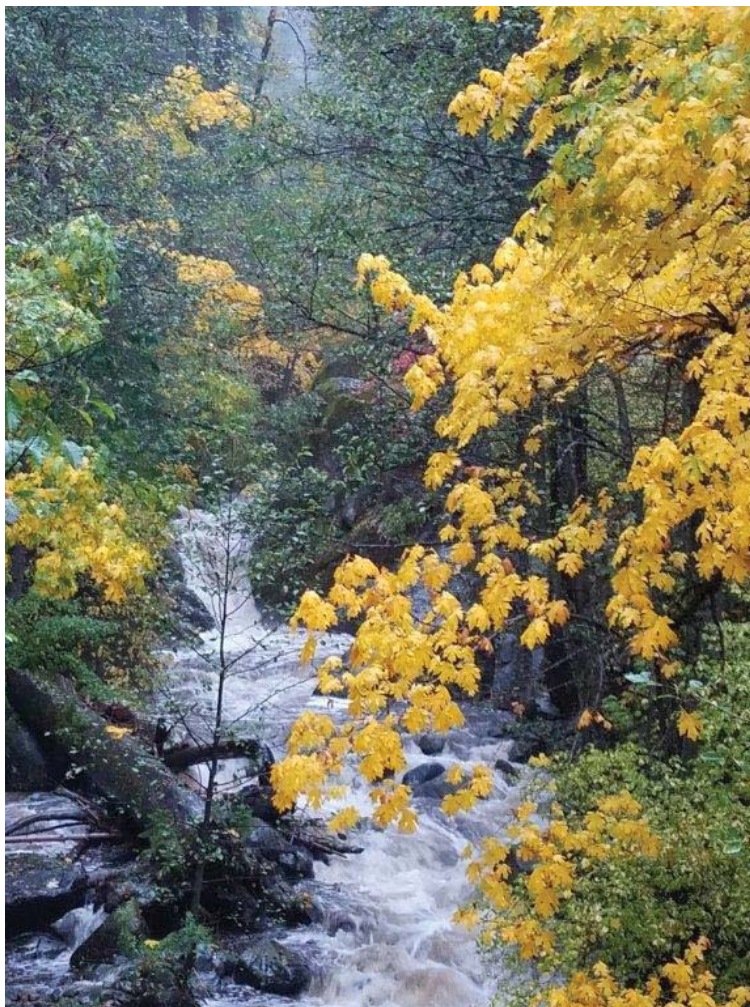


County of Trinity, California
Comprehensive Annual Financial Report
For the Fiscal Year Ended
June 30, 2018



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, 2018**

	<u>Page</u>
INTRODUCTORY SECTION	
Letter of Transmittal	i-vii
Organizational Chart	viii
Board of Supervisors and Other County Officials	ix
GFOA Certificate	x
FINANCIAL SECTION	
Independent Auditors' Report	1-3
Management's Discussion and Analysis	4-16
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position	17
Statement of Activities	18-19
Fund Financial Statements:	
Balance Sheet – Governmental Funds	20
Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position – Governmental Activities	21
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	22
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Government-Wide Statement of Activities – Governmental Activities	23
Proprietary Funds:	
Statement of Net Position	24
Statement of Revenues, Expenses and Changes in Net Position	25
Statement of Cash Flows	26-27
Fiduciary Funds:	
Statement of Fiduciary Net Position	28
Statement of Changes in Fiduciary Net Position	29
Notes to the Basic Financial Statements	30-73

**COUNTY OF TRINITY
TABLE OF CONTENTS (CONTINUED)
YEAR ENDED JUNE 30, 2018**

	<u>Page</u>
FINANCIAL SECTION (continued)	
Required Supplementary Information:	
Schedule of Changes in the Net Pension Liability and Related Ratios – Miscellaneous Plan	74
County’s Proportionate Share of Net Pensions Liability Cost Sharing Plans	75
Schedule of County’s Pension Contribution	76
Schedule of Changes in Net OPEB Liability and Related Ratios	77
Schedule of County’s OPEB Contribution	78
Budgetary Comparison Schedule:	
General Fund	79-84
Road Fund	85
Human Services Fund	86
HOME/CDBG Programs Fund	87
Mental Health	88
Notes to the Required Supplementary Information	89
Supplementary Financial Information:	
Combining and Individual Fund Statements:	
Nonmajor Governmental Funds:	
Combining Balance Sheet	93-98
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	99-104
Budgetary Comparison Schedule:	
Tobacco Program	105
Fish and Game	106
Non-Transit	107
TRANS	108
Special Aviation	109
Hayfork Lighting District	110
Weaverville Lighting District	111
Transportation Commission	112
CDC PHEP	113
MHSA Other Funding	114
MHSA	115
General Government	116
Public Protection	117
Public Ways	118
Health and Sanitation	119
Public Assistance	120
Disaster Recovery Initiative	121
Health Realignment	122
Mental Health Realignment	123
Emergency Services	124
General Plan Update	125
Cannabis Planning	126
Capital Projects	127
Debt Service	128

**COUNTY OF TRINITY
TABLE OF CONTENTS (CONTINUED)
YEAR ENDED JUNE 30, 2018**

	<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
Direct and Overlapping Property Tax Rates	144
Ten Principal Property Taxpayers	145
Assessed Value of Taxable Property	146
Outstanding Lease and Debt Obligations	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

THIS PAGE INTENTIONALLY LEFT BLANK



TRINITY COUNTY

RICHARD KUHNS 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 21, 2018

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

It is our pleasure to present the County of Trinity Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2018. California law requires that every local government publish a complete set of audited financial statements. This report is published to fulfill that requirement.

Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County. To the best of our knowledge and belief, the data presented are accurate in all material respects and are reported in a manner that presents fairly the financial position and results of the County of Trinity.

CliftonLarsonAllen LLP, Certified Public Accountants, have issued an unmodified opinion on the County of Trinity's financial statements for the year ended June 30, 2018. The independent auditor's report is located at the front of the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A serves to complement 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 six 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 299 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,

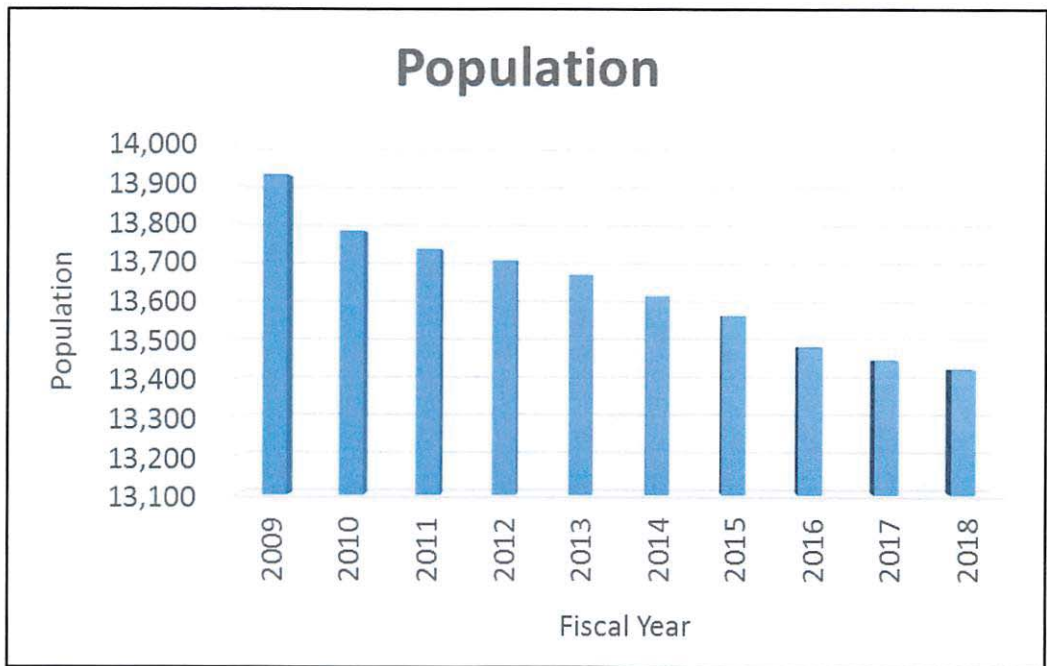
streets, and infrastructure assets, cultural and recreational opportunities, public improvements, planning and zoning, and general administrative services.

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 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.

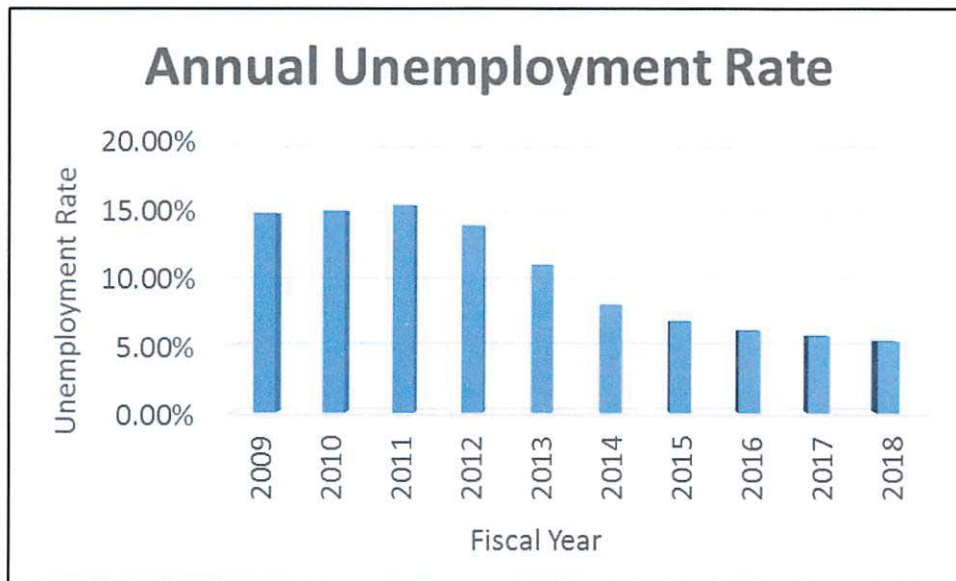
The State Department of Finance estimated Trinity County's population as of July 1, 2018 to be 13,424 a decrease of 23 since July 1, 2017.



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, 2018, 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 2018, the County's unemployment rate was 5.3%. The California statewide rate at the same time was 4.5%. The County unemployment rate during June of the previous year was 5.7%, 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.

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, 2018.

Major Accomplishments and Goals

During the fiscal year ending June 30, 2018, 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:

- Received certificate from the Government Finance Officers Association for our 2016/17 Comprehensive Annual Financial Report. This is the fourth consecutive year we have received this certificate which reflects the highest form of recognition in the area of governmental accounting and financial reporting.
- Construction was completed on the Cedar Home, a six bed peer respite home which opened in May 2018.
- The County's cash match for the construction of the new jail was completed. During the period of FY 15/16 through FY 17/18, \$1,938,381 was transferred from the General Fund. In addition, \$120,000 was transferred from the County Criminal Justice Facility Construction Fund for a total of \$2,058,381. This exceeded the required amount set forth by the agreement with BSCC of \$1,982,881 by \$75,500 which the funds will be used to offset additional costs.
- Created a new School Resource Officer position to realize goals set forth in the Comprehensive Multi-Agency Juvenile Justice Plan. In addition, successfully implemented a cost sharing resolution with both the Trinity Alps and Mountain Valley Unified School Districts to continue funding the new position past 2020.

Future Goals:

- Continue prudent fiscal management.
- Refinance 2005 Certificate of Participation debt.

- Seek grants to improve major County infrastructure.
- Begin transition and upgrade to new property tax software, Megabyte.
- Continue to develop Cannabis Cultivation Licensing and Certification Program.
- Construct new Adult Criminal Justice Facility.
- Construct new Transit Maintenance Facility.

Financial information and Condition

The management of the County of Trinity is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. Internal control structure is designed to provide reasonable, but not absolute, assurance these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived. This evaluation of cost to benefit requires estimates and judgments by management.

The County is required to undergo an annual Single Audit in conformity with the provisions of the Single Audit Act and U.S. Office of Management and Budget Circular A-133, Audits of State and Local Governments. Information related to this Single Audit, including the schedule of federal financial assistance, findings and recommendations, and Auditor's report on the internal control structure and compliance with applicable laws and regulations are included in the Single Audit report, which is issued as a separate document.

The accounting methods and procedures adopted by the County of Trinity conform to Generally Accepted Accounting Principles (GAAP) as applied to governmental entities. These financial statements present the government and its component units, entities for which the government is considered to be financially accountable and the criteria set by Governmental Accounting Standard Board (GASB) Statement No.14, as amended by GASB Statement No. 61.

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.

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 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 has a June 30th year-end.

Blended Component Units

The County reporting entity includes component units because of their operational and financial relationship with the County. In Trinity County, Weaverville and Hayfork Lighting District's are included because the County of Trinity Board of Supervisors serves as their governing board.

Discretely Presented Component Units

The County Board of Supervisors appoints the governing board of Trinity County Waterworks District No. 1, and thus they are discretely presented within our financial documents.

Cash Management

The prime and overriding objective of the County is to protect the safety of the principal of the Investment Pool through the judicious purchase of those legal investments permitted to local agencies, as defined in the State of California Government Code, consistent with current conditions and the other dominant objectives pursuant to managing a local agency portfolio. The Treasurer places investments with the objective of obtaining a respectable rate of return, subject to market conditions, not attempting to maximize yield at the expense of safety, liquidity, availability, or diversification.

Debt Administration

As of June 30, 2018, the County had total long-term liabilities of \$135,302,594. This includes general obligations and special assessment debt, certificates of participation, capital leases, compensated absences, liability for self-insurance, loans payable, landfill closure, Trindel claims liability, net Other Post Employee Benefits (OPEB) obligation and Net Pension Liability. Activities related to existing long-term debt can be found in the Notes to the Basic Financial Statements.

Other Information

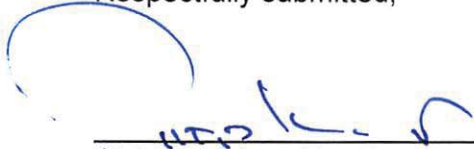
California Government Code requires an annual audit of the books of accounts, financial records, and transactions of all offices of the County by independent certified public accountants. The County selected CliftonLarsonAllen, LLP, Certified Public Accountants to perform this requirement for fiscal year ending June 30, 2018. The audit was designed to meet the requirements of the Single Audit Act and related U.S. Office of Management and Budget's Circular A-133, in addition to requirements set forth by state statutes. The Independent auditor's report on the general purpose financial statements and individual fund statements and schedules is included in the financial section of this report. The supplementary auditor report of internal control and compliance with applicable laws and regulation is issued separately.

Acknowledgements

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 maintain the fiscal health of Trinity County, while striving to address the issues important to the citizens of Trinity County.

Respectfully submitted,

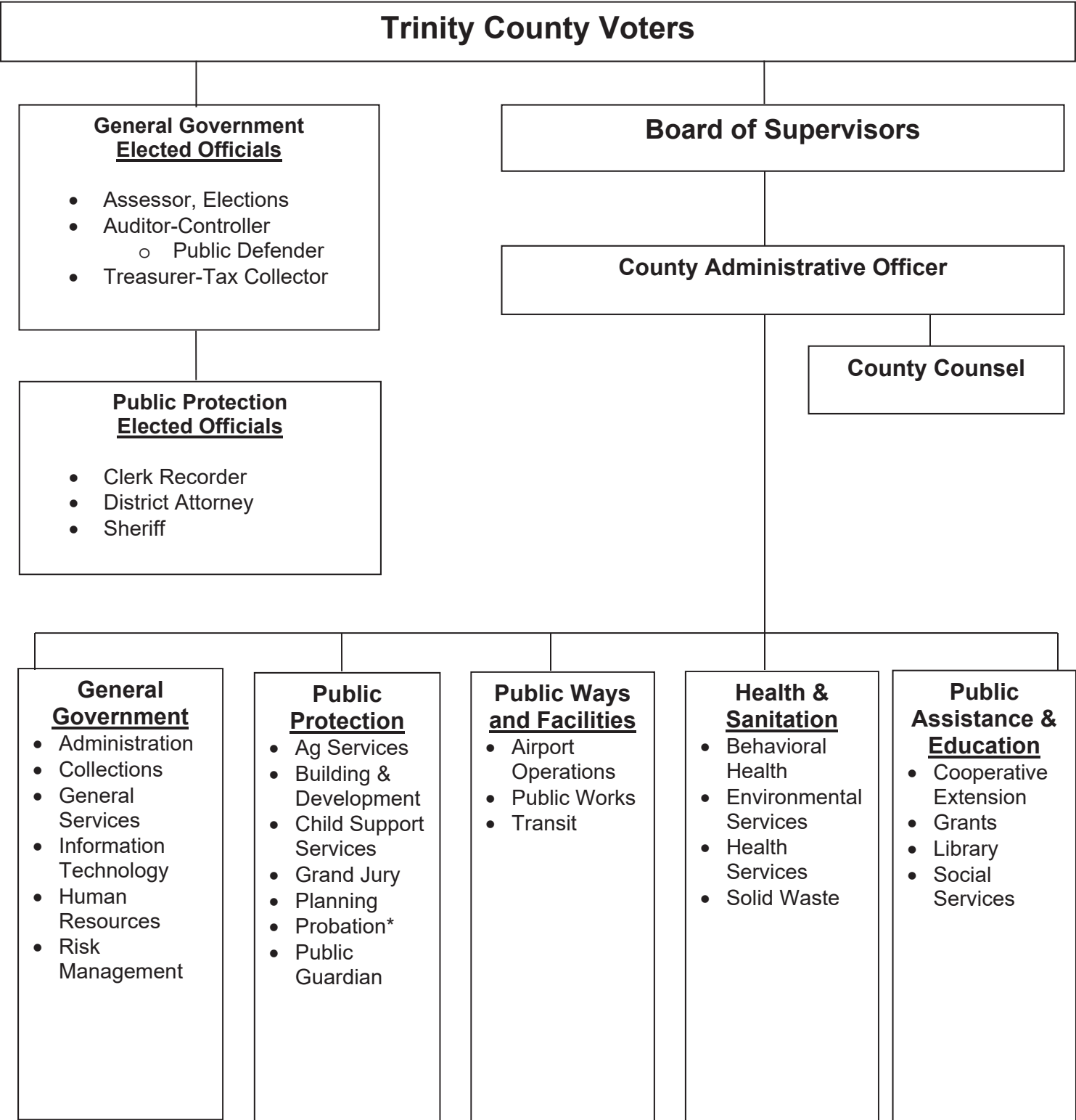


Richard Kuhns, Psy.D
County Administrative Officer



Angela Bickle
Auditor-Controller

**COUNTY OF TRINITY
ORGANIZATIONAL CHART
JUNE 30, 2018**



*Appointed by the Trinity County Superior Court.

**COUNTY OF TRINITY
BOARD OF SUPERVISORS AND OTHER COUNTY OFFICIALS
JUNE 30, 2018**

Board of Supervisors

District 1—Keith Groves
District 2—Judy Morris
District 3—Bobbie Chadwick
District 4— Terry Mines
District 5—John Fenley

Elected Department Heads

Auditor/Controller—Angela Bickle
Clerk/Recorder/Assessor—Shanna White
District Attorney—Eric Heryford
Sheriff—Bruce Haney
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 Tippett
Behavioral Health—Noel O’Neil
Child Support Services—Lisa Dugan
Health and Human Services—Leticia Garza
Ag Commissioner/Sealer—Jeff Dolf
Human Resources – Shelly Nelson

COUNTY OF TRINITY
GOVERNMENT FINANCE OFFICERS ASSOCIATION CERTIFICATE
JUNE 30, 2018



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, 2017

Christopher P. Morill

Executive Director/CEO

THIS PAGE INTENTIONALLY LEFT BLANK



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, 2018, 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, 2018, 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.

Emphasis of Matter

Implementation of New Accounting Standard

As disclosed in Note 1 of the financial statements, the County implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, during fiscal year 2018. Our opinion is not modified with respect to this matter.

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 21, 2018 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.



CliftonLarsonAllen LLP

Roseville, California
December 21, 2018

THIS PAGE INTENTIONALLY LEFT BLANK



MANAGEMENT'S DISCUSSION AND ANALYSIS



**COUNTY OF TRINITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2018**

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, 2018. 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 \$40,780,885 (*net position*).
- The government's total net position decreased by \$38,962,905. Governmental activities net position decreased by \$35,680,126, \$31,825,282 of the decrease was due to the implementation of the new OPEB standard. Business-type activities net position decreased by \$3,282,779, \$2,915,774 of the decrease was due to the implementation of the new OPEB standard.
- At the close of the current fiscal year, the County's governmental funds reported combined fund balances of \$28,138,107 an increase of \$5,598,222 in comparison with the prior fiscal year. This increase is due to \$1.4 million increase in Federal In-Lieu Taxes, \$2.1 million increase in Intergovernmental Roads revenue, \$1.2 million increase in Intergovernmental Mental Health revenue, and \$2.8 million increase in license and permit fees, primarily cannabis permits, offset by \$0.8 million in expenditures and \$1.1 million in transfers out.
- The County's unassigned fund balance for the general fund was \$4,266,790. Absent the merger of the old hospital fund, the County's unassigned fund balance would have been \$11,965,417 or 61.9% of total general fund expenditures.
- The County's net investment in capital assets decreased by \$4,204,646 due primarily to depreciation exceeding additions of capital assets in the current fiscal year.
- The County's total long-term liabilities increased by \$48,200,019 in comparison with the prior fiscal year. This was primarily due to a \$39.9 million increase in the Net Other Post-Employment Benefits (OPEB) liability and an \$8.3 million increase in net pension liability offset by the annual payments made against existing long-term liabilities.

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.

**COUNTY OF TRINITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2018**

Government-Wide Financial Statements

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

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

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

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

Component units are included in the County's basic financial statements and consist of legally separate entities for which the County is financially accountable, and that have substantially the same board as the County or provide services entirely to the County. Hayfork Lighting District is an example of a component unit of the County.

Fund Financial Statements

Fund financial statements are groupings 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*, *proprietary funds* and *fiduciary 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, 2018**

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.

Proprietary funds are maintained two ways: *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.

Proprietary funds provide the same type of information as 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.

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.

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.

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.

**COUNTY OF TRINITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2018**

Combining and Individual Fund Statements and Schedules

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

Following is the comparative analysis of government-wide data for fiscal years 2017-2018 and 2016-2017.

**Statement of Net Position
June 30, 2018 and 2017**

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Assets						
Current and other assets	\$ 40,748,179	\$ 32,294,034	\$ 1,119,996	\$ 1,637,815	\$ 41,868,175	\$ 33,931,849
Capital assets	123,879,124	127,229,449	1,902,145	1,981,088	125,781,269	129,210,537
Total assets	<u>164,627,303</u>	<u>159,523,483</u>	<u>3,022,141</u>	<u>3,618,903</u>	<u>167,649,444</u>	<u>163,142,386</u>
Deferred Outflows of Resources						
Deferred pension	11,004,445	9,190,879	694,370	554,826	11,698,815	9,745,705
Deferred OPEB	2,794,775	--	258,008	--	3,052,783	--
	<u>13,799,220</u>	<u>9,190,879</u>	<u>952,378</u>	<u>554,826</u>	<u>14,751,598</u>	<u>9,745,705</u>
Liabilities						
Current and other liabilities	3,340,654	2,913,558	1,312,298	1,087,835	4,652,952	4,001,393
Long-term liabilities	121,570,099	76,221,258	13,732,495	10,881,317	135,302,594	87,102,575
Total liabilities	<u>124,910,753</u>	<u>79,134,816</u>	<u>15,044,793</u>	<u>11,969,152</u>	<u>139,955,546</u>	<u>91,103,968</u>
Deferred Inflows of Resources						
Deferred pension	1,491,175	1,883,303	164,174	157,030	1,655,349	2,040,333
Deferred OPEB	8,478	--	784	--	9,262	--
	<u>1,499,653</u>	<u>1,883,303</u>	<u>164,958</u>	<u>157,030</u>	<u>1,664,611</u>	<u>2,040,333</u>
Net Position						
Net investment in capital assets	123,027,246	127,229,449	1,605,802	1,608,245	124,633,048	128,837,694
Restricted	21,595,024	14,659,121	--	--	21,595,024	14,659,121
Unrestricted	(92,606,153)	(54,192,327)	(12,841,034)	(9,560,698)	(105,447,187)	(63,753,025)
Total net assets	<u>\$ 52,016,117</u>	<u>\$ 87,696,243</u>	<u>\$ (11,235,232)</u>	<u>\$ (7,952,453)</u>	<u>\$ 40,780,885</u>	<u>\$ 79,743,790</u>

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 \$40,780,885 at the close of the most recent fiscal year.

**COUNTY OF TRINITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2018**

The largest portion of the County's net position, \$124,633,048, 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, \$21,595,024, 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 \$105,447,187.

The County's net position decreased \$39.0 million during the current fiscal year. The negative change in the County's net position is due to a \$39.9 million increase in the Net Other Post-Employment Benefits (OPEB) obligation and a \$8.3 million increase in net pension liability, offset by \$2.8 million increase in fees, fines and charges for services, primarily cannabis permits, and \$6.5 million increase in capital grants and contributions for public ways and facilities projects,.

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, 2018**

The following table indicates the changes in net position for governmental and business-type activities for fiscal years 2017-2018 and 2016-2017.

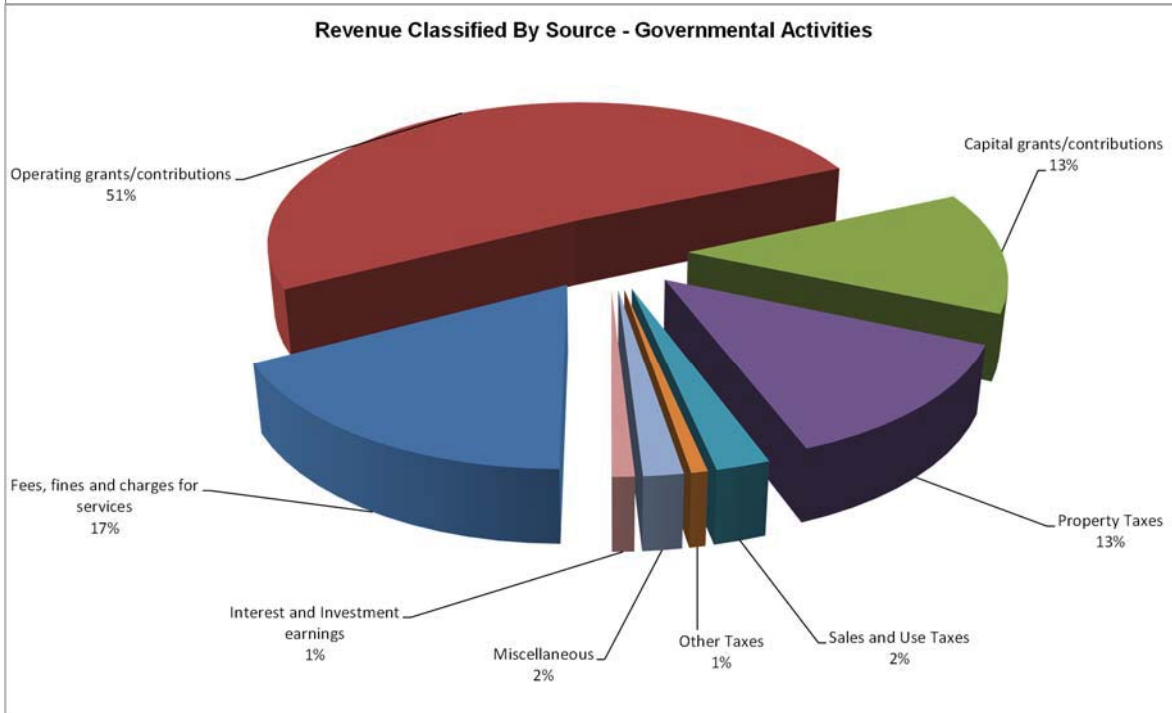
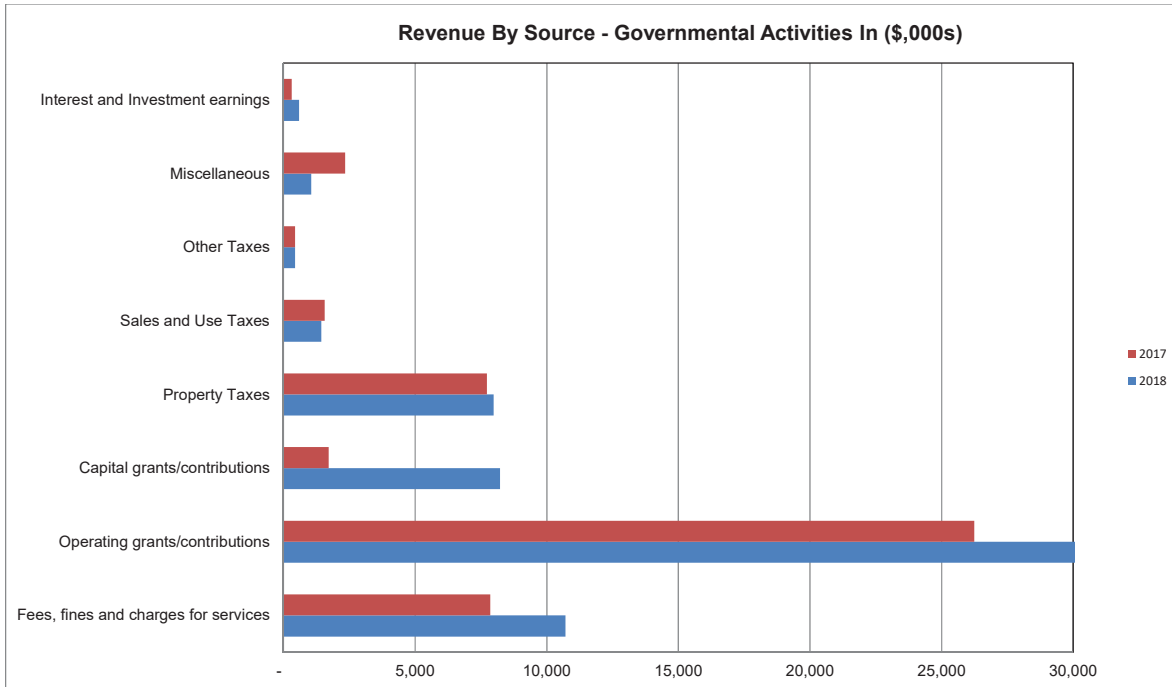
**Statement of Activities
For the Years Ended June 30, 2018 and 2017
(in thousands)**

Revenues	Governmental Activities		Business-Type Activities		Total		Variance
	2018	2017	2018	2017	2018	2017	
Program Revenues:							
Fees, fines and charges for services	\$ 10,712	\$ 7,860	\$ 2,817	\$ 2,848	\$ 13,529	\$ 10,708	26.3%
Operating grants/contributions	31,770	26,241	386	505	32,156	26,746	20.2%
Capital grants/contributions	8,220	1,710	--	--	8,220	1,710	380.7%
General Revenues:							
Property taxes	7,982	7,728	149	136	8,131	7,864	3.4%
Sales and use taxes	1,433	1,558	--	--	1,433	1,558	-8.0%
Other taxes	438	438	--	--	438	438	0.0%
Miscellaneous	1,054	2,347	23	2	1,077	2,349	-54.2%
Interest and investment earnings	586	310	27	23	613	333	84.1%
Total Revenues	62,195	48,192	3,402	3,514	65,597	51,706	26.9%
Expenses							
General government	6,247	4,799	--	--	6,247	4,799	30.2%
Public protection	15,262	12,695	--	--	15,262	12,695	20.2%
Public ways and facilities	20,617	19,008	--	--	20,617	19,008	8.5%
Health and sanitation	9,983	9,103	--	--	9,983	9,103	9.7%
Public assistance	12,779	11,279	--	--	12,779	11,279	13.3%
Education	431	368	--	--	431	368	17.1%
Recreation and culture	--	--	--	--	--	--	0.0%
Interest on long-term debt	351	425	--	--	351	425	-17.4%
Cemetaries	--	--	6	3	6	3	100.0%
Transit	--	--	921	822	921	822	12.0%
Solid Waste	--	--	3,222	3,502	3,222	3,502	-8.0%
Total Expenses	65,670	57,677	4,149	4,327	69,819	62,004	12.6%
Excess (deficiency) before special items and transfers	(3,475)	(9,485)	(747)	(813)	(4,222)	(10,298)	-59.0%
Transfers	(380)	(58)	380	58	--	--	0.0%
Change in net position	(3,855)	(9,543)	(367)	(755)	(4,222)	(10,298)	-59.0%
Net position - beginning	87,696	97,239	(7,952)	(7,197)	79,744	90,042	-11.4%
Prior period adjustment	(31,825)	--	(2,916)	--	(34,741)	--	--
Net position - beginning, restated	55,871	97,239	(10,868)	(7,197)	45,003	90,042	-50.0%
Net position - ending	\$ 52,016	\$ 87,696	\$ (11,235)	\$ (7,952)	\$ 40,781	\$ 79,744	-48.9%

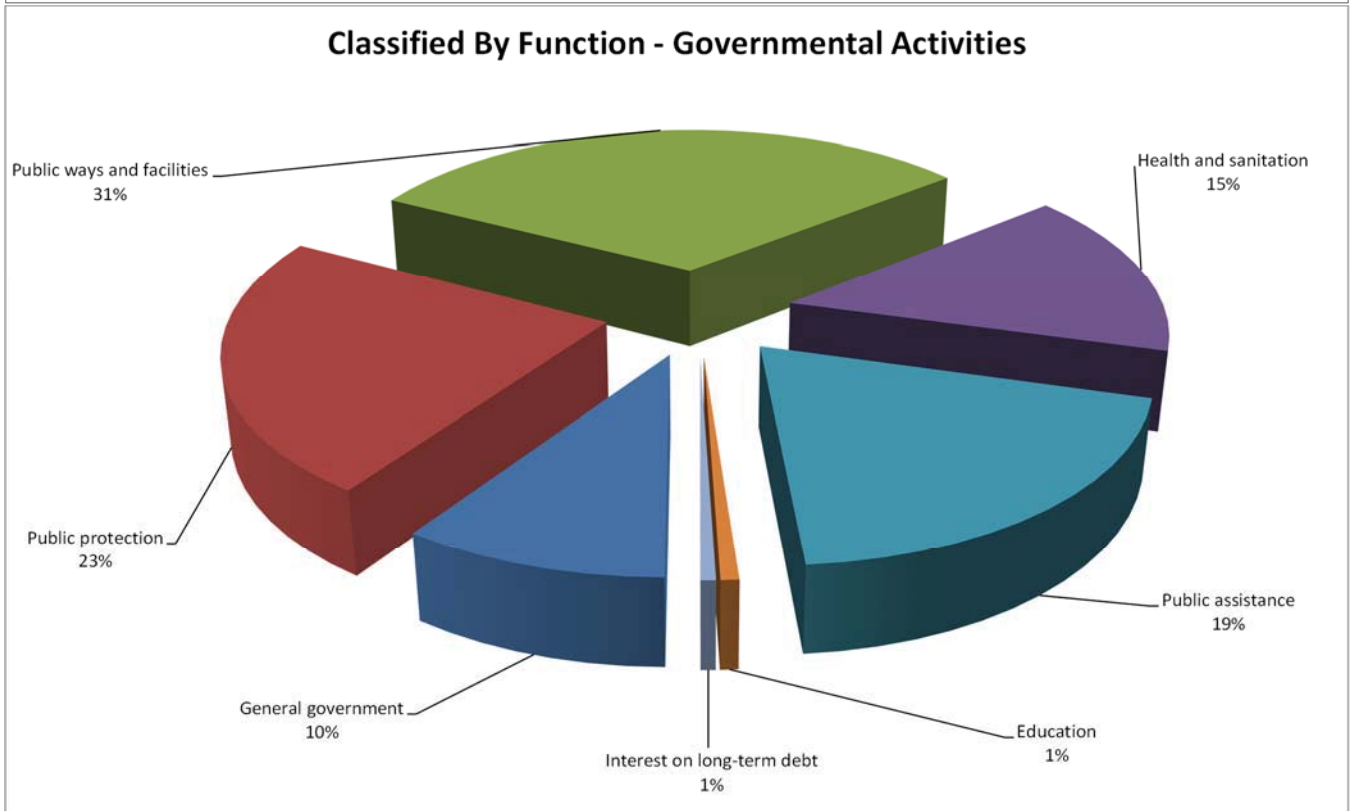
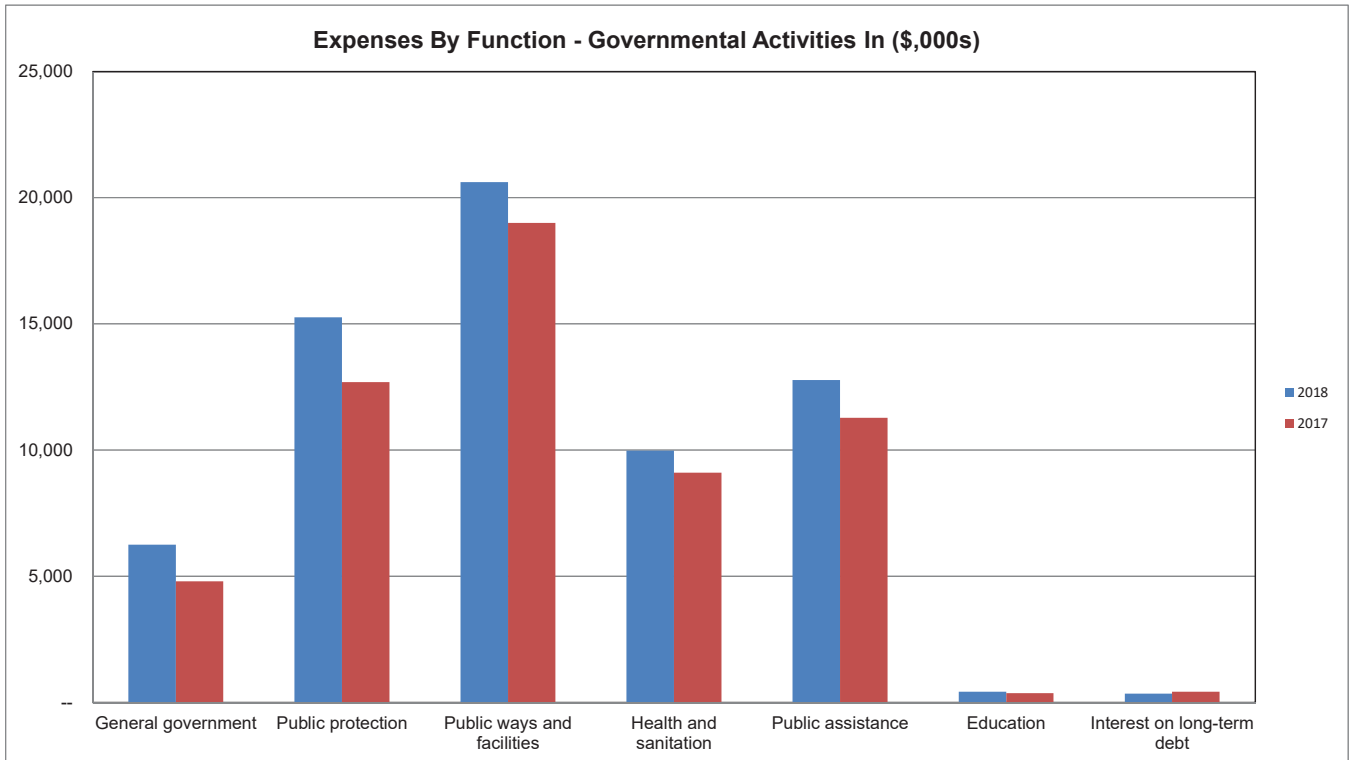
The County's revenues from governmental activities increased by \$14.0 million or 29.1% over the prior fiscal year. This increase was due primarily to an increase of \$6.5 million in capital grants and contributions, an increase of \$5.5 million in operating grants and contributions, an increase of \$2.9 million in fees, fines and charges for services offset by a decrease of \$1.3 million in miscellaneous revenues.

**COUNTY OF TRINITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2018**

The County's expenses from governmental activities increased by \$8.0 million or 15.6% over the prior fiscal year. This increase was due primarily to an increase of \$2.6 million in public protection, an increase of \$1.6 million in public ways and facilities, an increase of \$1.5 million in public assistance, an increase of \$1.4 million in general government, and an increase of \$0.9 million in health and sanitation expenses.



**COUNTY OF TRINITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2018**



**COUNTY OF TRINITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2018**

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 9 – 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, 2018**

	General	Road Fund	Human Services	HOME Grant	Mental Health Services	Other Governmental Funds	Total
Revenues	\$ 19,725,228	\$ 7,128,396	\$ 7,156,163	\$ 20,417	\$ 3,167,233	\$ 17,600,319	\$ 54,797,756
Expenditures	(19,317,415)	(6,130,717)	(11,571,360)	(22,918)	(6,348,962)	(6,379,914)	(49,771,286)
Other Financing Sources (Uses), net	1,972,645	16,421	4,221,303	11,352	2,939,984	(8,589,953)	571,752
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Uses	2,380,458	1,014,100	(193,894)	8,851	(241,745)	2,630,452	5,598,222
Fund Balance - Beginning of Year	2,099,656	5,365,816	405,997	4,259,019	403,059	10,006,338	22,539,885
Fund Balance - End of Year	<u>\$ 4,480,114</u>	<u>\$ 6,379,916</u>	<u>\$ 212,103</u>	<u>\$ 4,267,870</u>	<u>\$ 161,314</u>	<u>\$ 12,636,790</u>	<u>\$ 28,138,107</u>

At June, 30, 2018, the County's governmental funds reported combined fund balances of \$28,138,107. Of these combined fund balances, \$1,225,079 is *nonspendable fund balance* to indicate that it is not available for new spending because it is not in spendable form, \$20,579,577 constitutes *restricted fund balance* which is available to meet specific current and future County needs, and \$6,333,451 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 \$2,380,458. This increase was due primarily to an increase in charges for services and intergovernmental revenues in the General Fund.

**COUNTY OF TRINITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2018**

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, 2018, the accumulated deficit fund balance is \$7,698,627. 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 \$1,014,100. 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 decreased by \$193,894. This decrease is primarily due to a decrease 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 \$8,851. This increase is due to program revenues exceeding expenditures.

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 \$241,745. This decrease is due to expenditures exceeding program revenues and interfund transfers.

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, 2018, unrestricted net position of the Solid Waste Fund was at a deficit of \$11,321,387, while total net position of the fund was a deficit of \$10,429,609. Total net position of the solid waste decreased by \$2,607,173 due to a restatement of beginning net position due to the implementation of the new OPEB standard resulting in a decrease of \$2.3 million, a decrease of \$1.2 million in closure and postclosure costs, offset by a \$0.5 million increase in salaries and benefits expense and an increase of \$0.4 million in services and supplies expense.

The Transit Fund is used to fund the operations of Trinity Transit. As of June 30, 2018, unrestricted net position of the transit fund was a deficit of \$1,552,921, while total net position was a deficit of \$863,613. Total net position of the transit decreased by \$676,559, a decrease of \$90,390 was due to program expenses exceeding revenues while the remaining decrease of \$586,169 was due to the implementation of the new OPEB standard.

**COUNTY OF TRINITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2018**

**Changes in Net Position – Proprietary Funds
For Fiscal Year Ended June 30, 2018**

	Solid Waste	Transit Funds	Non-major Enterprise Funds	Total
Operating Revenues	\$2,754,596	\$78,726	\$6,070	\$2,839,392
Operating Expenditures	(3,210,881)	(921,142)	(5,479)	(4,137,502)
Operating Income (Loss)	(456,285)	(842,416)	591	(1,298,110)
Non-Operating Revenue (Expense)	178,717	371,900	362	550,979
Net Income before Transfers	(277,568)	(470,516)	953	(747,131)
Contributions and Transfers In (Out)	--	380,126	--	380,126
Change in Net Assets	(277,568)	(90,390)	953	(367,005)
Fund Balance - Beginning of Year	(7,822,436)	(187,054)	57,037	(7,952,453)
Prior Period Adjustment	(2,329,605)	(586,169)	--	(2,915,774)
Fund Balance - End of Year	<u>(\$10,429,609)</u>	<u>(\$863,613)</u>	<u>\$57,990</u>	<u>(\$11,235,232)</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 \$19,725,228 or 12.24% more than budget, while actual general fund expenditures were \$19,317,415 or 7.76% under budget. In addition, actual other financing sources (uses) were \$1,972,645 or -4.63% less than budget.

**Budgetary Comparison Schedule
General Fund**

	Original	Final	Actual	Variance with Final Budget	
Total Revenues	\$ 17,326,216	\$ 17,573,834	\$ 19,725,228	\$ 2,151,394	12.24%
Total Expenditures	20,311,516	20,942,316	19,317,415	1,624,901	7.76%
Other Financing Sources (Uses)	1,790,343	2,068,352	1,972,645	(95,707)	-4.63%
Net Change in Fund Balance	<u>\$ (1,194,957)</u>	<u>\$ (1,300,130)</u>	<u>\$ 2,380,458</u>	<u>\$ 3,680,588</u>	<u>283.09%</u>

Differences between the original budget and the final amended budget were relatively minor. The County's budget continues to be a challenge because of the sluggish economy.

**COUNTY OF TRINITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2018**

CAPITAL ASSETS

The County's net investment in capital assets as of June 30, 2018, amounted to \$124,633,048 (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, 2018 and 2017**

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Land	\$ 1,193,657	\$ 1,193,657	\$ 241,816	\$ 241,816	\$ 1,435,473	\$ 1,435,473
Construction in Progress	28,532,015	26,620,499	65,787	22,934	28,597,802	26,643,433
Structures & Improvements	24,648,999	22,642,860	1,490,912	1,490,912	26,139,911	24,133,772
Equipment	12,658,816	12,621,905	3,298,548	3,247,924	15,957,364	15,869,829
Infrastructure	267,922,613	260,432,820	18,292	18,292	267,940,905	260,451,112
Total	334,956,100	323,511,741	5,115,355	5,021,878	340,071,455	328,533,619
Accumulated Depreciation	(211,076,976)	(196,282,292)	(3,213,210)	(3,040,790)	(214,290,186)	(199,323,082)
Net Capital Assets	\$ 123,879,124	\$ 127,229,449	\$ 1,902,145	\$ 1,981,088	\$ 125,781,269	\$ 129,210,537

Additional information on the County's capital assets can be found in Note 5 in the Notes to the Financial Statements.

LONG-TERM DEBT

At June 30, 2018, the County had total long-term debt outstanding of \$4,825,700 as compared to \$4,443,343 in the prior fiscal year. During the current fiscal year, retirement of long-term debt amounted to \$569,521; while additions to long-term debt amounted to \$951,878 and was comprised of a new capital lease.

**COUNTY OF TRINITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2018**

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, 2018 and 2017**

	Governmental Activities		Business Activities		Total Activities	
	2018	2017	2018	2017	2018	2017
Certificate of Participation	\$ 3,000,000	\$ 3,255,000	\$ -	\$ -	\$ 3,000,000	\$ 3,255,000
Capital Lease	851,878	-	296,343	372,843	1,148,221	372,843
Loans payable	677,479	815,500	-	-	677,479	815,500
Total	<u>4,529,357</u>	<u>4,070,500</u>	<u>296,343</u>	<u>372,843</u>	<u>4,825,700</u>	<u>4,443,343</u>
Less Current Portion	<u>(533,874)</u>	<u>(405,000)</u>	<u>(79,127)</u>	<u>(73,961)</u>	<u>(613,001)</u>	<u>(478,961)</u>
Net Long-Term Debt	<u>\$ 3,995,483</u>	<u>\$ 3,665,500</u>	<u>\$ 217,216</u>	<u>\$ 298,882</u>	<u>\$ 4,212,699</u>	<u>\$ 3,964,382</u>

Additional information on the County's long term debt can be found in Note 6 in the Notes to the Financial Statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

In the 2018-2019 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, 2018**

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Totals	Waterworks District No. 1
ASSETS				
Cash and investments	\$ 27,182,495	\$ 989,386	\$ 28,171,881	\$ 603,199
Cash with Fiscal Agent	459,878	-	459,878	-
Accounts Receivable	402,674	55,426	458,100	65,037
Interest Receivable	67,896	1,962	69,858	-
Due from Other Governments	2,507,143	65,895	2,573,038	-
Prepaid Expenses	163,715	7,327	171,042	-
Loan and Notes Receivable	4,902,925	-	4,902,925	-
Deposits with Others	4,209,626	-	4,209,626	-
Inventories	851,827	-	851,827	32,195
Capital Assets:				
Nondepreciable	29,725,672	307,603	30,033,275	4,000
Depreciable, Net	94,153,452	1,594,542	95,747,994	8,756,713
Total Assets	<u>164,627,303</u>	<u>3,022,141</u>	<u>167,649,444</u>	<u>9,461,144</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Pension	11,004,445	694,370	11,698,815	-
Deferred OPEB	2,794,775	258,008	3,052,783	-
Total Deferred Outflows of Resources	<u>13,799,220</u>	<u>952,378</u>	<u>14,751,598</u>	<u>-</u>
LIABILITIES				
Accounts Payable	2,079,517	568,159	2,647,676	15,443
Salaries and Benefits Payable	62,230	4,965	67,195	6
Interest Payable	124,734	835	125,569	-
Deposits from Others	25,962	970	26,932	20,568
Unearned Revenue	1,048,211	737,369	1,785,580	-
Long-Term Liabilities:				
Portion Due or Payable within One Year:				
Bonds Payable	275,000	-	275,000	30,066
Capital Leases	108,874	79,127	188,001	-
Compensated Absences	643,494	47,494	690,988	3,502
Loans Payable	150,000	-	150,000	-
Liability for Unpaid Claims	250,000	-	250,000	-
Portion Due or Payable after One Year:				
Bonds Payable	2,725,000	-	2,725,000	683,712
Capital Leases	743,004	217,216	960,220	-
Compensated Absences	321,746	23,747	345,493	-
Loans Payable	527,479	-	527,479	-
Liability for Unpaid Claims	1,544,033	-	1,544,033	-
Net OPEB Obligation	61,995,263	5,723,274	67,718,537	-
Liability for Landfill Closure	-	4,001,324	4,001,324	-
Net Pension Liability	52,286,206	3,640,313	55,926,519	1,534,409
Total Liabilities	<u>124,910,753</u>	<u>15,044,793</u>	<u>139,955,546</u>	<u>2,287,706</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred Pension	1,491,175	164,174	1,655,349	-
Deferred OPEB	8,478	784	9,262	-
Total Deferred Inflows of Resources	<u>1,499,653</u>	<u>164,958</u>	<u>1,664,611</u>	<u>-</u>
NET POSITION				
Net Investment in Capital Assets	123,027,246	1,605,802	124,633,048	8,043,433
Restricted for:				
General Government	344,349	-	344,349	-
Public Ways and Facilities	10,336,580	-	10,336,580	-
Health and Sanitation	3,438,732	-	3,438,732	-
Public Assistance	5,157,171	-	5,157,171	-
Other County Programs	2,318,192	-	2,318,192	-
Unrestricted	(92,606,153)	(12,841,034)	(105,447,187)	(869,995)
Total Net Position	<u>\$ 52,016,117</u>	<u>\$ (11,235,232)</u>	<u>\$ 40,780,885</u>	<u>\$ 7,173,438</u>

See accompanying Notes to Basic Financial Statements.

**COUNTY OF TRINITY
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2018**

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	\$ 6,246,861	\$ 3,142,884	\$ 2,252,029	\$ -
Public Protection	15,261,978	2,247,335	3,871,528	-
Public Ways and Facilities	20,616,927	4,535,488	4,865,745	8,220,532
Health and Sanitation	9,983,437	676,508	9,515,195	-
Public Assistance	12,778,679	104,546	11,261,187	-
Education	431,573	5,005	3,966	-
Interest on Long-Term Debt	350,692	-	-	-
Total Governmental Activities	65,670,147	10,711,766	31,769,650	8,220,532
Business-Type Activities:				
Solid Waste	3,222,093	2,746,418	20,000	-
Cemeteries	5,479	6,070	-	-
Transit	921,142	64,050	365,815	-
Total Business-Type Activities	4,148,714	2,816,538	385,815	-
Total Trinity County	\$ 69,818,861	\$ 13,528,304	\$ 32,155,465	\$ 8,220,532
Component Unit:				
Waterworks District No. 1	\$ 913,049	\$ 671,406	\$ 113	\$ -

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, Restated

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	
\$ (851,948)	\$ -	\$ (851,948)	
(9,143,115)	-	(9,143,115)	
(2,995,162)	-	(2,995,162)	
208,266	-	208,266	
(1,412,946)	-	(1,412,946)	
(422,602)	-	(422,602)	
(350,692)	-	(350,692)	
<u>(14,968,199)</u>	<u>-</u>	<u>(14,968,199)</u>	
-	(455,675)	(455,675)	
-	591	591	
-	<u>(491,277)</u>	<u>(491,277)</u>	
-	<u>(946,361)</u>	<u>(946,361)</u>	
(14,968,199)	(946,361)	(15,914,560)	
			\$ <u>(241,530)</u>
7,981,666	149,088	8,130,754	17,064
1,433,012	-	1,433,012	-
219,228	-	219,228	-
218,975	-	218,975	-
586,346	27,288	613,634	26,715
1,054,254	22,854	1,077,108	6,775
(380,126)	380,126	-	-
<u>11,113,355</u>	<u>579,356</u>	<u>11,692,711</u>	<u>50,554</u>
(3,854,844)	(367,005)	(4,221,849)	(190,976)
<u>55,870,961</u>	<u>(10,868,227)</u>	<u>45,002,734</u>	<u>7,364,414</u>
<u>\$ 52,016,117</u>	<u>\$ (11,235,232)</u>	<u>\$ 40,780,885</u>	<u>\$ 7,173,438</u>

See accompanying Notes to Basic Financial Statements.



THIS PAGE INTENTIONALLY LEFT BLANK



BASIC FINANCIAL STATEMENTS
FUND FINANCIAL STATEMENTS

THIS PAGE INTENTIONALLY LEFT BLANK

**COUNTY OF TRINITY
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2018**

	General	Road	Human Services	HOME/ CDBG Programs	Mental Health	Other Governmental	Total
ASSETS							
Cash and Investments	\$ 884,549	\$ 5,461,301	\$ 423,860	\$ 284,131	\$ 218,084	\$ 12,602,065	\$ 19,873,990
Imprest Cash	11,036	150	50	-	-	44,579	55,815
Cash with Fiscal Agent	-	-	-	-	-	459,878	459,878
Accounts Receivable	330,713	33,946	3,714	-	2,480	31,821	402,674
Due from Other Governments	512,307	678,670	203,400	-	219,359	893,407	2,507,143
Interest Receivable	8,594	13,029	-	778	710	26,357	49,468
Deposits with Others	4,209,626	-	-	-	-	-	4,209,626
Prepays and Other Assets	3,692	-	159,394	-	225	309	163,620
Inventories	-	851,827	-	-	-	-	851,827
Due from Other Funds	-	146,748	-	-	-	-	146,748
Loans Receivable	-	-	-	4,902,925	-	-	4,902,925
Advances to Other Funds	209,632	-	-	-	-	-	209,632
Total Assets	\$ 6,170,149	\$ 7,185,671	\$ 790,418	\$ 5,187,834	\$ 440,858	\$ 14,058,416	\$ 33,833,346
LIABILITIES							
Accounts Payable	\$ 668,551	\$ 262,759	\$ 210,149	\$ 52	\$ 269,000	\$ 397,195	\$ 1,807,706
Retention Payable	-	267,644	-	-	-	-	267,644
Salaries and Benefits Payable	1,672	58,569	1,989	-	-	-	62,230
Due to Other Funds	-	-	-	-	-	146,748	146,748
Unearned Revenue	600,949	-	289,593	-	-	157,669	1,048,211
Deposits from Others	4,701	-	-	-	-	21,261	25,962
Advances from Other Funds	-	-	-	-	-	209,632	209,632
Total Liabilities	1,275,873	588,972	501,731	52	269,000	932,505	3,568,133
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	414,162	216,783	76,584	919,912	10,544	489,121	2,127,106
FUND BALANCES							
Nonspendable	213,324	851,827	159,394	-	225	309	1,225,079
Restricted	-	5,528,089	52,709	4,267,870	161,089	10,569,820	20,579,577
Assigned	-	-	-	-	-	2,267,276	2,267,276
Unassigned	4,266,790	-	-	-	-	(200,615)	4,066,175
Total Fund Balances	4,480,114	6,379,916	212,103	4,267,870	161,314	12,636,790	28,138,107
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 6,170,149	\$ 7,185,671	\$ 790,418	\$ 5,187,834	\$ 440,858	\$ 14,058,416	\$ 33,833,346

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, 2018**

Fund Balance - Total Governmental Funds	\$ 28,138,107
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.	123,560,594
Unavailable revenues represent amounts that are not available to fund current expenditures and, therefore, are not reported in the governmental funds.	2,127,106
Deferred outflows of pension resources reported in the statement of net position.	11,004,445
Deferred inflows of pension resources reported in the statement of net position.	(1,491,175)
Deferred outflows of OPEB resources reported in the statement of net position.	2,794,775
Deferred inflows of OPEB resources reported in the statement of net position.	(8,478)
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.	7,585,576
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	(3,000,000)
Accrued interest	(124,734)
Capital leases	(851,878)
Loans payable	(677,479)
Claims liability	(1,794,033)
Compensated absences	(965,240)
Net OPEB Liability	(61,995,263)
Net pension liability	(52,286,206)
	\$ 52,016,117
Net position of governmental activities	\$ 52,016,117

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, 2018

	General	Road	Human Services	HOME/ CDBG Programs	Mental Health	Other Governmental	Total
REVENUES							
Taxes	\$ 9,470,071	\$ -	\$ -	\$ -	\$ -	\$ 382,810	\$ 9,852,881
Licenses and Permits	827,774	8,296	-	-	-	3,141,145	3,977,215
Fines, Forfeitures, and Penalties	64,895	-	204	-	-	330,304	395,403
Use of Money and Property	149,612	45,796	988	20,417	18,062	200,350	435,225
Intergovernmental	3,628,910	5,738,978	7,018,578	-	3,099,124	13,320,027	32,805,617
Charges for Services	4,699,677	1,275,608	104,342	-	46,997	195,166	6,321,790
Other Revenue	884,289	59,718	32,051	-	3,050	30,517	1,009,625
Total Revenues	<u>19,725,228</u>	<u>7,128,396</u>	<u>7,156,163</u>	<u>20,417</u>	<u>3,167,233</u>	<u>17,600,319</u>	<u>54,797,756</u>
EXPENDITURES							
Current:							
General Government	4,481,201	-	-	-	-	1,084,586	5,565,787
Public Protection	12,611,167	-	98,589	-	-	1,000,054	13,709,810
Public Ways and Facilities	145,792	6,130,717	-	-	-	1,374,683	7,651,192
Health and Sanitation	1,550,395	-	-	-	6,348,962	1,701,749	9,601,106
Public Assistance	63,159	-	11,472,771	22,918	-	473	11,559,321
Education	359,646	-	-	-	-	-	359,646
Debt Service:							
Principal	100,000	-	-	-	-	393,021	493,021
Interest	6,055	-	-	-	-	346,713	352,768
Capital Outlay	-	-	-	-	-	478,635	478,635
Total Expenditures	<u>19,317,415</u>	<u>6,130,717</u>	<u>11,571,360</u>	<u>22,918</u>	<u>6,348,962</u>	<u>6,379,914</u>	<u>49,771,286</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	407,813	997,679	(4,415,197)	(2,501)	(3,181,729)	11,220,405	5,026,470
OTHER FINANCING SOURCES (USES)							
Capital leases	-	-	-	-	-	951,878	951,878
Transfers in	5,519,836	16,421	4,466,778	11,352	3,162,763	3,935,433	17,112,583
Transfers out	(3,547,191)	-	(245,475)	-	(222,779)	(13,477,264)	(17,492,709)
Total Other Financing Sources (Uses)	<u>1,972,645</u>	<u>16,421</u>	<u>4,221,303</u>	<u>11,352</u>	<u>2,939,984</u>	<u>(8,589,953)</u>	<u>571,752</u>
NET CHANGE IN FUND BALANCES	2,380,458	1,014,100	(193,894)	8,851	(241,745)	2,630,452	5,598,222
Fund Balances - Beginning of Year	<u>2,099,656</u>	<u>5,365,816</u>	<u>405,997</u>	<u>4,259,019</u>	<u>403,059</u>	<u>10,006,338</u>	<u>22,539,885</u>
FUND BALANCES - END OF YEAR	<u>\$ 4,480,114</u>	<u>\$ 6,379,916</u>	<u>\$ 212,103</u>	<u>\$ 4,267,870</u>	<u>\$ 161,314</u>	<u>\$ 12,636,790</u>	<u>\$ 28,138,107</u>

See accompanying Notes to Basic Financial Statements.

**COUNTY OF TRINITY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2018**

Net change to fund balance - total governmental funds \$ 5,598,222

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	\$ 3,633,949	
Capital contributions	7,062,448	
Less: current year depreciation	<u>(14,034,121)</u>	(3,337,724)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds. 274,923

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	3,873	
Change in OPEB liability and related deferred inflows/outflows	(1,943,271)	
Change in net pension liability and related deferred inflows/outflows	(5,504,493)	
Change in interest payable	2,075	
Change in claims liability	(628,816)	

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	138,021	
Capital leases	100,000	
Bonds payable/certificates of participation	<u>255,000</u>	493,021

Some capital additions were financed through capital leases. In governmental funds, a capital lease arrangement is considered a source of financing, but in the statement of net position, the lease obligation is reported as a liability. (951,878)

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. 2,139,224

Change in net position of governmental activities \$ (3,854,844)

See accompanying Notes to Basic Financial Statements.

**COUNTY OF TRINITY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2018**

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Solid Waste	Transit	Nonmajor Fund Cemetery	Total Enterprise Funds	Internal Service Funds
ASSETS					
Current Assets:					
Cash and Investments	\$ 783,731	\$ 170,878	\$ 32,927	\$ 987,536	\$ 7,252,690
Imprest Cash	1,850	-	-	1,850	-
Accounts Receivable	54,658	768	-	55,426	-
Due from Other Governments	33,205	32,142	548	65,895	-
Interest Receivable	1,253	612	97	1,962	18,428
Prepays	7,327	-	-	7,327	95
Total Current Assets	<u>882,024</u>	<u>204,400</u>	<u>33,572</u>	<u>1,119,996</u>	<u>7,271,213</u>
Noncurrent Assets:					
Capital Assets:					
Nondepreciable	6,000	276,987	24,616	307,603	-
Depreciable, Net	1,182,121	4,12,321	100	1,594,542	3,18,530
Total Noncurrent Assets	<u>1,188,121</u>	<u>689,308</u>	<u>24,716</u>	<u>1,902,145</u>	<u>3,18,530</u>
Total Assets	<u>2,070,145</u>	<u>893,708</u>	<u>58,288</u>	<u>3,022,141</u>	<u>7,589,743</u>
DEFERRED OUTFLOWS OR RESOURCES					
Deferred Pension	563,824	130,546	-	694,370	-
Deferred OPEB	211,935	46,073	-	258,008	-
Total Deferred Outflows of Resources	<u>775,759</u>	<u>176,619</u>	<u>-</u>	<u>952,378</u>	<u>-</u>
LIABILITIES					
Current Liabilities:					
Accounts Payable	544,708	23,153	298	568,159	4,167
Salaries and Benefits Payable	2,052	2,913	-	4,965	-
Interest Payable	835	-	-	835	-
Other Current Liabilities	970	-	-	970	-
Unearned Revenue	671,618	65,751	-	737,369	-
Capital Leases	79,127	-	-	79,127	-
Compensated Absences	34,101	13,393	-	47,494	-
Total Current Liabilities	<u>1,333,411</u>	<u>105,210</u>	<u>298</u>	<u>1,438,919</u>	<u>4,167</u>
Noncurrent Liabilities:					
Capital Leases	217,216	-	-	217,216	-
Compensated Absences	17,051	6,696	-	23,747	-
Liability for Landfill Closure	4,001,324	-	-	4,001,324	-
Net OPEB Obligation	4,701,255	1,022,019	-	5,723,274	-
Net Pension Liability	2,885,125	755,188	-	3,640,313	-
Total Noncurrent Liabilities	<u>11,821,971</u>	<u>1,783,903</u>	<u>-</u>	<u>13,605,874</u>	<u>-</u>
Total Liabilities	<u>13,155,382</u>	<u>1,889,113</u>	<u>298</u>	<u>15,044,793</u>	<u>4,167</u>
DEFERRED INFLOWS OR RESOURCES					
Deferred Pension	119,487	44,687	-	164,174	-
Deferred OPEB	644	140	-	784	-
Total Deferred Inflows of Resources	<u>120,131</u>	<u>44,827</u>	<u>-</u>	<u>164,958</u>	<u>-</u>
NET POSITION					
Net Investment in Capital Assets	891,778	689,308	24,716	1,605,802	3,18,530
Unrestricted	(11,321,387)	(1,552,921)	33,274	(12,841,034)	7,267,046
Total Net Position	<u>\$ (10,429,609)</u>	<u>\$ (863,613)</u>	<u>\$ 57,990</u>	<u>\$ (11,235,232)</u>	<u>\$ 7,585,576</u>

See accompanying Notes to Basic Financial Statements.

**COUNTY OF TRINITY
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2018**

	Business- Type Activities - Enterprise Funds				Governmental
	Solid	Transit	Nonmajor	Total	Internal
	Waste		Fund	Enterprise	Service
			Cemetery	Funds	Funds
OPERATING REVENUES					
Charges for Services	\$ 2,746,418	\$ 64,050	\$ 6,070	\$ 2,816,538	\$ 4,664,120
Other Revenue	8,178	14,676	-	22,854	27,172
Total Operating Revenues	<u>2,754,596</u>	<u>78,726</u>	<u>6,070</u>	<u>2,839,392</u>	<u>4,691,292</u>
OPERATING EXPENSES					
Salaries and Benefits	2,281,591	478,977	-	2,760,568	-
Services and Supplies	1,846,412	331,434	5,479	2,183,325	2,489,776
Depreciation and Amortization	105,825	110,731	-	216,556	122,625
Closure and Postclosure Costs	(1,022,947)	-	-	(1,022,947)	-
Total Operating Expenses	<u>3,210,881</u>	<u>921,142</u>	<u>5,479</u>	<u>4,137,502</u>	<u>2,612,401</u>
OPERATING INCOME (LOSS)	(456,285)	(842,416)	591	(1,298,110)	2,078,891
NONOPERATING REVENUES (EXPENSES)					
Investment Earnings	20,841	6,085	362	27,288	59,516
Taxes	149,088	-	-	149,088	-
Intergovernmental	20,000	365,815	-	385,815	817
Interest Expense	(11,212)	-	-	(11,212)	-
Total Nonoperating Revenue (Expenses)	<u>178,717</u>	<u>371,900</u>	<u>362</u>	<u>550,979</u>	<u>60,333</u>
INCOME (LOSS) BEFORE TRANSFERS	(277,568)	(470,516)	953	(747,131)	2,139,224
Transfers in	-	471,641	-	471,641	-
Transfers out	-	(91,515)	-	(91,515)	-
CHANGE IN NET POSITION	(277,568)	(90,390)	953	(367,005)	2,139,224
Net Position - Beginning of Year, Restated	(10,152,041)	(773,223)	57,037	(10,868,227)	5,446,352
NET POSITION - END OF YEAR	<u>\$ (10,429,609)</u>	<u>\$ (863,613)</u>	<u>\$ 57,990</u>	<u>\$ (11,235,232)</u>	<u>\$ 7,585,576</u>

See accompanying Notes to Basic Financial Statements.

**COUNTY OF TRINITY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2018**

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Solid Waste	Transit	Nonmajor Fund	Total Enterprise Funds	Internal Service Funds
			Cemetery		
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash Receipts from Customers and Users	\$ 2,792,229	\$ 79,910	\$ 5,522	\$ 2,877,661	\$ -
Receipts from Interfund Services Provided	-	-	-	-	4,691,292
Cash paid to Suppliers	(1,651,168)	(331,575)	(5,181)	(1,987,924)	(2,523,307)
Cash paid to Employees	(1,753,923)	(359,050)	-	(2,112,973)	-
Net Cash Provided (Used) by Operating Activities	<u>(612,862)</u>	<u>(610,715)</u>	<u>341</u>	<u>(1,223,236)</u>	<u>2,167,985</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Aid from Other Governmental Agencies	20,000	746,426	-	766,426	817
Taxes	149,088	-	-	149,088	-
Due to Other Funds	-	(307,432)	-	(307,432)	-
Transfers in	-	471,641	-	471,641	#REF!
Transfers out	-	(91,515)	-	(91,515)	-
Net Cash Provided (Used) by Noncapital Financing Activities	<u>169,088</u>	<u>819,120</u>	<u>-</u>	<u>988,208</u>	<u>#REF!</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Purchase of Capital Assets	-	(137,614)	-	(137,614)	(110,027)
Capital Grants and Allocations	-	-	-	-	-
Principal Payments on Debt	(76,500)	-	-	(76,500)	-
Interest Payments	(11,427)	-	-	(11,427)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(87,927)</u>	<u>(137,614)</u>	<u>-</u>	<u>(225,541)</u>	<u>(110,027)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest Received (Paid)	21,228	5,855	316	27,399	48,463
Net Cash Provided (Used) by Investing Activities	<u>21,228</u>	<u>5,855</u>	<u>316</u>	<u>27,399</u>	<u>48,463</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	<u>(510,473)</u>	<u>76,646</u>	<u>657</u>	<u>(433,170)</u>	<u>#REF!</u>
Cash and Cash Equivalents - Beginning of Year	<u>1,296,054</u>	<u>94,232</u>	<u>32,270</u>	<u>1,422,556</u>	<u>5,145,452</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 785,581</u>	<u>\$ 170,878</u>	<u>\$ 32,927</u>	<u>\$ 989,386</u>	<u>#REF!</u>
FINANCIAL STATEMENT PRESENTATION					
Cash and Investments	\$ 783,731	\$ 170,878	\$ 32,927	\$ 987,536	\$ 7,252,690
Imprest Cash	1,850	-	-	1,850	-
Cash and Cash Equivalents - End of Year	<u>\$ 785,581</u>	<u>\$ 170,878</u>	<u>\$ 32,927</u>	<u>\$ 989,386</u>	<u>\$ 7,252,690</u>

See accompanying Notes to Basic Financial Statements.

**COUNTY OF TRINITY
STATEMENT OF CASH FLOWS (CONTINUED)
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2018**

	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)	\$ (456,285)	\$ (842,416)	\$ 591	\$ (1,298,110)	\$ 2,078,891
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Depreciation	105,825	110,731	-	216,556	122,625
Changes in Assets, Liabilities and Deferred Outflow s/Inflow s:					
Decrease (Increase) in:					
Accounts Receivable	(17,758)	1,184	(548)	(17,122)	-
Deferred Outflow s - Pension	(115,786)	(23,758)	-	(139,544)	-
Deferred Outflow s - OPEB	(211,935)	(46,073)	-	(258,008)	-
Increase (Decrease) in:					
Accounts Payable and Other Liabilities	195,244	(141)	298	195,401	(33,531)
Salaries and Benefits Payable	(245)	2,613	-	2,368	-
Unearned Revenue	55,391	-	-	55,391	-
Deferred Inflow s - Pension	5,928	1,216	-	7,144	-
Deferred Inflow s - OPEB	644	140	-	784	-
Compensated Absences Payable	(6,036)	5,954	-	(82)	-
Net OPEB Obligation	358,654	77,969	-	436,623	-
Net Pension Liability	496,444	101,866	-	598,310	-
Closure/Post Closure Liability	(1,022,947)	-	-	(1,022,947)	-
 Net Cash Provided (Used) by Operating Activities	 <u>\$ (612,862)</u>	 <u>\$ (610,715)</u>	 <u>\$ 341</u>	 <u>\$ (1,223,236)</u>	 <u>\$ 2,167,985</u>

See accompanying Notes to Basic Financial Statements.

**COUNTY OF TRINITY
STATEMENT NET FIDUCIARY NET POSITION
JUNE 30, 2018**

	Investment Trust Fund	Agency Funds
ASSETS		
Pooled Cash and Investments	\$ 18,056,786	\$ 4,631,457
Property Taxes Receivable	-	3,284,532
Interest Receivable	47,859	21,828
	18,104,645	7,937,817
LIABILITIES		
Agency Funds Held for Others	-	7,937,817
Total Liabilities	-	7,937,817
NET POSITION		
Net Position Held in Trust for Investment Pool Participants	18,104,645	-
Total Net Position	\$ 18,104,645	\$ -

See accompanying Notes to Basic Financial Statements.

**COUNTY OF TRINITY
STATEMENT OF CHANGES IN NET FIDUCIARY NET POSITION
YEAR ENDED JUNE 30, 2018**

	<u>Investment Trust Fund</u>
ADDITIONS	
Contributions to Pooled Investments	\$ 8,672,686
Investment Income	<u>185,554</u>
Total Additions	8,858,240
 DEDUCTIONS	
Distributions from Pooled Investments	<u>8,384,825</u>
Total Deductions	<u>8,384,825</u>
 CHANGE IN NET POSITION	 473,415
Net Position - Beginning of Year	<u>17,631,230</u>
 NET POSITION - END OF YEAR	 <u><u>\$ 18,104,645</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.

THIS PAGE INTENTIONALLY LEFT BLANK

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

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 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, 2018**

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. This report includes the financial statements of the District as of and for the year then ended June 30, 2018.

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, 2018

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, 2018**

Fund Financial Statements

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, 2018**

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, 2018

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 the governmental fund types and the 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. 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 between 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, 2018**

I. Deferred Inflows/Outflows 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*," and in addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to future period(s) and so will not be recognized as an 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 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, 2018**

L. New Accounting Pronouncements – Current Year

Governmental Accounting Standards Board Statement No. 75

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pension Plans*, is effective for periods beginning after June 15, 2017. The principal objective of this statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities.

Governmental Accounting Standards Board Statement No. 85

GASB Statement No. 85, *Omnibus 2017*, is effective for periods beginning after June 15, 2017. The principal objective of this Statement is to address practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]).

Governmental Accounting Standards Board Statement No. 86

GASB Statement No. 86, *Certain Debt Extinguishment Issues*, is effective for periods beginning after June 15, 2017. The principal objective of this Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources—resources other than the proceeds of refunding debt—are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance.

M. New Accounting Pronouncements – Future Years

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. 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.

COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

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. 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.

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 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.

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.

COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

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

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

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

O. Postemployment Benefits Other than Pensions (OPEB)

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

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

COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

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, 2016
Measurement Date	June 30, 2017
Measurement Period	July 1, 2016 to June 30, 2017

NOTE 2 CASH AND INVESTMENTS

State statutes authorize the government to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, and repurchase agreements.

Market value is used as fair value for those securities for which market quotations are readily available. Interest earned on investments is allocated to all funds on the basis of monthly cash and investment balances.

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 sponsors an investment pool that is managed by the County Treasurer for the purpose of increasing interest earnings through investment activities. Cash and investments for most County activities are included in the investment pool. Interest earned on the investment pool is distributed to the participating funds using a formula based on the average daily cash balance of each fund.

The investment pool includes both voluntary and involuntary 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.

COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

The County investment pool is not registered with the Securities and Exchange Commission as an investment company. 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, 2018, 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	\$ 23,533	\$ 23,533
Deposits	11,494,866	11,494,866
Outstanding warrants	(1,366,553)	(1,366,553)
Imprest cash	57,665	-
Total Cash	<u>10,209,511</u>	<u>10,151,846</u>
 <i>Investments:</i>		
In treasurer's pool	40,650,613	40,650,613
With fiscal agent	459,878	-
Total Investments	<u>41,110,491</u>	<u>40,650,613</u>
Total Cash and Investments	<u>\$ 51,320,002</u>	<u>\$ 50,802,459</u>

COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

Total cash and investments at June 30, 2018 were presented on the County's financial statements as follows:

	Cash and Investments	In Treasurer's Pool
Primary Government		
Governmental Activities		
Cash and investments in pool	\$ 27,126,680	\$ 27,126,680
Restricted cash with fiscal agent	459,878	-
Imprest cash	55,815	-
Business-type activities		
Cash and investments in pool	987,536	987,536
Imprest cash	1,850	-
Investment trust funds	18,056,786	18,056,786
Agency Funds	4,631,457	4,631,457
Total Cash and Investments	<u>\$ 51,320,002</u>	<u>\$ 50,802,459</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	25%	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%	None
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
Collateralized Bank Deposits	5 years	None	None
Time Deposits	5 years	None	None
JPA Pools (other investment pools)	n/a	None	None

COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

At June 30, 2018, the County had the following investments:

	Interest Rates	Maturities	Par	Fair Value	WAM (Years)
Investments in Investment Pool					
Local Agency Investment Fund (LAIF)	Variable	On Demand	\$ 21,589,000	\$ 21,589,000	0.53
California Asset Management Program	Variable	On Demand	5,093,569	5,093,569	-
Federal Home Loan Mortgage Company	1.250%	8/1/2019	500,000	503,832	1.08
Federal Home Loan Bank	1.875%	3/13/2020	500,000	513,228	1.70
Federal Home Loan Bank	1.000%	9/26/2019	1,000,000	999,130	1.23
Federal Farm Credit Bank	1.600%	9/5/2018	500,000	508,978	0.18
Federal National Mortgage Association	1.875%	2/19/2019	500,000	510,063	0.63
Federal National Mortgage Association	1.125%	7/20/2018	500,000	500,751	0.05
United States Treasury Note/Bond	1.500%	8/31/2018	1,000,000	1,005,675	0.16
United States Treasury Note/Bond	1.625%	6/30/2019	500,000	498,164	0.99
United States Treasury Note/Bond	2.125%	8/31/2020	1,000,000	1,005,546	2.16
United States Treasury Note/Bond	2.250%	3/31/2021	500,000	502,030	2.75
United States Treasury Note/Bond	2.250%	7/31/2021	500,000	497,060	3.08
United States Treasury Note/Bond	1.750%	6/30/2022	500,000	484,105	3.99
United States Treasury Note/Bond	1.875%	7/31/2022	500,000	485,102	4.08
United States Treasury Note/Bond	1.875%	8/31/2022	500,000	488,908	4.16
Microsoft	1.100%	8/8/2019	500,000	496,355	1.10
Microsoft	1.550%	8/8/2021	500,000	493,117	3.10
Ally Bank	2.000%	11/2/2020	248,000	248,000	2.33
Capital One Bank	2.250%	6/7/2021	245,000	245,000	2.93
Capital One National	2.250%	6/7/2021	245,000	245,000	2.93
Discover Bank	2.000%	11/2/2020	248,000	248,000	2.33
Goldman Sach	1.900%	6/8/2020	245,000	245,000	1.93
Everbank	1.800%	6/15/2020	245,000	245,000	1.95
Money Market Mutual Funds	Variable	On Demand	3,000,000	3,000,000	-
Total			<u>\$ 40,658,569</u>	<u>40,650,613</u>	
Investments outside Investment Pool					
<i>Investments with Fiscal Agents</i>					
Money Market Funds	Variable	On Demand	459,878	459,878	-
Total Fair Value				<u>\$ 41,110,491</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) term, the Level 2 input must be observable for substantially the full term of the asset or liability; and,

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

- 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, 2018, 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	\$ 3,535,982	\$ 3,535,982	\$ -	\$ -
Negotiable CDs	1,476,000	1,476,000	-	-
U.S. Treasury Notes	4,966,590	4,966,590	-	-
Microsoft	989,472	989,472	-	-
Money Markets	3,000,000	3,000,000	-	-
Total Investments Measured at Fair Value	13,968,044	\$ 13,968,044	\$ -	\$ -
Investments Measured at Amortized Cost:				
California Asset Management Program	5,093,569			
Local Agency Investment Fund	21,589,000			
Total Investments	\$ 40,650,613			

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, 2018, 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, 2018**

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, 2018:

<u>Investment Type</u>	<u>S&P</u>	<u>Moody's</u>	<u>% of Portfolio</u>
Local Agency Investment Fund (LAIF)	Unrated	Unrated	53.85%
Capital Asset Management Program (CAMP)	Unrated	Unrated	12.71%
Certificates of Deposit	Unrated	Unrated	3.61%
Federal Agencies	AA+	Aaa	8.65%
United States Treasury Notes/Bonds	Unrated	Aaa	12.29%
Microsoft	AAA	Aaa	2.42%
Natixis Advisor funds	Unrated	Unrated	4.42%
Franklin Mutual Funds	Unrated	Unrated	2.05%
			<u>100.00%</u>

Custodial Credit Risk

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

Local Agency Investment Fund

The County Treasurer's Pool maintains an investment in the State of California Local Agency Investment Fund (LAIF), LAIF is part of the Pooled Money Investment Account (PMIA), an investment pool consisting of funds held by the state in addition to those deposited in LAIF. All PMIA funds are managed by the Investment Division of the State Treasurer's Office. This fund is not registered with the Securities and Exchange Commission as an investment company, but is required to invest according to California Government Code. Participants in the pool include voluntary and involuntary participants, such as special districts and school districts for which there are legal provisions regarding their investments. 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, 2018, the County's investment position in the State of California Local Agency Investment Fund (LAIF) was \$21,589,000, 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 \$88,817,956,137. Of that amount, 1.89% was invested in structured notes and asset-backed securities with the remaining 0.78% invested in other non-derivative financial products.

Restricted Cash and Investments

Cash held with fiscal agents in the Debt Service Fund is restricted for debt service.

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

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, 2018:

Statement of Net Position in the Treasurer's Pool

Net assets held for pool participants	\$ 50,802,459
Equity of internal pool participants	32,745,673
Equity of external pool participants (Investment trust fund)	18,056,786
Total Net Position	\$ 50,802,459

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

Net investment earnings	\$ 616,331
Net contributions (withdrawals) from pool participants	7,236,710
Increase in Net Position	7,853,041
Net Position in the Treasurer's Pool at June 30, 2017	42,949,418
Net Position in the Treasurer's Pool at June 30, 2018	\$ 50,802,459

Reconciliation to Financial Statement Amounts

Net Position in the Treasurer's Pool at June 30, 2018	\$ 50,802,459
Governmental activities cash and investments in the treasurer's pool	27,126,680
Business-type activities cash and investments in the treasurer's pool	987,536
Business-type activities restricted cash in the treasurer's pool	4,631,457
Agency funds cash and investments in the treasurer's pool	18,056,786
Total Cash and Investments in Treasurer's Pool per Financial Statements	\$ 50,802,459

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 3 LINE OF CREDIT PAYABLE

On August 1, 2017, the County obtained a \$3,000,000 line of credit to manage the temporary cash flow deficits that occur when the timing of required expenditures does not coincide with the timing of the collection of taxes and other revenues. The County received a draw of \$3,000,000 on August 2, 2017 in anticipation of collection of taxes and other revenues to be received during the fiscal year ended June 30, 2018. The loan was repaid with taxes and other revenues in the amounts of \$1,000,000 on December 11, 2017 and \$2,000,000 on April 13, 2018. Total interest paid was \$58,059.

Line of credit payable activity for the year ended June 30, 2018 was as follows:

	Balance June 30, 2017	Additions	Retirements	Balance June 30, 2018
Line of credit payable	\$ -	\$ 3,000,000	\$ 3,000,000	\$ -

NOTE 4 INTERFUND TRANSACTIONS

The composition of interfund balances as of June 30, 2018 is as follows:

Fund	Interfund Receivables	Interfund Payables
Road Fund	\$ 146,748	\$
Non-major Governmental Funds		146,748
Total	\$ 146,748	\$ 146,748

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, 2018 is as follows:

Advance From	Advance To	Amount	Purpose
General Fund	Non Major Governmental Fund	\$ 209,632	Prior Year Seed Funding
		209,632	
Total Advances From/To		\$ 209,632	

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

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	\$ 82,267	Reimbursement
	HOME/CDBG Programs	7,083	Budget transfer
	Mental Health	82,177	Realignment
	Non-Major Governmental Funds	35,000	Capital projects
	Non-Major Governmental Funds	131,999	EMS
	Non-Major Governmental Funds	681,675	Debt service payments
	Non-Major Governmental Funds	2,000,000	IGT
	Non-Major Governmental Funds	487,780	Budget transfer
	Non-Major Governmental Funds	39,210	Realignment
		<u>3,547,191</u>	
Mental Health	Non-Major Governmental Funds	<u>222,779</u>	IGT
Human Services Fund	Non-Major Governmental Funds	<u>245,475</u>	Realignment
Non-Major Governmental Funds	General Fund	3,195,134	Realignment
	General Fund	2,000,000	IGT
	General Fund	44,791	Seed funding
	General Fund	100,000	Capital projects
	General Fund	94,000	Budget Transfer
	General Fund	85,911	Various
	Road Fund	16,421	Roads
	Human Services Fund	4,384,511	Realignment
	HOME/CDBG Programs	4,269	Budget Transfer
	Mental Health	1,297,146	Realignment
	Mental Health	10,000	Reimbursement
Mental Health	1,773,440	MHSA	
		<u>13,005,623</u>	
Subtotal Transfers		<u>17,021,068</u>	

Between Governmental and Business-Type Activities:

Transfer From	Transfer To	Amount	Purpose
Transit	Non-Major Governmental Funds	\$ 91,515	LTF/STA Funds
		91,515	
Non-Major Governmental Funds	Transit	471,641	transportation
		<u>471,641</u>	
Subtotal Transfers		<u>563,156</u>	
Total Transfers In/Out		<u>\$ 17,584,223</u>	

COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 5 CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2018, was as follows:

	Balance July 1, 2017	Additions	Retirements	Transfers and Adjustments	Balance June 30, 2018
Governmental Activities					
Capital assets not being depreciated:					
Land	\$ 1,193,657	\$ -	\$ -	\$ -	\$ 1,193,657
Construction in progress	26,620,499	2,845,283	-	(933,767)	28,532,015
Total capital assets not being depreciated	<u>27,814,156</u>	<u>2,845,283</u>	<u>-</u>	<u>(933,767)</u>	<u>29,725,672</u>
Capital assets being depreciated:					
Infrastructure	260,432,820	7,062,447	(1,090,702)	1,518,048	267,922,613
Structures and improvements	22,642,860	213,363	-	1,792,776	24,648,999
Equipment	12,621,905	295,297	(290,400)	32,014	12,658,816
Total capital assets being depreciated	<u>295,697,585</u>	<u>7,571,107</u>	<u>(1,381,102)</u>	<u>3,342,838</u>	<u>305,230,428</u>
Less accumulated depreciation for:					
Infrastructure	(167,543,943)	(13,193,124)	818,576	(403,016)	(180,321,507)
Structures and improvements	(18,166,455)	(249,889)	-	(1,359,831)	(19,776,175)
Equipment	(10,571,894)	(686,499)	289,901	(10,802)	(10,979,294)
Total accumulated depreciation	<u>(196,282,292)</u>	<u>(14,129,512)</u>	<u>1,108,477</u>	<u>(1,773,649)</u>	<u>(211,076,976)</u>
Total capital assets being depreciated net	<u>99,415,293</u>	<u>(6,558,405)</u>	<u>(272,625)</u>	<u>1,569,189</u>	<u>94,153,452</u>
Governmental Activities Capital Assets Net	<u>\$ 127,229,449</u>	<u>\$ (3,713,122)</u>	<u>\$ (272,625)</u>	<u>\$ 635,422</u>	<u>\$ 123,879,124</u>
Business-Type Activities					
Capital assets not being depreciated:					
Land	\$ 241,816	\$ -	\$ -	\$ -	\$ 241,816
Construction in progress	22,934	42,853	-	-	65,787
Total capital assets not being depreciated	<u>264,750</u>	<u>42,853</u>	<u>-</u>	<u>-</u>	<u>307,603</u>
Capital assets being depreciated:					
Infrastructure	18,292	-	-	-	18,292
Structures and improvements	1,490,912	-	-	-	1,490,912
Equipment	3,247,924	94,760	(44,136)	-	3,298,548
Total capital assets being depreciated	<u>4,757,128</u>	<u>94,760</u>	<u>(44,136)</u>	<u>-</u>	<u>4,807,752</u>
Less accumulated depreciation for:					
Infrastructure	(6,533)	(2,513)	-	-	(9,046)
Structures and improvements	(489,089)	(30,333)	-	-	(519,422)
Equipment	(2,545,168)	(183,710)	44,136	-	(2,684,742)
Total accumulated depreciation	<u>(3,040,790)</u>	<u>(216,556)</u>	<u>44,136</u>	<u>-</u>	<u>(3,213,210)</u>
Total capital assets being depreciated net	<u>1,716,338</u>	<u>(121,796)</u>	<u>-</u>	<u>-</u>	<u>1,594,542</u>
Business-Type Activities Capital Assets Net	<u>\$ 1,981,088</u>	<u>\$ (78,943)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,902,145</u>

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General government	\$ 58,875
Public protection	286,727
Health and sanitation	20,969
Public ways and facilities	13,560,925
Public assistance	53,032
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.	122,625
Total Depreciation Governmental Activities	<u>\$ 14,129,512</u>
Business-Type Activities	
Transit	\$ 110,731
Solid Waste	105,825
Total Depreciation Business-Type Activities	<u>\$ 216,556</u>

NOTE 6 LONG-TERM LIABILITIES

Long-term debt at June 30, 2018 consisted of the following:

	Date of Issue	Date of Maturity	Interest Rates	Annual Principal Installments	Original Issue Amount	Outstanding at June 30, 2018
Governmental Activities:						
Certificate of Participation - 2005 issue to repay temporary transfer from the County Pool	2005	2026	8.50%	\$145,000-\$490,000	\$ 4,560,000	\$ 3,000,000
Total Governmental Activities					<u>\$ 4,560,000</u>	<u>\$ 3,000,000</u>

COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018

The following is a summary of long-term liability transactions for the year ended June 30, 2018:

	Balance June 30, 2017	Additions	Reductions	Balance June 30, 2018	Due Within One Year
Governmental Activities					
Certificate of Participation - 2005 issue	\$ 3,255,000	\$ -	\$ 255,000	\$ 3,000,000	\$ 275,000
Capital Lease	-	951,878	100,000	851,878	108,874
Compensated Absences	969,113	1,280,986	1,284,859	965,240	643,494
Liability for Self-Insurance	1,165,217	628,816	-	1,794,033	250,000
Loans Payable	815,500	-	138,021	677,479	150,000
Total Governmental Activities					
Long-Term Liabilities	<u>\$ 6,204,830</u>	<u>\$ 2,861,680</u>	<u>\$ 1,777,880</u>	<u>\$ 7,288,630</u>	<u>\$ 1,427,368</u>
Business-Type Activities					
Transit Fund					
Compensated Absences	\$ 14,135	\$ 22,508	\$ 16,554	\$ 20,089	\$ 13,393
Solid Waste Fund					
Capital Lease	372,843	-	76,500	296,343	79,127
Compensated Absences	57,188	52,165	58,201	51,152	34,101
Total Business-Type Activities					
Long-Term Liabilities	<u>\$ 444,166</u>	<u>\$ 74,673</u>	<u>\$ 151,255</u>	<u>\$ 367,584</u>	<u>\$ 126,621</u>

As of June 30, 2018, annual debt service requirements of governmental activities to maturity are as follows:

Year Ending June 30:	Governmental Activities	
	Certificates of Participation	
	Principal	Interest
2019	\$ 275,000	\$ 255,000
2020	300,000	231,625
2021	325,000	206,125
2022	355,000	178,500
2023	385,000	148,325
2024-2026	<u>1,360,000</u>	<u>237,575</u>
	<u>\$ 3,000,000</u>	<u>\$ 1,257,150</u>

Certificate of participation 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, 2018**

Certificates of Participation (COPs)

2005 COPs

The 2005 COPs were issued in May 2005 and the proceeds were used to repay a \$3 million County Treasurer's temporary transfer of funds from the County Treasury Pool, pay the final set-aside for the 2004-05 tax revenue anticipation notes (TRANS), and establish a reserve fund for the 2005 COPs. As of June 30, 2018, the outstanding principal amount of the 2005 COPs was \$3,000,000.

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, 2018 the County owes \$677,479 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, 2018 the total accumulated operational deficit attributable to the old Hospital Fund was \$7,698,627.

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 7 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 landfills, an estimated liability is being recognized based on the current closure and future post-closure maintenance costs that will be incurred near or after the date the landfill is certified closed by March, 2018. The landfill has not accepted any waste since November, 2016, and is in the process of the final Phase II closure construction that began May, 2017. 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 \$4,001,324 for fiscal year 2018, 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 \$4,001,324 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 \$7,476.

A water release corrective action cost estimate of \$937,521 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, 2018**

NOTE 8 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. The following is a schedule of minimum capital lease payments, payable from the Solid Waste Fund as of June 30, 2018:

Fiscal Year Ending June 30	Governmental Activities	Business-type Activities
2019	\$ 140,308	\$ 87,927
2020	140,308	87,927
2021	140,308	87,927
2022	140,308	51,291
2023	140,308	-
2024-2025	280,625	-
Total minimum lease payments	982,165	315,072
Less: Amount representing interest	(130,287)	(18,729)
Net present value of capital lease payments	<u>\$ 851,878</u>	<u>\$ 296,343</u>

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

Equipment	\$ 951,878	\$ 540,004
Less: accumulated depreciation	<u>-¹</u>	<u>(250,716)</u>
Net Value	<u>\$ 951,878</u>	<u>\$ 289,288</u>

¹ The Sheriff's new dispatch system is still being installed as of June 30, 2018.

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

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
2019	\$ 333,970
2020	329,492
2021	316,237
2022	188,305
2023	188,305
Total	<u>\$ 1,356,309</u>

Rent expenditures were \$365,256 for the fiscal year ended June 30, 2018.

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 9 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.

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.

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

- 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.
- 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.

A detailed schedule of fund balances as of June 30, 2018 is as follows:

	General Fund	Road Fund	Human Services	HOME Grants	Mental Health	Other Governmental	Total
Fund Balances:							
Non-spendable:							
Prepays	\$ 3,692	\$ -	\$ 159,394	\$ -	\$ 225	\$ 309	\$ 163,620
Advances	209,632	-	-	-	-	-	209,632
Inventory	-	851,827	-	-	-	-	851,827
Total Non-spendable	<u>213,324</u>	<u>851,827</u>	<u>159,394</u>	<u>-</u>	<u>225</u>	<u>309</u>	<u>1,225,079</u>
Restricted:							
General government	-	-	-	-	-	344,349	344,349
Public protection	-	-	-	-	-	1,718,989	1,718,989
Public ways and facilities	-	-	-	-	-	1,623,492	1,623,492
Health and sanitation	-	-	-	-	-	1,940,626	1,940,626
Public assistance	-	-	-	-	-	772,887	772,887
Road repairs	-	5,528,089	-	-	-	-	5,528,089
Human services	-	-	52,709	-	-	-	52,709
Mental health programs	-	-	-	-	161,089	-	161,089
Fish and game preservation	-	-	-	-	-	19,029	19,029
Tobacco programs	-	-	-	-	-	63,705	63,705
Improvement loan programs	-	-	-	4,267,870	-	-	4,267,870
Transportation programs	-	-	-	-	-	26,217	26,217
Non-transit programs	-	-	-	-	-	6,984	6,984
Lighting district programs	-	-	-	-	-	410,018	410,018
Bioterrorism programs	-	-	-	-	-	14,172	14,172
Mental Health Services Act	-	-	-	-	-	1,070,555	1,070,555
Disaster Recovery Initiative	-	-	-	-	-	18,581	18,581
Realignment - health services	-	-	-	-	-	233,261	233,261
General plan update	-	-	-	-	-	579,554	579,554
Cannabis planning	-	-	-	-	-	1,727,401	1,727,401
Capital projects	-	-	-	-	-	-	-
Total Restricted	<u>-</u>	<u>5,528,089</u>	<u>52,709</u>	<u>4,267,870</u>	<u>161,089</u>	<u>10,569,820</u>	<u>20,579,577</u>
Assigned to:							
Capital projects	-	-	-	-	-	117	117
Capital projects - jail	-	-	-	-	-	435,129	435,129
Transportation programs	-	-	-	-	-	2,871	2,871
Debt service	-	-	-	-	-	1,829,159	1,829,159
Total Assigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,267,276</u>	<u>2,267,276</u>
Unassigned:	4,266,790	-	-	-	-	(200,615)	4,066,175
Total Fund Balance	<u>\$ 4,480,114</u>	<u>\$ 6,379,916</u>	<u>\$ 212,103</u>	<u>\$ 4,267,870</u>	<u>\$ 161,314</u>	<u>\$ 12,636,790</u>	<u>\$ 28,138,107</u>

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 10 DEFICIT FUND BALANCE/NET POSITION

The following funds had deficit fund balances/deficit net position at June 30, 2018:

Non-Major Governmental Funds:	
Emergency services	\$ 180,314
Transportation Commission	20,301
Total Non-Major Governmental Funds	<u>\$ 200,615</u>
Major Proprietary Fund:	
Solid Waste	\$ 10,429,609
Transit fund	863,613
Total Major Proprietary Funds	<u>\$ 11,293,222</u>

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

NOTE 11 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.

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

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 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.

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

The Plans' provisions and benefits in effect at June 30, 2018 are summarized below:

	Miscellaneous			
	Prior to April 1997	Prior to Aug 2008	On or after January 2013	On or after January 2013 PEPRA
Hire Date				
Benefit formula	<u>2%@60</u>	<u>2%@55</u>	<u>2%@55</u>	<u>2%@62</u>
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%	6.25%
Required employer contribution rates	11.93%	17.90%	28.41%	28.41%
Status	Closed	Closed	Open	Open

	Safety			
	Prior to April 1997	Prior to Aug 2008	On or after January 2013	On or after January 2013 PEPRA
Hire Date				
Benefit formula	<u>2%@55</u>	<u>3%@50</u>	<u>3%@50</u>	<u>2.7@57</u>
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%	11.50%
Required employer contribution rates	13.87%	29.48%	42.77%	42.77%
Status	Closed	Closed	Open	Open

Employees Covered

At June 30, 2018, the following employees were covered by the benefit terms for the Miscellaneous Plan. The corresponding data is not available for employees included in the Safety Plan as the plan is a cost-sharing multiple-employer plan:

	Miscellaneous	Safety
Inactive employees or beneficiaries currently receiving benefits	430	70
Inactive employees entitled to but not yet receiving benefits	88	17
Active employees	239	48
Total	<u>757</u>	<u>135</u>

Contributions

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

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

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, 2017, using a valuation date of June 30, 2016. 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, 2018 actuarial valuations were determined using the following actuarial assumptions:

	<u>Miscellaneous</u>	<u>Safety</u>
Valuation date	June 30, 2016	June 30, 2016
Measurement date	June 30, 2017	June 30, 2017
Actuarial cost method	Entry-Age Normal	
Actuarial assumptions:		
Discount rate	7.15%	7.15%
Inflation	2.75%	2.75%
Payroll growth	3.00%	3.00%
Projected salary increase	Varies by Entry Age and Service	
Investment rate of return	7.50% ¹	7.50% 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, 2014 valuation were based on the results of a January 2014 actuarial experience study for the period 1997 to 2011. 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, 2018**

According to paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.50% 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 7.65%. 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	47.0	4.90	5.38
Global Fixed Income	19.0	0.80	2.27
Inflation Sensative	6.0	0.60	1.39
Private Equity	12.0	6.60	6.63
Real Estate	11.0	2.80	5.21
Infrastructure and Forestland	3.0	3.90	5.36
Liquidity	2.0	(0.40)	(0.90)

¹ An expected inflation rate of 2.5% used for this period

² An expected inflation rate of 3.0% used for this period

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

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, 2016	\$ 92,153,686	\$ 52,648,469	\$ 39,505,217
Changes in the year:			
Service cost	1,808,880	-	1,808,880
Interest on total pension liability	6,856,648	-	6,856,648
Changes in benefit terms	-	-	-
Changes in assumptions	5,220,343	-	5,220,343
Differences between expected and actual experience	452,584	-	452,584
Benefit payments, including refunds of employee contributions	(5,667,748)	(5,667,748)	-
Contributions from the employer	-	3,304,869	(3,304,869)
Contributions from employees	-	777,823	(777,823)
Net investment income	-	5,839,054	(5,839,054)
Administrative expenses	-	(77,732)	77,732
Other charges	-	-	-
Net changes	<u>8,670,707</u>	<u>4,176,266</u>	<u>4,494,441</u>
Balance at June 30, 2017	<u>\$ 100,824,393</u>	<u>\$ 56,824,735</u>	<u>\$ 43,999,658</u>

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

	Plan's Proportion to Total Pool @ June 30, 2016	Plan's Proportion to Total Pool @ June 30, 2017	Plan's Proportionate Share of Net Pension Liability
Safety	0.20827%	0.19961%	\$ 11,926,862
Total			<u>\$ 11,926,862</u>

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

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	\$ 56,351,279	\$ 43,999,657	\$ 33,694,269
Safety	16,919,658	11,926,862	7,845,501
Total	<u>\$ 73,270,937</u>	<u>\$ 55,926,519</u>	<u>\$ 41,539,770</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, 2018, the County recognized pension expense was \$8,340,990. 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, 2018, 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, 2018

Miscellaneous		
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between actual and expected experience	\$ 264,008	\$ 8,884
Difference in actual contribution and proportional share	-	-
Change in proportion	-	1,342,024
Net differences between projected and actual earnings on pension plan investments	762,001	-
Change in assumptions	3,045,200	-
County contributions subsequent to the measurement date	3,591,569	-
Total	\$ 7,662,778	\$ 1,350,908

Safety		
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between actual and expected experience	\$ 104,211	\$ 27,171
Difference in actual contribution and proportional share	526,415	-
Change in proportion	293,996	161,317
Net differences between projected and actual earnings on pension plan investments	329,528	-
Change in assumptions	1,511,326	115,953
County contributions subsequent to the measurement date	1,270,561	-
Total	\$ 4,036,037	\$ 304,441

Total		
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between actual and expected experience	\$ 368,219	\$ 36,055
Difference in actual contribution and proportional share	526,415	-
Change in proportion	293,996	1,503,341
Net differences between projected and actual earnings on pension plan investments	1,091,529	-
Change in assumptions	4,556,526	115,953
County contributions subsequent to the measurement date	4,862,130	-
Total	\$ 11,698,815	\$ 1,655,349

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

The \$4,862,130 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, 2019. 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
2019	\$ 1,413,434	\$ 849,395	\$ 2,262,829
2020	1,406,693	1,101,153	2,507,846
2021	329,644	703,308	1,032,952
2022	(429,471)	(192,819)	(622,290)
2023	-	-	-
Thereafter	-	-	-
Total	\$ 2,720,300	\$ 2,461,037	\$ 5,181,337

NOTE 12 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, 2018**

Employees Covered

As of the June 30, 2017 actuarial valuation, the following current and former employees were covered by the benefit terms under the OPEB Plan:

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

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, 70% in fiscal year 2017-2018 using a 6.0% discount rate. For the fiscal year ended June 30, 2018, the County's cash contributions were \$3,052,783 in pay-as-you-go payments, which includes an implied subsidy of \$691,275. An additional \$2,049,061 in contributions, 70% 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, 2018, the OPEB ISF has accumulated \$6,963,171 in additional OPEB contributions that are awaiting payment to the OPEB Plan. Payments to the OPEB Plan are expected to resume in fiscal year 2018-2019. 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, 2018**

Net OPEB Liability

The County's net OPEB liability was measured as of June 30, 2017 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2016 that was rolled forward to determine the June 30, 2017 total OPEB liability, based on the following actuarial methods and assumptions:

Valuation date	June 30, 2017
Measurement date	June 30, 2017
Actuarial cost method	Entry-Age Normal
Actuarial assumptions:	
Discount rate	3.60%
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 used in the June 30, 2014 valuation were based on the results of a January 2014 actuarial experience study for the period 1997 to 2011. 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 2007 to 2011 Experience Study Report. 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, 2017 are summarized in the following table:

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

<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 3.60%. 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 3.60%, the resulting rate of 3.6% 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 within a few years. 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 3.60% 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, 2018**

Changes in the OPEB Liability

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

	Increase (Decrease)		
	Total OPEB Liability	Total Fiduciary Net OPEB	Net OPEB Liability (Asset)
Balance at June 30, 2016	\$ 65,631,979	\$ 390,078	\$ 65,241,901
Changes in the year:			
Service cost	2,781,486	-	2,781,486
Interest on total OPEB liability	2,414,473	-	2,414,473
Changes in benefit terms	-	-	-
Changes in assumptions	-	-	-
Differences between expected and actual experience	-	-	-
Benefit payments, including refunds of employee contributions	(2,689,557)	(2,689,557)	-
Contributions from the employer	-	2,689,557	(2,689,557)
Net investment income	-	34,830	(34,830)
Administrative expenses	-	(5,064)	5,064
Other charges	-	-	-
Net changes	<u>2,506,402</u>	<u>29,766</u>	<u>2,476,636</u>
Balance at June 30, 2017	<u>\$ 68,138,381</u>	<u>\$ 419,844</u>	<u>\$ 67,718,537</u>

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

The following presents the net OPEB liability of the County if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2017:

	1% Decrease (2.60%)	Current Discount Rate (3.60%)	1% Increase (4.60%)
Net OPEB Liability	\$ 78,675,062	\$ 67,718,537	\$ 58,930,111

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

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, 2017:

	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	\$ 58,935,204	\$ 67,718,537	\$ 78,798,247

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), 0.0 years at June 30, 2017 measurement date.

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

For the fiscal year ended June 30, 2018, the County recognized OPEB expense of \$5,175,455, 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	\$ -	\$ 9,262
OPEB contributions subsequent to the measurement date	3,052,783	-
Total	\$ 3,052,783	\$ 9,262

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

The \$3,052,783 reported as deferred outflows of resources related to OPEB contributions subsequent to the June 30, 2017 measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ending June 30, 2019. Other amounts reported as deferred outflows of resources related to OPEB will be recognized as expense as follows:

Year ending June 30,	<u>Deferred Outflows/ (Inflows) of Resources</u>
2019	\$ (2,315)
2020	(2,315)
2021	(2,315)
2022	(2,317)
2023	-
Thereafter	-
Total	<u>\$ (9,262)</u>

NOTE 13 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 \$100,000 per claim, property up to \$25,000 per claim, Workers Compensation up to \$300,000 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, 2018 and 2017 was as follows:

	2018	2017
Unpaid claims, Beginning	\$ 1,165,217	\$ 1,678,399
Incurred claims (including IBNRs) current year and adjustments	1,816,344	(855,014)
Claim payments	<u>(1,187,528)</u>	<u>341,832</u>
Unpaid claims, Ending	<u>\$ 1,794,033</u>	<u>\$ 1,165,217</u>

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 14 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, 2018 the County's obligation to TPUD is \$677,479 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.

NOTE 15 SUBSEQUENT EVENTS

On October 1, 2018, the County entered into a private placement with Umpqua Bank resulting in the issuance of 2018 Refunding Lease Bonds for a total of \$2,335,000 at an interest rate of 3.04%. The final payment on the 2018 Refunding Lease Bonds will be January 15, 2025. Proceeds from the 2018 Refunding Lease Bonds were used by the County to refund the 2005 COPs.

**COUNTY OF TRINITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 16 PRIOR PERIOD ADJUSTMENTS

The implementation of GASB Statement Number 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, requires a prior period adjustment to restate the beginning Net Position for Solid Waste, Transit, Business-Type Activities and Governmental Activities.

Details of the restatement of beginning Net Position are as follow:

		<u>Governmental Activities</u>		
Prior Period Adjustments:				
Beginning balance July 1, 2017		\$ 87,696,243		
Adjustments:				
GASB 75 OPEB		<u>(31,825,283)</u>		
Total Prior Period Adjustments		<u>(31,825,283)</u>		
Beginning balance July 1, 2017 as restated		<u>\$ 55,870,960</u>		
	<u>Business-Type Activities</u>	<u>Solid Waste</u>	<u>Transit Fund</u>	
Prior Period Adjustments:				
Beginning balance July 1, 2017	\$ (7,952,453)	\$ (7,822,436)	\$ (187,054)	
Adjustments:				
Solid Waste Fund				
GASB 75 OPEB	(2,329,605)	(2,329,605)	-	
Transit Fund				
GASB 75 OPEB	<u>(586,169)</u>	<u>-</u>	<u>(586,169)</u>	
Total Prior Period Adjustments	<u>(2,915,774)</u>	<u>(2,329,605)</u>	<u>(586,169)</u>	
Beginning balance July 1, 2017 as restated	<u>\$ (10,868,227)</u>	<u>\$ (10,152,041)</u>	<u>\$ (773,223)</u>	

THIS PAGE INTENTIONALLY LEFT BLANK



REQUIRED SUPPLEMENTARY INFORMATION

THIS PAGE INTENTIONALLY LEFT BLANK

**COUNTY OF TRINITY
REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2018**

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

	Miscellaneous Plans			
	2017	2016	2015	2014
Total Pension Liability				
Service cost	\$ 1,808,880	\$ 1,478,506	\$ 1,450,482	\$ 1,485,629
Interest on total pension liability	6,856,648	6,231,750	6,354,145	6,298,727
Change in benefit terms ¹	-	-	-	-
Changes of assumptions ²	5,220,343	-	(1,407,442)	-
Differences between expected and actual experience	452,584	(63,507)	125,557	-
Benefit payments, including refunds of employee contributions	(5,667,747)	(5,031,615)	(5,228,715)	(5,068,433)
Change in allocation	6,237,710	(4,224,911)	(2,258,634)	-
Net Change in total pension liability	14,908,418	(1,609,777)	(964,607)	2,715,923
Total Pension Liability - beginning	85,915,976	87,525,753	88,490,360	85,774,437
Total Pension Liability - ending (a)	<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	-	-	(2,049)	-
Contributions - employer	\$ 3,304,869	\$ 2,815,280	\$ 2,527,631	\$ 2,316,859
Contributions - employee	777,823	718,778	681,216	866,477
Net investment income	5,839,054	240,513	1,190,226	8,350,358
Benefit payments, including refunds of employee contributions	(5,667,748)	(5,031,615)	(5,228,715)	(5,068,433)
Administrative expense	(77,732)	(30,699)	(59,608)	-
Change in allocation	3,563,677	(2,554,830)	(1,409,652)	-
Net change in plan fiduciary net position	7,739,943	(3,842,573)	(2,300,951)	6,465,261
Plan Fiduciary Net Position - beginning	49,084,794	52,927,367	55,228,318	48,763,057
Plan Fiduciary Net Position - ending (b)	<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>\$ 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	56.36%	57.13%	60.47%	62.41%
County's covered payroll	\$ 10,327,017	\$ 9,045,610	\$ 8,764,245	\$ 8,773,050
Net pension liability as a percentage of covered payroll	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%.

* 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, 2018**

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

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

**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			
	2018	2017	2016	2015
Actuarially determined contribution	\$ 3,591,569	\$ 3,304,869	\$ 2,887,911	\$ 2,305,811
Contributions in relation to the actuarially determined contributions	3,591,569	3,304,869	2,887,911	2,305,811
Contributions deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 10,636,828	\$ 10,327,017	\$ 9,045,610	\$ 8,764,245
Contributions as a percentage of covered payroll	33.77%	32.00%	31.93%	26.31%

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

	Safety Plans			
	2018	2017	2016	2015
Actuarially determined contribution	\$ 1,270,561	\$ 1,202,221	\$ 1,129,590	\$ 1,207,197
Contributions in relation to the actuarially determined contributions	1,270,561	1,202,221	1,129,590	1,207,197
Contributions deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 3,809,439	\$ 3,040,106	\$ 3,040,106	\$ 2,951,559
Contributions as a percentage of covered payroll	33.35%	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, 2018**

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

	<u>2017</u>
Total OPEB Liability	
Service cost	\$ 2,781,486
Interest on total pension liability	2,414,473
Change in benefit terms	-
Changes of assumptions	-
Differences between expected and actual experience	-
Benefit payments, including refunds of employee contributions	(2,689,557)
Change in allocation	-
Net Change in total OPEB liability	<u>2,506,402</u>
Total OPEB Liability - beginning	65,631,979
Total OPEB Liability - ending (a)	<u>\$ 68,138,381</u>
Plan Fiduciary Net Position	
Plan to plan resource movement	-
Contributions - employer	\$ 2,689,557
Contributions - employee	-
Net investment income	34,830
Benefit payments, including refunds of employee contributions	(2,689,557)
Administrative expense	(5,064)
Change in allocation	-
Net change in plan fiduciary net position	<u>29,766</u>
Plan Fiduciary Net Position - beginning	390,078
Plan Fiduciary Net Position - ending (b)	<u>\$ 419,844</u>
Net OPEB liability - ending (a) - (b)	<u>\$ 67,718,537</u>
Plan fiduciary net position as a percentage of total OPEB liability	0.62%
County's covered-employee payroll	\$ 14,941,000
Net OPEB liability as a percentage of covered-employee payroll	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, 2018**

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

	2018
Actuarially determined contribution	\$ 8,906,917
Contributions in relation to the actuarially determined contributions	3,052,783
Contributions deficiency (excess)	<u>\$ 5,854,134</u>
Covered-employee payroll	\$ 14,446,267
Contributions as a percentage of covered-employee payroll	21.13%

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

Notes to Schedule:

Actuarial methods and assumptions used to set the actuarially determined contributions for fiscal year 2017-2018 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	Building-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 used in the June 30, 2014 valuation were based on the results of a January 2014 actuarial experience study for the period 1997 to 2011. 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 2007 to 2011 Experience Study Report. 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, 2018**

	Budgeted Amounts		Actual Amount	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 8,770,300	\$ 8,819,995	\$ 9,470,071	\$ 650,076
Licenses and Permits	757,825	761,645	827,774	66,129
Fines, Forfeitures, and Penalties	60,743	34,464	64,895	30,431
Use of Money and Property	48,350	51,252	149,612	98,360
Intergovernmental	2,541,449	2,878,031	3,628,910	750,879
Charges for Services	4,749,511	4,586,442	4,699,677	113,235
Miscellaneous	398,038	442,005	884,289	442,284
Total Revenues	<u>17,326,216</u>	<u>17,573,834</u>	<u>19,725,228</u>	<u>2,151,394</u>
EXPENDITURES				
General Government:				
Assessor:				
Salaries and Benefits	290,049	274,802	255,756	19,046
Services and Supplies	45,877	61,124	56,412	4,712
Total Assessor	<u>335,926</u>	<u>335,926</u>	<u>312,168</u>	<u>23,758</u>
Auditor-Controller's Office:				
Salaries and Benefits	629,712	656,770	656,770	-
Services and Supplies	195,605	195,167	162,843	32,324
Reimbursements	(173,426)	(173,426)	(173,426)	-
Capital Assets	50,672	50,672	10,251	40,421
Total Auditor-Controller's Office	<u>702,563</u>	<u>729,183</u>	<u>656,438</u>	<u>72,745</u>
Board of Supervisors:				
Salaries and Benefits	325,107	305,107	299,284	5,823
Services and Supplies	147,520	219,520	204,212	15,308
Total Board of Supervisors	<u>472,627</u>	<u>524,627</u>	<u>503,496</u>	<u>21,131</u>
Administration and Personnel:				
Salaries and Benefits	512,352	412,250	357,130	55,120
Services and Supplies	117,052	202,005	134,398	67,607
Reimbursements	(147,393)	(147,393)	(147,393)	-
Total Administration and Personnel	<u>482,011</u>	<u>466,862</u>	<u>344,135</u>	<u>122,727</u>
Collections:				
Salaries and Benefits	-	-	-	-
Services and Supplies	-	-	-	-
Total Collections	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Delinquent Collections:				
Salaries and Benefits	25,124	31,134	30,415	719
Services and Supplies	174,312	174,312	173,394	918
Total Delinquent Collections	<u>199,436</u>	<u>205,446</u>	<u>203,809</u>	<u>1,637</u>

continued

COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE (CONTINUED)
GENERAL FUND
YEAR ENDED JUNE 30, 2018

	Budgeted Amounts		Actual Amount	Variance with Final Budget
	Original	Final		
EXPENDITURES (CONTINUED)				
County Counsel:				
Services and Supplies	\$ 535,877	\$ 535,877	\$ 499,542	\$ 36,335
Reimbursements	(64,532)	(64,532)	(64,532)	-
Total County Counsel	<u>471,345</u>	<u>471,345</u>	<u>435,010</u>	<u>36,335</u>
Court Services:				
Services and Supplies	48,425	55,878	54,036	1,842
Total Court Services	<u>48,425</u>	<u>55,878</u>	<u>54,036</u>	<u>1,842</u>
Elections Department:				
Salaries and Benefits	135,691	135,691	134,242	1,449
Services and Supplies	121,039	180,904	173,663	7,241
Total Elections Department	<u>256,730</u>	<u>316,595</u>	<u>307,905</u>	<u>8,690</u>
General Services:				
Salaries and Benefits	575,996	596,122	585,786	10,336
Services and Supplies	321,881	342,007	318,499	23,508
Reimbursements	(257,345)	(257,345)	(257,345)	-
Total General Services	<u>640,532</u>	<u>680,784</u>	<u>646,940</u>	<u>33,844</u>
Information Technology:				
Salaries and Benefits	439,179	449,348	448,606	742
Services and Supplies	92,717	86,217	69,602	16,615
Reimbursements	(177,594)	(177,594)	(177,594)	-
Capital Asset	-	6,500	-	6,500
Total Information Technology	<u>354,302</u>	<u>364,471</u>	<u>340,614</u>	<u>23,857</u>
Insurance General:				
Salaries and Benefits	133,509	141,743	140,980	763
Services and Supplies	269,181	269,181	(113,125)	382,306
Reimbursements	(208,196)	(208,196)	(208,196)	-
Total Insurance General	<u>194,494</u>	<u>202,728</u>	<u>(180,341)</u>	<u>383,069</u>
Human Resources				
Salaries and Benefits	264,956	225,586	224,643	943
Services and Supplies	15,670	55,040	42,882	12,158
Total Insurance General	<u>280,626</u>	<u>280,626</u>	<u>267,525</u>	<u>13,101</u>
Treasurer-Tax Collector:				
Salaries and Benefits	409,630	410,977	410,977	-
Services and Supplies	38,009	64,044	63,115	929
Reimbursements	(41,768)	(41,768)	(41,768)	-
Total Treasurer-Tax Collector	<u>405,871</u>	<u>433,253</u>	<u>432,324</u>	<u>929</u>
County Audit:				
Services and Supplies	9,000	9,030	9,026	4
Total County Audit	<u>9,000</u>	<u>9,030</u>	<u>9,026</u>	<u>4</u>

continued

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE (CONTINUED)
GENERAL FUND
YEAR ENDED JUNE 30, 2018**

	Budgeted Amounts		Actual Amount	Variance with Final Budget
	Original	Final		
EXPENDITURES (CONTINUED)				
Contributions to Other Funds				
Services and Supplies	30,000	45,286	27,619	17,667
Total Contributions to Other Funds	30,000	45,286	27,619	17,667
Surveyor:				
Services and Supplies	68,178	92,904	92,867	37
Total Surveyor	68,178	92,904	92,867	37
Miscellaneous				
Services and Supplies	-	-	27,630	(27,630)
Total Miscellaneous	-	-	27,630	(27,630)
Total General Government	4,952,066	5,214,944	4,481,201	733,743
Public Protection:				
Agricultural Commissioner:				
Salaries and Benefits	105,728	107,090	106,665	425
Services and Supplies	87,450	86,088	79,818	6,270
Total Agricultural Commissioner	193,178	193,178	186,483	6,695
Animal Control:				
Salaries and Benefits	205,635	185,287	185,285	2
Services and Supplies	36,021	41,721	37,928	3,793
Capital Asset	-	-	-	-
Total Animal Control	241,656	227,008	223,213	3,795
Building Inspector:				
Salaries and Benefits	659,991	540,659	474,035	66,624
Services and Supplies	111,168	225,774	148,682	77,092
Capital Asset	-	-	-	-
Total Building Inspector	771,159	766,433	622,717	143,716
Recorder:				
Salaries and Benefits	135,289	139,086	139,086	-
Services and Supplies	68,425	68,425	68,091	334
Capital Assets	-	-	-	-
Total Recorder	203,714	207,511	207,177	334
Director of General Plan				
Salaries and Benefits	-	-	-	-
Services and Supplies	-	-	-	-
Total Director of General Plan	-	-	-	-

continued

COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE (CONTINUED)
GENERAL FUND
YEAR ENDED JUNE 30, 2018

	Budgeted Amounts		Actual Amount	Variance with Final Budget
	Original	Final		
EXPENDITURES (CONTINUED)				
District Attorney-Public Advocate:				
Salaries and Benefits	\$ 1,160,872	\$ 1,167,872	\$ 1,163,326	\$ 4,546
Services and Supplies	176,756	169,756	140,860	28,896
Total DA - Public Advocate	<u>1,337,628</u>	<u>1,337,628</u>	<u>1,304,186</u>	<u>33,442</u>
Jail:				
Salaries and Benefits	2,010,635	1,846,711	1,843,305	3,406
Services and Supplies	449,829	540,459	535,904	4,555
Capital Assets	-	-	-	-
Total Jail	<u>2,460,464</u>	<u>2,387,170</u>	<u>2,379,209</u>	<u>7,961</u>
Jail Health:				
Salaries and Benefits	82,548	79,521	79,125	396
Services and Supplies	272,287	324,634	320,659	3,975
Total Jail Health	<u>354,835</u>	<u>404,155</u>	<u>399,784</u>	<u>4,371</u>
Juvenile Hall:				
Salaries and Benefits	453,319	416,473	399,901	16,572
Services and Supplies	232,708	265,408	260,801	4,607
Total Juvenile Hall	<u>686,027</u>	<u>681,881</u>	<u>660,702</u>	<u>21,179</u>
Planning Department:				
Salaries and Benefits	463,142	399,572	360,198	39,374
Services and Supplies	121,638	185,208	165,927	19,281
Total Planning Department	<u>584,780</u>	<u>584,780</u>	<u>526,125</u>	<u>58,655</u>
Probation Department:				
Salaries and Benefits	1,359,344	1,356,196	1,208,473	147,723
Services and Supplies	305,266	344,239	327,382	16,857
Capital Assets	-	43,150	43,084	66
Total Probation Department	<u>1,664,610</u>	<u>1,743,585</u>	<u>1,578,939</u>	<u>164,646</u>
Sheriff Department:				
Salaries and Benefits	3,089,876	3,192,919	3,160,543	32,376
Services and Supplies	712,812	772,188	744,534	27,654
Capital Assets	10,800	10,526	10,526	-
Total Sheriff Department	<u>3,813,488</u>	<u>3,975,633</u>	<u>3,915,603</u>	<u>60,030</u>
Coroner:				
Services and Supplies	60,641	63,941	63,282	659
Total Coroner	<u>60,641</u>	<u>63,941</u>	<u>63,282</u>	<u>659</u>
Fire Protection:				
Services and Supplies	22,190	22,390	17,267	5,123
Total Fire Protection	<u>22,190</u>	<u>22,390</u>	<u>17,267</u>	<u>5,123</u>
Grand Jury:				
Services and Supplies	17,403	22,187	21,732	455
Total Grand Jury	<u>17,403</u>	<u>22,187</u>	<u>21,732</u>	<u>455</u>

continued

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE (CONTINUED)
GENERAL FUND
YEAR ENDED JUNE 30, 2018**

	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	561,200	561,200	497,688	63,512
Total Public Defender	561,200	561,200	497,688	63,512
Total Public Protection	12,980,033	13,185,740	12,611,167	574,573
Public Ways and Facilities:				
County Advertising:				
Services and Supplies	82,217	82,217	82,207	10
Total Public Works Miscellaneous	82,217	82,217	82,207	10
Public Works Miscellaneous:				
Services and Supplies	\$ 52,500	\$ 64,847	\$ 63,585	\$ 1,262
Total County Advertising	52,500	64,847	63,585	1,262
Total Public Ways and Facilities	134,717	147,064	145,792	1,272
Health and Sanitation:				
Health Department:				
Salaries and Benefits	1,129,491	1,118,491	1,006,982	111,509
Services and Supplies	683,505	741,050	543,413	197,637
Total Health Department	1,812,996	1,859,541	1,550,395	309,146
Total Health and Sanitation	1,812,996	1,859,541	1,550,395	309,146
Public Assistance:				
Veteran's Services Office:				
Salaries and Benefits	49,205	49,642	49,641	1
Services and Supplies	18,403	15,771	13,518	2,253
Total Veteran's Services Office	67,608	65,413	63,159	2,254
Commission on Aging:				
Services and Supplies	150	150	-	150
Total Commission on Aging	150	150	-	150
Total Public Assistance	67,758	65,563	63,159	2,404

continued

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE (CONTINUED)
GENERAL FUND
YEAR ENDED JUNE 30, 2018**

	Budgeted Amounts		Actual Amount	Variance with Final Budget
	Original	Final		
EXPENDITURES (CONTINUED)				
Education:				
Library Department:				
Salaries and Benefits	\$ 251,232	\$ 249,474	\$ 246,033	\$ 3,441
Services and Supplies	84,650	92,025	91,555	470
Total Library Department	<u>335,882</u>	<u>341,499</u>	<u>337,588</u>	<u>3,911</u>
Trinity County Co-op Extension:				
Salaries and Benefits	11,974	11,974	11,324	650
Services and Supplies	12,090	12,090	10,734	1,356
Total Trinity County Co-op Ext.	<u>24,064</u>	<u>24,064</u>	<u>22,058</u>	<u>2,006</u>
Total Education	359,946	365,563	359,646	5,917
Debt Service: Principal	-	100,000	100,000	-
Debt Service: Interest	4,000	3,901	6,055	(2,154)
Total Expenditures	<u>20,311,516</u>	<u>20,942,316</u>	<u>19,317,415</u>	<u>1,624,901</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,985,300)	(3,368,482)	407,813	3,776,295
Other Financing Sources (Uses):				
Transfers in	6,199,558	6,544,863	5,519,836	(1,025,027)
Transfers out	(4,409,215)	(4,476,511)	(3,547,191)	929,320
Total Other Financing Sources	<u>1,790,343</u>	<u>2,068,352</u>	<u>1,972,645</u>	<u>(95,707)</u>
NET CHANGE TO FUND BALANCE	<u>\$ (1,194,957)</u>	<u>\$ (1,300,130)</u>	2,380,458	<u>\$ 3,680,588</u>
Fund Balance - Beginning of Year			<u>2,099,656</u>	
FUND BALANCE - END OF YEAR			<u>\$ 4,480,114</u>	

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
ROAD FUND
YEAR ENDED JUNE 30, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and Permits	\$ 15,000	\$ 15,000	\$ 8,296	\$ (6,704)
Use of Money and Property	-	-	45,796	45,796
Intergovernmental	10,516,670	10,516,670	5,738,978	(4,777,692)
Charges for Services	2,015,000	2,015,000	1,275,608	(739,392)
Other Revenues	67,500	67,500	59,718	(7,782)
Total Revenues	<u>12,614,170</u>	<u>12,614,170</u>	<u>7,128,396</u>	<u>(5,485,774)</u>
EXPENTITURES				
Current:				
Public Way and Facilities				
Salaries and Benefits	3,989,618	3,989,618	3,338,272	651,346
Services and Supplies	9,679,421	9,679,421	2,792,445	6,886,976
Total Expenditures	<u>13,669,039</u>	<u>13,669,039</u>	<u>6,130,717</u>	<u>7,538,322</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,054,869)</u>	<u>(1,054,869)</u>	<u>997,679</u>	<u>2,052,548</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	7,653,373	7,653,373	16,421	(7,636,952)
Transfers out	(7,636,952)	(7,636,952)	-	7,636,952
Total Other Financing Sources (Uses)	<u>16,421</u>	<u>16,421</u>	<u>16,421</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(1,038,448)	(1,038,448)	1,014,100	2,052,548
Fund Balances - Beginning of Year	<u>5,365,816</u>	<u>5,365,816</u>	<u>5,365,816</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 4,327,368</u>	<u>\$ 4,327,368</u>	<u>\$ 6,379,916</u>	<u>\$ 2,052,548</u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
HUMAN SERVICES FUND
YEAR ENDED JUNE 30, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Fines, Forfeitures, and Penalties	\$ -	\$ 250	\$ 204	\$ (46)
Use of Money and Property	608	1,478	988	(490)
Intergovernmental	7,657,680	7,966,051	7,018,578	(947,473)
Charges for Services	104,142	104,142	104,342	200
Other Revenue	17,705	37,514	32,051	(5,463)
Total Revenues	<u>7,780,135</u>	<u>8,109,435</u>	<u>7,156,163</u>	<u>(953,272)</u>
EXPENDITURES				
Current:				
Public Protection				
Services and Supplies	99,860	99,850	98,589	1,261
Public Assistance				
Salaries and Benefits	5,171,162	5,185,238	5,012,253	172,985
Services and Supplies	6,880,412	7,392,796	6,460,518	932,278
Total Expenditures	<u>12,151,434</u>	<u>12,677,884</u>	<u>11,571,360</u>	<u>1,106,524</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(4,371,299)</u>	<u>(4,568,449)</u>	<u>(4,415,197)</u>	<u>153,252</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	4,371,299	4,833,083	4,466,778	(366,305)
Transfers out	-	(264,635)	(245,475)	19,160
Total Other Financing Sources (Uses)	<u>4,371,299</u>	<u>4,568,448</u>	<u>4,221,303</u>	<u>(347,145)</u>
NET CHANGE IN FUND BALANCES	-	(1)	(193,894)	(193,893)
Fund Balances - Beginning of Year	<u>405,997</u>	<u>405,997</u>	<u>405,997</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 405,997</u>	<u>\$ 405,996</u>	<u>\$ 212,103</u>	<u>\$ (193,893)</u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
HOME/CDBG PROGRAMS FUND
YEAR ENDED JUNE 30, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of Money and Property	\$ -	\$ (7,700)	\$ 20,417	\$ 28,117
Other Revenue	28,750	28,750	-	(28,750)
Total Revenues	<u>28,750</u>	<u>21,050</u>	<u>20,417</u>	<u>(633)</u>
EXPENDITURES				
Current:				
Public Assistance				
Services and Supplies	48,750	48,750	22,918	25,832
Total Expenditures	<u>48,750</u>	<u>48,750</u>	<u>22,918</u>	<u>25,832</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(20,000)</u>	<u>(27,700)</u>	<u>(2,501)</u>	<u>25,199</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	47,155	54,855	11,352	(43,503)
Transfers out	(42,887)	(42,887)	-	42,887
Total Other Financing Sources (Uses)	<u>4,268</u>	<u>11,968</u>	<u>11,352</u>	<u>(616)</u>
NET CHANGE IN FUND BALANCES	(15,732)	(15,732)	8,851	24,583
Fund Balances - Beginning of Year	<u>4,259,019</u>	<u>4,259,019</u>	<u>4,259,019</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 4,243,287</u>	<u>\$ 4,243,287</u>	<u>\$ 4,267,870</u>	<u>\$ 24,583</u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
MENTAL HEALTH
YEAR ENDED JUNE 30, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of Money and Property	\$ 13,200	\$ 19,000	\$ 18,062	\$ (938)
Intergovernmental	2,353,058	2,965,116	3,099,124	134,008
Charges for Services	56,200	46,192	46,997	805
Other Revenue	46,534	2,139	3,050	911
Total Revenues	<u>2,468,992</u>	<u>3,032,447</u>	<u>3,167,233</u>	<u>134,786</u>
EXPENDITURES				
Current:				
Health and Sanitation				
Salaries and Benefits	3,009,104	2,954,104	2,907,273	46,831
Services and Supplies	2,772,521	3,573,117	3,441,689	131,428
Total Expenditures	<u>5,781,625</u>	<u>6,527,221</u>	<u>6,348,962</u>	<u>178,259</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(3,312,633)</u>	<u>(3,494,774)</u>	<u>(3,181,729)</u>	<u>313,045</u>
OTHER FUNDING SOURCES (USES)				
Transfers in	3,088,538	3,559,131	3,162,763	(396,368)
Transfers out	-	(222,779)	(222,779)	-
Total Other Financing Sources (Uses)	<u>3,088,538</u>	<u>3,336,352</u>	<u>2,939,984</u>	<u>(396,368)</u>
NET CHANGE IN FUND BALANCES	(224,095)	(158,422)	(241,745)	(83,323)
Fund Balances - Beginning of Year	<u>403,059</u>	<u>403,059</u>	<u>403,059</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 178,964</u>	<u>\$ 244,637</u>	<u>\$ 161,314</u>	<u>\$ (83,323)</u>

**COUNTY OF TRINITY
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2018**

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.

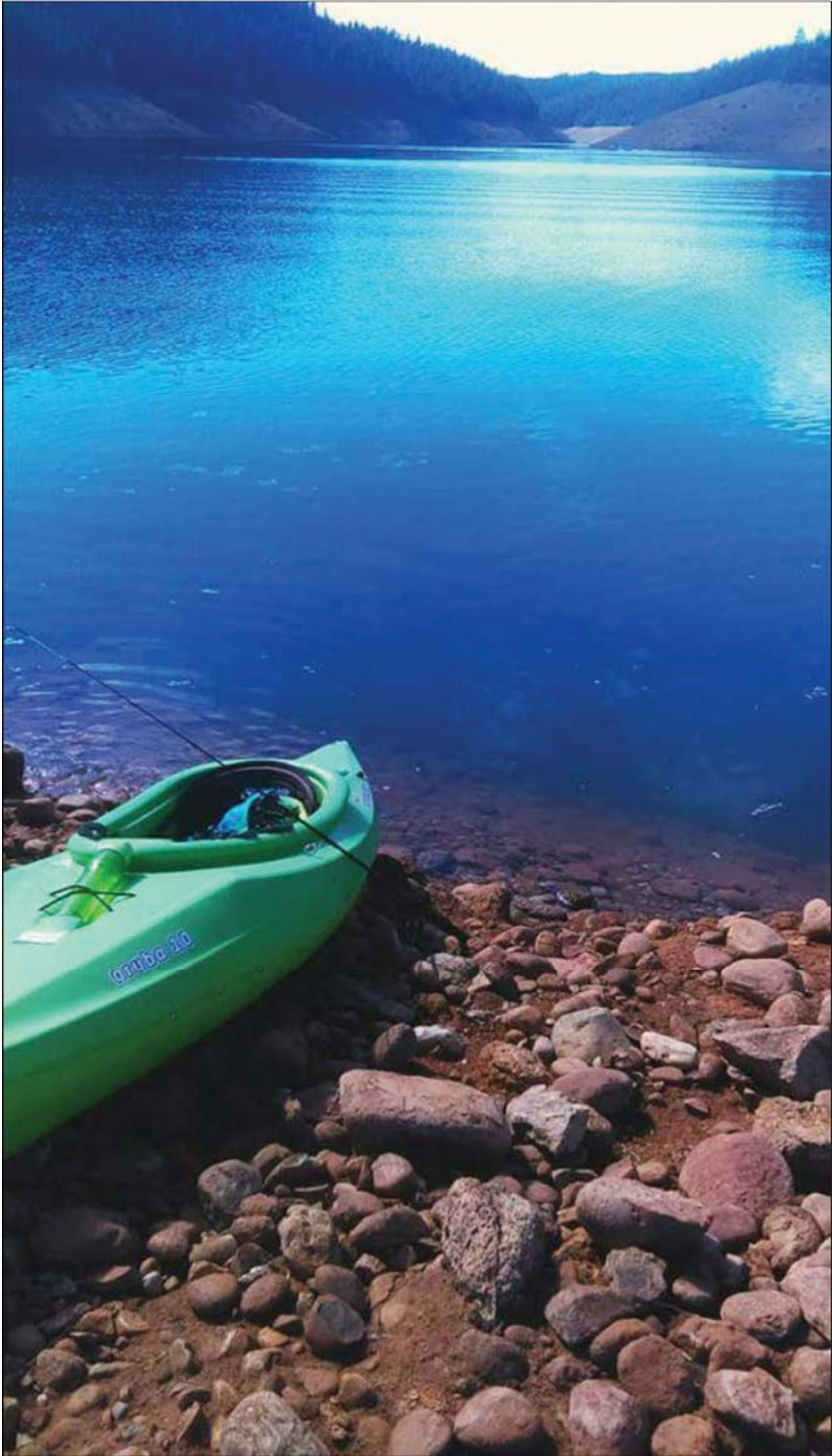
The budget approved by the Board of Supervisors for the general fund includes budgeted expenditures and reimbursements for amounts disbursed on behalf of other Governmental Funds. Actual reimbursements for these items have been eliminated in the accompanying budgetary financial schedules. Accordingly, 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.

THIS PAGE INTENTIONALLY LEFT BLANK



SUPPLEMENTARY FINANCIAL INFORMATION



**COUNTY OF TRINITY
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2018**

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
YEAR ENDED JUNE 30, 2018**

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
YEAR ENDED JUNE 30, 2018**

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, 2018**

	Special Revenue			
	Tobacco Program	Fish and Game	Non-Transit	TRANS
ASSETS				
Cash and Investments	\$ 237,610	\$ 18,976	\$ 10,719	\$ -
Imprest Cash	-	-	-	-
Cash with Fiscal Agent	-	-	-	-
Accounts Receivable	-	-	-	-
Due from other Governments	-	-	-	2,097
Interest Receivable	675	53	43	775
Prepays and Other Assets	-	-	-	-
Due from Other Funds	-	-	-	-
Advances to Other Funds	-	-	-	-
Total Assets	\$ 238,285	\$ 19,029	\$ 10,762	\$ 2,872
LIABILITIES				
Accounts Payable	\$ 77,994	\$ -	\$ 3,778	\$ 1
Salaries and Benefits Payable	-	-	-	-
Due to Other Funds	-	-	-	-
Unearned Revenue	96,586	-	-	-
Deposits from Others	-	-	-	-
Advances from Other Funds	-	-	-	-
Total Liabilities	174,580	-	3,778	1
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue	-	-	-	-
FUND BALANCE				
Nonspendable	-	-	-	-
Restricted	63,705	19,029	6,984	-
Assigned	-	-	-	2,871
Unassigned	-	-	-	-
Total Fund Balances	63,705	19,029	6,984	2,871
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 238,285	\$ 19,029	\$ 10,762	\$ 2,872

continued

**COUNTY OF TRINITY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2018**

	Special Revenue				
	Special Aviation	Hayfork Lighting District	Weaverville Lighting District	Transportation Commission	CDC PHEP
ASSETS					
Cash and Investments	\$ 30,473	\$ 143,477	\$ 268,795	\$ 14,376	\$ -
Imprest Cash	-	-	-	-	-
Cash with Fiscal Agent	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Due from other Governments	49,099	-	-	96,202	56,435
Interest Receivable	-	402	732	371	37
Prepays and Other Assets	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Total Assets	\$ 79,572	\$ 143,879	\$ 269,527	\$ 110,949	\$ 56,472
LIABILITIES					
Accounts Payable	\$ 5,328	\$ 701	\$ 2,687	\$ 39,457	\$ 1,742
Salaries and Benefits Payable	-	-	-	-	-
Due to Other Funds	-	-	-	-	13,267
Unearned Revenue	-	-	-	-	-
Deposits from Others	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-
Total Liabilities	5,328	701	2,687	39,457	15,009
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue	48,027	-	-	91,793	27,291
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted	26,217	143,178	266,840	-	14,172
Assigned	-	-	-	-	-
Unassigned	-	-	-	(20,301)	-
Total Fund Balances	26,217	143,178	266,840	(20,301)	14,172
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 79,572	\$ 143,879	\$ 269,527	\$ 110,949	\$ 56,472

continued

**COUNTY OF TRINITY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2018**

	Special Revenue				
	MHA Other Funding	MHA	General Government	Public Protection	Public Ways
ASSETS					
Cash and Investments	\$ 628,359	\$ 238,990	\$ 362,760	\$ 1,821,639	\$ 1,586,515
Imprest Cash	-	-	-	44,579	-
Cash with Fiscal Agent	-	-	-	-	-
Accounts Receivable	-	-	-	5,426	4,707
Due from other Governments	48,373	153,181	2,960	131,309	35,360
Interest Receivable	1,075	577	270	3,110	4,269
Prepays and Other Assets	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Total Assets	\$ 677,807	\$ 392,748	\$ 365,990	\$ 2,006,063	\$ 1,630,851
LIABILITIES					
Accounts Payable	\$ -	\$ -	\$ 21,641	\$ 10,968	\$ 172
Salaries and Benefits Payable	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
Unearned Revenue	-	-	-	60,313	770
Deposits from Others	-	-	-	21,241	-
Advances from Other Funds	-	-	-	144,778	-
Total Liabilities	-	-	21,641	237,300	942
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue	-	-	-	49,774	6,417
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted	677,807	392,748	344,349	1,718,989	1,623,492
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	677,807	392,748	344,349	1,718,989	1,623,492
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 677,807	\$ 392,748	\$ 365,990	\$ 2,006,063	\$ 1,630,851

continued

**COUNTY OF TRINITY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2018**

	Special Revenue				
	Health and Sanitation	Public Assistance	Disaster Recovery Initiative	Health Realignment	Mental Health Realignment
ASSETS					
Cash and Investments	\$ 1,928,270	\$ 772,887	\$ 18,527	\$ 233,261	\$ -
Imprest Cash	-	-	-	-	-
Cash with Fiscal Agent	-	-	-	-	-
Accounts Receivable	21,688	-	-	-	-
Due from other Governments	106,586	-	-	-	-
Interest Receivable	1,609	-	54	-	-
Prepays and Other Assets	309	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Total Assets	\$ 2,058,462	\$ 772,887	\$ 18,581	\$ 233,261	\$ -
LIABILITIES					
Accounts Payable	\$ 63,493	\$ -	\$ -	\$ -	\$ -
Salaries and Benefits Payable	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Deposits from Others	20	-	-	-	-
Advances from Other Funds	-	-	-	-	-
Total Liabilities	63,513	-	-	-	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue	54,014	-	-	-	-
FUND BALANCE					
Nonspendable	309	-	-	-	-
Restricted	1,940,626	772,887	18,581	233,261	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	1,940,935	772,887	18,581	233,261	-
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 2,058,462	\$ 772,887	\$ 18,581	\$ 233,261	\$ -

continued

**COUNTY OF TRINITY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2018**

	Special Revenue			Capital Projects	
	Emergency Services	General	Cannabis Planning	Capital Projects	JDF
		Plan Update			Capital Projects
ASSETS					
Cash and Investments	\$ -	\$ 581,062	\$ 1,753,037	\$ 572,628	\$ 117
Imprest Cash	-	-	-	-	-
Cash with Fiscal Agent	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Due from other Governments	211,805	-	-	-	-
Interest Receivable	-	1,517	5,595	1,572	-
Prepays and Other Assets	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Total Assets	\$ 211,805	\$ 582,579	\$ 1,758,632	\$ 574,200	\$ 117
LIABILITIES					
Accounts Payable	\$ 24,833	\$ 3,025	\$ 31,231	\$ 96,217	\$ -
Salaries and Benefits Payable	-	-	-	-	-
Due to Other Funds	133,481	-	-	-	-
Unearned Revenue	-	-	-	-	-
Deposits from Others	-	-	-	-	-
Advances from Other Funds	22,000	-	-	42,854	-
Total Liabilities	180,314	3,025	31,231	139,071	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue	211,805	-	-	-	-
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted	-	579,554	1,727,401	-	-
Assigned	-	-	-	435,129	117
Unassigned	(180,314)	-	-	-	-
Total Fund Balances	(180,314)	579,554	1,727,401	435,129	117
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 211,805	\$ 582,579	\$ 1,758,632	\$ 574,200	\$ 117

continued

**COUNTY OF TRINITY
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2018**

	Debt Service	Total
ASSETS		
Cash and Investments	\$ 1,379,587	\$ 12,602,065
Imprest Cash	-	44,579
Cash with Fiscal Agent	459,878	459,878
Accounts Receivable	-	31,821
Due from other Governments	-	893,407
Interest Receivable	3,621	26,357
Prepays and Other Assets	-	309
Due from Other Funds	-	-
Advances to Other Funds	-	-
Total Assets	\$ 1,843,086	\$ 14,058,416
LIABILITIES		
Accounts Payable	\$ 13,927	\$ 397,195
Salaries and Benefits Payable	-	-
Due to Other Funds	-	146,748
Unearned Revenue	-	157,669
Deposits from Others	-	21,261
Advances from Other Funds	-	209,632
Total Liabilities	13,927	932,505
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue	-	489,121
FUND BALANCE		
Nonspendable	-	309
Restricted	-	10,569,820
Assigned	1,829,159	2,267,276
Unassigned	-	(200,615)
Total Fund Balances	1,829,159	12,636,790
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 1,843,086	\$ 14,058,416

**COUNTY OF TRINITY
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2018**

	Special Revenue			
	Tobacco Program	Fish and Game	Non-Transit	TRANS
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Fines, Forfeitures, and Penalties	-	1,555	-	-
Use of Money and Property	1,798	193	177	17,749
Intergovernmental	272,518	723	-	-
Charges for Services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	<u>274,316</u>	<u>2,471</u>	<u>177</u>	<u>17,749</u>
EXPENDITURES				
Current:				
General Government	-	-	-	11,004
Public Protection	-	1,668	-	-
Public Ways and Facilities	-	-	8,741	-
Health and Sanitation	280,785	-	-	-
Public Assistance	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	58,059
Capital Outlay	-	-	-	-
Total Expenditures	<u>280,785</u>	<u>1,668</u>	<u>8,741</u>	<u>69,063</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(6,469)	803	(8,564)	(51,314)
OTHER FINANCING SOURCES (USES)				
Capital leases	-	-	-	-
Transfers in	-	-	5,055	47,922
Transfers out	-	-	(1,746)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>3,309</u>	<u>47,922</u>
NET CHANGE IN FUND BALANCES	(6,469)	803	(5,255)	(3,392)
Fund Balances - Beginning of Year	70,174	18,226	12,239	6,263
FUND BALANCES - END OF YEAR	<u>\$ 63,705</u>	<u>\$ 19,029</u>	<u>\$ 6,984</u>	<u>\$ 2,871</u>

continued

**COUNTY OF TRINITY
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2018**

	Special Revenue				
	Special Aviation	Hayfork Lighting District	Weaverville Lighting District	Transportation Commission	CDC PHEP
REVENUES					
Taxes	\$ -	\$ 17,441	\$ 55,878	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fines, Forfeitures, and Penalties	-	-	-	-	-
Use of Money and Property	-	1,431	2,582	1,586	124
Intergovernmental	79,973	175	597	165,740	134,094
Charges for Services	-	-	-	-	-
Other Revenue	-	-	-	4,484	-
Total Revenues	<u>79,973</u>	<u>19,047</u>	<u>59,057</u>	<u>171,810</u>	<u>134,218</u>
EXPENDITURES					
Current:					
General Government	-	8,393	30,203	-	-
Public Protection	-	-	-	-	-
Public Ways and Facilities	112,412	-	-	282,890	-
Health and Sanitation	-	-	-	-	121,574
Public Assistance	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>112,412</u>	<u>8,393</u>	<u>30,203</u>	<u>282,890</u>	<u>121,574</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(32,439)	10,654	28,854	(111,080)	12,644
OTHER FINANCING SOURCES (USES)					
Capital leases	-	-	-	-	-
Transfers in	33,500	-	-	87,289	-
Transfers out	-	-	-	(31,887)	-
Total Other Financing Sources (Uses)	<u>33,500</u>	<u>-</u>	<u>-</u>	<u>55,402</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	1,061	10,654	28,854	(55,678)	12,644
Fund Balances - Beginning of Year	25,156	132,524	237,986	35,377	1,528
FUND BALANCES - END OF YEAR	<u>\$ 26,217</u>	<u>\$ 143,178</u>	<u>\$ 266,840</u>	<u>\$ (20,301)</u>	<u>\$ 14,172</u>

continued

**COUNTY OF TRINITY
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2018**

	Special Revenue				
	MHSAs Other Funding	MHSAs	General Government	Public Protection	Public Ways
REVENUES					
Taxes	\$ -	\$ -	\$ 18,420	\$ -	\$ 291,071
Licenses and Permits	-	-	-	16,651	-
Fines, Forfeitures, and Penalties	-	-	17,452	292,848	-
Use of Money and Property	4,537	3,521	892	10,641	110,793
Intergovernmental	432,500	1,369,581	92,422	2,515,889	104,101
Charges for Services	-	-	29,573	15,093	-
Other Revenue	-	-	-	16,246	-
Total Revenues	<u>437,037</u>	<u>1,373,102</u>	<u>158,759</u>	<u>2,867,368</u>	<u>505,965</u>
EXPENDITURES					
Current:					
General Government	-	-	78,181	-	-
Public Protection	-	-	-	737,720	-
Public Ways and Facilities	-	-	-	-	15,116
Health and Sanitation	290	(908)	-	-	-
Public Assistance	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>290</u>	<u>(908)</u>	<u>78,181</u>	<u>737,720</u>	<u>15,116</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	436,747	1,374,010	80,578	2,129,648	490,849
OTHER FINANCING SOURCES (USES)					
Capital leases	-	-	-	-	-
Transfers in	600,000	-	-	18,047	108,727
Transfers out	(774,915)	(1,257,395)	(111,946)	(2,099,715)	(597,485)
Total Other Financing Sources (Uses)	<u>(174,915)</u>	<u>(1,257,395)</u>	<u>(111,946)</u>	<u>(2,081,668)</u>	<u>(488,758)</u>
NET CHANGE IN FUND BALANCES	261,832	116,615	(31,368)	47,980	2,091
Fund Balances - Beginning of Year	415,975	276,133	375,717	1,671,009	1,621,401
FUND BALANCES - END OF YEAR	<u>\$ 677,807</u>	<u>\$ 392,748</u>	<u>\$ 344,349</u>	<u>\$ 1,718,989</u>	<u>\$ 1,623,492</u>

continued

**COUNTY OF TRINITY
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2018**

	Special Revenue				
	Health and Sanitation	Public Assistance	Disaster Recovery Initiative	Health Realignment	Mental Health Realignment
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fines, Forfeitures, and Penalties	18,099	-	-	-	-
Use of Money and Property	9,088	-	207	-	-
Intergovernmental	4,582,282	1,575,950	-	1,251,160	742,322
Charges for Services	23,760	-	-	-	-
Other Revenue	10,545	-	-	-	-
Total Revenues	<u>4,643,774</u>	<u>1,575,950</u>	<u>207</u>	<u>1,251,160</u>	<u>742,322</u>
EXPENDITURES					
Current:					
General Government	-	-	-	-	-
Public Protection	-	-	-	-	-
Public Ways and Facilities	-	-	-	-	-
Health and Sanitation	1,300,008	-	-	-	-
Public Assistance	-	473	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>1,300,008</u>	<u>473</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	3,343,766	1,575,477	207	1,251,160	742,322
OTHER FINANCING SOURCES (USES)					
Capital leases	-	-	-	-	-
Transfers in	1,283,914	400,000	-	-	5,924
Transfers out	(4,628,993)	(1,893,664)	(4,270)	(1,327,002)	(748,246)
Total Other Financing Sources (Uses)	<u>(3,345,079)</u>	<u>(1,493,664)</u>	<u>(4,270)</u>	<u>(1,327,002)</u>	<u>(742,322)</u>
NET CHANGE IN FUND BALANCES	(1,313)	81,813	(4,063)	(75,842)	-
Fund Balances - Beginning of Year	1,942,248	691,074	22,644	309,103	-
FUND BALANCES - END OF YEAR	<u>\$ 1,940,935</u>	<u>\$ 772,887</u>	<u>\$ 18,581</u>	<u>\$ 233,261</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, 2018**

	Special Revenue			Capital Projects	
	Emergency Services	General		Capital Projects	JDF
		Plan Update	Cannabis Planning		Capital Projects
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	512,500	2,611,994	-	-
Fines, Forfeitures, and Penalties	-	-	350	-	-
Use of Money and Property	-	2,414	8,438	4,993	1
Intergovernmental	-	-	-	-	-
Charges for Services	-	99,205	27,535	-	-
Other Revenue	7,031	-	43	-	-
Total Revenues	<u>7,031</u>	<u>614,119</u>	<u>2,648,360</u>	<u>4,993</u>	<u>1</u>
EXPENDITURES					
Current:					
General Government	-	-	-	-	-
Public Protection	260,666	-	-	-	-
Public Ways and Facilities	-	34,565	920,959	-	-
Health and Sanitation	-	-	-	-	-
Public Assistance	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital Outlay	-	-	-	478,635	-
Total Expenditures	<u>260,666</u>	<u>34,565</u>	<u>920,959</u>	<u>478,635</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(253,635)	579,554	1,727,401	(473,642)	1
OTHER FINANCING SOURCES (USES)					
Capital leases	-	-	-	-	-
Transfers in	131,999	-	-	531,381	-
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>131,999</u>	<u>-</u>	<u>-</u>	<u>531,381</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(121,636)	579,554	1,727,401	57,739	1
Fund Balances - Beginning of Year	(58,678)	-	-	377,390	116
FUND BALANCES - END OF YEAR	<u>\$ (180,314)</u>	<u>\$ 579,554</u>	<u>\$ 1,727,401</u>	<u>\$ 435,129</u>	<u>\$ 117</u>

continued

**COUNTY OF TRINITY
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2018**

	Debt Service	Total
	<u> </u>	<u> </u>
REVENUES		
Taxes	\$ -	\$ 382,810
Licenses and Permits	-	3,141,145
Fines, Forfeitures, and Penalties	-	330,304
Use of Money and Property	19,185	200,350
Intergovernmental	-	13,320,027
Charges for Services	-	195,166
Other Revenue	(7,832)	30,517
Total Revenues	<u>11,353</u>	<u>17,600,319</u>
EXPENDITURES		
Current:		
General Government	956,805	1,084,586
Public Protection	-	1,000,054
Public Ways and Facilities	-	1,374,683
Health and Sanitation	-	1,701,749
Public Assistance	-	473
Debt Service:		
Principal	393,021	393,021
Interest	288,654	346,713
Capital Outlay	-	478,635
Total Expenditures	<u>1,638,480</u>	<u>6,379,914</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,627,127)	11,220,405
OTHER FINANCING SOURCES (USES)		
Capital leases	951,878	951,878
Transfers in	681,675	3,935,433
Transfers out	-	(13,477,264)
Total Other Financing Sources (Uses)	<u>1,633,553</u>	<u>(8,589,953)</u>
NET CHANGE IN FUND BALANCES	6,426	2,630,452
Fund Balances - Beginning of Year	<u>1,822,733</u>	<u>10,006,338</u>
FUND BALANCES - END OF YEAR	<u>\$ 1,829,159</u>	<u>\$ 12,636,790</u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
TOBACCO PROGRAM
YEAR ENDED JUNE 30, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of Money and Property	\$ -	\$ -	\$ 1,798	\$ 1,798
Intergovernmental	369,105	369,105	272,518	(96,587)
Total Revenues	<u>369,105</u>	<u>369,105</u>	<u>274,316</u>	<u>(94,789)</u>
EXPENDITURES				
Current:				
Health and Sanitation				
Services and Supplies	379,802	379,802	280,785	99,017
Total Expenditures	<u>379,802</u>	<u>379,802</u>	<u>280,785</u>	<u>99,017</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>(10,697)</u>	<u>(10,697)</u>	<u>(6,469)</u>	<u>4,228</u>
OTHER FUNDING SOURCES (USES)				
Transfers in	-	219,105	-	(219,105)
Transfers out	-	(219,105)	-	219,105
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES				
	<u>(10,697)</u>	<u>(10,697)</u>	<u>(6,469)</u>	<u>4,228</u>
Fund Balances - Beginning of Year	<u>70,174</u>	<u>70,174</u>	<u>70,174</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 59,477</u>	<u>\$ 59,477</u>	<u>\$ 63,705</u>	<u>\$ 4,228</u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
FISH AND GAME
YEAR ENDED JUNE 30, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Fines, Forfeitures, and Penalties	\$ 1,000	\$ 1,000	\$ 1,555	\$ 555
Use of Money and Property	100	100	193	93
Intergovernmental	600	600	723	123
Total Revenues	<u>1,700</u>	<u>1,700</u>	<u>2,471</u>	<u>771</u>
EXPENDITURES				
Current:				
Public Protection				
Services and Supplies	8,150	8,150	1,668	6,482
Total Expenditures	<u>8,150</u>	<u>8,150</u>	<u>1,668</u>	<u>6,482</u>
NET CHANGE IN FUND BALANCES	(6,450)	(6,450)	803	7,253
Fund Balances - Beginning of Year	<u>18,226</u>	<u>18,226</u>	<u>18,226</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u><u>\$ 11,776</u></u>	<u><u>\$ 11,776</u></u>	<u><u>\$ 19,029</u></u>	<u><u>\$ 7,253</u></u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
NON-TRANSIT
YEAR ENDED JUNE 30, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of Money and Property	\$ -	\$ -	\$ 177	\$ 177
Total Revenues	<u>-</u>	<u>-</u>	<u>177</u>	<u>177</u>
EXPENDITURES				
Current:				
Public Way and Facilities				
Services and Supplies	8,855	8,855	8,741	114
Total Expenditures	<u>8,855</u>	<u>8,855</u>	<u>8,741</u>	<u>114</u>
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES	(8,855)	(8,855)	(8,564)	291
OTHER FINANCING SOURCES (USES)				
Transfers in	5,055	5,055	5,055	-
Transfers out	-	-	(1,746)	(1,746)
Total Other Financing Sources (Uses)	<u>5,055</u>	<u>5,055</u>	<u>3,309</u>	<u>(1,746)</u>
NET CHANGE IN FUND BALANCES	(3,800)	(3,800)	(5,255)	(1,455)
Fund Balances - Beginning of Year	<u>12,239</u>	<u>12,239</u>	<u>12,239</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 8,439</u>	<u>\$ 8,439</u>	<u>\$ 6,984</u>	<u>\$ (1,455)</u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
TRANS
YEAR ENDED JUNE 30, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of Money and Property	\$ 5,000	\$ 5,000	\$ 17,749	\$ 12,749
Total Revenues	5,000	5,000	17,749	12,749
EXPENDITURES				
Current:				
General Government				
Services and Supplies	11,005	11,005	11,004	1
Debt Service:				
Interest	60,950	60,950	58,059	2,891
Total Expenditures	71,955	71,955	69,063	2,892
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES	(66,955)	(66,955)	(51,314)	15,641
OTHER FINANCING SOURCES (USES)				
Transfers in	66,955	66,955	47,922	(19,033)
Total Other Financing Sources (Uses)	66,955	66,955	47,922	(19,033)
NET CHANGE IN FUND BALANCES	-	-	(3,392)	(3,392)
Fund Balances - Beginning of Year	6,263	6,263	6,263	-
FUND BALANCES - END OF YEAR	\$ 6,263	\$ 6,263	\$ 2,871	\$ (3,392)

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
SPECIAL AVIATION
YEAR ENDED JUNE 30, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 1,060,760	\$ 1,060,760	\$ 79,973	\$ (980,787)
Total Revenues	<u>1,060,760</u>	<u>1,060,760</u>	<u>79,973</u>	<u>(980,787)</u>
EXPENDITURES				
Current:				
Public way and facilities				
Services and Supplies	1,127,697	1,127,697	112,412	1,015,285
Total Expenditures	<u>1,127,697</u>	<u>1,127,697</u>	<u>112,412</u>	<u>1,015,285</u>
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES	(66,937)	(66,937)	(32,439)	34,498
OTHER FINANCING SOURCES (USES)				
Transfers in	184,150	184,150	33,500	(150,650)
Transfers out	(174,150)	(174,150)	-	174,150
Total Other Financing Sources (Uses)	<u>10,000</u>	<u>10,000</u>	<u>33,500</u>	<u>23,500</u>
NET CHANGE IN FUND BALANCES	(56,937)	(56,937)	1,061	57,998
Fund Balances - Beginning of Year	<u>25,156</u>	<u>25,156</u>	<u>25,156</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ (31,781)</u>	<u>\$ (31,781)</u>	<u>\$ 26,217</u>	<u>\$ 57,998</u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
HAYFORK LIGHTING DISTRICT
YEAR ENDED JUNE 30, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 14,105	\$ 14,105	\$ 17,441	\$ 3,336
Use of Money and Property	250	250	1,431	1,181
Intergovernmental	150	150	175	25
Total Revenues	<u>14,505</u>	<u>14,505</u>	<u>19,047</u>	<u>4,542</u>
EXPENDITURES				
Current:				
General Government				
Services and Supplies	9,090	9,090	8,393	697
Total Expenditures	<u>9,090</u>	<u>9,090</u>	<u>8,393</u>	<u>697</u>
NET CHANGE IN FUND BALANCES	5,415	5,415	10,654	5,239
Fund Balances - Beginning of Year	<u>132,524</u>	<u>132,524</u>	<u>132,524</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u><u>\$ 137,939</u></u>	<u><u>\$ 137,939</u></u>	<u><u>\$ 143,178</u></u>	<u><u>\$ 5,239</u></u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
WEAVERVILLE LIGHTING DISTRICT
YEAR ENDED JUNE 30, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 49,270	\$ 49,270	\$ 55,878	\$ 6,608
Use of Money and Property	700	700	2,582	1,882
Intergovernmental	600	600	597	(3)
Total Revenues	<u>50,570</u>	<u>50,570</u>	<u>59,057</u>	<u>8,487</u>
EXPENDITURES				
Current:				
General Government				
Services and Supplies	33,200	33,200	30,203	2,997
Total Expenditures	<u>33,200</u>	<u>33,200</u>	<u>30,203</u>	<u>2,997</u>
NET CHANGE IN FUND BALANCES	17,370	17,370	28,854	11,484
Fund Balances - Beginning of Year	<u>237,986</u>	<u>237,986</u>	<u>237,986</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u><u>\$ 255,356</u></u>	<u><u>\$ 255,356</u></u>	<u><u>\$ 266,840</u></u>	<u><u>\$ 11,484</u></u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
TRANSPORTATION COMMISSION
YEAR ENDED JUNE 30, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of Money and Property	\$ -	\$ -	\$ 1,586	\$ 1,586
Intergovernmental	340,591	340,591	165,740	(174,851)
Other Revenue	1,200	1,200	4,484	3,284
Total Revenues	<u>341,791</u>	<u>341,791</u>	<u>171,810</u>	<u>(169,981)</u>
EXPENDITURES				
Current:				
Public Ways and Facilities				
Services and Supplies	412,659	412,659	282,890	129,769
Total Expenditures	<u>412,659</u>	<u>412,659</u>	<u>282,890</u>	<u>129,769</u>
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES	(70,868)	(70,868)	(111,080)	(40,212)
OTHER FINANCING SOURCES (USES)				
Transfers in	87,289	87,289	87,289	-
Transfers out	(16,421)	(16,421)	(31,887)	(15,466)
Total Other Financing Sources (Uses)	<u>70,868</u>	<u>70,868</u>	<u>55,402</u>	<u>(15,466)</u>
NET CHANGE IN FUND BALANCES	-	-	(55,678)	(55,678)
Fund Balances - Beginning of Year	<u>35,377</u>	<u>35,377</u>	<u>35,377</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 35,377</u>	<u>\$ 35,377</u>	<u>\$ (20,301)</u>	<u>\$ (55,678)</u>

**COUNTY OF TRINITY
 BUDGETARY COMPARISON SCHEDULE
 CDC PHEP
 YEAR ENDED JUNE 30, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of Money and Property	\$ -	\$ -	\$ 124	\$ 124
Intergovernmental	127,345	144,657	134,094	(10,563)
Total Revenues	<u>127,345</u>	<u>144,657</u>	<u>134,218</u>	<u>(10,439)</u>
EXPENDITURES				
Current:				
Health and Sanitation				
Services and Supplies	127,345	144,657	121,574	23,083
Total Expenditures	<u>127,345</u>	<u>144,657</u>	<u>121,574</u>	<u>23,083</u>
NET CHANGE IN FUND BALANCES	-	-	12,644	12,644
Fund Balances - Beginning of Year	<u>1,528</u>	<u>1,528</u>	<u>1,528</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u><u>\$ 1,528</u></u>	<u><u>\$ 1,528</u></u>	<u><u>\$ 14,172</u></u>	<u><u>\$ 12,644</u></u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
MHSA OTHER FUNDING
YEAR ENDED JUNE 30, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of Money and Property	\$ 1,000	\$ 1,000	\$ 4,537	\$ 3,537
Intergovernmental	410,322	410,322	432,500	22,178
Total Revenues	<u>411,322</u>	<u>411,322</u>	<u>437,037</u>	<u>25,715</u>
EXPENDITURES				
Current:				
Health and Sanitation				
Services and Supplies	16,000	16,000	290	15,710
Total Expenditures	<u>16,000</u>	<u>16,000</u>	<u>290</u>	<u>15,710</u>
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES	395,322	395,322	436,747	41,425
OTHER FINANCING SOURCES (USES)				
Transfers in	600,000	600,000	600,000	-
Transfers out	(1,010,322)	(1,010,322)	(774,915)	235,407
Total Other Financing Sources (Uses)	<u>(410,322)</u>	<u>(410,322)</u>	<u>(174,915)</u>	<u>235,407</u>
NET CHANGE IN FUND BALANCES	(15,000)	(15,000)	261,832	276,832
Fund Balances - Beginning of Year	<u>415,975</u>	<u>415,975</u>	<u>415,975</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 400,975</u>	<u>\$ 400,975</u>	<u>\$ 677,807</u>	<u>\$ 276,832</u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
MHSA
YEAR ENDED JUNE 30, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of Money and Property	\$ 2,500	\$ 2,500	\$ 3,521	\$ 1,021
Intergovernmental	1,299,354	1,299,354	1,369,581	70,227
Total Revenues	<u>1,301,854</u>	<u>1,301,854</u>	<u>1,373,102</u>	<u>71,248</u>
EXPENDITURES				
Current:				
Health and Sanitation				
Services and Supplies	16,000	16,000	(908)	16,908
Total Expenditures	<u>16,000</u>	<u>16,000</u>	<u>(908)</u>	<u>16,908</u>
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES	1,285,854	1,285,854	1,374,010	88,156
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(1,335,105)	(1,410,105)	(1,257,395)	152,710
Total Other Financing Sources (Uses)	<u>(1,335,105)</u>	<u>(1,410,105)</u>	<u>(1,257,395)</u>	<u>152,710</u>
NET CHANGE IN FUND BALANCES	(49,251)	(124,251)	116,615	240,866
Fund Balances - Beginning of Year	<u>276,133</u>	<u>276,133</u>	<u>276,133</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 226,882</u>	<u>\$ 151,882</u>	<u>\$ 392,748</u>	<u>\$ 240,866</u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
GENERAL GOVERNMENT
YEAR ENDED JUNE 30, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 20,000	\$ 20,000	\$ 18,420	\$ (1,580)
Fines, Forfeits, and Penalties	14,952	14,952	17,452	2,500
Use of Money and Property	325	325	892	567
Intergovernmental	-	-	92,422	92,422
Charges for Services	27,000	27,000	29,573	2,573
Total Revenues	<u>62,277</u>	<u>62,277</u>	<u>158,759</u>	<u>96,482</u>
EXPENDITURES				
Current:				
General Government				
Services and Supplies	134,137	134,137	78,181	55,956
Total Expenditures	<u>134,137</u>	<u>134,137</u>	<u>78,181</u>	<u>55,956</u>
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES	(71,860)	(71,860)	80,578	152,438
OTHER FINANCING SOURCES (USES)				
Transfers out	(61,950)	(111,950)	(111,946)	4
Total Other Financing Sources (Uses)	<u>(61,950)</u>	<u>(111,950)</u>	<u>(111,946)</u>	<u>4</u>
NET CHANGE IN FUND BALANCES	(133,810)	(183,810)	(31,368)	152,442
Fund Balances - Beginning of Year, Restated	<u>375,717</u>	<u>375,717</u>	<u>375,717</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 241,907</u>	<u>\$ 191,907</u>	<u>\$ 344,349</u>	<u>\$ 152,442</u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
PUBLIC PROTECTION
YEAR ENDED JUNE 30, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and Permits	\$ 16,000	\$ 16,000	\$ 16,651	\$ 651
Fines, Forfeits, and Penalties	4,000	4,000	292,848	288,848
Use of Money and Property	1,364	633	10,641	10,008
Intergovernmental	2,648,372	2,608,482	2,515,889	(92,593)
Charges for Services	16,500	16,500	15,093	(1,407)
Other Revenue	20,420	20,420	16,246	(4,174)
Total Revenues	<u>2,706,656</u>	<u>2,666,035</u>	<u>2,867,368</u>	<u>201,333</u>
EXPENDITURES				
Current:				
Public Protection				
Salaries and Benefits	574,952	505,203	429,017	76,186
Services and Supplies	483,870	473,431	308,703	164,728
Total Expenditures	<u>1,058,822</u>	<u>978,634</u>	<u>737,720</u>	<u>240,914</u>
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES	1,647,834	1,687,401	2,129,648	442,247
OTHER FINANCING SOURCES (USES)				
Transfers in	15,997	19,046	18,047	(999)
Transfers out	(2,030,580)	(2,345,685)	(2,099,715)	245,970
Total Other Financing Sources (Uses)	<u>(2,014,583)</u>	<u>(2,326,639)</u>	<u>(2,081,668)</u>	<u>244,971</u>
NET CHANGE IN FUND BALANCES	(366,749)	(639,238)	47,980	687,218
Fund Balances - Beginning of Year	<u>1,671,009</u>	<u>1,671,009</u>	<u>1,671,009</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 1,304,260</u>	<u>\$ 1,031,771</u>	<u>\$ 1,718,989</u>	<u>\$ 687,218</u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
PUBLIC WAYS
YEAR ENDED JUNE 30, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 280,000	\$ 282,500	\$ 291,071	\$ 8,571
Use of Money and Property	74,801	74,801	110,793	35,992
Intergovernmental	50,000	50,000	104,101	54,101
Total Revenues	<u>404,801</u>	<u>407,301</u>	<u>505,965</u>	<u>98,664</u>
EXPENDITURES				
Current:				
Public Ways and Facilities				
Services and Supplies	60,585	60,585	27,679	32,906
Reimbursements	14,000	14,000	(12,563)	26,563
Total Expenditures	<u>74,585</u>	<u>74,585</u>	<u>15,116</u>	<u>59,469</u>
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES	330,216	332,716	490,849	158,133
OTHER FINANCING SOURCES (USES)				
Transfers in	249,944	249,944	108,727	(141,217)
Transfers out	(653,485)	(655,985)	(597,485)	58,500
Total Other Financing Sources (Uses)	<u>(403,541)</u>	<u>(406,041)</u>	<u>(488,758)</u>	<u>(82,717)</u>
NET CHANGE IN FUND BALANCES	(73,325)	(73,325)	2,091	75,416
Fund Balances - Beginning of Year	<u>1,621,401</u>	<u>1,621,401</u>	<u>1,621,401</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 1,548,076</u>	<u>\$ 1,548,076</u>	<u>\$ 1,623,492</u>	<u>\$ 75,416</u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
HEALTH AND SANITATION
YEAR ENDED JUNE 30, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Fines, Forfeitures, and Penalties	\$ 15,475	\$ 15,475	\$ 18,099	\$ 2,624
Use of Money and Property	3,697	2,847	9,088	6,241
Intergovernmental	4,533,769	4,646,955	4,582,282	(64,673)
Charges for Services	81,000	20,300	23,760	3,460
Other Revenue	5,000	5,000	10,545	5,545
Total Revenues	<u>4,638,941</u>	<u>4,690,577</u>	<u>4,643,774</u>	<u>(46,803)</u>
EXPENDITURES				
Current:				
Health and Sanitation				
Salaries and Benefits	719,943	601,693	579,029	22,664
Services and Supplies	785,734	857,259	720,979	136,280
Total Expenditures	<u>1,505,677</u>	<u>1,458,952</u>	<u>1,300,008</u>	<u>158,944</u>
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES	3,133,264	3,231,625	3,343,766	112,141
OTHER FINANCING SOURCES (USES)				
Transfers in	1,307,098	1,697,277	1,283,914	(413,363)
Transfers out	(4,562,942)	(5,053,430)	(4,628,993)	424,437
Total Other Financing Sources (Uses)	<u>(3,255,844)</u>	<u>(3,356,153)</u>	<u>(3,345,079)</u>	<u>11,074</u>
NET CHANGE IN FUND BALANCES	(122,580)	(124,528)	(1,313)	123,215
Fund Balances - Beginning of Year	<u>1,942,248</u>	<u>1,942,248</u>	<u>1,942,248</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 1,819,668</u>	<u>\$ 1,817,720</u>	<u>\$ 1,940,935</u>	<u>\$ 123,215</u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
PUBLIC ASSISTANCE
YEAR ENDED JUNE 30, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 1,546,725	\$ 1,634,987	\$ 1,575,950	\$ (59,037)
Total Revenues	<u>1,546,725</u>	<u>1,634,987</u>	<u>1,575,950</u>	<u>(59,037)</u>
EXPENDITURES				
Current:				
Public Assistance				
Services and Supplies	247	473	473	-
Total Expenditures	<u>247</u>	<u>473</u>	<u>473</u>	<u>-</u>
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES	1,546,478	1,634,514	1,575,477	(59,037)
OTHER FINANCING SOURCES (USES)				
Transfers in	400,000	400,000	400,000	-
Transfers out	(1,946,478)	(2,034,514)	(1,893,664)	140,850
Total Other Financing Sources (Uses)	<u>(1,546,478)</u>	<u>(1,634,514)</u>	<u>(1,493,664)</u>	<u>140,850</u>
NET CHANGE IN FUND BALANCES	-	-	81,813	81,813
Fund Balances - Beginning of Year	<u>691,074</u>	<u>691,074</u>	<u>691,074</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 691,074</u>	<u>\$ 691,074</u>	<u>\$ 772,887</u>	<u>\$ 81,813</u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
DISASTER RECOVERY INITIATIVE
YEAR ENDED JUNE 30, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of Money and Property	\$ -	\$ -	\$ 207	\$ 207
Intergovernmental	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	-	-	207	207
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES	-	-	207	207
OTHER FINANCING SOURCES (USES)				
Transfers out	(4,269)	(4,269)	(4,270)	(1)
Total Other Financing Sources (Uses)	(4,269)	(4,269)	(4,270)	(1)
NET CHANGE IN FUND BALANCES	(4,269)	(4,269)	(4,063)	206
Fund Balances - Beginning of Year	22,644	22,644	22,644	-
FUND BALANCES - END OF YEAR	<u>\$ 18,375</u>	<u>\$ 18,375</u>	<u>\$ 18,581</u>	<u>\$ 206</u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
HEALTH REALIGNMENT
YEAR ENDED JUNE 30, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 1,286,328	\$ 1,286,328	\$ 1,251,160	\$ (35,168)
Total Revenues	<u>1,286,328</u>	<u>1,286,328</u>	<u>1,251,160</u>	<u>(35,168)</u>
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES	1,286,328	1,286,328	1,251,160	(35,168)
OTHER FINANCING SOURCES (USES)				
Transfers in	292,662	292,662	-	(292,662)
Transfers out	<u>(1,710,664)</u>	<u>(1,710,664)</u>	<u>(1,327,002)</u>	<u>383,662</u>
Total Other Financing Sources (Uses)	<u>(1,418,002)</u>	<u>(1,418,002)</u>	<u>(1,327,002)</u>	<u>91,000</u>
NET CHANGE IN FUND BALANCES	(131,674)	(131,674)	(75,842)	55,832
Fund Balances - Beginning of Year	<u>309,103</u>	<u>309,103</u>	<u>309,103</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u><u>\$ 177,429</u></u>	<u><u>\$ 177,429</u></u>	<u><u>\$ 233,261</u></u>	<u><u>\$ 55,832</u></u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
MENTAL HEALTH REALIGNMENT
YEAR ENDED JUNE 30, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 742,322	\$ 742,322	\$ 742,322	\$ -
Total Revenues	<u>742,322</u>	<u>742,322</u>	<u>742,322</u>	<u>-</u>
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES	742,322	742,322	742,322	-
OTHER FINANCING SOURCES (USES)				
Transfers in	5,924	5,924	5,924	-
Transfers out	<u>(748,246)</u>	<u>(748,246)</u>	<u>(748,246)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(742,322)</u>	<u>(742,322)</u>	<u>(742,322)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	-	-	-
Fund Balances - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
EMERGENCY SERVICES
YEAR ENDED JUNE 30, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 216,387	\$ 252,716	\$ -	\$ (252,716)
	-	-	7,031	7,031
Total Revenues	<u>216,387</u>	<u>252,716</u>	<u>7,031</u>	<u>(245,685)</u>
EXPENDITURES				
Current:				
Public Protection				
Salaries and Benefits	147,298	147,298	97,344	49,954
Services and Supplies	196,859	237,372	163,322	74,050
Total Expenditures	<u>344,157</u>	<u>384,670</u>	<u>260,666</u>	<u>124,004</u>
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES	(127,770)	(131,954)	(253,635)	(121,681)
OTHER FINANCING SOURCES (USES)				
Transfers in	127,770	131,954	131,999	45
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	<u>127,770</u>	<u>131,954</u>	<u>131,999</u>	<u>45</u>
NET CHANGE IN FUND BALANCES	-	-	(121,636)	(121,636)
Fund Balances - Beginning of Year	<u>(58,678)</u>	<u>(58,678)</u>	<u>(58,678)</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ (58,678)</u>	<u>\$ (58,678)</u>	<u>\$ (180,314)</u>	<u>\$ (121,636)</u>

**COUNTY OF TRINITY
 BUDGETARY COMPARISON SCHEDULE
 GENERAL PLAN UPDATE
 YEAR ENDED JUNE 30, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and Permits	\$ 510,000	\$ 510,000	\$ 512,500	\$ 2,500
Use of Money and Property	-	-	2,414	2,414
Charges for Services	75,000	75,000	99,205	24,205
Total Revenues	<u>585,000</u>	<u>585,000</u>	<u>614,119</u>	<u>29,119</u>
EXPENDITURES				
Current:				
Public Protection				
Services and Supplies	356,200	356,200	34,565	321,635
Total Expenditures	<u>356,200</u>	<u>356,200</u>	<u>34,565</u>	<u>321,635</u>
NET CHANGE IN FUND BALANCES	228,800	228,800	579,554	350,754
Fund Balances - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u><u>\$ 228,800</u></u>	<u><u>\$ 228,800</u></u>	<u><u>\$ 579,554</u></u>	<u><u>\$ 350,754</u></u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
CANNABIS PLANNING
YEAR ENDED JUNE 30, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and Permits	\$ 1,600,000	\$ 1,600,000	\$ 2,611,994	\$ 1,011,994
Fines, Forfeitures, and Penalties	-	-	350	350
Use of Money and Property	-	-	8,438	8,438
Charges for Services	-	-	27,535	27,535
Other Revenue	-	-	43	43
Total Revenues	1,600,000	1,600,000	2,648,360	1,048,360
EXPENDITURES				
Current:				
Public Protection				
Salaries and Benefits	437,259	362,100	139,246	222,854
Services and Supplies	1,162,741	1,237,900	781,713	456,187
Total Expenditures	1,600,000	1,600,000	920,959	679,041
NET CHANGE IN FUND BALANCES	-	-	1,727,401	1,727,401
Fund Balances - Beginning of Year	-	-	-	-
FUND BALANCES - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,727,401</u>	<u>\$ 1,727,401</u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
CAPITAL PROJECTS
YEAR ENDED JUNE 30, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of Money and Property	\$ -	\$ -	\$ 4,993	\$ 4,993
Aid from Other Governments	2,350,000	2,350,000	-	(2,350,000)
Charges for Services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	<u>2,350,000</u>	<u>2,350,000</u>	<u>4,993</u>	<u>(2,345,007)</u>
EXPENDITURES				
Current:				
General Government				
Services and Supplies	-	-	-	-
Capital Outlay	<u>3,437,325</u>	<u>3,437,325</u>	<u>478,635</u>	<u>2,958,690</u>
Total Expenditures	<u>3,437,325</u>	<u>3,437,325</u>	<u>478,635</u>	<u>2,958,690</u>
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES	(1,087,325)	(1,087,325)	(473,642)	613,683
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>631,381</u>	<u>631,381</u>	<u>531,381</u>	<u>(100,000)</u>
Total Other Financing Sources (Uses)	<u>631,381</u>	<u>631,381</u>	<u>531,381</u>	<u>(100,000)</u>
NET CHANGE IN FUND BALANCES	(455,944)	(455,944)	57,739	513,683
Fund Balances - Beginning of Year	<u>377,390</u>	<u>377,390</u>	<u>377,390</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ (78,554)</u>	<u>\$ (78,554)</u>	<u>\$ 435,129</u>	<u>\$ 513,683</u>

**COUNTY OF TRINITY
BUDGETARY COMPARISON SCHEDULE
DEBT SERVICE
YEAR ENDED JUNE 30, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of Money and Property	\$ 12,800	\$ 12,800	\$ 19,185	\$ 6,385
Other Revenue	-	-	(7,832)	(7,832)
Total Revenues	<u>12,800</u>	<u>12,800</u>	<u>11,353</u>	<u>(1,447)</u>
EXPENDITURES				
Current:				
General Government				
Services and Supplies	212,800	212,800	956,805	(744,005)
Debt Service:				
Principal	405,000	405,000	393,021	11,979
Interest	276,675	276,675	288,654	(11,979)
Total Expenditures	<u>894,475</u>	<u>894,475</u>	<u>1,638,480</u>	<u>(744,005)</u>
EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES	(881,675)	(881,675)	(1,627,127)	(745,452)
OTHER FINANCING SOURCES (USES)				
Capital leases	-	-	951,878	951,878
Transfers in	681,675	681,675	681,675	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	<u>681,675</u>	<u>681,675</u>	<u>1,633,553</u>	<u>951,878</u>
NET CHANGE IN FUND BALANCES	(200,000)	(200,000)	6,426	206,426
Fund Balances - Beginning of Year	<u>1,822,733</u>	<u>1,822,733</u>	<u>1,822,733</u>	<u>-</u>
FUND BALANCES - END OF YEAR	<u>\$ 1,622,733</u>	<u>\$ 1,622,733</u>	<u>\$ 1,829,159</u>	<u>\$ 206,426</u>

THIS PAGE INTENTIONALLY LEFT BLANK

**COUNTY OF TRINITY
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2018**

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, 2018**

ASSETS	<u>Copier</u>	<u>Motor Pool</u>	<u>OPEB</u>	<u>Total</u>
CURRENT ASSETS				
Pooled Cash and Investments	\$ 81,182	\$ 225,973	\$ 6,945,535	\$ 7,252,690
Accounts Receivable	-	-	-	-
Interest Receivable	229	563	17,636	18,428
Prepays	95	-	-	95
Total Current Assets	<u>81,506</u>	<u>226,536</u>	<u>6,963,171</u>	<u>7,271,213</u>
NONCURRENT ASSETS				
Capital Assets:				
Depreciable, Net	<u>17,772</u>	<u>300,758</u>	-	<u>318,530</u>
Total Noncurrent Assets	<u>17,772</u>	<u>300,758</u>	-	<u>318,530</u>
Total Assets	99,278	527,294	6,963,171	7,589,743
LIABILITIES				
CURRENT LIABILITIES				
Accounts Payable	<u>2,943</u>	<u>1,224</u>	-	<u>4,167</u>
Total Liabilities	<u>2,943</u>	<u>1,224</u>	-	<u>4,167</u>
NET POSITION				
Net Investment in Capital Assets	17,772	300,758	-	318,530
Unrestricted	<u>78,563</u>	<u>225,312</u>	<u>6,963,171</u>	<u>7,267,046</u>
Total Net Position	<u>\$ 96,335</u>	<u>\$ 526,070</u>	<u>\$ 6,963,171</u>	<u>\$ 7,585,576</u>

COUNTY OF TRINITY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2018

	Copier	Motor Pool	OPEB	Total
OPERATING REVENUE				
Charges for Services	\$ 50,843	\$ 202,707	\$ 4,410,570	\$ 4,664,120
Other Income	-	27,172	-	27,172
Total Operating Revenues	<u>50,843</u>	<u>229,879</u>	<u>4,410,570</u>	<u>4,691,292</u>
OPERATING EXPENSES				
Services and Supplies	39,717	85,208	2,364,851	2,489,776
Depreciation	7,282	115,343	-	122,625
Total Operating Expenses	<u>46,999</u>	<u>200,551</u>	<u>2,364,851</u>	<u>2,612,401</u>
OPERATING INCOME (LOSS)	<u>3,844</u>	<u>29,328</u>	<u>2,045,719</u>	<u>2,078,891</u>
NONOPERATING REVENUE				
Investment Earnings	800	1,933	56,783	59,516
Gain (Loss) Disposal of Capital Assets	-	-	-	-
Intergovernmental	-	-	817	817
Total Nonoperating Revenue	<u>800</u>	<u>1,933</u>	<u>57,600</u>	<u>60,333</u>
INCOME (LOSS) BEFORE TRANSFERS	4,644	31,261	2,103,319	2,139,224
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
INCOME (LOSS) BEFORE TRANSFERS	4,644	31,261	2,103,319	2,139,224
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN NET POSITION	4,644	31,261	2,103,319	2,139,224
Net Position - Beginning of Year	<u>91,691</u>	<u>494,809</u>	<u>4,859,852</u>	<u>5,446,352</u>
NET POSITION - END OF YEAR	<u>\$ 96,335</u>	<u>\$ 526,070</u>	<u>\$ 6,963,171</u>	<u>\$ 7,585,576</u>

**COUNTY OF TRINITY
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2018**

	Copier	Motor Pool	OPEB	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Interfund Services Provided	\$ 50,843	\$ 229,879	\$ 4,410,570	\$ 4,691,292
Cash Paid to Suppliers	(59,887)	(83,992)	(2,379,428)	(2,523,307)
Net Cash Provided (Used) by Operating Activities	(9,044)	145,887	2,031,142	2,167,985
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Aid from Other Governmental Entities	-	-	817	817
Net Cash Provided (Used) by Noncapital Financing Activities	-	-	817	817
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	-	(110,027)	-	(110,027)
Net Cash Provided (Used) by Capital and Related Financing Activities	-	(110,027)	-	(110,027)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest Received (Paid)	710	1,613	46,140	48,463
Net Cash Provided (Used) by Investing Activities	710	1,613	46,140	48,463
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS				
	(8,334)	37,473	2,078,099	2,107,238
Cash and Cash Equivalents - Beginning of Year	89,516	188,500	4,867,436	5,145,452
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 81,182	\$ 225,973	\$ 6,945,535	\$ 7,252,690

continued

**COUNTY OF TRINITY
COMBINING STATEMENT OF CASH FLOWS (CONTINUED)
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2018**

	Copier	Motor Pool	OPEB	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating Income (Loss)	\$ 3,844	\$ 29,328	\$ 2,045,719	\$ 2,078,891
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Depreciation	7,282	115,343	-	122,625
Changes in Assets and Liabilities:				
Decrease (Increase) in:				
Accounts Receivable	-	-	-	-
Increase (Decrease) in:				
Accounts Payable	(20,170)	1,216	(14,577)	(33,531)
 Net Cash Provided (Used) by Operating Activities	 \$ (9,044)	 \$ 145,887	 \$ 2,031,142	 \$ 2,167,985

THIS PAGE INTENTIONALLY LEFT BLANK

**COUNTY OF TRINITY
AGENCY FUNDS
YEAR ENDED JUNE 30, 2018**

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, 2018**

	Balance July 1, 2017	Additions	Deductions	Balance June 30, 2018
ASSETS				
Pooled Cash and Investments	\$ 4,507,407	\$ 124,050	\$ -	\$ 4,631,457
Property Taxes Receivable	2,541,636	742,896	-	3,284,532
Interest Receivable	10,964	10,864	-	21,828
Total Assets	<u>\$ 7,060,007</u>	<u>\$ 877,810</u>	<u>\$ -</u>	<u>\$ 7,937,817</u>
LIABILITIES				
Due to Other Funds	\$ -	\$ -	\$ -	\$ -
Agency Funds Held for Others	7,060,007	877,810	-	7,937,817
Total Liabilities	<u>\$ 7,060,007</u>	<u>\$ 877,810</u>	<u>\$ -</u>	<u>\$ 7,937,817</u>

THIS PAGE INTENTIONALLY LEFT BLANK

THIS PAGE INTENTIONALLY LEFT BLANK



STATISTICAL SECTION



**COUNTY OF TRINITY
STATISTICAL SECTION
YEAR ENDED JUNE 30, 2018**

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	152
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									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Governmental Activities										
Net investment in capital assets ¹	\$ 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	\$ 144,181,786
Restricted ²	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	13,674,039
Unrestricted	(92,606,153)	(54,192,327)	(55,741,242)	(59,772,570)	(18,009,183)	(20,749,537)	(22,740,988)	(18,953,961)	(7,964,831)	(41,008,663)
Total governmental activities net position	\$ 32,016,117	\$ 87,696,243	\$ 97,238,550	\$ 99,953,017	\$ 132,953,299	\$ 127,790,258	\$ 136,938,195	\$ 144,694,029	\$ 151,825,089	\$ 116,647,162
Business-type Activities										
Net investment in capital assets ¹	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	11,194,001
Restricted ²	(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)	(14,869,867)
Unrestricted	(11,235,232)	(7,952,453)	(7,197,015)	(7,278,572)	(4,171,798)	(2,770,710) ³	8,067,138	8,669,092	1,140,910	(3,675,866)
Total business-type activities net position	\$ (11,235,232)	\$ (7,952,453)	\$ (7,197,015)	\$ (7,278,572)	\$ (4,171,798)	\$ (2,770,710) ³	\$ 8,067,138	\$ 8,669,092	\$ 1,140,910	\$ (3,675,866)
Primary Government										
Net investment in capital assets ¹	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	155,375,787
Restricted ²	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	13,674,039
Unrestricted	(105,447,187)	(63,753,025)	(64,682,669)	(68,612,562)	(23,734,182)	(25,195,393)	(26,243,990)	(22,685,869)	(18,472,418)	(55,878,530)
Total primary government net position	\$ 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	\$ 113,171,296

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									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Expenses										
Governmental activities:										
General government	\$ 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	\$ 4,986,467
Public protection	15,369,836	12,695,289	13,188,116	13,157,832	13,351,834	14,346,337	12,584,410	11,649,415	10,879,074	10,932,558
Public ways and facilities	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	20,260,538
Health and sanitation	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	6,193,325
Public assistance	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	6,987,791
Education	431,573	368,450	368,018	358,760	343,129	352,530	373,304	411,766	387,830	349,531
Culture and Recreation	745,789	424,817	520,467	601,519	693,516	774,660	836,347	883,825	862,010	1,010,408
Interest on long-term debt	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	50,720,618
Total governmental activities expenses	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	2,364,033
Business-type Activities:										
Solid Waste	-	-	-	-	-	-	-	-	-	-
Waterworks District No. 1	5,479	3,492	5,136	3,134	10,223	7,699	806,765	789,533	911,287	911,287
Cemeteries	921,142	822,145	806,878	756,372	691,213	699,678	7,432	6,332	11,817	9,001
Transit	4,148,714	4,327,776	3,775,642	3,605,766	4,759,707	3,393,538	599,991	509,931	398,210	324,318
Total business-type activities expenses	\$ 69,818,861	\$ 62,004,601	\$ 62,516,568	\$ 57,352,415	\$ 55,594,767	\$ 54,454,611	\$ 4,086,693	\$ 3,948,128	\$ 3,793,479	\$ 3,608,639
Total primary government expenses	\$ 72,040,954	\$ 64,508,740	\$ 125,033,196	\$ 114,704,665	\$ 100,453,038	\$ 56,139,224	\$ 7,159,200	\$ 6,590,356	\$ 5,265,644	\$ 7,912,678
Program Revenues										
Governmental activities:										
Fees, fines & charges for services	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	2,878,858
General government	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	1,761,417
Public protection	4,535,488	1,361,596	974,058	966,728	1,028,196	1,248,004	1,214,243	1,049,881	863,068	926,362
Public ways and facilities	676,508	643,400	642,379	483,964	355,843	390,401	438,287	498,478	361,442	364,930
Health and sanitation	104,546	164,257	299,023	168,195	137,567	113,753	105,672	136,559	97,235	141,973
Public assistance	5,005	3,795	3,271	2,782	2,815	3,783	4,827	4,788	3,488	5,987
Education	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	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	23,114,085
Operating grants and contributions	8,220,532	1,710,582	8,754,780	20,634,893	15,054,197	2,084,841	3,267,688	1,445,414	8,353,713	8,353,713
Capital grants and contributions	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	37,567,325
Total governmental activities program revenues	72,040,954	64,508,740	125,033,196	114,704,665	100,453,038	56,139,224	7,159,200	6,590,356	5,265,644	7,912,678
Business-type Activities:										
Fees, fines & charges for services	2,746,418	2,758,668	2,691,340	2,606,578	2,737,429	2,140,316	2,222,736	2,214,900	2,237,318	2,696,980
Solid Waste	-	-	-	-	-	-	-	-	-	-
Waterworks District No. 1	6,070	5,667	7,423	5,824	10,968	10,763	432,694	439,408	442,615	442,615
Cemeteries	64,050	83,205	98,620	95,267	90,159	78,769	73,458	46,930	10,832	5,416
Transit	385,815	504,959	885,256	480,204	438,865	678,060	456,601	905,653	31,463	38,479
Operating grants and contributions	-	-	-	-	-	-	64,804	14,520	441,160	79,872
Capital grants and contributions	3,202,353	3,352,499	3,682,639	3,189,873	3,277,421	2,907,908	3,263,655	3,625,222	3,163,888	3,263,362
Total business-type activities program revenues	\$ 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	\$ 40,830,687
Total primary government revenues	\$ 125,945,258	\$ 103,673,113	\$ 173,696,950	\$ 170,821,816	\$ 152,543,866	\$ 92,376,061	\$ 14,002,376	\$ 43,985,655	\$ 43,348,722	\$ 48,743,365

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

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

County of Trinity
Changes in Net Position - continued
For the Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Net (Expense)/Revenue¹										
Governmental activities	\$ (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)	\$ (13,153,293)
Business-type activities	(946,361)	(975,277)	(93,003)	(415,983)	(1,482,286)	(485,630)	(823,038)	(322,906)	(630,091)	(345,277)
Total primary government, net expense	<u>\$ (15,914,560)</u>	<u>\$ (22,840,228)</u>	<u>\$ (13,852,814)</u>	<u>\$ (1,235,364)</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>	<u>\$ (13,498,570)</u>
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes	\$ 7,981,666	\$ 7,727,992	\$ 7,572,814	\$ 6,570,302	\$ 6,322,796	\$ 5,955,766	\$ 6,211,025	\$ 5,656,667	\$ 3,436,487	\$ 3,555,181
Sales and use taxes	1,433,012	1,557,849	1,262,879	1,335,358	1,204,416	1,057,980	1,131,953	1,053,647	2,517,641	2,441,996
Transient occupancy taxes	219,228	208,629	155,016	171,244	175,302	140,058	203,384	202,050	206,005	225,624
Property transfer taxes	218,975	130,012	145,535	97,668	92,557	77,470	53,565	56,333	55,207	45,344
Other	-	99,002	87,005	65,547	53,803	83,628	59,097	(7,403)	23,974	33,093
Unrestricted interest and investment earnings	586,346	310,452	454,742	210,671	123,814	128,099	164,963	283,808	181,204	485,613
Miscellaneous	1,054,254	2,347,184	1,369,517	568,532	709,413	960,502	702,040	862,655	931,869	605,032
Gain (Loss) on sale of capital assets	-	-	-	-	-	-	-	-	-	-
Special items	-	-	(2,164)	46,656	59,894	(61,173)	(44,955)	436,146	-	-
Transfers	(380,126)	(58,476)	(2,164)	46,656	59,894	(61,173)	(44,955)	436,146	-	-
Total governmental activities	<u>11,113,355</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>	<u>6,932,748</u>
Business-type Activities:										
Taxes	149,088	136,245	146,531	128,671	129,249	146,967	144,004	200,866	211,234	190,212
Investment earnings	27,288	22,897	18,586	16,993	15,406	16,213	19,555	21,522	(9,922)	(57,946)
Miscellaneous	22,854	2,221	7,279	2,781	4,865	6,385	12,591	72,043	(9,581)	8,958
Special items	-	-	-	-	-	-	-	-	-	-
Transfers	380,126	58,476	2,164	(46,836)	(59,894)	81,173	44,955	67,180	345,072	459,135
Total business-type activities	<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>	<u>600,359</u>
Total Primary government	<u>\$ 11,692,711</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>\$ 7,495,170</u>	<u>\$ 7,533,107</u>
Change in Net Position										
Governmental activities:	\$ (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)	\$ (6,220,545)
Business-type activities:	(367,005)	(755,438)	81,557	(314,274)	(1,392,660)	(234,892)	(601,953)	38,705	(93,288)	255,062
Total primary government	<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>	<u>\$ (5,965,483)</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
(modified accrual basis of accounting)

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
General Fund										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,351,369	\$ 9,125
Unreserved	-	-	-	-	-	-	-	-	4,613,612	5,019,772
Nonspendable	213,324	225,544	255,430	282,837	286,164	5,075	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	4,266,790	1,874,112	1,025,260	850,049	914,646	1,038,765	(17,640)	(501,553)	-	-
Total general fund	\$ 4,480,114	\$ 2,099,656	\$ 1,280,690	\$ 1,132,886	\$ 1,200,810	\$ 1,043,840	\$ (17,640)	\$ (501,553)	\$ 6,964,981	\$ 5,028,897
All Other Governmental Funds										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,840,571	\$ 5,100,728
Unreserved, reported in:	-	-	-	-	-	-	-	-	-	-
Special revenue funds	-	-	-	-	-	-	-	-	7,097,303	9,135,445
Capital projects funds	-	-	-	-	-	-	-	-	32,971	(35,832)
Debt service funds	-	-	-	-	-	-	-	-	1,181,601	1,292,368
Nonspendable	1,011,755	840,240	842,336	922,680	977,397	1,461,085	5,479,570	5,718,959	-	-
Restricted	20,579,577	17,452,165	18,939,608	18,918,817	18,055,216	17,809,088	15,671,686	14,208,369	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	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	(200,615)	(58,678)	(194,329)	(897,449)	(670,650)	(1,662,873)	(959,471)	(648,876)	-	-
Total all other governmental funds	\$ 23,657,993	\$ 20,440,229	\$ 21,808,070	\$ 20,591,843	\$ 19,893,270	\$ 19,026,643	\$ 21,505,959	\$ 20,554,564	\$ 19,152,446	\$ 15,492,709

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
(modified accrual basis of accounting)

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Revenues:										
Taxes	\$ 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	\$ 6,301,238
Licenses, fees and permits	3,977,215	1,656,380	665,675	639,195	604,691	544,961	522,827	590,004	563,454	556,057
Fines, forfeits and penalties	395,403	401,108	344,305	355,745	462,227	574,392	287,149	314,356	341,351	455,063
Use of money and property	435,225	284,319	443,216	119,635	119,635	123,785	161,082	177,692	180,433	483,944
Aid from other governments	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	31,467,797
Charges for services	6,321,790	5,802,200	5,263,999	4,411,443	4,337,333	4,580,112	4,588,055	4,151,213	4,113,840	4,914,136
Other	1,009,625	2,407,185	1,308,693	566,138	756,826	991,600	702,040	862,104	924,972	602,273
Total Revenues	\$ 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	\$ 44,790,508
Expenditures:										
Current:										
General government	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	4,223,982
Public protection	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	10,879,697
Public ways and facilities	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	9,194,147
Health and sanitation	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	6,159,022
Public assistance	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	6,992,170
Education	359,646	318,116	323,225	313,987	303,957	298,718	313,467	346,454	345,966	344,891
Recreational and cultural services	-	-	-	-	-	-	-	-	-	-
Capital Outlay	478,635	1,204,765	162,645	-	46,560	-	-	-	1,005,470	1,426,164
Debt Service:										
Principal	493,021	1,695,976	1,528,378	1,387,955	1,239,778	1,130,000	1,014,379	910,000	720,000	788,038
Interest	352,768	439,704	533,386	614,542	705,783	775,025	831,798	876,585	1,030,086	956,967
Total Expenditures	\$ 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	\$ 40,965,078
Excess of revenue over (under) expenditures										
Other Financing Sources (Uses)	951,878	-	-	-	-	-	-	-	-	-
Proceeds from borrowing	-	-	-	-	-	-	-	-	-	-
Special item	-	-	-	-	-	-	-	-	-	-
Transfers in	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	11,858,742
Transfers out	(17,492,709)	(17,086,528)	(14,714,588)	(12,910,663)	(16,489,585)	(13,447,451)	(10,172,673)	(7,163,072)	(12,672,562)	(12,317,877)
Total other financing sources (uses)	571,752	(94,926)	(57,286)	46,836	59,894	(81,173)	(385,935)	(67,180)	(344,772)	(459,135)
Net change in fund balance	\$ 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	\$ 3,356,295
Debt service as a percentage of noncapital expenditures	1.83%	4.69%	4.52%	4.20%	4.56%	4.74%	4.82%	4.80%	5.02%	4.62%

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
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
2009	3,555,181	2,441,996	225,624	45,344	33,093	6,301,238
Change 2009-2018	124.5%	-41.3%	-2.8%	136.0%	238.3%	56.4%

Notes:

- ¹ Property tax revenues increased 124.5% 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 41.3% 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 is now recorded as Operating Grants and Contributions.
- ³ Transient Occupancy Tax (5% as of August 20, 1996, decreased by 2.8% in the last ten years due to a decrease in tourism and room rates.
- ⁴ Property transfer tax revenues increased 136.0% 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 June 30	Real Property ¹	Personal Property	Less: Tax Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Net Increase	
						Amount	Percentage
2018	\$ 1,604,986	\$ 52,032	\$ 27,535	\$ 1,629,483	1.0%	108,272	7.12%
2017	1,492,202	56,973	27,964	1,521,211	1.0%	79,168	5.49%
2016	1,414,331	53,179	25,467	1,442,043	1.0%	65,918	4.79%
2015	1,353,299	48,116	25,290	1,376,125	1.0%	46,135	3.47%
2014	1,323,905	50,019	43,934	1,329,990	1.0%	47,984	3.74%
2013	1,294,894	30,025	42,913	1,282,006	1.0%	26,116	2.08%
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%	62,304	5.43%
2009	1,151,688	35,852	39,108	1,148,432	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 & 9
<http://www.boe.ca.gov/annual/annualrpts.htm>

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>	
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	1.17
2013	1.00	0.04	0.13	1.17
2012	1.00	0.04	0.09	1.12
2011	1.00	0.04	0.07	1.11
2010	1.00	0.03	0.08	1.11
2009	1.00	0.03	0.02	1.06

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

<u>Owner</u>	2008/09 Secured Tax					
	<u>Assessed Value</u>	<u>Rank</u>	<u>Percentage of Assessed Value</u>	<u>Assessed Value</u>	<u>Rank</u>	<u>Percentage of Assessed Value</u>
Pacific Gas & Electric Company	\$ 28,379,995	1	1.82%	\$ 14,917,497	2	1.71%
Trinity River Lumber	27,617,606	2	1.77%	11,186,536	3	1.28%
Sierra Pacific Industries, Inc	18,329,108	3	1.18%	16,451,096	1	1.89%
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%	4,367,438	6	0.50%
Ryan Partnership	3,592,541	7	0.23%	4,516,340	5	0.52%
U.S. Department of Interior	3,003,757	8	0.19%			
Angela Paul Tste	2,370,210	9	0.15%	3,188,485	8	0.37%
Maruti Wvrl Plaza LLC	2,160,669	10	0.14%			
Mountain Resorts						
Verizon California, Inc.				9,081,432	4	1.04%
Weaverville Investment Group				3,353,968	7	0.39%
Doshay, David G. & Susan A.				2,788,851	9	0.32%
Hodges, DL & RG Tstes				2,602,016	10	0.30%
	\$ 98,061,385		6.31%	\$ 72,453,659		8.32%
All others Totals	\$ 1,461,359,721		93.69%	\$ 798,439,582		91.68%
	\$ 1,559,421,106		100.00%	\$ 870,893,241		100.00%

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

County of Trinity
Assessed Value of Taxable Property
For the Last Ten Fiscal Years

Fiscal Year <u>June 30</u>	Total Assessed <u>Valuation</u>	Secured Property <u>Tax Levy</u>	Prior Delinquent <u>Tax Collections</u>	Percent of Current Levy <u>Collected</u>	Current Delinquent <u>Taxes</u>
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
2009	1,124,412,781	11,691,207	449,404	94.56%	636,066

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

County of Trinity
Outstanding Lease and Debt Obligations
For the Next Ten Fiscal Years

Governmental Activities

Fiscal Year (June 30)	Certificates of Participation		Notes	Capital Lease ³	Total
	General	Pension ¹	Payable		
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
2009	4,560,000	7,300,000	1,949,570	-	13,809,570

Business-Type Activities

Fiscal Year (June 30)	Capital Lease ²	Special Assessment	Loans Payable	Total
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
2009	301,397	646,159	-	947,556

Fiscal Year (June 30)	Total Primary Government	Percentage of Personal Income	Total Outstanding Debt Per Capita
2018	\$ 4,825,700	N/A	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
2009	14,757,126	3.95%	1,057

¹ Pension COPs matured in 2017 and 2010

² Capital Lease matures in 2022

³ CAD Motorola Lease matures in 2025

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

County of Trinity
Ratios of General Bonded Debt Outstanding
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
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
2009	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, 2018**

Assessed Valuation (including unitary utility valuation) \$ 1,619,843,923

	Total Debt 6/30/2018	Percentage Applicable ¹	County's Share of 6/30/2018 Debt
DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT:			
Direct General Fund Obligation Debt			
Trinity County Certificates of Participation	\$ 3,000,000	100.000%	\$ 3,000,000
Loans Payable	677,479	100.000%	677,479
Total Direct General Fund Obligation Debt	3,677,479		3,677,479
Overlapping General Fund Obligation Debt			
Shasta-Tehama-Trinity Community College District Certificates of Participation	7,010,000	6.437%	451,234
Total Overlapping General Fund Obligation Debt	7,010,000		451,234
Total Direct and Overlapping Debt	10,687,479		4,128,713
OVERLAPPING TAX AND ASSESSMENT DEBT:			
<i>School Districts</i>			
Redwoods Joint Community College District	28,440,000	0.265%	75,366
Shasta-Tehama-Trinity Community College District	72,600,000	6.437%	4,673,262
Klamath-Trinity Joint Unified School District	7,572,164	12.519%	947,959
Mountain Valley Unified School District	3,000,000	100.000%	3,000,000
South Trinity Joint Unified School District	2,204,999	82.675%	1,822,983
Total Overlapping Tax and Assessment Debt	113,817,163		10,519,570
COMBINED TOTAL DEBT	\$ 124,504,642		\$ 14,648,283 ²

Ratios to 2017-18 Assessed Valuation:

Total Direct Debt (\$3,677,479)	0.23%
Overlapping Tax and Assessment Debt	0.65%
Combined Total Debt	0.90%

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, mortgage revenue and non-bonded capital lease obligations.

Source: California Municipal Statistics, Inc.

County of Trinity
Legal Debt Margin Information
As of June 30, 2018
(in thousands)

	Fiscal Year 2018	
	1.25%	3.75%
Debt limit	\$ 18,026	\$ 54,077
Total net debt applicabl to limit	2,541	2,541
Legal debt margin	15,485	51,536
Total net debt applicable to the limit as a percentage of debt limit		
Legal Debt Margin Calculation:		
Assessed value	\$ 1,467,510	\$ 1,467,510
Less: Exempt real property	25,467	25,467
Total assessed value	1,442,043	1,442,043
CERTIFICATES OF PARTICIPATION		
Debt limit (1.25% and 3.75% of total assessed value)	\$ 18,026	\$ 54,077
Debt applicable to limit:		
Certificates of Participation	3,000	3,000
Less: Amount set aside for repayment of outstanding debt	(459)	(459)
Total net certificates of participation applicable to limit	\$ 2,541	\$ 2,541
Total net debt applicable to limit	2,541	5,082
Legal debt margin	\$ 15,485	\$ 48,995

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
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Total Sales and Use Revenues</u>
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	549,333
2008-2009	549,351

Source: California State Board of Equalization - Table 21A

**County of Trinity
Demographic and Economic Statistics
Last Ten Fiscal Years**

Fiscal Year	Population¹	Personal Income²	Per Capita Personal Income²	School Enrollment⁴	Unemployment Rate³
2018	13,635	\$ n/a	\$ n/a	1,584	n/a
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%
2009	13,959	373,659	27,152	1,785	16.8%

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 Market Information - <https://data.edd.ca.gov>
- 4 California Department of Education Enrollment Report

County of Trinity
Full-Time Equivalent County Government Employees by Function
Last Ten Fiscal Years

Function/program	2017-18	2016-17	2015-16	2014-15	2013-14	2012-13	2011-12	2010-11	2009-10	2008-09
General Government	49.7	44.7	43.2	42.2	41.2	38.7	39.2	44.5	44.5	59.5
Public Protection	95.3	97.3	98.3	98.3	99.3	97.1	91.1	100.1	99.1	111.8
Public Ways and Facilities	50	35	41	41	40	39	44	51	51	64
Health and Sanitation	52	53.5	50.5	49.5	44.5	44	48	47	46	51
Public assistance	66	65	66	63.5	56	53	55	74.75	59.75	61.75
Education	3.05	3.85	3.05	2.75	2.75	3.75	3	3	3	3
Total full-time equivalent employees	316.05	299.35	302.05	297.25	283.75	275.55	280.3	320.35	303.35	351.05

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

**County of Trinity
Major Employers
For the Fiscal Year Ended June 30, 2018**

<u>Firm</u>	<u>Product or Service</u>	<u>Estimated Employment</u>
Trinity County Schools	K-12 Education	460
Trinity County	Government Services	321
Trinity River Lumber	Lumber Mill	150
Mountain Community Health Care District	Hospital	163
U.S. Forest Service, Weaverville	Federal Forest	90
Top's Superfoods	Grocery	40
U.S. Forest Service, Hayfork	Federal Forest	28
CVS	Drug/Retail	14
Trinity Public Utilities District	Electric	22
Cal Trans	Government Services	23

Source: Trinity County Auditor's Office, Trinity County Office of Education, State of California Employment Development Department and listed individual employers

COUNTY OF TRINITY
Operating Indicators by Function
Last 10 Fiscal Years

Function	Fiscal Year									
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Airport										
Aviation Encroachments	20	18	16	16	15	22	19	16	16	15
Hanger Leases	46	46	46	46	45	45	46	44	44	44
Education										
Library branches located in the county	3	3	3	3	3	3	3	3	3	3
Items checked out	39,170	44,929	49,613	43,552	38,164	37,099	36,503	35,000	32,972	36,584
Library cards issued	132	304	405	265	239	310	347	282	320	285
Number of computers provided for public use	12	12	12	12	12	12	15	17	16	13
Health & Human Services										
Public Guardian total clients (conservatees + additional referrals)	20	18	23	30	39	48	46	41	47	238
Veterans Service Officer number of benefit claims filed				17	57	71	24	51	44	44
Public Health										
Women, Infants, and Children (WIC) Visits	363	359	334	309	327	326	3487	3245	3363	3750
Immunizations	2621	2824	3085	2293	1797	1161	1138	1141	987	1035
Mental Health										
Emergency Response clients				389	399	618	1384	460	551	427
Adult Medication Clinic clients				64	63	118	138	155	157	168
Children's Medication Support clients				31	31	42	55	42	46	60
Total Mental Health clients served				772	822	963	337	360	414	381
Alcohol and drug Services - Division Restructured 9/2007										
Adult Outpatient Treatment and Recovery Services Program clients				106	112	91	120	119	99	65
Prevention (school-based youth) groups				81	42	155	8	5	5	5
PC 1210 STOP (formerly Proposition 36) clients				23	25	14	15	16	6	6
Total Alcohol and Drug Services clients served				187	154	185	120	119	99	90
Social Services										
Adult Protective Services total clients served	115	91	95	121	147	186	181	174	226	238
CalWORK's average caseload	202	187	182	163	145	138	125	119	103	123
Child Welfare Services total child abuse referrals received	198	268	167	249	196	157	126	194	235	345
Child Welfare Services percent timely investigations:										
%Timely immediate investigations	90.4	98.1	100	98.01	96.9	97	100	95.5	100	89
% Timely ten day investigations	92.7	89.75	94	97.5	100	93	93	84	96	86
County Medical Services Program average number of continuing cases/eligible	183	214	290	308	373	192	3	1	1	1
Food Stamps average caseload	576	628	684	747	810	890	1028	1043	1004	997
Foster care average number of cases	32	47	37	44	55	56	69	62	55	54
In Home Supportive Services total clients served	144	144	140	140	159	166	184	184	221	257
Medi-Cal average number of eligible's	2594	2940	2084	2153	1677	2124	3420	2382	3940	3797
Highways and Streets										
Street resurfacing (miles)	10	4.5	6	6	6	19	11.25	4	0	0
Sheriff										
Physical arrests	321	325	391	477	460	405	443	369	382	669

COUNTY OF TRINITY
Capital Assets Statistics by Function
Last Ten Years

Function	Fiscal Year									
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Public Safety										
Sheriff:										
Stations	4	4	4	4	4	4	4	4	4	4
Law Enforcement Vehicles	28	29	29	29	30	25	38	39	35	46
Buildings	3	3	3	3	3	3	4	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	3	4	4	4	4	4	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	7	11	11	11	11	11	8	10	10	10
Finger Print/Palm Print Machine	0	1	1	1	1	1	1	1	1	1
Education										
Library Building	1	1	1	1	1	1	1	1	1	1
Integrated Library System	1	1	1	1	1	1	1	1	1	0
Health & Sanitation										
Solid Waste										
Buildings	6	6	6	6	6	6	4	4	4	4
Heavy Equipment	5	5	5	5	5	5	5	5	5	5
Vehicles	14	15	15	15	15	14	24	18	18	18
Public Ways & Facilities										
Road Department										
Roads	546	546	546	547	547	547	512	411	411	415
Bridges								96	96	86
Buildings	35	35	35	35	35	35	36	28	28	49
Heavy Equipment	25	25	25	25	28	25	28	28	28	26
Vehicles	55	55	55	55	55	55	58	54	54	62
GIS Software	0	1	1	1	1	1	1	1	1	1
Road & Fleet Computer Program	1	1	1	1	1	1	1	1	1	1

COUNTY OF TRINITY
Capital Assets Statistics by Function (continued)
 Last Ten Years

Function	Fiscal Year									
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Public Ways & Facilities (continued)										
Transit										
Public Transportation Buses	3	5	5	6	8	8	8	8	8	9
Airports										
Number of Airports	5	5	5	5	5	5	5	5	5	5
Hangar Maint & Office	1	1	1	1	1	1	1	2	2	2
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	1	7	8	8
General Services										
Parks	6	6	6	6	6	6	6	6	6	6
Buildings	69	69	69	69	69	69	63	69	71	71
Fairgrounds	1	1	1	1	1	1	1	1	1	1
Vehicles	27	28	28	29	30	30	35	35	36	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	1	0
PRO -04 Filling Station	0	0	1	1	1	1	1	1	1	0
Public Assistance										
Welfare										
Vehicles	18	20	21	21	22	21	19	19	17	18
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	0	1	1	1	1	1	1	1	1	1
State Grants										
Vehicles	0	0	0	0	0	0	0	0	0	1
Cell Towers	0	1	2	2	2	2	2	2	2	2

THIS PAGE INTENTIONALLY LEFT BLANK