167	249	196	157	126	194	235	345	272
Child Welfare Services percent timely investigations:										
%Timely immediate investigations	98.1	100	98.01	96.9	97	100	95.5	100	89	97
% Timely ten day investigations	89.75	94	97.5	100	93	93	84	96	86	91
County Medical Services Program average number of continuing cases/eligible's	214	290	308	373	192	3	1	1	1	1
Food Stamps average caseload	628	684	747	810	890	1028	1043	1004	997	962
Foster care average number of cases	47	37	44	55	56	69	62	55	54	46
In Home Supportive Services total clients served	144	140	140	159	166	184	184	221	257	243
Medi-Cal average number of eligible's	2940	2084	2153	1677	2124	3420	2382	3940	3797	3711
Highways and Streets										
Street resurfacing (miles)	4.5	6	6	6	19	11.25	4	0	0	0
Sheriff										
Physical arrests	325	391	477	460	405	443	369	382	669	611

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

Function	Fiscal Year									
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Public Safety										
Sheriff:										
Stations	4	4	4	4	4	4	4	4	4	4
Law Enforcement Vehicles	29	29	29	30	25	38	39	35	46	47
Buildings	3	3	3	3	3	4	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	1	1
Home Monitoring System	1	1	1	1	1	1	1	1	1	1
Lake Patrol										
Vessels	3	4	4	4	4	4	6	6	6	6
Vehicles	1	1	1	1	1	1	1	1	1	1
Probation										
Buildings	1	1	1	1	1	1	1	1	1	1
Vehicles	11	11	11	11	11	8	10	10	10	11
Finger Print/Palm Print Machine	1	1	1	1	1	1	1	1	1	1
Education										
Library Building	1	1	1	1	1	1	1	1	1	1
Intergrated Library System	1	1	1	1	1	1	1	1	0	0
Health & Sanitation										
Solid Waste										
Buildings	6	6	6	6	6	4	4	4	4	4
Heavy Equipment	5	5	5	5	5	5	5	5	5	5
Vehicles	15	15	15	15	14	24	18	18	18	18
Public Ways & Facilities										
Road Department										
Roads	546	546	547	547	547	512	411	411	415	415
Bridges							96	96	86	86
Buildings	35	35	35	35	35	36	28	28	49	49
Heavy Equipment	25	25	25	28	25	28	28	28	26	26
Vehicles	55	55	55	55	55	58	54	54	62	62
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	5	5	6	8	8	8	8	8	9	9
Airports										
Number of Airports	5	5	5	5	5	5	5	5	5	5
Hangar Maint & Office	1	1	1	1	1	1	2	2	2	2

continued

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

Function	Fiscal Year									
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
General Government										
Elections										
Global Accu Vote System OS	1	1	1	1	1	1	1	1	1	1
Information Technology										
HVAC Unit IT Server Room	1	1	1	1	1	1	1	1	1	1
Network Servers	1	1	1	1	1	1	7	8	8	8
General Services										
Parks	6	6	6	6	6	6	6	6	6	6
Buildings	69	69	69	69	69	63	69	71	71	71
Fairgrounds	1	1	1	1	1	1	1	1	1	1
Vehicles	28	28	29	30	30	35	35	36	41	41
Heavy Equipment	1	1	1	1	1	1	1	1	1	1
Health Department										
Wireless Network Components WIC	1	1	1	1	1	1	1	1	0	0
PRO -04 Filling Station	0	1	1	1	1	1	1	1	0	0
Public Assistance										
Welfare										
Vehicles	20	21	21	22	21	19	19	17	18	21
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	0	0	0	1	1
Cell Towers	1	2	2	2	2	2	2	2	2	2

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