

***County of Trinity, California***  
***Comprehensive Annual Financial Report***  
***For the Fiscal Year Ended***  
***June 30, 2020***



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





## Mission Statement

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



**COUNTY OF TRINITY  
TABLE OF CONTENTS  
YEAR ENDED JUNE 30, 2020**

	<u>Page</u>
<b>INTRODUCTORY SECTION</b>	
Letter of Transmittal .....	i-v
Organizational Chart .....	vi
Board of Supervisors and Other County Officials .....	vii
GFOA Certificate .....	viii
<b>FINANCIAL SECTION</b>	
Independent Auditors' Report .....	1-3
Management's Discussion and Analysis .....	4-17
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position .....	18
Statement of Activities .....	19
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, 2020**

	<b>Page</b>
<b>FINANCIAL SECTION</b> (continued)	
Required Supplementary Information:	
Schedule of Changes in Net Pension Liability and Related Ratios .....	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.....	77-78
Budgetary Comparison Schedule:	
General Fund .....	79-84
Road Fund.....	85
Human Services Fund.....	86
HOME/CDBG Programs Fund .....	87
Notes to the Required Supplementary Information.....	88
Supplementary Financial Information:	
Combining and Individual Fund Statements:	
Nonmajor Governmental Funds:	
Combining Balance Sheet.....	92-96
Combining Statement of Revenues, Expenditures and Changes in Fund Balances.....	97-101
Budgetary Comparison Schedule:	
Tobacco Program .....	102
Fish and Game .....	103
Non-Transit.....	104
TRANS.....	105
Special Aviation .....	106
Hayfork Lighting District.....	107
Weaverville Lighting District .....	108
Transportation Commission.....	109
CDC PHEP .....	110
MHSA Other Funding .....	111
MHSA .....	112
General Government .....	113
Public Protection.....	114
Public Ways .....	115
Health and Sanitation .....	116
Public Assistance .....	117
Health Realignment .....	118
Mental Health Realignment .....	119
Emergency Services.....	120
General Plan Update .....	121
Cannabis Planning .....	122
Mental Health.....	123
Debt Service .....	124
Capital Projects .....	125

**COUNTY OF TRINITY  
TABLE OF CONTENTS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

	<u>Page</u>
<b>FINANCIAL SECTION (continued)</b>	
Supplementary Financial Information (continued):	
Combining and Individual Fund Statements (continued):	
Internal Service Funds:	
Combining Statement of Net Position .....	127
Combining Statement of Revenues, Expenses and Changes in Net Position .....	128
Combining Statement of Cash Flows .....	129-130
Agency Fund:	
Statement of Changes in Assets and Liabilities .....	132
 <b>STATISTICAL SECTION (UNAUDITED)</b>	
Government-Wide Net Position by Component .....	134
Changes in Net Position .....	135-136
Fund Balances, Governmental Funds .....	137
Changes in Fund Balances, Governmental Funds .....	138
Governmental Activities Tax Revenues by Source .....	139
Assessed Value and Estimated Actual Value of Taxable Property .....	140
Assessed Value of Taxable Property .....	141
Direct and Overlapping Property Tax Rates .....	142
Ten Principal Property Taxpayers .....	143
Ratio of Outstanding Lease and Debt Obligations By Type .....	144
Ratios of General Bonded Debt Outstanding .....	145
Direct and Overlapping Debt .....	146
Legal Debt Margin Information .....	147
Demographic and Economic Statistics .....	148
Full-Time Equivalent County Government Employees by Function .....	149
Major Employers .....	150
Operating Indicators by Function .....	151
Capital Assets Statistics by Function .....	152-153

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# TRINITY COUNTY

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PHONE (530) 623-1317

December 18, 2020

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

California law requires that all general-purpose local governments publish, within six months of the close of each fiscal year, a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States of America (GAAP) and audited by a firm of licensed certified public accountants in accordance with auditing standards generally accepted in the United States of America. Pursuant to that requirement, we hereby issue the Comprehensive Annual Financial Report of the County of Trinity (County), for the fiscal year ended June 30, 2020.

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

The County's financial statements have been audited by CliftonLarsonAllen LLP, a firm of Certified Public Accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements for the fiscal year ended June 30, 2020 are free of material misstatements. The Independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and the significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor, based on the audit, has issued an unmodified ("clean") opinion of the County's financial statements for the year ended June 30, 2020. The independent auditor's report is located at the front of the financial section of this report.

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

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

## **Profile of the Government**

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

The County is a general law county divided into five supervisorial districts on the basis of 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 Official, District Attorney, Sheriff and Treasurer-Tax Collector. Additional management consists of seven department heads appointed by the Board of Supervisors and/or County Administrative Officer, one appointed by the Trinity County Superior Court, and one appointed by the University of California. A County Administrative Officer appointed by the Board of Supervisors manages the day-to-day business affairs of the County.

California counties are a political subdivision of the State of California and serve the needs of the citizens within the boundaries of each individual county. Trinity County, with an average of 326.3 full-time equivalent employees, serves the needs of the local citizens by providing public safety, sanitation, health and social services, the construction and maintenance of highways, streets, and infrastructure assets, cultural and recreational opportunities, public improvements, planning and zoning, and general administrative services.

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

## **County Budget Overview**

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 long-term.
2. Minimize negative impacts on service levels provided to the public; and
3. Maintain current staffing levels through minimal layoffs and work furloughs.

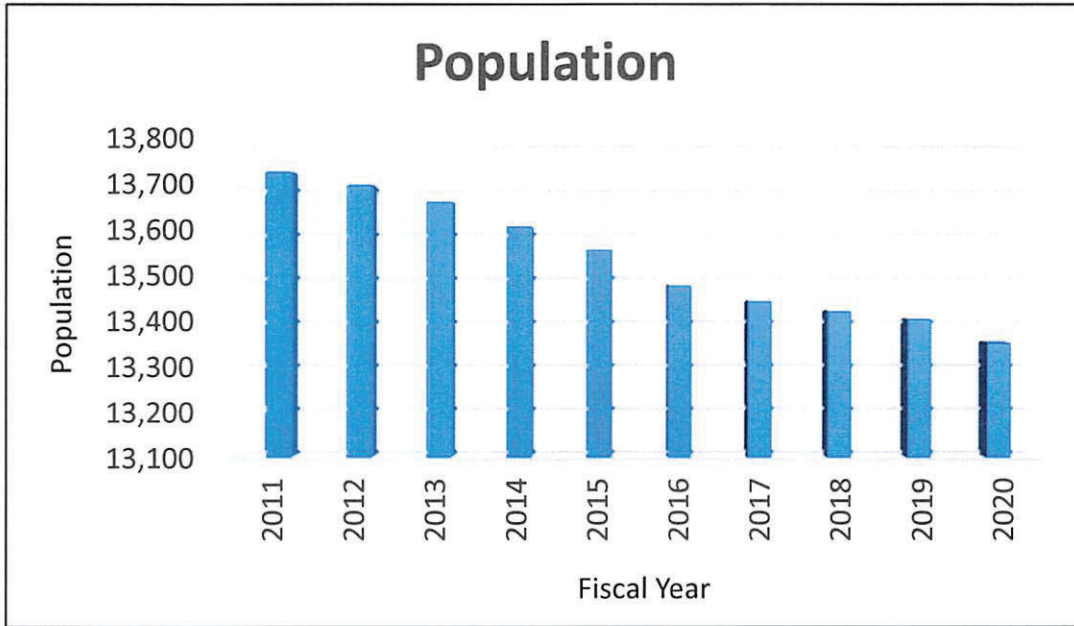
All of these goals were achieved during the fiscal year ending June 30, 2020.

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 Board of Supervisors of the County of Trinity, in conjunction with the County Administrative Officer and the Auditor-Controller, efficiently and responsibly adhere to those provisions.

## **County Geography and Demographics**

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

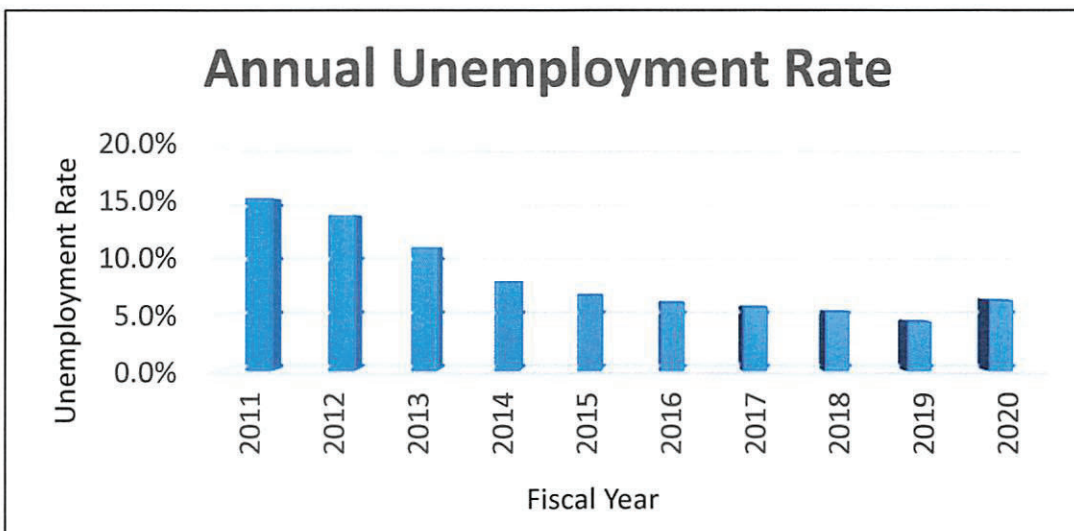
The State Department of Finance estimated Trinity County's population as of July 1, 2020 to be 13,354 a decrease of 53 since July 1, 2019.



**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, 2020, 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 2020, the County's unemployment rate was 6.3%. The California statewide rate at the same time was 9.3%. The County unemployment rate during June of the previous year was 4.4%, a primary indicator of the effects of COVID-19.

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

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

### **Major Accomplishments and Goals**

During the fiscal year ending June 30, 2020, 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:

- Health & Human Services Public Health Branch and Office of Emergency Services Branch partnered together with California's testing task force to bring COVID-19 community based testing to Trinity County. Project baseline, Verily, Team Rubicon and Advanced Clinical have been instrumental partners in this effort. There have been testing sites located in the Weaverville, Hayfork and Lewiston areas, administering hundreds of tests, to our population.
- Fully funded the County's OPEB ADC by making the required payments for current retiree benefits and sending the balance to our PARS Irrevocable trust.
- Finalized the implementation of the new accounting software, ONESolution and went live on July 6, 2020.
- Went live on our new property tax software, Megabyte and delivered the first property tax roll on the new system.
- As of June 30, 2020, the Trinity County Sheriff's Detention Facility (TCSDF) has recently completed the second of three milestones (MS) toward completed construction. These two milestones completed include all foundation work (MS #1), and the building shell (MS #2) which included all work associated with the CMU Walls, the structural steel frame, and the roof. Moving forward with milestone #3 is the building outfitting, which is essentially all the internal workings of a jail building, including but not limited to fireproofing, plumbing, electrical, security systems, doors, etc. Occupancy (building is completed) is expected to be Feb 28, 2021. It will take approximately four months after occupancy to furnish, outfit with specific electronics, train, and transfer the inmates in clusters. A fully operational jail, with dispatch is expected to be in place June 30, 2021

### **Future Goals:**

- Continue prudent fiscal management.
- Complete the Environmental Impact Report (EIR) for Cannabis.
- Create and implement ordinances to align EIR with Cannabis program guidelines.
- Release a request for proposal and secure contractor to complete the General Plan Update.
- Complete the construction and open the new Trinity County Correctional Facility.
- Expand Social Services into a new facility.
- Purchase and install backup generator to allow County Information Technology servers to be online.

- Convert Board Chambers into a zoom room to allow for more consistent participation in Board Meetings during the pandemic.
- Continue to manage the spread of COVID-19 within Trinity County.

### **Long Term Financial Planning**

Nine years ago, the County's Board of Supervisors approved a plan to fully fund the County's actuarially determined contribution (ADC) of the County's Postemployment Benefits Other than Pensions (OPEB) within ten years by increasing the budget each year by 10% of the difference between pay-as-you-go and the ADC. The County is two years ahead of schedule on this plan with it fully funding the ADC in fiscal year 2019/20. With a fully funded ADC in fiscal year 2019-20, the County expects to see a large reduction to our current Net OPEB Liability due to the use of a higher discount rate.

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

### **Awards and Acknowledgements**

Trinity County's Auditor-Controller's Office received its 18<sup>th</sup> "Award for Achieving Excellence in Financial Reporting" from the California State Controller's Office. This award is given to California counties that meet the criteria and timeliness for State financial transactions reporting.

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to Trinity County for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 2019. This was the 6<sup>th</sup> consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement a government must publish an easily readable and efficiently organized Comprehensive Annual Financial Report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

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

Respectfully submitted,

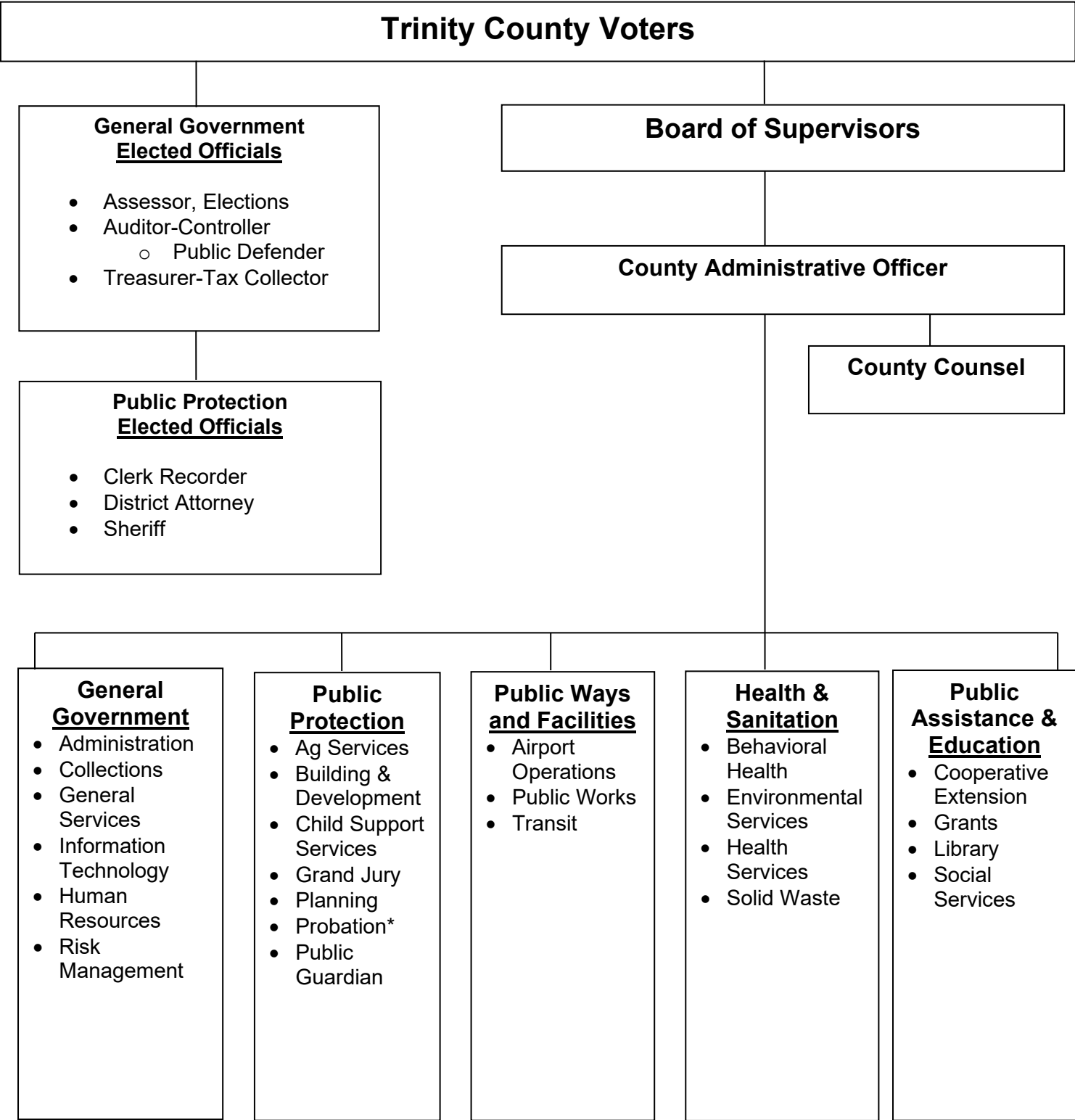


Richard Kuhns, Psy.D  
County Administrative Officer



Angela Bickle  
Auditor-Controller

**COUNTY OF TRINITY  
ORGANIZATIONAL CHART  
JUNE 30, 2020**



\*Appointed by the Trinity County Superior Court.

**COUNTY OF TRINITY  
BOARD OF SUPERVISORS AND OTHER COUNTY OFFICIALS  
JUNE 30, 2020**

**Board of Supervisors**

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

**Elected Department Heads**

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

**Appointed Department Heads**

County Administrative Officer – Richard Kuhns, Psy.D  
County Counsel—Margaret Long, Prentice, Long & Epperson  
Chief Probation Officer—Tim Rogers  
Department of Transportation—Rick Tippet  
Behavioral Health—Connie Cessna-Smith  
Child Support Services—Lisa Dugan  
Health and Human Services—Liz Hamilton  
Ag Commissioner/Sealer—Joe Moreo  
Human Resources – Shelly Nelson  
Building & Planning – Kim Hunter

COUNTY OF TRINITY  
GOVERNMENT FINANCE OFFICERS ASSOCIATION CERTIFICATE  
JUNE 30, 2020



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, 2019

*Christopher P. Morill*

Executive Director/CEO



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*INDEPENDENT AUDITORS' REPORT*





## INDEPENDENT AUDITORS' REPORT

Board of Supervisors  
County of Trinity  
Weaverville, California

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Trinity, California, (the County), as of and for the year ended June 30, 2020, 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. 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, 2020, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in the net pension liability and related ratios, the schedule of County's proportionate share of net pension liability cost sharing plans, schedule of County's pension contributions, schedule of changes in the net other postemployment benefits (OPEB) liability and related ratios, schedule of County's OPEB contributions, and budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

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

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of

America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

*CliftonLarsonAllen LLP*

Roseville, California  
December 18, 2020



*MANAGEMENT'S DISCUSSION AND ANALYSIS*





**COUNTY OF TRINITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2020**

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, 2020. 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 \$35,575,026 (*net position*).
- The government's total net position increased by \$2,877,962. Governmental activities net position increased by \$1,917,092. Business-type activities net position increased by \$960,870.
- At the close of the current fiscal year, the County's governmental funds reported combined fund balances of \$28,848,944 a decrease of \$1,087,260 in comparison with the prior fiscal year. This decrease is due to the timing of the jail construction cost exceeding the state grant reimbursement.
- The County's unassigned fund balance for the general fund was \$659,011. Absent the merger of the old hospital fund, the County's unassigned fund balance would have been \$8,353,165 or 35.4% of total general fund expenditures.
- The County's net investment in capital assets decreased by \$5,174,363 due primarily to depreciation exceeding additions of capital assets in the current fiscal year.
- The County's total long-term liabilities decreased by \$12,578,353 in comparison with the prior fiscal year. This was primarily due to a \$16.2 million decrease in the Net Other Post-Employment Benefits (OPEB) liability and a \$4.2 million increase in net pension liability, a \$0.5 million decrease from 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.

**Government-Wide Financial Statements**

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

**COUNTY OF TRINITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2020**

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

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

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

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

*The government-wide financial statements can be found on pages 18-19 of this report.*

### **Fund Financial Statements**

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

***Governmental funds*** are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds' financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the county's near-term financing requirements.

**COUNTY OF TRINITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2020**

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 Capital Projects. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

*The governmental fund financial statements can be found on pages 20-23 of this report.*

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

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

*The proprietary fund financial statements can be found on pages 24-27 of this report.*

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

*The fiduciary fund financial statements can be found on pages 28-29 of this report.*

The basic financial statements also incorporate *component units* that are legally separate entities for which the County is financially accountable. A component unit can be "blended" or "discretely presented" in the County's financial statements. A blended component unit functions, for all practical purposes, as an integral part of the primary government (the County), whereas a discretely presented component unit does not function as an integral part of the County.

**COUNTY OF TRINITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2020**

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

**Notes to the Basic Financial Statements**

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

*The notes can be found on pages 30-73 of this report.*

**Required Supplementary Information**

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

*Required supplementary information can be found on pages 74-88 of this report.*

**Combining and Individual Fund Statements and Schedules**

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

*Combining and individual fund statements and schedules can be found on pages 92-101 of this report.*

**COUNTY OF TRINITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2020**

**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 \$35,575,026 at the close of the most recent fiscal year.

Following is the comparative analysis of government-wide data for fiscal years 2019-2020 and 2018-2019.

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
<b>Assets</b>						
Current and other assets	\$ 47,316,455	\$ 46,248,201	\$ 1,049,550	\$ 734,517	\$ 48,366,005	\$ 46,982,718
Capital assets	<u>109,395,442</u>	<u>111,857,573</u>	<u>1,987,310</u>	<u>1,749,162</u>	<u>111,382,752</u>	<u>113,606,735</u>
Total assets	<u>156,711,897</u>	<u>158,105,774</u>	<u>3,036,860</u>	<u>2,483,679</u>	<u>159,748,757</u>	<u>160,589,453</u>
<b>Deferred Outflows of Resources</b>						
Deferred pension	8,658,497	8,032,521	557,361	450,621	9,215,858	8,483,142
Deferred OPEB	<u>2,166,318</u>	<u>2,828,397</u>	<u>209,100</u>	<u>269,971</u>	<u>2,375,418</u>	<u>3,098,368</u>
	<u>10,824,815</u>	<u>10,860,918</u>	<u>766,461</u>	<u>720,592</u>	<u>11,591,276</u>	<u>11,581,510</u>
<b>Liabilities</b>						
Current and other liabilities	5,138,064	4,436,932	1,035,839	1,161,538	6,173,903	5,598,470
Long-term liabilities	<u>106,304,893</u>	<u>117,950,508</u>	<u>12,824,701</u>	<u>13,757,439</u>	<u>119,129,594</u>	<u>131,707,947</u>
Total liabilities	<u>111,442,957</u>	<u>122,387,440</u>	<u>13,860,540</u>	<u>14,918,977</u>	<u>125,303,497</u>	<u>137,306,417</u>
<b>Deferred inflows of Resources</b>						
Deferred pension	1,041,303	843,492	49,227	32,929	1,090,530	876,421
Deferred OPEB	<u>8,578,167</u>	<u>1,178,567</u>	<u>792,813</u>	<u>112,494</u>	<u>9,370,980</u>	<u>1,291,061</u>
	<u>9,619,470</u>	<u>2,022,059</u>	<u>842,040</u>	<u>145,423</u>	<u>10,461,510</u>	<u>2,167,482</u>
<b>Net Position</b>						
Net Investment in capital assets	105,620,213	111,114,568	1,851,938	1,531,946	107,472,151	112,646,514
Restricted	26,613,273	23,680,901	--	--	26,613,273	23,680,901
Unrestricted	<u>(85,759,201)</u>	<u>(90,238,276)</u>	<u>(12,751,197)</u>	<u>(13,392,075)</u>	<u>(98,510,398)</u>	<u>(103,630,351)</u>
Total net position	<u>\$ 46,474,285</u>	<u>\$ 44,557,193</u>	<u>\$ (10,899,259)</u>	<u>\$ (11,860,129)</u>	<u>\$ 35,575,026</u>	<u>\$ 32,697,064</u>

**COUNTY OF TRINITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2020**

The largest portion of the County's net position, \$107,472,151, 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, \$26,613,273, 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 \$99,665,514.

The County's net position increased \$2.9 million during the current fiscal year. The positive change in the County's net position is due to a \$8.1 million increase in capital grants and contributions revenues due primarily to state grant reimbursement on the County's new jail facility construction offset by a \$2.8 million increase in public protection expenses associated with the County's new jail facility.

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

**COUNTY OF TRINITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2020**

The following table indicates the changes in net position for governmental and business-type activities for fiscal years 2019-2020 and 2018-2019.

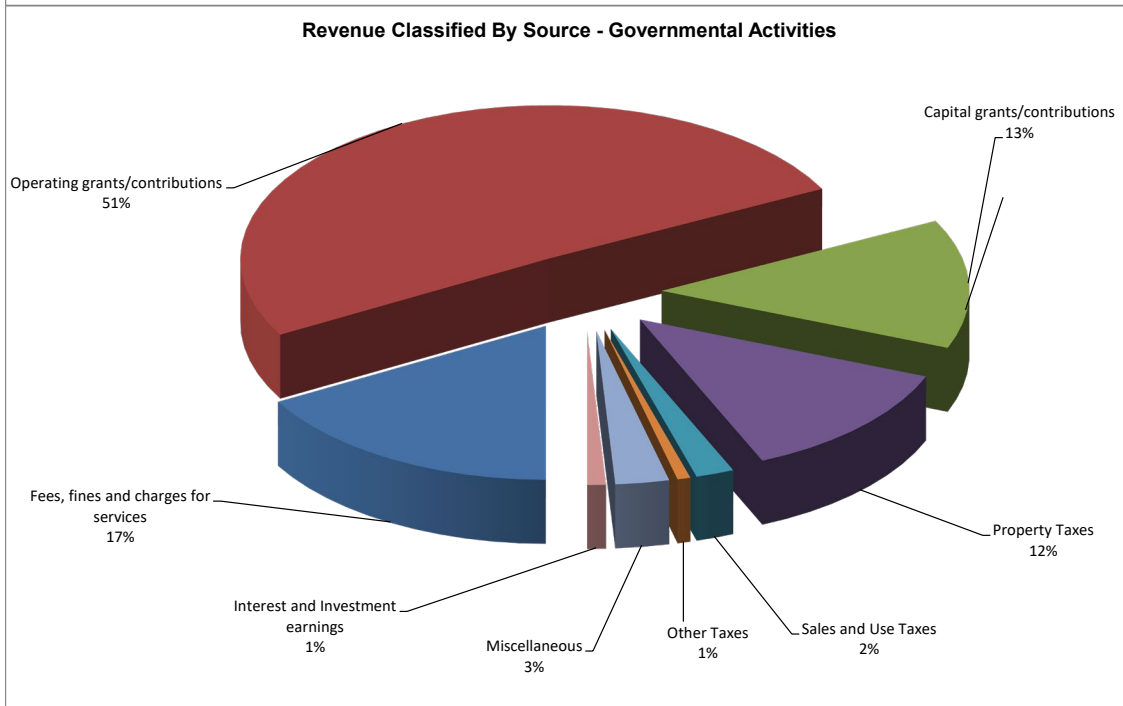
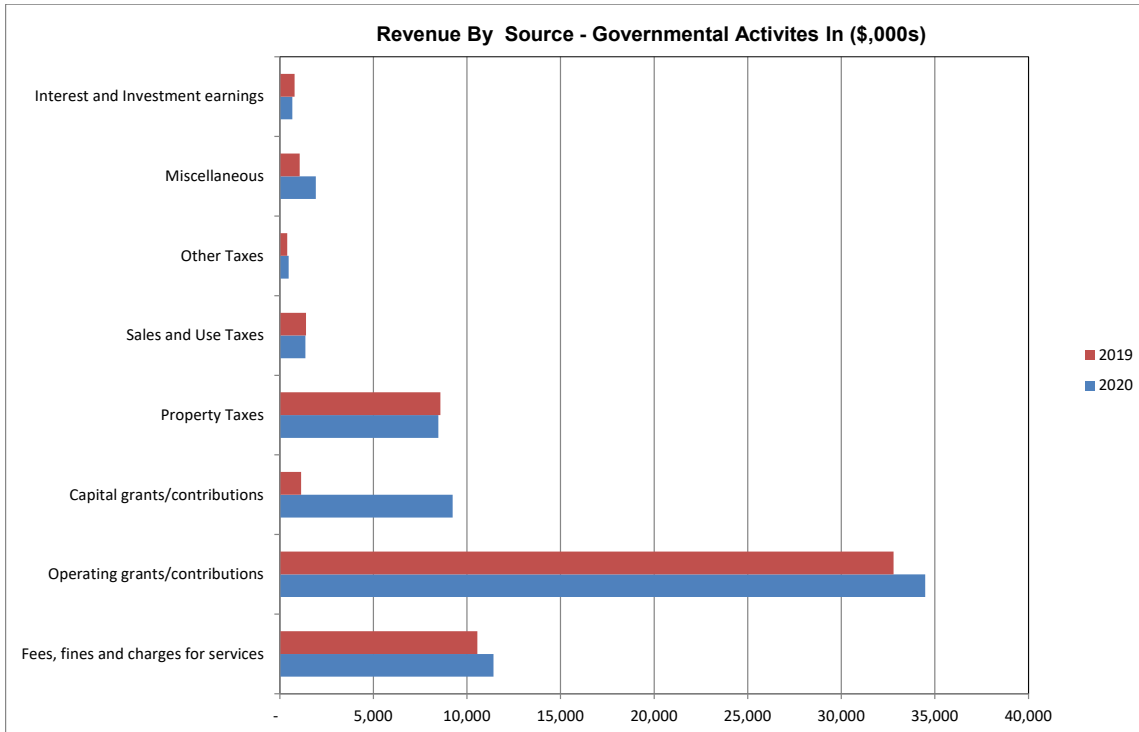
**Statement of Activities  
For the Years Ended June 30, 2020 and 2019  
(in thousands)**

Revenues	Governmental Activities		Business-Type Activities		Total		Variance
	2020	2019	2020	2019	2020	2019	
<b>Program Revenues:</b>							
Fees, fines and charges for services	\$ 11,415	\$ 10,559	\$ 3,315	\$ 2,922	\$ 14,730	\$ 13,481	9.3%
Operating grants/contributions	34,480	32,793	1,053	442	35,533	33,235	6.9%
Capital grants/contributions	9,233	1,141	--	--	9,233	1,141	709.2%
<b>General Revenues:</b>							
Property taxes	8,470	8,575	161	178	8,631	8,753	-1.4%
Sales and use taxes	1,366	1,403	--	--	1,366	1,403	-2.6%
Other taxes	467	396	--	--	467	396	0.0%
Miscellaneous	1,920	1,065	86	5	2,006	1,070	87.5%
Interest and investment earnings	668	784	29	28	697	812	-14.2%
<b>Total Revenues</b>	<b>68,019</b>	<b>56,716</b>	<b>4,644</b>	<b>3,575</b>	<b>72,663</b>	<b>60,291</b>	<b>20.5%</b>
<b>Expenses</b>							
General government	6,351	5,018	--	--	6,351	5,018	26.6%
Public protection	17,474	14,675	--	--	17,474	14,675	19.1%
Public ways and facilities	20,890	22,552	--	--	20,890	22,552	-7.4%
Health and sanitation	8,034	7,629	--	--	8,034	7,629	5.3%
Public assistance	12,508	13,384	--	--	12,508	13,384	-6.5%
Education	343	426	--	--	343	426	-19.5%
Recreation and culture	--	--	--	--	--	--	0.0%
Interest on long-term debt	108	177	--	--	108	177	-39.0%
Cemetaries	--	--	12	15	12	15	-20.0%
Transit	--	--	743	655	743	655	13.4%
Solid Waste	--	--	3,322	3,844	3,322	3,844	-13.6%
<b>Total Expenses</b>	<b>65,708</b>	<b>63,861</b>	<b>4,077</b>	<b>4,514</b>	<b>69,785</b>	<b>68,375</b>	<b>2.1%</b>
EXCESS (deficiency) before special items and transfers	2,311	(7,145)	567	(939)	2,878	(8,084)	-135.6%
Transfers	(394)	(314)	394	314	--	--	0.0%
Change in net position	1,917	(7,459)	961	(625)	2,878	(8,084)	-135.6%
Net position - beginning	44,557	52,016	(11,860)	(11,235)	32,697	40,781	-19.8%
Prior period adjustment	--	--	--	--	--	--	--
Net position - beginning, restated	44,557	52,016	(11,860)	(11,235)	32,697	40,781	-19.8%
Net position - ending	\$ 46,474	\$ 44,557	\$ ( 10,899)	\$ ( 11,860)	\$ 35,575	\$ 32,697	8.8%

The County's revenues from governmental activities increased by \$11.3 million or 19.9% over the prior fiscal year. This increase was due to an increase of \$8.1 million in capital grants and contributions due to a state reimbursement grant for construction of the new jail facility, over the prior year, an increase of \$0.9 million in fees fines and charges for services due to ordinance violations and settlements, and an increase of \$1.7 million in operating grants and contributions in various federal and state intergovernmental revenues over the prior year.

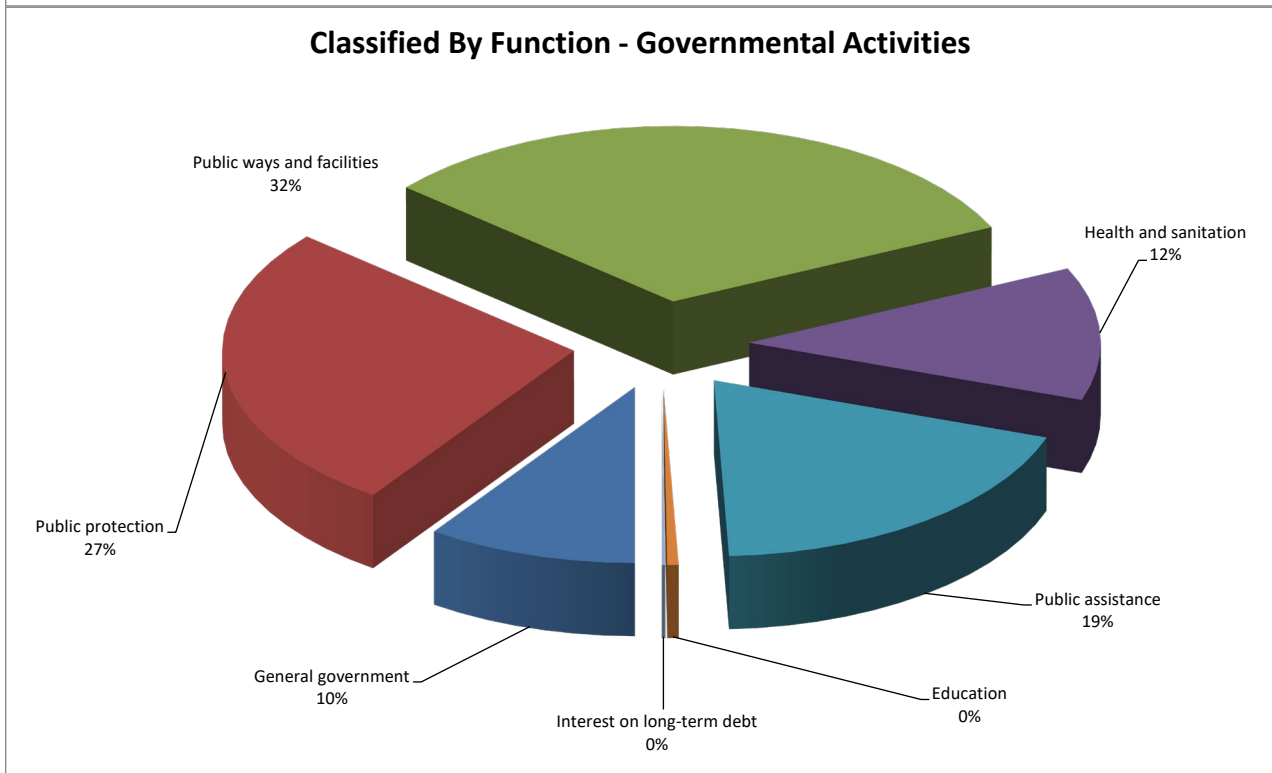
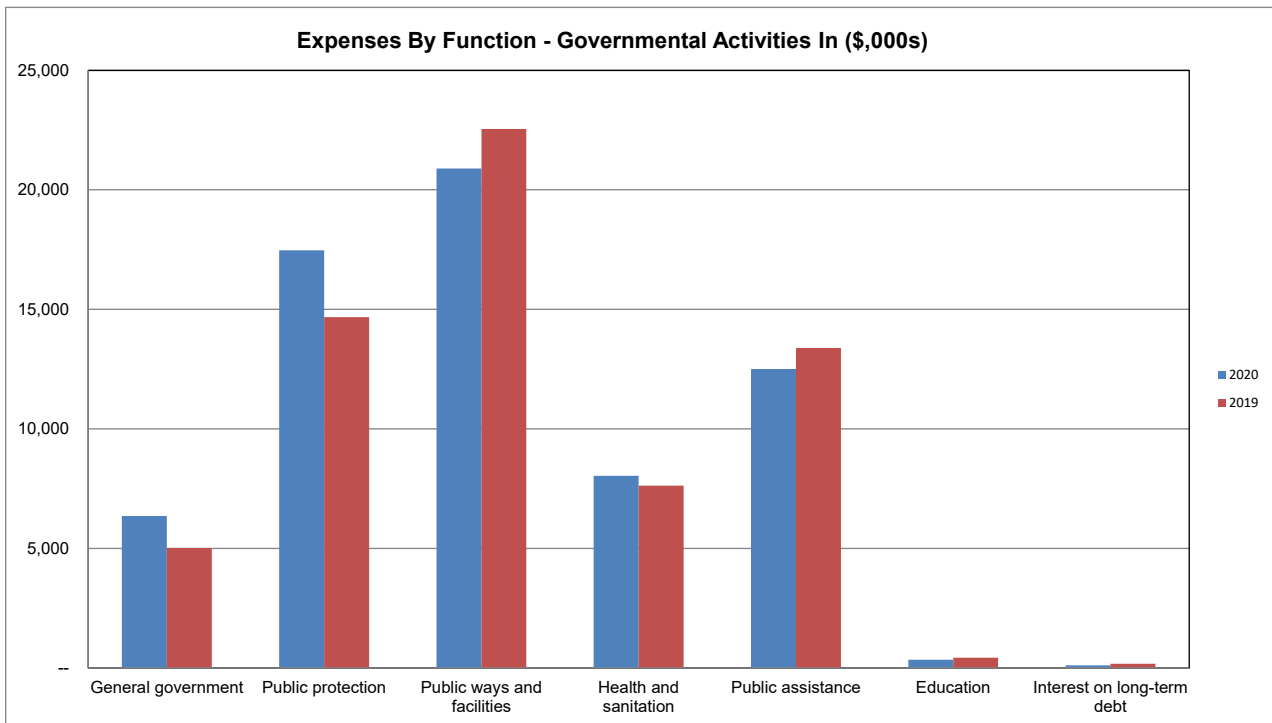
**COUNTY OF TRINITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2020**

The County's expenses from governmental activities increased by \$1.8 million or 2.9% over the prior fiscal year. This increase was due primarily to an increase in salary and benefit expenditures associated with paying 100% of the OPEB Actuarial Determined Contribution (ADC) in the current fiscal year as opposed to 80% in the prior fiscal year.





**COUNTY OF TRINITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2020**



**COUNTY OF TRINITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2020**

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

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

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

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

**Changes in Fund Balance - Governmental Funds  
For Fiscal Years Ended June 30, 2020**

	General	Road	Human Services	HOME/ CDBG Programs	Capital Projects	Other Governmental	Total
Revenues	\$ 21,280,849	\$ 9,089,395	\$ 8,416,469	\$ 347,991	\$ 7,357,452	\$ 20,196,533	\$ 66,688,689
Expenditures	(23,601,715)	(7,896,584)	(13,273,268)	(150,918)	(10,523,255)	(11,906,699)	(67,352,439)
Other Financing Sources (Uses), net	2,591,574	160,720	4,853,830	72,554	11,704	(8,113,892)	(423,510)
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Uses	270,708	1,353,531	(2,969)	269,627	(3,154,099)	175,942	(1,087,260)
Fund Balance - Beginning of Year	5,335,671	7,239,987	429,811	4,356,741	477,034	12,096,960	29,936,204
Fund Balance - End of Year	<u>\$ 5,606,379</u>	<u>\$ 8,593,518</u>	<u>\$ 426,842</u>	<u>\$ 4,626,368</u>	<u>\$ (2,677,065)</u>	<u>\$ 12,272,902</u>	<u>\$ 28,848,944</u>

At June, 30, 2020, the County's governmental funds reported combined fund balances of \$28,848,944. Of these combined fund balances, \$1,108,287 is *nonspendable fund balance* to indicate that it is not available for new spending because it is not in spendable form, \$24,806,158 constitutes *restricted fund balance* which is available to meet specific current and future County needs, and \$2,934,499 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 \$270,708. This increase was due primarily to an increase in fines, fees and forfeiture revenues for ordinance violations and settlements in the General Fund.

**COUNTY OF TRINITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2020**

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, 2020, the accumulated deficit fund balance is \$7,694,154. 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 \$1,353,531. This increase is due to an increase in intergovernmental revenues received from various State and Federal sources and an overall decrease in roads and bridges expenditures compared to the prior year.

The County uses the Human Services Fund to account for health and human services and social services program activity within the County. During the fiscal year, fund balance in the Human Services Fund decreased by \$2,969. This decrease is primarily due to an increase in public assistance payments over the prior year offset by an increase in Intergovernmental revenues received from various State and Federal sources.

The County uses the HOME/CDBG Programs Fund to account for HOME/CDBG grant program activities within the County. During the fiscal year, fund balance in the HOME/CDBG Programs Fund increased by \$269,627. This increase is due to transfers of the remaining administrative responsibilities for the No Place Like Home and other housing grants.

The Capital Projects fund accounts for revenues and expenditures for the acquisition or construction of major capital facilities. During the fiscal year, fund balance in the Capital Projects Fund decreased by \$3,154,009. This decrease is due to construction expenditures for the new jail exceeding intergovernmental revenues from the state reimbursement grant.

**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, 2020, unrestricted net position of the Solid Waste Fund was at a deficit of \$11,780,543, while total net position of the fund was a deficit of \$10,905,986. Total net position of the solid waste increased by \$292,199 due to an increase of \$0.1 million in closure and postclosure costs and a decrease of \$0.4 million in salaries and benefits expense.

The Transit Fund is used to fund the operations of Trinity Transit. As of June 30, 2020, unrestricted net position of the transit fund was a deficit of \$1,001,930, while total net position was a deficit of \$49,265. Total net position of the transit increased by \$671,781, the increase was due to \$0.6 million increase in local road maintenance revenue and federal grant revenue for bus purchases over the prior year.

**COUNTY OF TRINITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2020**

**Changes in Net Position – Proprietary Funds  
For Fiscal Year Ended June 30, 2020**

	Solid Waste	Transit Funds	Non-major Enterprise Funds	Total
Operating Revenues	\$3,319,806	\$79,002	\$8,421	\$3,407,229
Operating Expenditures	(3,316,401)	(742,934)	(12,026)	(4,071,361)
Operating Income (Loss)	3,405	(663,932)	(3,605)	(664,132)
Non-Operating Revenue (Expense)	183,178	1,047,262	495	1,230,935
Net Income before Transfers	186,583	383,330	(3,110)	566,803
Contributions and Transfers In (Out)	105,616	288,451	0	394,067
Change in Net Assets	292,199	671,781	(3,110)	960,870
Fund Balance - Beginning of Year	(11,198,185)	(721,046)	59,102	(11,860,129)
Prior Period Adjustment	0	0	0	0
Fund Balance - End of Year	<u>(\$10,905,986)</u>	<u>(\$49,265)</u>	<u>\$55,992</u>	<u>(\$10,899,259)</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 \$21,280,849 or 7.54% more than budget due primarily to \$1.1 million in ordinance violations and settlements, \$0.5 million in refunds from a prior year debt overpayment, while actual general fund expenditures were \$23,601,715 or 8.40% under budget, due primarily to \$ 0.1 million in delayed capital asset purchases, \$0.6 million in salary and benefit savings from both retirements and delays in filling new and vacant positions, \$1.4 million in services and supplies savings primarily for deferred maintenance on buildings and reduced expenditures for health services than anticipated. In addition, actual other financing sources (uses) were \$2,591,574 or 5.51% more than budget, due primarily to \$0.1 million in delayed transfers-in and transfers-out of the General Fund.

**COUNTY OF TRINITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2020**

**Budgetary Comparison Schedule  
General Fund**

	Original	Final	Actual	Variance with Final Budget	
Total Revenues	\$ 19,863,080	\$ 19,789,185	\$ 21,280,849	\$ 1,491,664	7.54%
Total Expenditures	25,269,057	25,766,882	23,601,715	2,165,167	8.40%
Other Financing Sources (Uses)	2,408,946	2,456,132	2,591,574	135,442	5.51%
Net Change in Fund Balance	<u>\$ (2,997,031)</u>	<u>\$ (3,521,565)</u>	<u>\$ 270,708</u>	<u>\$ 3,792,273</u>	<u>107.69%</u>

Differences between the original budget and the final amended budget was a net increase of \$524,534, due primarily to a \$0.2 million increase in jail health services and supplies, a \$0.1 million increase in health and sanitation services and supplies, a \$0.1 million increase in probation services and supplies, \$0.4 million increase in sheriff appropriations half for salaries and benefits for increased overtime costs and half for services and supplies. The County's General Fund budget continues to be a challenge because of the sluggish economy and minimal growth of discretionary revenues as compared to expenditures.

**CAPITAL ASSETS**

The County's net investment in capital assets as of June 30, 2020, amounted to \$107,472,151 (net of accumulated depreciation and related debt and liabilities). 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, 2020 and 2019**

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land	\$ 1,193,657	\$ 1,193,657	\$ 241,816	\$ 241,816	\$ 1,435,473	\$ 1,435,473
Construction in Progress	38,795,214	29,074,883	60,355	59,973	38,855,569	29,134,856
Structures & Improvements	25,538,249	25,455,974	1,519,048	1,510,360	27,057,297	26,966,334
Equipment	15,081,620	13,344,688	3,323,540	3,350,759	18,405,160	16,695,447
Infrastructure	267,922,614	267,922,614	18,292	18,292	267,940,906	267,940,906
Total	<u>348,531,354</u>	<u>336,991,816</u>	<u>5,163,051</u>	<u>5,181,200</u>	<u>353,694,405</u>	<u>342,173,016</u>
Accumulated Depreciation	<u>(239,135,912)</u>	<u>(225,134,243)</u>	<u>(3,175,741)</u>	<u>(3,432,034)</u>	<u>(242,311,653)</u>	<u>(228,566,277)</u>
Net Capital Assets	<u>\$ 109,395,442</u>	<u>\$ 111,857,573</u>	<u>1,987,310</u>	<u>\$ 1,749,166</u>	<u>\$ 111,382,752</u>	<u>\$ 113,606,739</u>

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

**COUNTY OF TRINITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2020**

**LONG-TERM DEBT**

At June 30, 2020, the County had total long-term debt outstanding of \$3,162,681 as compared to \$3,841,611 in the prior fiscal year. During the current fiscal year, retirement of long-term debt amounted to \$678,930.

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, 2020 and 2019**

	Governmental Activities		Business Activities		Total Activities	
	2020	2019	2020	2019	2020	2019
Refunding Lease	\$ 1,990,000	\$ 2,335,000	\$ -	\$ -	\$ 1,990,000	\$ 2,335,000
Capital Lease	630,113	743,005	135,372	217,216	765,485	960,221
Loans payable	407,196	546,390	-	-	407,196	546,390
Total	3,027,309	3,624,395	135,372	217,216	3,162,681	3,841,611
Less Current Portion	(642,057)	(607,892)	(84,654)	(81,844)	(726,711)	(689,736)
Net Long-Term Debt	<u>\$ 2,385,252</u>	<u>\$ 3,016,503</u>	<u>50,718</u>	<u>\$ 135,372</u>	<u>\$ 2,435,970</u>	<u>\$ 3,151,875</u>

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

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

In the 2020-2021 budget year, conservative financial management must continue. This approach will prevent erosion of the County's financial base and allow for future obligations to be met. The local economy continues to recover at a slow pace providing minimal revenue increases, but the impacts from State mandated COVID lockdowns will likely be seen in the next two fiscal years. 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, 2020**

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Totals	Waterworks District No. 1
Cash and investments	\$ 28,017,887	\$ 691,121	\$ 28,709,008	\$ 784,458
Cash with Fiscal Agent	-	-	-	-
Accounts Receivable	223,695	78,618	302,313	49,705
Interest Receivable	66,756	581	67,337	-
Due from Other Governments	8,170,111	457,965	8,628,076	-
Prepaid Expenses	20,019	-	20,019	12,579
Internal Balances	178,735	(178,735)	-	-
Loan and Notes Receivable	4,950,889	-	4,950,889	-
Deposits with Others	4,763,727	-	4,763,727	-
Inventories	924,636	-	924,636	32,195
Capital Assets:				
Nondepreciable	39,988,871	302,171	40,291,042	49,000
Depreciable, Net	69,406,571	1,685,139	71,091,710	8,387,862
Total Assets	<u>156,711,897</u>	<u>3,036,860</u>	<u>159,748,757</u>	<u>9,315,799</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred Pension	8,658,497	557,361	9,215,858	-
Deferred OPEB	2,166,318	209,100	2,375,418	-
Total Deferred Outflows of Resources	<u>10,824,815</u>	<u>766,461</u>	<u>11,591,276</u>	<u>-</u>
<b>LIABILITIES</b>				
Accounts Payable	3,400,148	298,160	3,698,308	15,412
Salaries and Benefits Payable	94,444	1,774	96,218	6
Interest Payable	33,554	381	33,935	-
Deposits from Others	26,327	686	27,013	30,333
Unearned Revenue	551	608,363	608,914	-
Long-Term Liabilities:				
Portion Due or Payable within One Year:				
Bonds Payable	375,000	-	375,000	30,713
Capital Leases	117,057	84,654	201,711	-
Compensated Absences	690,983	41,821	732,804	-
Loans Payable	150,000	-	150,000	-
Liability for Unpaid Claims	250,000	-	250,000	-
Portion Due or Payable after One Year:				
Bonds Payable	1,615,000	-	1,615,000	623,209
Capital Leases	513,056	50,718	563,774	-
Compensated Absences	345,491	20,910	366,401	-
Loans Payable	257,196	-	257,196	-
Liability for Unpaid Claims	1,892,173	-	1,892,173	-
Net OPEB Liability	46,287,422	4,255,660	50,543,082	-
Liability for Landfill Closure	-	4,162,961	4,162,961	-
Net Pension Liability	55,394,555	4,334,452	59,729,007	1,534,409
Total Liabilities	<u>111,442,957</u>	<u>13,860,540</u>	<u>125,303,497</u>	<u>2,234,082</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred Pension	1,041,303	49,227	1,090,530	-
Deferred OPEB	8,578,167	792,813	9,370,980	-
Total Deferred Inflows of Resources	<u>9,619,470</u>	<u>842,040</u>	<u>10,461,510</u>	<u>-</u>
<b>NET POSITION</b>				
Net Investment in Capital Assets	105,620,213	1,851,938	107,472,151	7,737,940
Restricted for:				
General Government	1,157,836	-	1,157,836	-
Public Protection	3,269,902	-	3,269,902	-
Public Ways and Facilities	11,889,894	-	11,889,894	-
Health and Sanitation	4,694,735	-	4,694,735	-
Public Assistance	5,600,906	-	5,600,906	-
Unrestricted	(85,759,201)	(12,751,197)	(98,510,398)	(656,223)
Total Net Position	<u>\$ 46,474,285</u>	<u>\$ (10,899,259)</u>	<u>\$ 35,575,026</u>	<u>\$ 7,081,717</u>

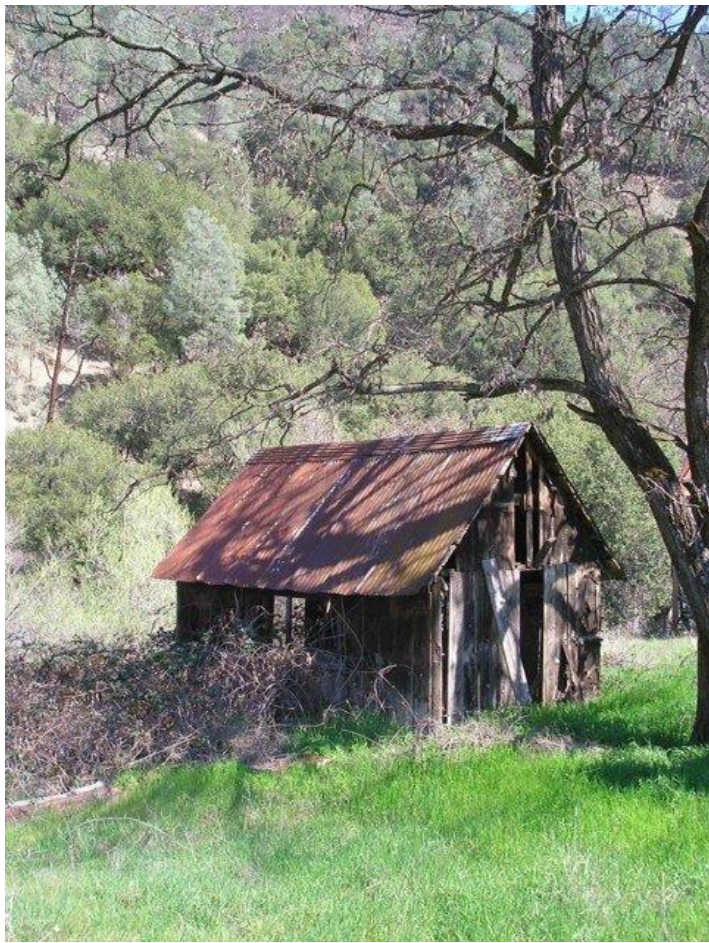
See accompanying Notes to Basic Financial Statements.



**COUNTY OF TRINITY  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2020**

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			Component Unit
	Expenses	Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total	Waterworks District No. 1
					Governmental Activities	Business-Type Activities		
<b>Primary Government</b>								
<b>Governmental Activities:</b>								
General Government	\$ 6,350,582	\$ 3,708,621	\$ 2,278,615	\$ -	\$ (363,346)	\$ -	\$ (363,346)	
Public Protection	17,474,618	2,954,108	4,309,641	7,372,588	(2,838,281)	-	(2,838,281)	
Public Ways and Facilities	20,890,078	3,577,564	5,813,168	1,860,649	(9,638,697)	-	(9,638,697)	
Health and Sanitation	8,034,041	960,629	9,031,091	-	1,957,679	-	1,957,679	
Public Assistance	12,508,174	208,868	13,044,144	-	744,838	-	744,838	
Education	342,777	5,672	3,000	-	(334,105)	-	(334,105)	
Interest on Long-Term Debt	107,884	-	-	-	(107,884)	-	(107,884)	
Total Governmental Activities	<u>65,708,154</u>	<u>11,415,462</u>	<u>34,479,659</u>	<u>9,233,237</u>	<u>(10,579,796)</u>	<u>-</u>	<u>(10,579,796)</u>	
<b>Business-Type Activities:</b>								
Solid Waste	3,322,254	3,260,960	20,000	-	-	(41,294)	(41,294)	
Cemeteries	12,026	8,421	-	-	-	(3,605)	(3,605)	
Transit	742,934	46,102	1,032,783	-	-	335,951	335,951	
Total Business-Type Activities	<u>4,077,214</u>	<u>3,315,483</u>	<u>1,052,783</u>	<u>-</u>	<u>-</u>	<u>291,052</u>	<u>291,052</u>	
Total Trinity County	<u>69,785,368</u>	<u>14,730,945</u>	<u>35,532,442</u>	<u>9,233,237</u>	<u>(10,579,796)</u>	<u>291,052</u>	<u>(10,288,744)</u>	
<b>Component Unit:</b>								
Waterworks District No. 1	<u>1,053,713</u>	<u>716,009</u>	<u>-</u>	<u>-</u>				<u>\$ (337,704)</u>
<b>General Revenues:</b>								
<b>Taxes:</b>								
Property Taxes					8,469,788	160,810	8,630,598	28,389
Sales and Use Taxes					1,366,289	-	1,366,289	-
Transient Occupancy Tax					255,970	-	255,970	-
Other					211,458	-	211,458	-
Interest and Investment Earnings					667,719	28,655	696,374	6,598
Miscellaneous					1,919,731	86,286	2,006,017	66,187
Transfers					(394,067)	394,067	-	-
Total General Revenues and Transfers					<u>12,496,888</u>	<u>669,818</u>	<u>13,166,706</u>	<u>101,174</u>
Change in Net Position					1,917,092	960,870	2,877,962	(236,530)
Net Position - Beginning of Year					<u>44,557,193</u>	<u>(11,860,129)</u>	<u>32,697,064</u>	<u>7,318,247</u>
Net Position - End of Year					<u>\$ 46,474,285</u>	<u>\$ (10,899,259)</u>	<u>\$ 35,575,026</u>	<u>\$ 7,081,717</u>

See accompanying Notes to Basic Financial Statements.



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*BASIC FINANCIAL STATEMENTS  
FUND FINANCIAL STATEMENTS*

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**COUNTY OF TRINITY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2020**

	General	Road	Human Services	HOME/ CDBG Programs	Capital Projects	Other Governmental	Total
<b>ASSETS</b>							
Cash and Investments	\$ 751,455	\$ 3,406,837	\$ 237,435	\$ 792,874	\$ -	\$11,837,997	\$17,026,598
Accounts Receivable	103,299	7,638	3,188	-	-	109,570	223,695
Due from Other Governments	537,742	901,219	457,922	-	4,687,519	1,585,709	8,170,111
Interest Receivable	9,396	15,876	502	1,201	-	19,843	46,818
Deposits with Others	4,763,727	-	-	-	-	-	4,763,727
Prepays and Other Assets	20,009	-	-	-	-	10	20,019
Inventories	-	924,636	-	-	-	-	924,636
Due from Other Funds	-	4,770,701	-	-	-	190,534	4,961,235
Loans Receivable	-	-	-	4,950,889	-	-	4,950,889
Advances to Other Funds	163,632	-	-	-	-	-	163,632
<b>Total Assets</b>	<b>\$6,349,260</b>	<b>\$10,026,907</b>	<b>\$ 699,047</b>	<b>\$5,744,964</b>	<b>\$4,687,519</b>	<b>\$13,743,663</b>	<b>\$41,251,360</b>
<b>LIABILITIES</b>							
Accounts Payable	\$ 515,110	\$ 742,769	\$ 158,402	\$ 358	\$1,155,116	\$ 824,595	\$ 3,396,350
Salaries and Benefits Payable	10,000	81,864	237	-	-	2,343	94,444
Due to Other Funds	11,799	-	-	-	4,720,113	50,588	4,782,500
Unearned Revenue	551	-	-	-	-	-	551
Deposits from Others	4,677	-	-	-	-	21,650	26,327
Advances from Other Funds	-	-	-	-	42,854	120,778	163,632
<b>Total Liabilities</b>	<b>542,137</b>	<b>824,633</b>	<b>158,639</b>	<b>358</b>	<b>5,918,083</b>	<b>1,019,954</b>	<b>8,463,804</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable Revenue	200,744	608,756	113,566	1,118,238	1,446,501	450,807	3,938,612
<b>FUND BALANCES</b>							
Nonspendable	183,641	924,636	-	-	-	10	1,108,287
Restricted	-	7,668,882	426,842	4,626,368	-	12,084,066	24,806,158
Assigned	4,763,727	-	-	-	-	188,826	4,952,553
Unassigned	659,011	-	-	-	(2,677,065)	-	(2,018,054)
<b>Total Fund Balances</b>	<b>5,606,379</b>	<b>8,593,518</b>	<b>426,842</b>	<b>4,626,368</b>	<b>(2,677,065)</b>	<b>12,272,902</b>	<b>28,848,944</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$6,349,260</b>	<b>\$10,026,907</b>	<b>\$ 699,047</b>	<b>\$5,744,964</b>	<b>\$4,687,519</b>	<b>\$13,743,663</b>	<b>\$41,251,360</b>

See accompanying Notes to Basic Financial Statements.

**COUNTY OF TRINITY  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE  
GOVERNMENT-WIDE STATEMENT OF NET POSITION – GOVERNMENTAL ACTIVITIES  
JUNE 30, 2020**

Fund Balance - Total Governmental Funds	\$ 28,848,944
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.	109,153,764
Unavailable revenues represent amounts that are not available to fund current expenditures and, therefore, are not reported in the governmental funds.	3,938,612
Deferred outflows of pension resources reported in the statement of net position.	8,658,497
Deferred inflows of pension resources reported in the statement of net position.	(1,041,303)
Deferred outflows of OPEB resources reported in the statement of net position.	2,166,318
Deferred inflows of OPEB resources reported in the statement of net position.	(8,578,167)
Internal service funds are used by the County to charge the cost of its motor pool, copier pool and OPEB to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.	11,249,107
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	(1,990,000)
Accrued interest	(33,554)
Capital leases	(630,113)
Loans payable	(407,196)
Claims liability	(2,142,173)
Compensated absences	(1,036,474)
Net OPEB Liability	(46,287,422)
Net pension liability	<u>(55,394,555)</u>
Net position of governmental activities	<u>\$ 46,474,285</u>

See accompanying Notes to Basic Financial Statements.

**COUNTY OF TRINITY**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -**  
**GOVERNMENTAL FUNDS**  
**YEAR ENDED JUNE 30, 2020**

	General	Road	Human Services	HOME/ CDBG Programs	Capital Projects	Other Governmental	Total
<b>REVENUES</b>							
Taxes	\$ 9,936,247	\$ -	\$ -	\$ -	\$ -	\$ 367,258	\$ 10,303,505
Licenses and Permits	1,313,795	10,836	-	-	-	2,031,920	3,356,551
Fines, Forfeitures, and Penalties	1,004,273	-	216	-	-	100,728	1,105,217
Use of Money and Property	126,572	95,925	4,846	1,485	(15,136)	195,656	409,348
Intergovernmental	2,774,499	7,316,108	8,133,125	300,380	7,372,588	16,645,167	42,541,867
Charges for Services	4,995,939	1,327,771	163,162	45,490	-	424,162	6,956,524
Other Revenue	1,129,524	338,755	115,120	636	-	431,642	2,015,677
Total Revenues	<u>21,280,849</u>	<u>9,089,395</u>	<u>8,416,469</u>	<u>347,991</u>	<u>7,357,452</u>	<u>20,196,533</u>	<u>66,688,689</u>
<b>EXPENDITURES</b>							
Current:							
General Government	6,188,678	-	-	-	-	347,758	6,536,436
Public Protection	14,930,212	-	133,935	-	-	3,492,459	18,556,606
Public Ways and Facilities	15,282	7,896,584	-	-	-	646,841	8,558,707
Health and Sanitation	1,985,838	-	-	-	-	6,695,427	8,681,265
Public Assistance	59,230	-	13,139,333	150,918	-	220	13,349,701
Education	422,210	-	-	-	-	-	422,210
Debt Service:							
Principal	-	-	-	-	-	605,284	605,284
Interest	265	-	-	-	-	118,710	118,975
Capital Outlay	-	-	-	-	10,523,255	-	10,523,255
Total Expenditures	<u>23,601,715</u>	<u>7,896,584</u>	<u>13,273,268</u>	<u>150,918</u>	<u>10,523,255</u>	<u>11,906,699</u>	<u>67,352,439</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>							
	(2,320,866)	1,192,811	(4,856,799)	197,073	(3,165,803)	8,289,834	(663,750)
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	3,550,401	160,720	4,866,603	72,554	11,704	4,953,009	13,614,991
Transfers out	(958,827)	-	(12,773)	-	-	(13,066,901)	(14,038,501)
Total Other Financing Sources (Uses)	<u>2,591,574</u>	<u>160,720</u>	<u>4,853,830</u>	<u>72,554</u>	<u>11,704</u>	<u>(8,113,892)</u>	<u>(423,510)</u>
<b>NET CHANGE IN FUND BALANCES</b>							
	270,708	1,353,531	(2,969)	269,627	(3,154,099)	175,942	(1,087,260)
Fund Balances - Beginning of Year	<u>5,335,671</u>	<u>7,239,987</u>	<u>429,811</u>	<u>4,356,741</u>	<u>477,034</u>	<u>12,096,960</u>	<u>29,936,204</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 5,606,379</u>	<u>\$ 8,593,518</u>	<u>\$ 426,842</u>	<u>\$ 4,626,368</u>	<u>\$ (2,677,065)</u>	<u>\$ 12,272,902</u>	<u>\$ 28,848,944</u>

See accompanying Notes to Basic Financial Statements.



**COUNTY OF TRINITY  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE  
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES – GOVERNMENTAL ACTIVITIES  
YEAR ENDED JUNE 30, 2020**

Net change to fund balance - total governmental funds \$ (1,087,260)

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	\$ 12,185,302	
Less: current year depreciation	<u>(14,543,540)</u>	(2,358,238)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.	1,174,287
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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	(25,055)
Change in net OPEB liability and related deferred inflows/outflows	6,601,923
Change in net pension liability and related deferred inflows/outflows	(3,159,147)
Change in interest payable	9,499
Change in claims liability	(53,575)

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	148,985	
Capital leases	112,891	
Bonds payable/certificates of participation	<u>345,000</u>	606,876

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.	<u>207,782</u>
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Change in net position of governmental activities	<u><u>\$ 1,917,092</u></u>
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**COUNTY OF TRINITY**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**YEAR ENDED JUNE 30, 2020**

	Business-Type Activities - Enterprise Funds				Governmental
	Solid Waste	Transit	Nonmajor Fund	Total Enterprise Funds	Internal Service Funds
			Cemetery		
<b>ASSETS</b>					
Current Assets:					
Cash and Investments	\$ 382,916	\$ 277,582	\$ 30,623	\$ 691,121	\$ 10,991,289
Accounts Receivable	51,247	26,781	590	78,618	-
Due from Other Governments	-	457,965	-	457,965	-
Interest Receivable	-	518	63	581	19,938
Prepays	-	-	-	-	-
Total Current Assets	434,163	762,846	31,276	1,228,285	11,011,227
Noncurrent Assets:					
Capital Assets:					
Nondepreciable	6,000	271,555	24,616	302,171	-
Depreciable, Net	1,003,929	681,110	100	1,685,139	241,678
Total Noncurrent Assets	1,009,929	952,665	24,716	1,987,310	241,678
Total Assets	1,444,092	1,715,511	55,992	3,215,595	11,252,905
<b>DEFERRED OUTFLOWS OR RESOURCES</b>					
Deferred Pension	473,709	83,652	-	557,361	-
Deferred OPEB	174,250	34,850	-	209,100	-
Total Deferred Outflows of Resources	647,959	118,502	-	766,461	-
<b>LIABILITIES</b>					
Current Liabilities:					
Accounts Payable	98,858	199,302	-	298,160	3,798
Salaries and Benefits Payable	1,774	-	-	1,774	-
Interest Payable	381	-	-	381	-
Due to Other Funds	-	178,735	-	178,735	-
Other Current Liabilities	686	-	-	686	-
Unearned Revenue	608,363	-	-	608,363	-
Capital Leases	84,654	-	-	84,654	-
Compensated Absences	37,882	3,939	-	41,821	-
Total Current Liabilities	832,598	381,976	-	1,214,574	3,798
Noncurrent Liabilities:					
Capital Leases	50,718	-	-	50,718	-
Compensated Absences	18,941	1,969	-	20,910	-
Liability for Landfill Closure	4,162,961	-	-	4,162,961	-
Net OPEB Liability	3,546,390	709,270	-	4,255,660	-
Net Pension Liability	3,683,912	650,540	-	4,334,452	-
Total Noncurrent Liabilities	11,462,922	1,361,779	-	12,824,701	-
Total Liabilities	12,295,520	1,743,755	-	14,039,275	3,798
<b>DEFERRED INFLOWS OR RESOURCES</b>					
Deferred Pension	41,839	7,388	-	49,227	-
Deferred OPEB	660,678	132,135	-	792,813	-
Total Deferred Inflows of Resources	702,517	139,523	-	842,040	-
<b>NET POSITION</b>					
Net Investment in Capital Assets	874,557	952,665	24,716	1,851,938	241,678
Unrestricted	(11,780,543)	(1,001,930)	31,276	(12,751,197)	11,007,429
Total Net Position	\$ (10,905,986)	\$ (49,265)	\$ 55,992	\$ (10,899,259)	\$ 11,249,107

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, 2020**

	Business-Type Activities - Enterprise Funds				Governmental
	Solid Waste	Transit	Nonmajor	Total Enterprise Funds	Internal
			Fund Cemetery		Service Funds
<b>OPERATING REVENUES</b>					
Charges for Services	\$ 3,260,960	\$ 46,102	\$ 8,421	\$ 3,315,483	\$ 7,313,037
Other Revenue	58,846	32,900	-	91,746	-
Total Operating Revenues	3,319,806	79,002	8,421	3,407,229	7,313,037
<b>OPERATING EXPENSES</b>					
Salaries and Benefits	2,078,569	313,894	-	2,392,463	-
Services and Supplies	1,049,768	315,851	12,026	1,377,645	7,160,490
Depreciation and Amortization	114,456	113,189	-	227,645	130,545
Closure and Postclosure Costs	73,608	-	-	73,608	-
Total Operating Expenses	3,316,401	742,934	12,026	4,071,361	7,291,035
<b>OPERATING INCOME (LOSS)</b>	3,405	(663,932)	(3,605)	(664,132)	22,002
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Investment Earnings	18,221	9,939	495	28,655	148,256
Taxes	160,810	-	-	160,810	-
Intergovernmental	20,000	1,032,783	-	1,052,783	1,953
Gain (Loss) on Disposal of Capital Assets	(10,000)	4,540	-	(5,460)	6,128
Interest Expense	(5,853)	-	-	(5,853)	-
Total Nonoperating Revenue (Expenses)	183,178	1,047,262	495	1,230,935	156,337
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	186,583	383,330	(3,110)	566,803	178,339
Transfers in	105,616	506,695	-	612,311	29,443
Transfers out	-	(218,244)	-	(218,244)	-
<b>CHANGE IN NET POSITION</b>	292,199	671,781	(3,110)	960,870	207,782
Net Position - Beginning of Year, Restated	(11,198,185)	(721,046)	59,102	(11,860,129)	11,041,325
<b>NET POSITION - END OF YEAR</b>	<b>\$ (10,905,986)</b>	<b>\$ (49,265)</b>	<b>\$ 55,992</b>	<b>\$ (10,899,259)</b>	<b>\$ 11,249,107</b>

See accompanying Notes to Basic Financial Statements.

**COUNTY OF TRINITY  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
YEAR ENDED JUNE 30, 2020**

	Business-Type Activities - Enterprise Funds				Governmental
	Solid Waste	Transit	Nonmajor	Total	Internal Service Funds
			Fund Cemetery	Enterprise Funds	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Cash Receipts from Customers and Users	\$ 3,290,306	\$ 52,686	\$ 7,841	\$ 3,350,833	\$ -
Receipts from Interfund Services Provided	-	-	-	-	7,313,138
Cash paid to Suppliers	(1,055,151)	(135,557)	(14,755)	(1,205,463)	(7,169,615)
Cash paid to Employees	(2,273,966)	(408,334)	-	(2,682,300)	-
Net Cash Provided (Used) by Operating Activities	(38,811)	(491,205)	(6,914)	(536,930)	143,523
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Aid from Other Governmental Agencies	20,000	732,683	-	752,683	1,953
Taxes	160,810	-	-	160,810	-
Due to Other Funds	-	(3,113)	-	(3,113)	-
Transfers in	105,616	506,695	-	612,311	29,443
Transfers out	-	(218,244)	-	(218,244)	-
Net Cash Provided (Used) by Noncapital Financing Activities	286,426	1,018,021	-	1,304,447	31,396
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Proceeds from Sale of Capital Assets	-	4,540	-	4,540	6,128
Purchase of Capital Assets	(52,053)	(423,740)	-	(475,793)	(20,616)
Capital Grants and Allocations	-	-	-	-	-
Principal Payments on Debt	(81,844)	-	-	(81,844)	-
Interest Payments	(6,084)	-	-	(6,084)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(139,981)	(419,200)	-	(559,181)	(14,488)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Interest Received (Paid)	17,881	10,930	626	29,437	171,886
Net Cash Provided (Used) by Investing Activities	17,881	10,930	626	29,437	171,886
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	125,515	118,546	(6,288)	237,773	332,317
Cash and Cash Equivalents - Beginning of Year	257,401	159,036	36,911	453,348	10,658,972
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<b>\$ 382,916</b>	<b>\$ 277,582</b>	<b>\$ 30,623</b>	<b>\$ 691,121</b>	<b>\$ 10,991,289</b>

continued

See accompanying Notes to Basic Financial Statements.

**COUNTY OF TRINITY  
STATEMENT OF CASH FLOWS (CONTINUED)  
PROPRIETARY FUNDS  
YEAR ENDED JUNE 30, 2020**

	Solid Waste	Transit	Nonmajor Fund Cemetery	Total Enterprise Funds	Governmental Activities Internal Service Funds
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>					
Operating Income (Loss)	\$ 3,405	\$ (663,932)	\$ (3,605)	\$ (664,132)	\$ 22,002
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Depreciation	114,456	113,189	-	227,645	130,545
Changes in Assets, Liabilities and Deferred Outflows/Inflows:					
Decrease (Increase) in:					
Accounts Receivable	(1,594)	(26,316)	(580)	(28,490)	101
Prepays	-	-	-	-	-
Deferred Outflows - Pension	(96,244)	(10,496)	-	(106,740)	-
Deferred Outflows - OPEB	50,726	10,145	-	60,871	-
Increase (Decrease) in:					
Accounts Payable and Other Liabilities	(5,383)	180,294	(2,729)	172,182	(9,125)
Salaries and Benefits Payable	(4,336)	(570)	-	(4,906)	-
Unearned Revenue	(27,906)	-	-	(27,906)	-
Deferred Inflows - Pension	14,256	2,042	-	16,298	-
Deferred Inflows - OPEB	566,933	113,386	-	680,319	-
Compensated Absences Payable	(20,421)	(560)	-	(20,981)	-
Net OPEB Liability	(1,301,772)	(260,355)	-	(1,562,127)	-
Net Pension Liability	595,461	51,968	-	647,429	-
Closure/Post Closure Liability	73,608	-	-	73,608	-
Net Cash Provided (Used) by Operating Activities	<u>\$ (38,811)</u>	<u>\$ (491,205)</u>	<u>\$ (6,914)</u>	<u>\$ (536,930)</u>	<u>\$ 143,523</u>

See accompanying Notes to Basic Financial Statements.

**COUNTY OF TRINITY  
STATEMENT OF FIDUCIARY NET POSITION  
JUNE 30, 2020**

	<u>Investment Trust Fund</u>	<u>Agency Funds</u>
<b>ASSETS</b>		
Pooled Cash and Investments	\$ 21,307,948	\$ 4,426,499
Property Taxes Receivable	-	4,625,497
Interest Receivable	<u>45,577</u>	<u>9,844</u>
Total Assets	21,353,525	9,061,840
<b>LIABILITIES</b>		
Agency Funds Held for Others	<u>-</u>	<u>9,061,840</u>
Total Liabilities	-	9,061,840
<b>NET POSITION</b>		
Net Position Held in Trust for Investment Pool Participants	<u>21,353,525</u>	<u>-</u>
Total Net Position	<u><u>\$ 21,353,525</u></u>	<u><u>\$ -</u></u>

See accompanying Notes to Basic Financial Statements.

**COUNTY OF TRINITY  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
YEAR ENDED JUNE 30, 2020**

	<u>Investment Trust Fund</u>
<b>ADDITIONS</b>	
Contributions to Pooled Investments	\$ 115,879,190
Investment Income	<u>522,618</u>
Total Additions	116,401,808
 <b>DEDUCTIONS</b>	
Distributions from Pooled Investments	<u>129,594,403</u>
Total Deductions	<u>129,594,403</u>
 <b>CHANGE IN NET POSITION</b>	 (13,192,595)
Net Position - Beginning of Year	<u>34,546,120</u>
 <b>NET POSITION - END OF YEAR</b>	 <u>\$ 21,353,525</u>

*See accompanying Notes to Basic Financial Statements.*



## *NOTES TO THE BASIC FINANCIAL STATEMENTS*

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



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**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Reporting Entity**

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

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

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

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

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

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

**COUNTY OF TRINITY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

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

*Discretely Presented Component Unit* – Trinity County Waterworks District No. 1, is presented as a discretely presented component unit. The District is administered by a governing board of five members, who are appointed by the Board. Its purpose is to provide water, sewer and irrigation water services to consumers in Hayfork, California. The District is presented as a discretely presented component unit of the County because, although the County Board has no control over the revenues, budgets, staff, or funding decisions made by the District, the appointed District members serve at the will of the Board members who appoint them. A separate stand-alone report can be obtained by writing the Trinity County Waterworks District No. 1, PO Box 217, Hayfork, CA 96041 or calling (530) 628-5449. This report includes the financial statements of the District as of and for the year then ended June 30, 2020.

**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, 2020**

*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 *Capital Projects Fund* accounts for revenues and expenditures used for the acquisition or construction of major capital facilities.

The County reports the following major enterprise funds:

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

**COUNTY OF TRINITY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

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, 2020**

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, 2020**

**F. Other Assets**

**Inventory**

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

**Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Prepayments are recognized as expenditures in the period benefited using the consumption method. For the governmental funds, prepaid expense is classified as nonspendable fund balance to indicate that it is not available for appropriation.

**G. Interfund Transactions**

Interfund transactions are reflected as loans, services provided, reimbursements or transfers. Loans are reported as receivables and payables as appropriate, are subject to elimination upon consolidation and are referred to as either “due to/from other funds” (i.e., the current portion of inter fund loans) or “advances to/from other funds” (i.e., the noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as “internal balances”.

Advances to other funds, as reported in the fund financial statements, are classified as nonspendable fund balance in applicable governmental funds to indicate that they are not available for appropriation and are not available financial resources. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses and are not eliminated in the process of consolidation to the government-wide presentation. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide presentation.

**H. Compensated Absences**

The County accounts for compensated absences (unpaid vacation and sick leave) in accordance with GASB Statement No. 16. In governmental funds, compensated absences are recorded as expenditures in the year paid. As it is County’s policy to liquidate any unpaid vacation at June 30 from future resources rather than currently available expendable resources, the entire unpaid liability for the governmental funds is recorded as either a current or long-term liability in the government-wide financial statements. No liability is recorded for non-vesting accumulating rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulated sick leave benefits that is estimated will be taken as “terminal leave” prior to retirement.

**COUNTY OF TRINITY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

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

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

Under the modified accrual basis of accounting, it is not enough that revenue has been earned if it is to be recognized in the current period. Revenue must also be susceptible to accrual (i.e., measurable and available to finance expenditures of the current period). Governmental funds report revenues not susceptible to accrual as deferred inflows of resources.

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has deferred outflows of resources related to pensions and OPEB.

**J. Property Tax Revenue**

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

**K. Use of Estimates**

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



**COUNTY OF TRINITY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

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

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

GASB Statement No. 92, *Omnibus 2020*, paragraphs 4, 5, 11, and 13 are effective immediately. The remaining paragraphs are effective in fiscal years beginning after June 15, 2020. This Statement establishes accounting and financial reporting requirements for specific issues related to leases, intra-entity transfers of assets, postemployment benefits, government acquisitions, risk financing and insurance-related activities of public entity risk pools, fair value measurements, and derivative instruments.

**Governmental Accounting Standards Board Statement No. 95**

GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, is effective immediately. The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

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

**Governmental Accounting Standards Board Statement No. 84**

GASB Statement No. 84, *Fiduciary Activities*, is effective for periods beginning after December 15, 2019. 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. The requirements related to application of Statement 84 to postemployment benefit arrangements and those related to nonrecurring fair value measurements of assets or liabilities are effective for reporting periods beginning after June 15, 2020.

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

GASB Statement No. 87, *Leases*, is effective for periods beginning after June 15, 2021. The principal objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments.

**Governmental Accounting Standards Board Statement No. 89**

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, is effective for periods beginning after December 15, 2020. 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.

**COUNTY OF TRINITY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**Governmental Accounting Standards Board Statement No. 90**

GASB Statement No. 90, *Major Equity Interests*, is effective for periods beginning after December 15, 2019. The principal objectives of this Statement are (a) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (b) to simplify accounting for certain interest costs.

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

GASB Statement No. 91, *Conduit Debt Obligations*, is effective for periods beginning after December 15, 2021. The principal objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (a) commitments extended by issuers, (b) arrangements associated with conduit debt obligations, and (c) related note disclosures.

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

GASB Statement No. 93, *Replacement of Interbank Offered Rates*, is effective for periods beginning after June 15, 2020, except that the removal of LIBOR as an appropriate benchmark interest rate is effective for reporting periods ending after December 31, 2021. The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR.

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

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, is effective for fiscal years beginning after June 15, 2022. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs).

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

GASB Statement No. 96, *Subscription Based Information Technology Arrangements*, is effective for fiscal years beginning after June 15, 2022. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments).

**COUNTY OF TRINITY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**N. Pensions**

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

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

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

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

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

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

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

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

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

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

Valuation Date	June 30, 2019
Measurement Date	June 30, 2019
Measurement Period	July 1, 2018 to June 30, 2019

**NOTE 2 CASH AND INVESTMENTS**

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

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

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

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

Investments made by the Treasurer are regulated by the California Government Code and by the County's investment policy. The objectives of the policy are in order of priority, safety, liquidity, availability, and yield. The County has established a treasury oversight committee to monitor and review the management of public funds maintained in the investment pool in accordance with Article 6 Section 27131 of the California Government Code. The oversight committee and the Board of Supervisors review and approve the investment policy annually. The County Treasurer prepares and submits a comprehensive investment report to the members of the oversight committee and the investment pool participants every month. The report covers the type of investments in the pool, maturity dates, par value, actual costs, and fair value.

At June 30, 2020, 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	\$ 1,691	\$ 1,691
Deposits	4,723,359	4,611,120
Outstanding warrants	(2,064,884)	(2,064,884)
Imprest cash	50,628	-
Total Cash	<u>2,710,794</u>	<u>2,547,927</u>
 <i>Investments:</i>		
In treasurer's pool	51,878,113	51,878,113
In Waterworks portfolio	639,006	-
Total Investments	<u>52,517,119</u>	<u>51,878,113</u>
Total Cash and Investments	<u>\$ 55,227,913</u>	<u>\$ 54,426,040</u>

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

Total cash and investments at June 30, 2020 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	\$ 27,969,109	\$ 27,969,109
Imprest cash	48,778	-
Business-type activities		
Cash and investments in pool	689,271	689,271
Imprest cash	1,850	-
Discretely presented component unit - Waterworks	784,458	33,213
Investment trust funds	21,307,948	21,307,948
Agency Funds	4,426,499	4,426,499
Total Cash and Investments	<u>\$ 55,227,913</u>	<u>\$ 54,426,040</u>

**Investments**

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

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

**COUNTY OF TRINITY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

At June 30, 2020, the County had the following investments:

	Interest Rates	Maturities	Par	Cost	Fair Value	WAM (Years)
<b>Investments in Investment Pool</b>						
Local Agency Investment Fund (LAIF)	Variable	On Demand	\$ 24,589,000	\$ 24,589,000	\$ 24,589,000	0.52
California Asset Management Program	Variable	On Demand	17,181,245	17,181,245	17,181,245	0.14
Federal Home Loan Bank	3.000%	10/12/2021	500,000	505,306	509,764	1.28
Federal Home Loan Bank	3.125%	9/9/2022	500,000	508,450	514,527	2.19
United States Treasury Note/Bond	2.125%	8/31/2020	1,000,000	995,625	1,005,546	0.16
United States Treasury Note/Bond	2.250%	3/31/2021	500,000	497,734	502,030	0.75
United States Treasury Note/Bond	2.250%	7/31/2021	500,000	496,563	497,060	1.08
United States Treasury Note/Bond	1.750%	6/30/2022	500,000	482,969	484,105	1.99
United States Treasury Note/Bond	1.875%	7/31/2022	500,000	484,688	485,102	2.08
United States Treasury Note/Bond	1.875%	8/31/2022	500,000	484,531	488,908	2.16
Microsoft	1.550%	8/8/2021	500,000	491,050	493,116	1.10
Ally Bank	2.000%	11/2/2020	248,000	248,000	248,000	0.33
Bank of America	2.750%	8/17/2020	245,000	245,000	245,000	0.13
BMW Bank	3.150%	8/17/2022	245,000	245,000	245,000	2.13
Capital One Bank	2.250%	6/7/2021	245,000	245,000	245,000	0.93
Capital One National	2.250%	6/7/2021	245,000	245,000	245,000	0.93
Citibank National Association	2.900%	2/7/2022	245,000	245,000	245,000	1.61
Discover Bank	2.000%	11/2/2020	248,000	248,000	248,000	0.33
Morgan Stanley	2.250%	7/5/2023	245,000	245,000	245,000	3.01
Morgan Stanley	2.300%	7/5/2024	245,000	245,000	245,000	4.01
Sallie Mae Bank	3.000%	8/16/2021	245,000	245,000	245,000	1.13
Money Market Mutual Funds	Variable	On Demand	2,671,710	2,671,710	2,671,710	-
Total			<u>\$ 51,897,955</u>	51,844,871	51,878,113	
<b>Investments outside Investment Pool</b>						
<i>Waterworks District No. 1</i>						
Waterworks District No. 1 Portfolio	Variable	On Demand		639,006	639,006	-
<b>Total Fair Value</b>					<u>\$ 52,517,119</u>	
<b>Total Cost</b>					<u>\$ 52,483,877</u>	
<b>% Fair Value to Cost</b>					<u>100.06%</u>	

**Fair Value Measurements**

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

- Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the County has the ability to access.;
- Level 2: Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets in inactive markets, inputs other than quoted prices that are observable for the asset or liability; or inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) 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, 2020**

- 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, 2020, include the following:

Investments By Fair Value Level	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Federal Agency Issues - Coupon	\$ 1,024,291	\$ 1,024,291	\$ -	\$ -
Negotiable CDs	2,456,000	2,456,000	-	-
U.S. Treasury Notes	3,462,750	3,462,750	-	-
Microsoft	493,117	493,117	-	-
Money Markets	2,671,710	2,671,710	-	-
Total Investments Measured at Fair Value	10,107,868	\$ 10,107,868	\$ -	\$ -
Investments Measured at Amortized Cost:				
California Asset Management Program	17,181,245			
Local Agency Investment Fund	24,589,000			
Total Investments	\$ 51,878,113			

**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, 2020, 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, 2020**

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, 2020:

<u>Investment Type</u>	<u>S&amp;P</u>	<u>Moody's</u>	<u>% of Portfolio</u>
Local Agency Investment Fund (LAIF)	Unrated	Unrated	47.40%
Capital Asset Management Program (CAMP)	Unrated	Unrated	33.12%
Certificates of Deposit	Unrated	Unrated	4.73%
Federal Agencies	AA+	Aaa	1.97%
United States Treasury Notes/Bonds	Unrated	Aaa	6.67%
Microsoft	AAA	Aaa	0.95%
Natixis Advisor funds	Unrated	Unrated	3.86%
Franklin Mutual Funds	Unrated	Unrated	1.29%
			<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, 2020, the County's investment position in the State of California Local Agency Investment Fund (LAIF) was \$24,589,000, 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 \$100,978,752,029. Of that amount, 2.21% was invested in structured notes and medium-term asset-backed securities and 1.16% was invested in short-term asset-backed commercial paper.

**California Asset Management Program**

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

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

pool include voluntary and involuntary participants, such as special districts and school districts for which there are legal provisions regarding their investments.

At June 30, 2020, the County's investment position in CAMP was \$17,181,245, which approximates fair value and is the same as the value of the pool shares which is determined on an amortized cost basis.

**County Investment Pool Condensed Financial Statements**

The following represents a condensed statement of net position and changes in net position for the Treasurer's investment pool as of June 30, 2020:

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

Net assets held for pool participants	\$ 54,426,040
Equity of internal pool participants	33,118,092
Equity of external pool participants (Investment trust fund)	21,307,948
Total Net Assets	\$ 54,426,040

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

Net investment earnings	\$ 978,637
Net contributions (withdrawals) from pool participants	(17,892,008)
Increase in Net Assets	(16,913,371)
Net Assets in the Treasurer's Pool at June 30, 2019	71,339,411
Net Assets in the Treasurer's Pool at June 30, 2020	\$ 54,426,040

**Reconciliation to Financial Statement Amounts**

Net Assets in the Treasurer's Pool at June 30, 2020	\$ 54,426,040
Governmental activities cash and investments in the treasurer's pool	27,969,109
Business-type activities cash and investments in the treasurer's pool	689,271
Discretely presented component unit - Waterworks	33,213
Agency funds cash and investments in the treasurer's pool	4,426,499
Investment trust funds cash and investments in the treasurer's pool	21,307,948
Total Cash and Investments in Treasurer's Pool per Financial Statements	\$ 54,426,040

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

**NOTE 3 INTERFUND TRANSACTIONS**

The composition of interfund balances as of June 30, 2020 is as follows:

Fund	Interfund Receivables	Interfund Payables
General Fund	\$ -	\$ 11,799
Road Fund	4,770,701	-
New Jail Capital Project	-	4,720,113
Transit	-	178,735
Non-major Governmental Funds	190,534	50,588
Total	<u>\$ 4,961,235</u>	<u>\$ 4,961,235</u>

The above balances reflect temporary cash advances.

**Advances**

Interfund balances are long-term loans that are not expected to be repaid during the next fiscal year. The composition of advances balances as of June 30, 2020 is as follows:

**Advances:**

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

**NOTE:** The difference from advances reconciliation is due to Advances between Hospital, General Reserve and General Fund eliminating each other as those funds are considered General Fund. Also, Funds 146, 148 592 and 593 eliminate each other as they are considered Public Protection non-major governmental fund.

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

**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	\$ 84,755	Budget transfer
	HOME/CDBG Programs	72,554	Budget transfer
	Capital Projects	11,704	Capital projects
	Non-Major Governmental Funds	291,025	Debt service payments
	Non-Major Governmental Funds	<u>469,346</u>	Budget transfer
			<u>929,384</u>
Human Services Fund	General Fund	<u>12,773</u>	Budget transfer
Non-Major Governmental Funds	General Fund	2,674,400	Realignment
	General Fund	18,246	Capital projects
	General Fund	212,478	Budget Transfer
	General Fund	22,939	Various
	General Fund	563,645	UAL Refund
	General Fund	45,920	UAL Refund
	Road Fund	160,720	UAL Refund
	Human Services Fund	4,510,919	Realignment
	Human Services Fund	270,929	UAL Refund
	Non-Major Governmental Funds	7,500	Building Maintenance Transfer
	Non-Major Governmental Funds	1,416,278	Realignment
	Non-Major Governmental Funds	1,832,079	MHSA
	Non-Major Governmental Funds	292,662	Debt service payments
	Non-Major Governmental Funds	176,291	LTF/STA Funds
	Non-Major Governmental Funds	7,500	Capital projects
	Non-Major Governmental Funds	7,877	Various
	Non-Major Governmental Funds	169,904	UAL Refund
Non-Major Governmental Funds	34,455	UAL Refund	
Non-Major Governmental Funds	<u>29,848</u>	UAL Refund	
		<u>12,454,590</u>	
Subtotal Transfers		<u>\$ 13,396,747</u>	

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

**Between Governmental and Business-Type Activities:**

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	ISF	29,443	Equipment
		<u>29,443</u>	
Transit	Non-Major Governmental Funds	\$ 218,244	LTF/STA Funds
		<u>218,244</u>	
Non-Major Governmental Funds	Transit	483,735	LTF/STA Funds
	Transit	22,960	Debt Service Refund
	Solid Waste	105,616	Debt Service Refund
		<u>612,311</u>	
Subtotal Transfers		<u>859,998</u>	
Total Transfers In/Out		<u>\$ 14,256,745</u>	

**COUNTY OF TRINITY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 4 CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2020, was as follows:

	Balance July 1, 2019	Additions	Retirements	Transfers and Adjustments	Balance June 30, 2020
<b>Governmental Activities</b>					
Capital assets not being depreciated:					
Land	\$ 1,193,657	\$ -	\$ -	\$ -	\$ 1,193,657
Construction in progress	29,074,883	11,360,588	(1,653,149)	12,892	38,795,214
Total capital assets not being depreciated	<u>30,268,540</u>	<u>11,360,588</u>	<u>(1,653,149)</u>	<u>12,892</u>	<u>39,988,871</u>
Capital assets being depreciated:					
Infrastructure	267,922,614	-	-	-	267,922,614
Structures and improvements	25,455,974	82,275	-	-	25,538,249
Equipment	13,344,688	2,412,349	(675,417)	-	15,081,620
Total capital assets being depreciated	<u>306,723,276</u>	<u>2,494,624</u>	<u>(675,417)</u>	<u>-</u>	<u>308,542,483</u>
Less accumulated depreciation for:					
Infrastructure	(193,706,684)	(13,385,177)	-	-	(207,091,861)
Structures and improvements	(20,051,716)	(276,893)	-	-	(20,328,609)
Equipment	(11,375,843)	(1,012,016)	672,417	-	(11,715,442)
Total accumulated depreciation	<u>(225,134,243)</u>	<u>(14,674,086)</u>	<u>672,417</u>	<u>-</u>	<u>(239,135,912)</u>
Total capital assets being depreciated net	<u>81,589,033</u>	<u>(12,179,462)</u>	<u>(3,000)</u>	<u>-</u>	<u>69,406,571</u>
Governmental Activities Capital Assets Net	<u>\$ 111,857,573</u>	<u>\$ (818,874)</u>	<u>\$ (1,656,149)</u>	<u>\$ 12,892</u>	<u>\$ 109,395,442</u>
<b>Business-Type Activities</b>					
Capital assets not being depreciated					
Land	\$ 241,816	\$ -	\$ -	\$ -	\$ 241,816
Construction in progress	59,973	382	-	-	60,355
Total capital assets not being depreciated	<u>301,789</u>	<u>382</u>	<u>-</u>	<u>-</u>	<u>302,171</u>
Capital assets being depreciated:					
Infrastructure	18,292	-	-	-	18,292
Structures and improvements	1,510,360	8,688	-	-	1,519,048
Equipment	3,350,759	466,719	(493,938)	-	3,323,540
Total capital assets being depreciated	<u>4,879,411</u>	<u>475,407</u>	<u>(493,938)</u>	<u>-</u>	<u>4,860,880</u>
Less accumulated depreciation for:					
Infrastructure	(11,559)	(915)	-	5,462	(7,012)
Structures and improvements	(550,120)	(31,978)	-	-	(582,098)
Equipment	(2,870,355)	(194,752)	483,938	(5,462)	(2,586,631)
Total accumulated depreciation	<u>(3,432,034)</u>	<u>(227,645)</u>	<u>483,938</u>	<u>-</u>	<u>(3,175,741)</u>
Total capital assets being depreciated net	<u>1,447,377</u>	<u>247,762</u>	<u>(10,000)</u>	<u>-</u>	<u>1,685,139</u>
Business-Type Activities Capital Assets Net	<u>\$ 1,749,166</u>	<u>\$ 248,144</u>	<u>\$ (10,000)</u>	<u>\$ -</u>	<u>\$ 1,987,310</u>

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

Depreciation expense was charged to governmental functions as follows:

	Depreciation
<b>Governmental Activities</b>	
General government	\$ 222,588
Public protection	438,304
Public ways and facilities	13,726,706
Health and sanitation	51,766
Public assistance	77,818
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	130,545
Total Depreciation Governmental Activities	\$ 14,674,086
 <b>Business-Type Activities</b>	
Transit	\$ 113,189
Solid Waste	114,456
Total Depreciation Business-Type Activities	\$ 227,645

**NOTE 5 LONG-TERM LIABILITIES**

Long-term debt at June 30, 2020 consisted of the following:

	Date of Issue	Date of Maturity	Interest Rates	Annual Principal Installments	Original Issue Amount	Outstanding at June 30, 2020
Governmental Activities:						
Notes from Direct Borrowings and Direct Placements:						
Umpqua - 2018 Refunding Lease	2018	2025	3.04%	\$375,000 - \$425,000	\$ 2,335,000	\$ 1,990,000
Total Governmental Activities					\$ 2,335,000	\$ 1,990,000

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

The following is a summary of long-term liability transactions for the year ended June 30, 2020:

	Balance June 30, 2019	Additions	Reductions	Balance June 30, 2020	Due Within One Year
<b>Governmental Activities</b>					
Notes from Direct Borrowing and Direct Placements	\$ 2,335,000	\$ -	\$ 345,000	\$ 1,990,000	\$ 375,000
Capital Lease	743,005	-	112,892	630,113	117,057
Compensated Absences	1,011,418	1,121,589	1,096,533	1,036,474	690,983
Liability for Self-Insurance	2,088,598	53,575	-	2,142,173	250,000
Loans Payable	546,390	9,791	148,985	407,196	150,000
<b>Total Governmental Activities Long-Term Liabilities</b>	<b>\$ 6,724,411</b>	<b>\$ 1,184,955</b>	<b>\$ 1,703,410</b>	<b>\$ 6,205,956</b>	<b>\$ 1,583,040</b>
<b>Business-Type Activities</b>					
Transit Fund					
Compensated Absences	\$ 6,468	\$ 5,488	\$ 6,048	\$ 5,908	\$ 3,939
Solid Waste Fund					
Capital Lease	217,216	-	81,844	135,372	84,654
Compensated Absences	77,244	163,751	184,172	56,823	37,882
<b>Total Business-Type Activities Long-Term Liabilities</b>	<b>\$ 300,928</b>	<b>\$ 169,239</b>	<b>\$ 272,064</b>	<b>\$ 198,103</b>	<b>\$ 126,475</b>

As of June 30, 2020, annual debt service requirements of governmental activities to maturity are as follows:

Year Ending June 30:	Governmental Activities	
	Notes from Direct Borrowings and Direct Placements	
	Principal	Interest
2021	\$ 375,000	\$ 60,496
2022	385,000	49,096
2023	400,000	37,392
2024	405,000	25,232
2025	425,000	12,920
	<b>\$ 1,990,000</b>	<b>\$ 185,136</b>

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



**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

**Notes from Direct Borrowing and Direct Placements**

**Umpqua Bank 2018 Refunding Lease**

The Umpqua Bank 2018 Refunding Lease was issued in October 2018 and the proceeds of \$2,335,000 were used to refund the 2005 COPs which were issued in May 2005. The County's outstanding notes from direct borrowings related to governmental activities of \$2,335,000 are secured with collateral of the Juvenile Detention Center. The outstanding notes from direct borrowings related to governmental activities of \$2,335,000 contain a provision that if an event of default occurs and continues, then whatever action at law or in equity may appear necessary or desirable to collect the amounts then due and thereafter to become due is allowable, except there is no right under any circumstances to accelerate delinquent or future payments. As of June 30, 2020, the outstanding principal amount of the Umpqua Bank 2018 Refunding Lease was \$1,990,000.

**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, 2020 the County owes \$407,196 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, 2020 the total accumulated operational deficit attributable to the old Hospital Fund was \$7,694,154.

**COUNTY OF TRINITY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 6 LANDFILL CLOSURE AND POST-CLOSURE MAINTENANCE COSTS**

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

The recognition of the liability for closure and estimated post-closure maintenance costs is based on the awarded contract agreements for closure and the estimated ongoing annual costs of maintenance and monitoring of the closed landfill. The estimated liability of the County landfill site for closure and post-closure maintenance costs was \$4,162,961 for fiscal year 2020, 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 \$4,162,961 is based on the amount that would be paid if all equipment, facilities and services required to close, monitor and maintain the landfill were acquired as of the balance sheet date. However, the costs for landfill closure and post-closure maintenance are based on yearly estimates, reviewed by the Department of Resources Recycling and Recovery, as prepared by the County.

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

The County is required by state and federal laws and regulations to make annual contributions to finance closure and post-closure maintenance costs. The County has established a trust fund to maintain the funds necessary to be in compliance with state and federal financial assurance requirements. The balance of the monies assigned to finance closure and post-closure maintenance costs at year-end was \$9,698.

A water release corrective action cost estimate of \$992,950 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, 2020**

**NOTE 7 LEASES**

**Capital Leases**

The County has entered into certain capital lease arrangements under which the related equipment will become the property of the County when all terms of the lease agreement are fulfilled. Capital leases at June 30, 2020, consisted of the following:

	<u>Date of Inception</u>	<u>Date of Expiration</u>	<u>Interest Rates</u>	<u>Annual Lease Payments</u>	<u>Original Principal Amount</u>	<u>Outstanding at June 30, 2020</u>
Governmental Activities:						
Motorola - Spillman CAD - 2018	12/5/2017	3/30/2025	3.690%	\$140,308.24	<u>851,870</u>	<u>630,113</u>
Total Governmental Activities					<u>\$ 851,870</u>	<u>\$ 630,113</u>
Business Activities						
Leasource Financial Services, Inc. - Solid Waste two Peterbilt 320 trucks with Bridgeport Front Loader	2/1/2015	1/1/2022	3.381%	\$87,927.00	<u>540,004</u>	<u>135,372</u>
Total Business Activities					<u>\$ 540,004</u>	<u>\$ 135,372</u>

The following is a schedule of minimum capital lease payments, payable from Debt Service Fund and the Solid Waste Fund as of June 30, 2020:

<u>Fiscal Year Ending June 30</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>
2021	\$ 140,308	\$ 87,927
2022	140,308	51,292
2023	140,308	-
2024	140,308	-
2025	<u>140,317</u>	<u>-</u>
Total minimum lease payments	701,549	139,219
Less: Amount representing interest	<u>(71,436)</u>	<u>(3,847)</u>
Net present value of capital lease payments	<u>\$ 630,113</u>	<u>\$ 135,372</u>

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

Equipment	\$ 958,378	\$ 540,004
Less: accumulated depreciation	<u>(136,911)</u>	<u>(405,003)</u>
Net Value	<u>\$ 821,467</u>	<u>\$ 135,001</u>

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

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

**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
2021	\$ 369,762
2022	223,444
2023	224,043
2024	207,454
2025	131,381
2026-2030	121,099
2031-2035	69,644
2036-2040	8,845
Total	\$ 1,355,672

Rent expenditures were \$370,860 for the fiscal year ended June 30, 2020.

**NOTE 8 NET POSITION/FUND BALANCES**

**Net Position**

The government-wide activities fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, 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 and other liabilities that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.
- Restricted Net Position – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.
- Unrestricted Net Position – This category represents net position of the County, not restricted for any project or other purpose.

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

**COUNTY OF TRINITY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**Fund Balances**

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

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

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

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

A detailed schedule of fund balances as of June 30, 2020 is as follows:

	General Fund	Road Fund	Human Services	HOME Grants	Capital Projects	Other Governmental	Total
<b>Fund Balances:</b>							
Non-spendable:							
Prepays	20,009	-	-	-	-	10	20,019
Advances	163,632	-	-	-	-	-	163,632
Inventory	-	924,636	-	-	-	-	924,636
Total Non-spendable	<u>183,641</u>	<u>924,636</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10</u>	<u>1,108,287</u>
Restricted:							
General government	-	-	-	-	-	653,060	653,060
Public protection	-	-	-	-	-	1,994,187	1,994,187
Public ways and facilities	-	-	-	-	-	1,737,237	1,737,237
Health and sanitation	-	-	-	-	-	1,780,773	1,780,773
Public assistance	-	-	-	-	-	734,846	734,846
Road repairs	-	7,668,882	-	-	-	-	7,668,882
Human services	-	-	426,842	-	-	-	426,842
Mental health programs	-	-	-	-	-	631,136	631,136
Fish and game preservation	-	-	-	-	-	21,859	21,859
Tobacco programs	-	-	-	-	-	100,098	100,098
Improvement loan programs	-	-	-	4,626,368	-	-	4,626,368
Transportation programs	-	-	-	-	-	110,418	110,418
Non-transit programs	-	-	-	-	-	6,984	6,984
Lighting district programs	-	-	-	-	-	504,776	504,776
Bioterrorism programs	-	-	-	-	-	4,828	4,828
Mental Health Services Act	-	-	-	-	-	1,312,133	1,312,133
Disaster Recovery Initiative	-	-	-	-	-	-	-
Realignment - health services	-	-	-	-	-	276,090	276,090
General plan update	-	-	-	-	-	1,377,093	1,377,093
Cannibis planning	-	-	-	-	-	838,548	838,548
Capital projects	-	-	-	-	-	-	-
Total Restricted	<u>-</u>	<u>7,668,882</u>	<u>426,842</u>	<u>4,626,368</u>	<u>-</u>	<u>12,084,066</u>	<u>24,806,158</u>
Assigned to:							
Capital projects	-	-	-	-	-	120	120
Self Insurance	4,763,727	-	-	-	-	-	4,763,727
Emergency services	-	-	-	-	-	126,061	126,061
Debt service	-	-	-	-	-	62,645	62,645
Total Assigned	<u>4,763,727</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>188,826</u>	<u>4,952,553</u>
Unassigned:	659,011	-	-	-	(2,677,065)	-	(2,018,054)
<b>Total Fund Balance</b>	<u><b>5,606,379</b></u>	<u><b>8,593,518</b></u>	<u><b>426,842</b></u>	<u><b>4,626,368</b></u>	<u><b>(2,677,065)</b></u>	<u><b>12,272,902</b></u>	<u><b>28,848,944</b></u>

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

The following funds had deficit fund balances/deficit net position at June 30, 2020:

Major Governmental Funds:

Capital Projects	\$ 2,677,065
Total Major Governmental Funds	<u>\$ 2,677,065</u>

Major Proprietary Fund:

Solid Waste	\$ 10,905,986
Transit Fund	49,265
Total Major Proprietary Funds	<u>\$ 10,955,251</u>

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

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

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

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

**Plan Description**

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

**Benefits Provided**

All pension plans provide benefits, upon retirement, disability or death of members. Retirement benefits are based on years of service, final average compensation, and retirement age. Employees terminating before accruing five years of retirement service credit forfeit the right to receive retirement benefits unless they establish reciprocity with another public agency within a prescribed time period. Non-vested employees who terminate service are entitled to withdraw their accumulated contributions plus accrued interest. Employees who terminate service after earning five years of retirement service credit may leave their contributions on deposit and elect to take a deferred retirement. Differences between expected and actual experience for vested and non-vested benefits may result in an increase or decrease to pension expense and net pension liability.

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

- *Service* is CalPERS credited service, for members with less than 10 years of service or greater than 18.518 years of service; or
- *Service* is CalPERS credited service plus the additional number of years that the member would have worked until age 60, for members with at least 10 years but not more than 18.518 years of service.

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

- Death benefits are based upon a variety of factors including whether the participant was retired or not.
- Annual cost-of-living adjustments (COLAs) after retirement are provided in all plans. COLAs are granted to retired members each May based upon the Bureau of Labor Statistics Average Consumer Price Index for All Urban Consumers for the previous calendar year and is subject to a maximum of 2% per annum.

The Plans' provisions and benefits in effect at June 30, 2020 are summarized below:

Hire Date	Miscellaneous			
	Prior to April 1997	Prior to Aug 2008	On or after January 2013	On or after January 2013 PEPRA
Benefit formula	<a href="#">2%@60</a>	<a href="#">2%@55</a>	<a href="#">2%@55</a>	<a href="#">2%@62</a>
Benefit vesting schedule	5 years of service	5 years of service	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life
Retirement age	50-60	50-55	50-55	62
Monthly benefits, as % if eligible compensation	2%	2%	2%	2%
Required employee contribution rates	8%	8%	8%	6.75%
Required employer contribution rates	38.74%	38.74%	38.74%	38.74%
Status	Closed	Closed	Open	Open

Hire Date	Safety			
	Prior to April 1997	Prior to Aug 2008	On or after January 2013	On or after January 2013 PEPRA
Benefit formula	<a href="#">2%@55</a>	<a href="#">3%@50</a>	<a href="#">3%@50</a>	<a href="#">2.7@57</a>
Benefit vesting schedule	5 years of service	5 years of service	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life
Retirement age	50-55	50	50	57
Monthly benefits, as % if eligible compensation	2%	3%	3%	2.7%
Required employee contribution rates	9%	9%	9%	12.00%
Required employer contribution rates	58.62%	58.62%	58.62%	13.30%
Status	Closed	Closed	Open	Open

**Employees Covered**

At June 30, 2020, the following employees were covered by the benefit terms for the Miscellaneous Plan and Safety Plan:

	Miscellaneous	Safety
Inactive employees or beneficiaries currently receiving benefits	450	83
Inactive employees entitled to but not yet receiving benefits	105	35
Active employees	227	52
<b>Total</b>	<b>782</b>	<b>170</b>

**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, 2020**

**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, 2019, using a valuation date of June 30, 2018. 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, 2020 actuarial valuations were determined using the following actuarial assumptions:

	<u>Miscellaneous</u>	<u>Safety</u>
Valuation date	June 30, 2018	June 30, 2018
Measurement date	June 30, 2019	June 30, 2019
Actuarial cost method	Entry-Age Normal	
Actuarial assumptions:		
Discount rate	7.15%	7.15%
Inflation	2.75%	2.50%
Payroll growth	3.00%	2.75%
Projected salary increase	Varies by Entry Age and Service	
Investment rate of return	7.15% <sup>1</sup>	7.15% <sup>1</sup>
Mortality	Derived using CalPERS' Membership Data for All Funds	

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

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2019 valuation were based on the results of a December 2017 actuarial experience study for the period 1997 to 2015. Further details of the Experience Study can be found on the CalPERS website [www.calpers.ca.gov](http://www.calpers.ca.gov) under Forms and Publications.

**Discount Rate**

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

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

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

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

The long-term expected rate of return includes both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

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

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

<sup>1</sup> An expected inflation rate of 2.00% used for this period

<sup>2</sup> An expected inflation rate of 2.92% used for this period

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

**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, 2018	\$ 105,031,403	\$ 60,392,054	\$ 44,639,349
Changes in the year:			
Service cost	1,908,330	-	1,908,330
Interest on total pension liability	7,550,820	-	7,550,820
Differences between expected and actual experience	2,540,530	-	2,540,530
Benefit payments, including refunds of employee contributions	(6,444,217)	(6,444,217)	-
Contributions from the employer	-	3,817,998	(3,817,998)
Contributions from employees	-	925,740	(925,740)
Net investment income	-	4,016,486	(4,016,486)
Administrative expenses	-	(43,221)	43,221
Other charges	-	141	(141)
Change in allocation	301,886	173,582	128,304
Net changes	<u>5,857,349</u>	<u>2,446,509</u>	<u>3,410,840</u>
Balance at June 30, 2019	<u>\$ 110,888,752</u>	<u>\$ 62,838,563</u>	<u>\$ 48,050,189</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, 2018	Plan's Proportion to Total Pool @ June 30, 2019	Plan's Proportionate Share of Net Pension Liability
Safety	0.20105%	0.19795%	\$ 11,678,818
Total			<u>\$ 11,678,818</u>

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

**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:

	<b>1% Decrease (6.15%)</b>	<b>Current Discount Rate (7.15%)</b>	<b>1% Increase (8.15%)</b>
Net Pension Liability			
Miscellaneous	\$ 61,360,849	\$ 48,050,189	\$ 36,935,735
Safety	16,922,805	11,678,818	7,379,571
Total	<u>\$ 78,283,654</u>	<u>\$ 59,729,007</u>	<u>\$ 44,315,306</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, 2020, the County recognized pension expense of \$7,114,155 and \$2,182,505 for the miscellaneous plan and safety plan, respectively. Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits. At June 30, 2020, 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, 2020**

<b>Miscellaneous</b>		
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between actual and expected experience	\$ 1,649,195	\$ -
Difference in actual contribution and proportional share	-	-
Net differences between projected and actual earnings on pension plan investments	-	431,487
Change in assumptions		114,235
County contributions subsequent to the measurement date	4,529,506	-
<b>Total</b>	<b>\$ 6,178,701</b>	<b>\$ 545,722</b>
<b>Safety</b>		
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between actual and expected experience	\$ 762,522	\$ -
Difference in actual contribution and proportional share	250,237	-
Change in proportion	19,250	290,730
Net differences between projected and actual earnings on pension plan investments	-	160,662
Change in assumptions	478,694	93,416
County contributions subsequent to the measurement date	1,526,454	-
<b>Total</b>	<b>\$ 3,037,157</b>	<b>\$ 544,808</b>
<b>Total</b>		
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between actual and expected experience	\$ 2,411,717	\$ -
Difference in actual contribution and proportional share	250,237	-
Change in proportion	19,250	290,730
Net differences between projected and actual earnings on pension plan investments	-	592,149
Change in assumptions	478,694	207,651
County contributions subsequent to the measurement date	6,055,960	-
<b>Total</b>	<b>\$ 9,215,858</b>	<b>\$ 1,090,530</b>

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

The \$6,055,960 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, 2021. 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,	<b>Deferred Outflows/(Inflows) of Resources</b>		
	Miscellaneous	Safety	Total
2021	\$ 1,235,228	\$ 886,068	\$ 2,121,296
2022	(54,060)	(80,857)	(134,917)
2023	(126,232)	129,422	3,190
2024	48,537	31,262	79,799
2025	-	-	-
Thereafter	-	-	-
Total	\$ 1,103,473	\$ 965,895	\$ 2,069,368

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

***Plan Description***

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

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

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

***Employees Covered***

As of June 30, 2019 actuarial valuation, the following current and former employees were covered by the benefit terms under the OPEB plan:

Active employees	275
Inactive employees entitled to but not yet receiving benefits	-
Inactive employees or beneficiaries currently receiving benefits	<u>331</u>
 Total	 <u>606</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 ADC. For fiscal year ended June 30, 2020, the County paid 100% of the ADC for the first time. As of June 30, 2020, the OPEB ISF has accumulated \$10,451,552 in additional OPEB contributions that are awaiting payment to the OPEB Plan. The County created an irrevocable OPEB trust with Public Agency Retirement Services (PARS) on August 17, 2006, for the purpose of prefunding obligations for past services.

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

***Net OPEB Liability***

The County's net OPEB liability was measured as of June 30, 2019 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2019, based on the following actuarial methods and assumptions:

Valuation date	June 30, 2019
Measurement date	June 30, 2019
Actuarial cost method	Entry-Age Normal
Actuarial assumptions:	
Discount rate	6.00%
Inflation	2.75%
Payroll growth	3.00%
Mortality <sup>1</sup>	Derived using CalPERS' Membership Data for All Funds
Pre-retirement Turnover <sup>2</sup>	Derived using CalPERS' Membership Data for All Funds
Investment rate of return	6.00%
Healthcare trend rate	4.5% - 6.5%

**Notes**

- <sup>1</sup> The underlying mortality assumptions and all other actuarial assumptions were based on the most recent CalPERS pension plan valuation. Further details of the Experience Study can be found on the CalPERS website [www.calpers.ca.gov](http://www.calpers.ca.gov) under Forms and Publications.
- <sup>2</sup> The pre-retirement turnover information was developed based on CalPERS' specific data. For more details, please refer to the most recent CalPERS pension plan valuation. The Experience Study Report may be accessed on the CalPERS website [www.calpers.ca.gov](http://www.calpers.ca.gov) under Forms and Publications.

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, 2019 are summarized in the following table:



**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

<u>Asset Class</u>	<u>Target Allocation %</u>	<u>Long-term expected real rate of return %</u>
Fixed Income	45.0%	4.00%
Equities	50.0%	7.75%
Cash	5.0%	2.40%
	<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 6.00%. The projection of cash flows used to determine the discount rate assumed that the County will pay 100% of the ADC going forward. The County currently pays 100% of its ADC through pay-as-you-go payments and makes regular deposits to its PARS OPEB trust throughout the fiscal year with a final true-up to guarantee that 100% of the ADC has been paid. The County does not currently reimburse for its current retiree payments from the OPEB Plan. Therefore, the 6.00% discount rate was applied to all periods of projected benefit payments to determine the total OPEB liability.

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

***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, 2018	\$ 67,208,374	\$ 439,564	\$ 66,768,810
Changes in the year:			
Service cost	2,785,347	-	2,785,347
Interest on total OPEB liability	2,652,424	-	2,652,424
Changes in assumptions	(15,543,212)	-	(15,543,212)
Differences between expected and actual experience	(3,184,656)	-	(3,184,656)
Benefit payments, including refunds of employee contributions	(2,911,277)	(2,911,277)	-
Contributions from the employer	-	2,911,277	(2,911,277)
Contributions from employees	-		-
Net investment income	-	29,244	(29,244)
Administrative expenses	-	(4,890)	4,890
Other charges	-	-	-
Net changes	<u>(16,201,374)</u>	<u>24,354</u>	<u>(16,225,728)</u>
Balance at June 30, 2019	<u>\$ 51,007,000</u>	<u>\$ 463,918</u>	<u>\$ 50,543,082</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, 2019:

	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
Net OPEB Liability	\$ 57,072,513	\$ 50,543,082	\$ 45,153,784

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

***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, 2019:

	<b>1% Decrease</b>	<b>Current Healthcare Cost Trend Rates</b>	<b>1% Increase</b>
	5.50%	6.50%	7.50%
	decreasing to	decreasing to	decreasing to
	3.50%	4.50%	5.50%
Net OPEB Liability	\$ 45,104,110	\$ 50,543,082	\$ 57,223,628

***OPEB Plan Fiduciary Net Position***

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

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

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

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

The recognition period differs depending on the source of the gain or loss: Net difference between projected and actual earnings on OPEB Plan investments are recognized over a five-year period, while all other amounts are recognized over the expected average remaining service lifetime (EARSL), 2.0 years at June 30, 2019 measurement date.

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

For the fiscal year ended June 30, 2020, the County recognized negative OPEB expense of -\$5,234,687, 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
Differences between projected and actual earnings on OPEB plan investments	\$ 155	\$ 7,046
Change in assumptions	-	7,771,606
Differences between expected and actuarial experience in Total OPEB Liability	-	1,592,328
OPEB contributions subsequent to the measurement date	2,375,263	-
Total	\$ 2,375,418	\$ 9,370,980

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

The \$2,375,263 reported as deferred outflows of resources related to OPEB contributions subsequent to the June 30, 2019 measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ending June 30, 2021. Other amounts reported as deferred outflows of resources related to OPEB will be recognized as expense as follows:

Year ending June 30,	<b>Deferred Outflows/ (Inflows) of Resources</b>
2021	\$ (9,366,800)
2022	(2,868)
2023	(552)
2024	(605)
2025	-
Thereafter	-
Total	<u>\$ (9,370,825)</u>

**NOTE 12 RISK MANAGEMENT**

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

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

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

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

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2020**

Changes in the balance of claims liability during the fiscal years ended June 30, 2020 and 2019 was as follows:

	2020	2019
Unpaid claims, Beginning	\$ 2,088,598	\$ 1,794,033
Incurred claims (including IBNRs) current year and adjustments	388,673	857,850
Claim payments	(335,098)	(563,285)
Unpaid claims, Ending	\$ 2,142,173	\$ 2,088,598

**NOTE 13 CONTINGENT LIABILITIES**

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

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

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

*Transfer of Hospital* – As of June 30, 2020 the County's obligation to TPUD is \$407,196 for the advance of hospital operating cash through December 31, 2006 (see note 6). Per the Agreement with TPUD, the County commenced repayment through an electrical rate surcharge, not to exceed \$150,000 per year, starting January 1, 2006.

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

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*REQUIRED SUPPLEMENTARY INFORMATION*

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**COUNTY OF TRINITY  
REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED JUNE 30, 2020**

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

	Miscellaneous Plans					
	2019	2018	2017	2016	2015	2014
Total Pension Liability						
Service cost	\$ 1,908,330	\$ 1,847,746	\$ 1,808,880	\$ 1,478,506	\$ 1,450,482	\$ 1,485,629
Interest on total pension liability	7,550,820	7,149,779	6,856,648	6,231,750	6,354,145	6,298,727
Change in benefit terms <sup>1</sup>	-	-	-	-	-	-
Changes of assumptions <sup>2</sup>	-	(683,451)	5,220,343	-	(1,407,442)	-
Differences between expected and actual experience	2,540,530	747,110	452,584	(63,507)	125,557	-
Benefit payments, including refunds of employee contributions	(6,444,217)	(6,078,301)	(5,667,747)	(5,031,615)	(5,228,715)	(5,068,433)
Change in allocation	301,886	1,224,126	6,237,710	(4,224,911)	(2,258,634)	-
Net Change in total pension liability	5,857,349	4,207,009	14,908,418	(1,609,777)	(964,607)	2,715,923
Total Pension Liability - beginning	105,031,403	100,824,394	85,915,976	87,525,753	88,490,360	85,774,437
Total Pension Liability - ending (a)	<u>\$ 110,888,752</u>	<u>\$ 105,031,403</u>	<u>\$ 100,824,394</u>	<u>\$ 85,915,976</u>	<u>\$ 87,525,753</u>	<u>\$ 88,490,360</u>
Plan Fiduciary Net Position						
Plan to plan resource movement	-	(141)	-	-	(2,049)	-
Contributions - employer	\$ 3,817,998	\$ 3,453,962	\$ 3,304,869	\$ 2,815,280	\$ 2,527,631	\$ 2,316,859
Contributions - employee	925,740	862,720	777,823	718,778	681,216	866,477
Net investment income	4,016,486	4,898,980	5,839,054	240,513	1,190,226	8,350,358
Benefit payments, including refunds of employee contributions	(6,444,217)	(6,078,301)	(5,667,748)	(5,031,615)	(5,228,715)	(5,068,433)
Administrative expense	(43,221)	(89,624)	(77,732)	(30,699)	(59,608)	-
Other miscellaneous	141	(170,197)	-	-	-	-
Change in allocation	173,582	689,918	3,563,677	(2,554,830)	(1,409,652)	-
Net change in plan fiduciary net position	2,446,509	3,567,317	7,739,943	(3,842,573)	(2,300,951)	6,465,261
Plan Fiduciary Net Position - beginning	60,392,054	56,824,737	49,084,794	52,927,367	55,228,318	48,763,057
Plan Fiduciary Net Position - ending (b)	<u>\$ 62,838,563</u>	<u>\$ 60,392,054</u>	<u>\$ 56,824,737</u>	<u>\$ 49,084,794</u>	<u>\$ 52,927,367</u>	<u>\$ 55,228,318</u>
Net pension liability - ending (a) - (b)	<u>\$ 48,050,189</u>	<u>\$ 44,639,349</u>	<u>\$ 43,999,657</u>	<u>\$ 36,831,182</u>	<u>\$ 34,598,386</u>	<u>\$ 33,262,042</u>
Plan fiduciary net position as a percentage of total pension liability	56.67%	57.50%	56.36%	57.13%	60.47%	62.41%
County's covered payroll	\$ 11,046,136	\$ 10,583,948	\$ 10,327,017	\$ 9,045,610	\$ 8,764,245	\$ 8,773,050
Net pension liability as a percentage of covered payroll	435.00%	421.76%	426.06%	407.17%	394.77%	379.14%

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

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

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

**COUNTY OF TRINITY  
REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED JUNE 30, 2020**

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

	Safety Plans					
	2019	2018	2017	2016	2015	2014
County's proportion of the net pension liability/(asset)	0.1980%	0.2011%	0.1996%	0.2083%	0.2257%	0.1405%
County's proportionate share of the net pension liability/(asset)	\$ 11,678,818	\$ 10,854,919	\$ 11,926,862	\$ 10,786,837	\$ 9,301,585	\$ 8,744,448
County's covered payroll	3,083,460	3,505,341	3,040,106	3,040,106	2,951,559	2,951,559
County's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	378.76%	309.67%	392.32%	354.82%	315.14%	296.27%

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

**COUNTY OF TRINITY  
REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED JUNE 30, 2020**

**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					
	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 4,529,506	\$ 3,943,172	\$ 3,591,569	\$ 3,304,869	\$ 2,887,911	\$ 2,305,811
Contributions in relation to the actuarially determined contributions	4,529,506	3,943,172	3,591,569	3,304,869	2,887,911	2,305,811
Contributions deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 11,377,520	\$ 10,901,466	\$ 10,583,948	\$ 10,327,017	\$ 9,045,610	\$ 8,764,245
Contributions as a percentage of covered payroll	39.81%	36.17%	33.93%	32.00%	31.93%	26.31%

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

	Safety Plans					
	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 1,526,454	\$ 1,260,915	\$ 1,270,561	\$ 1,202,221	\$ 1,129,590	\$ 1,207,197
Contributions in relation to the actuarially determined contributions	1,526,454	1,260,915	1,270,561	1,202,221	1,129,590	1,207,197
Contributions deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 3,141,403	\$ 3,610,501	\$ 3,090,645	\$ 3,040,106	\$ 3,040,106	\$ 2,951,559
Contributions as a percentage of covered payroll	48.59%	34.92%	41.11%	39.55%	37.16%	40.90%

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

**COUNTY OF TRINITY  
REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED JUNE 30, 2020**

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total OPEB Liability			
Service cost	\$ 2,785,347	\$ 2,864,931	\$ 2,781,486
Interest on total pension liability	2,652,424	2,504,361	2,414,473
Differences between expected and actual experience	(3,184,656)	-	-
Changes of assumptions	(15,543,212)	(2,568,642)	-
Change in benefit terms	-	(855,191)	-
Benefit payments, including refunds of employee contributions	(2,911,277)	(2,875,466)	(2,689,557)
Change in allocation	-	-	-
Net Change in total OPEB liability	<u>(16,201,374)</u>	<u>(930,007)</u>	<u>2,506,402</u>
Total OPEB Liability - beginning	67,208,374	68,138,381	65,631,979
Total OPEB Liability - ending (a)	<u>\$ 51,007,000</u>	<u>\$ 67,208,374</u>	<u>\$ 68,138,381</u>
Plan Fiduciary Net Position			
Plan to plan resource movement			
Contributions - employer	\$ 2,911,277	\$ 2,875,466	\$ 2,689,557
Contributions - employee	-	-	-
Net investment income	29,244	24,780	34,830
Benefit payments, including refunds of employee contributions	(2,911,277)	(2,875,466)	(2,689,557)
Administrative expense	(4,890)	(5,060)	(5,064)
Change in allocation	-	-	-
Net change in plan fiduciary net position	<u>24,354</u>	<u>19,720</u>	<u>29,766</u>
Plan Fiduciary Net Position - beginning	439,564	419,844	390,078
Plan Fiduciary Net Position - ending (b)	<u>\$ 463,918</u>	<u>\$ 439,564</u>	<u>\$ 419,844</u>
Net OPEB liability - ending (a) - (b)	<u>\$ 50,543,082</u>	<u>\$ 66,768,810</u>	<u>\$ 67,718,537</u>
Plan fiduciary net position as a percentage of total OPEB liability	0.91%	0.65%	0.62%
Covered-employee payroll	\$ 16,326,000	\$ 15,389,230	\$ 14,941,000
Net OPEB liability as a percentage of covered-employee payroll	309.59%	433.87%	453.24%

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

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially determined contribution (ADC) <sup>1</sup>	\$ 6,143,974	\$ 9,014,390	\$ 8,906,917
Contributions in relation to the actuarially determined contributions	<u>7,032,604</u>	<u>3,098,368</u>	<u>3,052,783</u>
Contributions deficiency (excess)	<u>\$ (888,630)</u>	<u>\$ 5,916,022</u>	<u>\$ 5,854,134</u>
Covered-employee payroll	\$ 16,326,000	\$ 15,850,907	\$ 15,389,230
Contributions as a percentage of covered-employee payroll	43.08%	19.55%	19.84%

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

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

**COUNTY OF TRINITY  
REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED JUNE 30, 2020**

Notes to Schedule:

Actuarial methods and assumptions used to set the actuarially determined contributions for fiscal year 2019-2020 were from the June 30, 2019, actuarial valuation.

**Methods and assumptions Used to determine contributions**

Actuarial Cost Method	Entry Age Normal - Level % of Pay
Amortization Method/Period	20-years Level Dollar Amortization Method
Asset Valuation Method	Bulding-Block Method
Inflation	2.75%
Payroll Growth	3.00%
Investment Rate of Return	6.00%
Healthcare cost-trend rates	4.5% - 6.5%
Mortality <sup>1</sup>	Derived using CalPERS' Membership Data for All Funds
Retirement Age <sup>2</sup>	Derived using CalPERS' Membership Data for All Funds

Notes

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

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

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual Amount	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 9,814,000	\$ 9,814,000	\$ 9,936,247	\$ 122,247
Licenses and Permits	867,851	1,025,670	1,313,795	288,125
Fines, Forfeitures, and Penalties	68,555	51,476	1,004,273	952,797
Use of Money and Property	141,185	141,185	126,572	(14,613)
Intergovernmental	2,842,236	2,837,186	2,774,499	(62,687)
Charges for Services	5,407,567	5,207,454	4,995,939	(211,515)
Miscellaneous	721,686	712,214	1,129,524	417,310
Total Revenues	19,863,080	19,789,185	21,280,849	1,491,664
<b>EXPENDITURES</b>				
General Government:				
Assessor:				
Salaries and Benefits	285,914	289,099	289,098	1
Services and Supplies	135,499	132,011	131,524	487
Capital Assets	67,500	67,803	67,801	2
Total Assessor	488,913	488,913	488,423	490
Auditor-Controller's Office:				
Salaries and Benefits	720,735	712,892	709,975	2,917
Services and Supplies	166,621	197,299	192,666	4,633
Reimbursements	(179,840)	(179,840)	(179,840)	-
Capital Assets	50,072	50,072	13,216	36,856
Total Auditor-Controller's Office	757,588	780,423	736,017	44,406
Board of Supervisors:				
Salaries and Benefits	445,908	445,908	434,347	11,561
Services and Supplies	215,394	216,394	153,844	62,550
Total Board of Supervisors	661,302	662,302	588,191	74,111
Administration and Personnel:				
Salaries and Benefits	498,547	507,187	506,391	796
Services and Supplies	123,140	120,640	108,916	11,724
Reimbursements	(65,644)	(65,644)	(65,644)	-
Total Administration and Personnel	556,043	562,183	549,663	12,520
Delinquent Collections:				
Salaries and Benefits	215,407	215,407	163,946	51,461
Services and Supplies	36,605	36,605	30,299	6,306
Total Delinquent Collections	252,012	252,012	194,245	57,767

continued

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual Amount	Variance with Final Budget
	Original	Final		
<b>EXPENDITURES (CONTINUED)</b>				
County Counsel:				
Services and Supplies	\$ 732,945	\$ 753,445	\$ 753,347	\$ 98
Reimbursements	(33,603)	(33,603)	(33,603)	-
Total County Counsel	699,342	719,842	719,744	98
Court Services:				
Services and Supplies	55,825	73,825	68,345	5,480
Total Court Services	55,825	73,825	68,345	5,480
Elections Department:				
Salaries and Benefits	176,094	189,433	189,432	1
Services and Supplies	250,243	192,434	176,521	15,913
Capital Assets	208,000	183,300	183,300	-
Total Elections Department	634,337	565,167	549,253	15,914
General Services:				
Salaries and Benefits	605,790	624,201	624,198	3
Services and Supplies	305,845	277,774	274,002	3,772
Reimbursements	(339,020)	(339,020)	(339,020)	-
Total General Services	572,615	562,955	559,180	3,775
Information Technology:				
Salaries and Benefits	510,902	516,365	516,343	22
Services and Supplies	81,920	90,985	90,519	466
Reimbursements	(161,670)	(161,670)	(161,670)	-
Capital Assets	-	-	-	-
Total Information Technology	431,152	445,680	445,192	488
Insurance General:				
Salaries and Benefits	180,829	180,829	180,103	726
Services and Supplies	261,498	261,498	370,194	(108,696)
Reimbursements	(227,927)	(227,927)	(227,927)	-
Total Insurance General	214,400	214,400	322,370	(107,970)
Human Resources				
Salaries and Benefits	282,577	282,577	259,982	22,595
Services and Supplies	83,933	83,933	78,147	5,786
Reimbursements	(89,987)	(89,987)	(89,987)	-
Total Insurance General	276,523	276,523	248,142	28,381
Treasurer-Tax Collector:				
Salaries and Benefits	540,350	534,794	534,421	373
Services and Supplies	57,369	36,487	34,453	2,034
Reimbursements	(56,953)	(56,953)	(56,953)	-
Capital Assets	25,000	25,000	8,333	16,667
Total Treasurer-Tax Collector	565,766	539,328	520,254	19,074

continued

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual Amount	Variance with Final Budget
	Original	Final		
<b>EXPENDITURES (CONTINUED)</b>				
County Audit:				
Services and Supplies	9,201	9,201	8,042	1,159
Total County Audit	9,201	9,201	8,042	1,159
Contributions to Other Funds				
Services and Supplies	30,000	47,133	43,988	3,145
Total Contributions to Other Funds	30,000	47,133	43,988	3,145
Surveyor:				
Services and Supplies	66,634	66,634	47,539	19,095
Total Surveyor	66,634	66,634	47,539	19,095
County Advertising:				
Services and Supplies	100,000	100,000	100,000	-
Total County Advertising	100,000	100,000	100,000	-
Miscellaneous				
Services and Supplies	(36)	90	90	-
Total Miscellaneous	(36)	90	90	-
 Total General Government	 6,371,617	 6,366,611	 6,188,678	 177,933
Public Protection:				
Agricultural Commissioner:				
Salaries and Benefits	291,975	287,690	233,759	53,931
Services and Supplies	60,228	64,513	52,020	12,493
Total Agricultural Commissioner	352,203	352,203	285,779	66,424
Animal Control:				
Salaries and Benefits	187,327	199,267	198,158	1,109
Services and Supplies	46,262	55,796	49,929	5,867
Capital Assets	65,000	62,255	62,252	3
Total Animal Control	298,589	317,318	310,339	6,979
Building Inspector:				
Salaries and Benefits	353,268	353,268	333,198	20,070
Services and Supplies	146,493	146,493	118,201	28,292
Services and Supplies	12,500	12,500	11,852	648
Total Building Inspector	512,261	512,261	463,251	49,010
Environmental Health				
Salaries and Benefits	343,382	343,382	341,158	2,224
Services and Supplies	107,069	105,819	95,064	10,755
Capital Assets	5,000	6,250	6,020	230
Total Environmental Health	455,451	455,451	442,242	13,209

continued



**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual Amount	Variance with Final Budget
	Original	Final		
<b>EXPENDITURES (CONTINUED)</b>				
Clerk/Recorder:				
Salaries and Benefits	166,811	166,811	172,522	(5,711)
Services and Supplies	68,330	68,330	68,186	144
Total Clerk/Recorder	<u>235,141</u>	<u>235,141</u>	<u>240,708</u>	<u>(5,567)</u>
Search and Rescue				
Services and Supplies	19,370	19,370	19,370	-
Total Director of General Plan	<u>19,370</u>	<u>19,370</u>	<u>19,370</u>	<u>-</u>
District Attorney-Public Advocate:				
Salaries and Benefits	\$ 1,325,068	\$ 1,184,695	\$ 1,024,269	\$ 160,426
Services and Supplies	128,982	187,098	146,543	40,555
Capital Assets	-	50,857	46,975	3,882
Total DA - Public Advocate	<u>1,454,050</u>	<u>1,422,650</u>	<u>1,217,787</u>	<u>204,863</u>
Jail:				
Salaries and Benefits	2,189,154	2,047,757	2,045,895	1,862
Services and Supplies	551,644	611,059	582,951	28,108
Capital Assets	88,000	18,246	18,246	-
Total Jail	<u>2,828,798</u>	<u>2,677,062</u>	<u>2,647,092</u>	<u>29,970</u>
Jail Health:				
Salaries and Benefits	127,710	134,947	134,877	70
Services and Supplies	271,282	443,625	431,812	11,813
Total Jail Health	<u>398,992</u>	<u>578,572</u>	<u>566,689</u>	<u>11,883</u>
Juvenile Hall:				
Salaries and Benefits	519,197	491,618	412,729	78,889
Services and Supplies	227,440	240,519	232,908	7,611
Capital Assets	-	8,500	7,030	1,470
Total Juvenile Hall	<u>746,637</u>	<u>740,637</u>	<u>652,667</u>	<u>87,970</u>
Planning Department:				
Salaries and Benefits	367,665	342,318	336,998	5,320
Services and Supplies	261,567	250,382	248,770	1,612
Capital Assets	5,000	6,250	6,020	230
Total Planning Department	<u>634,232</u>	<u>598,950</u>	<u>591,788</u>	<u>7,162</u>
Probation Department:				
Salaries and Benefits	1,545,980	1,545,980	1,550,381	(4,401)
Services and Supplies	696,313	742,053	710,435	31,618
Capital Assets	8,000	8,000	7,415	585
Total Probation Department	<u>2,250,293</u>	<u>2,296,033</u>	<u>2,268,231</u>	<u>27,802</u>
Sheriff Department:				
Salaries and Benefits	3,017,781	3,271,826	3,271,933	(107)
Services and Supplies	702,363	822,237	781,003	41,234
Capital Assets	10,000	13,550	13,550	-
Total Sheriff Department	<u>3,730,144</u>	<u>4,107,613</u>	<u>4,066,486</u>	<u>41,127</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual Amount	Variance with Final Budget
	Original	Final		
<b>EXPENDITURES (CONTINUED)</b>				
Code Enforcement				
Salaries and Benefits	571,502	571,502	417,402	154,100
Services and Supplies	144,603	144,603	67,835	76,768
Capital Assets	64,700	64,700	12,958	51,742
Total Sheriff Department	780,805	780,805	498,195	282,610
Coroner:				
Services and Supplies	73,978	61,978	55,526	6,452
Total Coroner	73,978	61,978	55,526	6,452
Fire Protection:				
Services and Supplies	21,873	21,873	20,794	1,079
Total Fire Protection	21,873	21,873	20,794	1,079
Grand Jury:				
Services and Supplies	20,201	20,201	6,908	13,293
Total Grand Jury	20,201	20,201	6,908	13,293
LAFCO:				
Services and Supplies	\$ 14,000	\$ 14,000	\$ 14,000	\$ -
Total LAFCO	14,000	14,000	14,000	-
Public Defender:				
Services and Supplies	620,337	620,337	562,360	57,977
Total Public Defender	620,337	620,337	562,360	57,977
Total Public Protection	15,447,355	15,832,455	14,930,212	902,243
Public Ways and Facilities:				
Public Works Miscellaneous:				
Services and Supplies	\$ 70,808	\$ 70,808	\$ 15,282	\$ 55,526
Total Public Works Miscellaneous	70,808	70,808	15,282	55,526
Total Public Ways and Facilities	70,808	70,808	15,282	55,526
Health and Sanitation:				
Health Department:				
Salaries and Benefits	1,356,578	1,327,575	1,243,013	84,562
Services and Supplies	1,540,557	1,676,268	741,901	934,367
Capital Assets	-	925	924	1
Total Health Department	2,897,135	3,004,768	1,985,838	1,018,930
Total Health and Sanitation	2,897,135	3,004,768	1,985,838	1,018,930

continued

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual Amount	Variance with Final Budget
	Original	Final		
<b>EXPENDITURES (CONTINUED)</b>				
Public Assistance:				
Veteran's Services Office:				
Salaries and Benefits	43,209	46,744	44,211	2,533
Services and Supplies	22,600	23,539	15,019	8,520
Total Veteran's Services Office	<u>65,809</u>	<u>70,283</u>	<u>59,230</u>	<u>11,053</u>
Commission on Aging:				
Services and Supplies	144	144	-	144
Total Commission on Aging	<u>144</u>	<u>144</u>	<u>-</u>	<u>144</u>
Total Public Assistance	65,953	70,427	59,230	11,197
Education:				
Library Department:				
Salaries and Benefits	\$ 288,167	\$ 277,108	\$ 282,838	\$ (5,730)
Services and Supplies	98,356	115,165	114,473	692
Total Library Department	<u>386,523</u>	<u>392,273</u>	<u>397,311</u>	<u>(5,038)</u>
Trinity County Co-op Extension:				
Salaries and Benefits	13,148	12,648	12,317	331
Services and Supplies	12,518	13,018	12,582	436
Total Trinity County Co-op Ext.	<u>25,666</u>	<u>25,666</u>	<u>24,899</u>	<u>767</u>
Total Education	412,189	417,939	422,210	(4,271)
Debt Service: Principal	-	-	-	-
Debt Service: Interest	4,000	3,874	265	3,609
Total Expenditures	<u>25,269,057</u>	<u>25,766,882</u>	<u>23,601,715</u>	<u>2,165,167</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,405,977)	(5,977,697)	(2,320,866)	3,656,831
Other Financing Sources (Uses):				
Transfers in	4,080,110	4,168,744	3,550,401	(618,343)
Transfers out	(1,671,164)	(1,712,612)	(958,827)	753,785
Total Other Financing Sources	<u>2,408,946</u>	<u>2,456,132</u>	<u>2,591,574</u>	<u>135,442</u>
<b>NET CHANGE TO FUND BALANCE</b>	<u>\$ (2,997,031)</u>	<u>\$ (3,521,565)</u>	270,708	<u>\$ 3,792,273</u>
Fund Balance - Beginning of Year			<u>5,335,671</u>	
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 5,606,379</u>	

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
ROAD FUND  
YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Licenses and Permits	\$ 12,500	\$ 12,500	\$ 10,836	\$ (1,664)
Use of Money and Property	-	-	95,925	95,925
Intergovernmental	24,101,375	24,101,375	7,316,108	(16,785,267)
Charges for Services	1,521,080	1,521,080	1,327,771	(193,309)
Other Revenues	207,140	207,140	338,755	131,615
Total Revenues	<u>25,842,095</u>	<u>25,842,095</u>	<u>9,089,395</u>	<u>(16,752,700)</u>
<b>EXPENTITURES</b>				
Current:				
Public Way and Facilities				
Salaries and Benefits	4,608,079	4,608,079	4,014,881	593,198
Services and Supplies	24,480,698	24,547,911	3,881,703	20,666,208
Total Expenditures	<u>29,088,777</u>	<u>29,155,990</u>	<u>7,896,584</u>	<u>21,259,406</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures				
	<u>(3,246,682)</u>	<u>(3,313,895)</u>	<u>1,192,811</u>	<u>4,506,706</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	2,406,789	2,406,789	160,720	(2,246,069)
Transfers out	(2,406,789)	(2,406,789)	-	2,406,789
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>160,720</u>	<u>160,720</u>
<b>NET CHANGE IN FUND BALANCES</b>				
	<u>(3,246,682)</u>	<u>(3,313,895)</u>	<u>1,353,531</u>	<u>4,667,426</u>
Fund Balances - Beginning of Year	<u>7,239,987</u>	<u>7,239,987</u>	<u>7,239,987</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u><u>\$ 3,993,305</u></u>	<u><u>\$ 3,926,092</u></u>	<u><u>\$ 8,593,518</u></u>	<u><u>\$ 4,667,426</u></u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
HUMAN SERVICES FUND  
YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Fines, Forfeitures, and Penalties	\$ 213	\$ 213	\$ 216	\$ 3
Use of Money and Property	-	-	4,846	4,846
Intergovernmental	9,988,957	8,545,277	8,133,125	(412,152)
Charges for Services	178,272	161,772	163,162	1,390
Other Revenue	59,134	113,823	115,120	1,297
Total Revenues	<u>10,226,576</u>	<u>8,821,085</u>	<u>8,416,469</u>	<u>(404,616)</u>
<b>EXPENDITURES</b>				
Current:				
Public Protection				
Services and Supplies	138,251	138,251	133,935	4,316
Public Assistance				
Salaries and Benefits	6,655,026	6,285,016	6,254,133	30,883
Services and Supplies	7,864,974	7,352,898	6,885,200	467,698
Total Expenditures	<u>14,658,251</u>	<u>13,776,165</u>	<u>13,273,268</u>	<u>502,897</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(4,431,675)</u>	<u>(4,955,080)</u>	<u>(4,856,799)</u>	<u>98,281</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	4,677,977	4,970,911	4,866,603	(104,308)
Transfers out	<u>(258,076)</u>	<u>(258,076)</u>	<u>(12,773)</u>	<u>245,303</u>
Total Other Financing Sources (Uses)	<u>4,419,901</u>	<u>4,712,835</u>	<u>4,853,830</u>	<u>140,995</u>
<b>NET CHANGE IN FUND BALANCES</b>	(11,774)	(242,245)	(2,969)	239,276
Fund Balances - Beginning of Year	<u>429,811</u>	<u>429,811</u>	<u>429,811</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 418,037</u>	<u>\$ 187,566</u>	<u>\$ 426,842</u>	<u>\$ 239,276</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
HOME/CDBG PROGRAMS FUND  
YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of Money and Property	\$ (10,170)	\$ (8,670)	\$ 1,485	\$ 10,155
Intergovernmental	-	-	300,380	300,380
Charges for Services	45,490	45,490	45,490	-
Other Revenue	203,836	203,836	636	(203,200)
Total Revenues	<u>239,156</u>	<u>240,656</u>	<u>347,991</u>	<u>107,335</u>
<b>EXPENDITURES</b>				
Current:				
Public Assistance				
Salaries and Benefits	91,638	126,001	125,790	211
Services and Supplies	222,670	225,932	25,128	200,804
Total Expenditures	<u>314,308</u>	<u>351,933</u>	<u>150,918</u>	<u>201,015</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(75,152)</u>	<u>(111,277)</u>	<u>197,073</u>	<u>308,350</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	77,484	77,484	72,554	(4,930)
Transfers out	(4,930)	(4,930)	-	4,930
Total Other Financing Sources (Uses)	<u>72,554</u>	<u>72,554</u>	<u>72,554</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	(2,598)	(38,723)	269,627	308,350
Fund Balances - Beginning of Year	<u>4,356,741</u>	<u>4,356,741</u>	<u>4,356,741</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 4,354,143</u>	<u>\$ 4,318,018</u>	<u>\$ 4,626,368</u>	<u>\$ 308,350</u>

**COUNTY OF TRINITY**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**BUDGET ADOPTION AND REVISION**

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

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

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

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

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*SUPPLEMENTARY FINANCIAL INFORMATION*



**COUNTY OF TRINITY  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2020**

**SPECIAL REVENUE FUNDS**

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

**Tobacco Program**

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

**Fish and Game**

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

**Non-Transit**

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

**TRANS**

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

**Special Aviation**

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

**Hayfork Lighting District**

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

**Weaverville Lighting District**

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

**Transportation Commission**

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

**CDC PHEP**

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

**MHSA Other Funding**

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

**COUNTY OF TRINITY  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2020**

**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.

**Health Realignment**

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

**Mental Health Realignment**

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

**Emergency Services**

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

**General Plan Update**

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

**Cannabis Planning**

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

**Mental Health**

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

**COUNTY OF TRINITY  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2020**

**CAPITAL PROJECTS FUNDS**

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

**JDF Capital Projects**

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

**DEBT SERVICE FUND**

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

**COUNTY OF TRINITY  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2020**

	Special Revenue				
	Tobacco Program	Fish and Game	Non-Transit	TRANS	Special Aviation
<b>ASSETS</b>					
Cash and Investments	\$ 160,808	\$ 21,816	\$ 6,965	\$ -	\$ 38,860
Accounts Receivable	-	-	-	-	-
Due from other Governments	-	-	-	-	-
Interest Receivable	404	43	19	-	-
Prepays and Other Assets	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 161,212</b>	<b>\$ 21,859</b>	<b>\$ 6,984</b>	<b>\$ -</b>	<b>\$ 38,860</b>
<b>LIABILITIES</b>					
Accounts Payable	\$ 61,114	\$ -	\$ -	\$ -	\$ 815
Salaries and Benefits Payable	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Deposits from Others	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-
<b>Total Liabilities</b>	<b>61,114</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>815</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenue	-	-	-	-	-
<b>FUND BALANCE</b>					
Nonspendable	-	-	-	-	-
Restricted	100,098	21,859	6,984	-	38,045
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>Total Fund Balances</b>	<b>100,098</b>	<b>21,859</b>	<b>6,984</b>	<b>-</b>	<b>38,045</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 161,212</b>	<b>\$ 21,859</b>	<b>\$ 6,984</b>	<b>\$ -</b>	<b>\$ 38,860</b>

continued

**COUNTY OF TRINITY  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2020**

	Special Revenue				
	Hayfork Lighting District	Weaverville Lighting District	Transportation Commission	CDC PHEP	MHA Other Funding
<b>ASSETS</b>					
Cash and Investments	\$ 166,926	\$ 340,274	\$ 93,415	\$ -	\$ 543,895
Accounts Receivable	-	-	-	-	-
Due from other Governments	-	-	76,710	88,558	36,496
Interest Receivable	320	644	151	-	1,359
Prepays and Other Assets	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Total Assets	<u>\$ 167,246</u>	<u>\$ 340,918</u>	<u>\$ 170,276</u>	<u>\$ 88,558</u>	<u>\$ 581,750</u>
<b>LIABILITIES</b>					
Accounts Payable	\$ 701	\$ 2,687	\$ 21,193	\$ 290	\$ -
Salaries and Benefits Payable	-	-	-	-	-
Due to Other Funds	-	-	-	50,588	-
Unearned Revenue	-	-	-	-	-
Deposits from Others	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-
Total Liabilities	<u>701</u>	<u>2,687</u>	<u>21,193</u>	<u>50,878</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenue	-	-	76,710	32,852	-
<b>FUND BALANCE</b>					
Nonspendable	-	-	-	-	-
Restricted	166,545	338,231	72,373	4,828	581,750
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>166,545</u>	<u>338,231</u>	<u>72,373</u>	<u>4,828</u>	<u>581,750</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 167,246</u>	<u>\$ 340,918</u>	<u>\$ 170,276</u>	<u>\$ 88,558</u>	<u>\$ 581,750</u>

continued

**COUNTY OF TRINITY  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2020**

	Special Revenue				
	MHSA	General Government	Public Protection	Public Ways	Health and Sanitation
<b>ASSETS</b>					
Cash and Investments	\$ 612,786	\$ 809,491	\$ 2,050,069	\$ 1,523,762	\$ 1,782,589
Accounts Receivable	-	1,100	-	1,726	860
Due from other Governments	115,570	-	172,565	30,292	277,565
Interest Receivable	2,027	1,162	1,999	2,866	1,224
Prepays and Other Assets	-	-	10	-	-
Due from Other Funds	-	-	-	178,735	-
Advances to Other Funds	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 730,383</b>	<b>\$ 811,753</b>	<b>\$ 2,224,643</b>	<b>\$ 1,737,381</b>	<b>\$ 2,062,238</b>
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ 158,693	\$ 78,026	\$ 144	\$ 148,197
Salaries and Benefits Payable	-	-	146	-	307
Due to Other Funds	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Deposits from Others	-	-	21,630	-	20
Advances from Other Funds	-	-	98,778	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>158,693</b>	<b>198,580</b>	<b>144</b>	<b>148,524</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenue	-	-	31,866	-	132,941
<b>FUND BALANCE</b>					
Nonspendable	-	-	10	-	-
Restricted	730,383	653,060	1,994,187	1,737,237	1,780,773
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>Total Fund Balances</b>	<b>730,383</b>	<b>653,060</b>	<b>1,994,197</b>	<b>1,737,237</b>	<b>1,780,773</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 730,383</b>	<b>\$ 811,753</b>	<b>\$ 2,224,643</b>	<b>\$ 1,737,381</b>	<b>\$ 2,062,238</b>

continued



**COUNTY OF TRINITY  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2020**

	Special Revenue				
	Public Assistance	Health Realignment	Mental Health Realignment	Emergency Services	General Plan Update
<b>ASSETS</b>					
Cash and Investments	\$ 734,846	\$ 276,090	\$ -	\$ 58,478	\$ 1,359,402
Accounts Receivable	-	-	-	-	19,052
Due from other Governments	-	-	-	136,391	-
Interest Receivable	-	-	-	186	2,490
Prepays and Other Assets	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 734,846</b>	<b>\$ 276,090</b>	<b>\$ -</b>	<b>\$ 195,055</b>	<b>\$ 1,380,944</b>
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ 23,047	\$ 3,851
Salaries and Benefits Payable	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Deposits from Others	-	-	-	-	-
Advances from Other Funds	-	-	-	22,000	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,047</b>	<b>3,851</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenue	-	-	-	23,947	-
<b>FUND BALANCE</b>					
Nonspendable	-	-	-	-	-
Restricted	734,846	276,090	-	-	1,377,093
Assigned	-	-	-	126,061	-
Unassigned	-	-	-	-	-
<b>Total Fund Balances</b>	<b>734,846</b>	<b>276,090</b>	<b>-</b>	<b>126,061</b>	<b>1,377,093</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 734,846</b>	<b>\$ 276,090</b>	<b>\$ -</b>	<b>\$ 195,055</b>	<b>\$ 1,380,944</b>

continued

**COUNTY OF TRINITY  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2020**

	Special Revenue		JDF Capital Projects	Debt Service	Total
	Cannabis Planning	Mental Health			
<b>ASSETS</b>					
Cash and Investments	\$ 792,232	\$ 335,791	\$ 120	\$ 129,382	\$ 11,837,997
Accounts Receivable	86,002	830	-	-	109,570
Due from other Governments	-	651,562	-	-	1,585,709
Interest Receivable	1,874	350	-	2,725	19,843
Prepays and Other Assets	-	-	-	-	10
Due from Other Funds	-	-	-	11,799	190,534
Advances to Other Funds	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 880,108</b>	<b>\$ 988,533</b>	<b>\$ 120</b>	<b>\$ 143,906</b>	<b>\$ 13,743,663</b>
<b>LIABILITIES</b>					
Accounts Payable	\$ 41,180	\$ 203,396	\$ -	\$ 81,261	\$ 824,595
Salaries and Benefits Payable	380	1,510	-	-	2,343
Due to Other Funds	-	-	-	-	50,588
Unearned Revenue	-	-	-	-	-
Deposits from Others	-	-	-	-	21,650
Advances from Other Funds	-	-	-	-	120,778
<b>Total Liabilities</b>	<b>41,560</b>	<b>204,906</b>	<b>-</b>	<b>81,261</b>	<b>1,019,954</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenue	-	152,491	-	-	450,807
<b>FUND BALANCE</b>					
Nonspendable	-	-	-	-	10
Restricted	838,548	631,136	-	-	12,084,066
Assigned	-	-	120	62,645	188,826
Unassigned	-	-	-	-	-
<b>Total Fund Balances</b>	<b>838,548</b>	<b>631,136</b>	<b>120</b>	<b>62,645</b>	<b>12,272,902</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 880,108</b>	<b>\$ 988,533</b>	<b>\$ 120</b>	<b>\$ 143,906</b>	<b>\$ 13,743,663</b>

**COUNTY OF TRINITY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2020**

	Special Revenue				
	Tobacco Program	Fish and Game	Non-Transit	TRANS	Special Aviation
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fines, Forfeitures, and Penalties	-	1,216	-	-	-
Use of Money and Property	2,651	307	139	-	-
Intergovernmental	385,452	645	-	-	211,201
Charges for Services	-	-	-	-	-
Other Revenue	-	-	-	-	100
Total Revenues	<u>388,103</u>	<u>2,168</u>	<u>139</u>	<u>-</u>	<u>211,301</u>
<b>EXPENDITURES</b>					
Current:					
General Government	-	-	-	-	-
Public Protection	-	1,921	-	-	-
Public Ways and Facilities	-	-	2,783	-	186,655
Health and Sanitation	322,075	-	-	-	-
Public Assistance	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>322,075</u>	<u>1,921</u>	<u>2,783</u>	<u>-</u>	<u>186,655</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	66,028	247	(2,644)	-	24,646
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	563	-	2,805	-	-
Transfers out	(8,791)	-	(161)	(13)	-
Total Other Financing Sources (Uses)	<u>(8,228)</u>	<u>-</u>	<u>2,644</u>	<u>(13)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	57,800	247	-	(13)	24,646
Fund Balances - Beginning of Year	<u>42,298</u>	<u>21,612</u>	<u>6,984</u>	<u>13</u>	<u>13,399</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 100,098</u>	<u>\$ 21,859</u>	<u>\$ 6,984</u>	<u>\$ -</u>	<u>\$ 38,045</u>

continued

**COUNTY OF TRINITY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2020**

	Special Revenue				
	Hayfork Lighting District	Weaverville Lighting District	Transportation Commission	CDC PHEP	MHA Other Funding
<b>REVENUES</b>					
Taxes	\$ 18,408	\$ 58,120	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fines, Forfeitures, and Penalties	-	-	-	-	-
Use of Money and Property	2,200	4,369	1,393	(294)	8,859
Intergovernmental	176	556	289,916	170,324	354,538
Charges for Services	-	-	-	-	-
Other Revenue	-	-	69,539	12	-
Total Revenues	<u>20,784</u>	<u>63,045</u>	<u>360,848</u>	<u>170,042</u>	<u>363,397</u>
<b>EXPENDITURES</b>					
Current:					
General Government	7,650	28,798	-	-	-
Public Protection	-	-	-	-	-
Public Ways and Facilities	-	-	382,650	-	-
Health and Sanitation	-	-	-	104,834	-
Public Assistance	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>7,650</u>	<u>28,798</u>	<u>382,650</u>	<u>104,834</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	13,134	34,247	(21,802)	65,208	363,397
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	139,740	-	-
Transfers out	-	-	(33,585)	(23,380)	(295,432)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>106,155</u>	<u>(23,380)</u>	<u>(295,432)</u>
<b>NET CHANGE IN FUND BALANCES</b>	13,134	34,247	84,353	41,828	67,965
Fund Balances - Beginning of Year	<u>153,411</u>	<u>303,984</u>	<u>(11,980)</u>	<u>(37,000)</u>	<u>513,785</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 166,545</u>	<u>\$ 338,231</u>	<u>\$ 72,373</u>	<u>\$ 4,828</u>	<u>\$ 581,750</u>

continued

**COUNTY OF TRINITY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2020**

	Special Revenue				
	MHSA	General Government	Public Protection	Public Ways	Health and Sanitation
<b>REVENUES</b>					
Taxes	\$ -	\$ 15,740	\$ -	\$ 274,990	\$ -
Licenses and Permits	-	-	15,867	-	-
Fines, Forfeitures, and Penalties	-	16,107	66,336	-	17,069
Use of Money and Property	16,963	8,087	13,591	66,596	9,791
Intergovernmental	1,104,122	85,287	2,717,501	119,893	5,553,390
Charges for Services	-	14,505	16,855	-	90,164
Other Revenue	207,856	-	18,369	-	5,056
Total Revenues	<u>1,328,941</u>	<u>139,726</u>	<u>2,848,519</u>	<u>461,479</u>	<u>5,675,470</u>
<b>EXPENDITURES</b>					
Current:					
General Government	-	248,382	-	-	-
Public Protection	-	-	1,005,170	-	-
Public Ways and Facilities	-	-	-	21,642	-
Health and Sanitation	19,807	-	-	-	1,520,025
Public Assistance	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>19,807</u>	<u>248,382</u>	<u>1,005,170</u>	<u>21,642</u>	<u>1,520,025</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	1,309,134	(108,656)	1,843,349	439,837	4,155,445
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	64,010	251,990	52,430
Transfers out	(1,544,147)	(51,851)	(1,743,499)	(626,280)	(3,623,685)
Total Other Financing Sources (Uses)	<u>(1,544,147)</u>	<u>(51,851)</u>	<u>(1,679,489)</u>	<u>(374,290)</u>	<u>(3,571,255)</u>
<b>NET CHANGE IN FUND BALANCES</b>	(235,013)	(160,507)	163,860	65,547	584,190
Fund Balances - Beginning of Year	965,396	813,567	1,830,337	1,671,690	1,196,583
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 730,383</u>	<u>\$ 653,060</u>	<u>\$ 1,994,197</u>	<u>\$ 1,737,237</u>	<u>\$ 1,780,773</u>

continued

**COUNTY OF TRINITY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2020**

	Special Revenue				
	Public Assistance	Health Realignment	Mental Health Realignment	Emergency Services	General Plan Update
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	284,026
Fines, Forfeitures, and Penalties	-	-	-	-	-
Use of Money and Property	-	-	-	547	15,725
Intergovernmental	1,780,405	1,217,232	742,322	205,078	-
Charges for Services	-	-	-	695	146,474
Other Revenue	-	-	-	98,413	-
Total Revenues	<u>1,780,405</u>	<u>1,217,232</u>	<u>742,322</u>	<u>304,733</u>	<u>446,225</u>
<b>EXPENDITURES</b>					
Current:					
General Government	-	-	-	-	-
Public Protection	-	-	-	270,481	-
Public Ways and Facilities	-	-	-	-	53,111
Health and Sanitation	-	32	-	-	-
Public Assistance	220	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>220</u>	<u>32</u>	<u>-</u>	<u>270,481</u>	<u>53,111</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	1,780,185	1,217,200	742,322	34,252	393,114
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	292,662	5,924	140,937	-
Transfers out	<u>(1,627,723)</u>	<u>(1,328,611)</u>	<u>(748,246)</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(1,627,723)</u>	<u>(1,035,949)</u>	<u>(742,322)</u>	<u>140,937</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	152,462	181,251	-	175,189	393,114
Fund Balances - Beginning of Year	<u>582,384</u>	<u>94,839</u>	<u>-</u>	<u>(49,128)</u>	<u>983,979</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 734,846</u>	<u>\$ 276,090</u>	<u>\$ -</u>	<u>\$ 126,061</u>	<u>\$ 1,377,093</u>

continued

**COUNTY OF TRINITY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2020**

	Special Revenue		JDF Capital Projects	Debt Service	Total
	Cannabis Planning	Mental Health			
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 367,258
Licenses and Permits	1,732,027	-	-	-	2,031,920
Fines, Forfeitures, and Penalties	-	-	-	-	100,728
Use of Money and Property	17,014	5,523	-	22,195	195,656
Intergovernmental	-	1,707,129	-	-	16,645,167
Charges for Services	76,430	79,039	-	-	424,162
Other Revenue	3,632	28,665	-	-	431,642
Total Revenues	<u>1,829,103</u>	<u>1,820,356</u>	-	22,195	<u>20,196,533</u>
<b>EXPENDITURES</b>					
Current:					
General Government	-	-	-	62,928	347,758
Public Protection	2,214,887	-	-	-	3,492,459
Public Ways and Facilities	-	-	-	-	646,841
Health and Sanitation	-	4,728,654	-	-	6,695,427
Public Assistance	-	-	-	-	220
Debt Service:					
Principal	-	-	-	605,284	605,284
Interest	-	-	-	118,710	118,710
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>2,214,887</u>	<u>4,728,654</u>	-	<u>786,922</u>	<u>11,906,699</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(385,784)	(2,908,298)	-	(764,727)	8,289,834
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	3,418,261	-	583,687	4,953,009
Transfers out	-	(7,500)	-	(1,403,997)	(13,066,901)
Total Other Financing Sources (Uses)	<u>-</u>	<u>3,410,761</u>	<u>-</u>	<u>(820,310)</u>	<u>(8,113,892)</u>
<b>NET CHANGE IN FUND BALANCES</b>	(385,784)	502,463	-	(1,585,037)	175,942
Fund Balances - Beginning of Year	1,224,332	128,673	120	1,647,682	12,096,960
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 838,548</u>	<u>\$ 631,136</u>	<u>\$ 120</u>	<u>\$ 62,645</u>	<u>\$ 12,272,902</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
TOBACCO PROGRAM  
YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of Money and Property	\$ -	\$ -	\$ 2,651	\$ 2,651
Intergovernmental	300,000	315,360	385,452	70,092
Total Revenues	<u>300,000</u>	<u>315,360</u>	<u>388,103</u>	<u>72,743</u>
<b>EXPENDITURES</b>				
Current:				
Health and Sanitation				
Services and Supplies	377,268	392,676	322,075	70,601
Total Expenditures	<u>377,268</u>	<u>392,676</u>	<u>322,075</u>	<u>70,601</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(77,268)</u>	<u>(77,316)</u>	<u>66,028</u>	<u>143,344</u>
<b>OTHER FUNDING SOURCES (USES)</b>				
Transfers in	2,050	1,431	563	(868)
Transfers out	(10,326)	(9,659)	(8,791)	868
Total Other Financing Sources (Uses)	<u>(8,276)</u>	<u>(8,228)</u>	<u>(8,228)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	(85,544)	(85,544)	57,800	143,344
Fund Balances - Beginning of Year	<u>42,298</u>	<u>42,298</u>	<u>42,298</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ (43,246)</u>	<u>\$ (43,246)</u>	<u>\$ 100,098</u>	<u>\$ 143,344</u>



**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
FISH AND GAME  
YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Fines, Forfeitures, and Penalties	\$ 1,500	\$ 1,500	\$ 1,216	\$ (284)
Use of Money and Property	135	135	307	172
Intergovernmental	600	600	645	45
Total Revenues	<u>2,235</u>	<u>2,235</u>	<u>2,168</u>	<u>(67)</u>
<b>EXPENDITURES</b>				
Current:				
Public Protection				
Services and Supplies	8,250	8,250	1,921	6,329
Total Expenditures	<u>8,250</u>	<u>8,250</u>	<u>1,921</u>	<u>6,329</u>
<b>NET CHANGE IN FUND BALANCES</b>	(6,015)	(6,015)	247	6,262
Fund Balances - Beginning of Year	<u>21,612</u>	<u>21,612</u>	<u>21,612</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 15,597</u>	<u>\$ 15,597</u>	<u>\$ 21,859</u>	<u>\$ 6,262</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
NON-TRANSIT  
YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of Money and Property	\$ -	\$ -	\$ 139	\$ 139
Total Revenues	-	-	139	139
<b>EXPENDITURES</b>				
Current:				
Public Way and Facilities				
Services and Supplies	2,805	2,805	2,783	22
Total Expenditures	2,805	2,805	2,783	22
<b>EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</b>	(2,805)	(2,805)	(2,644)	161
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	2,805	2,805	2,805	-
Transfers out	-	-	(161)	(161)
Total Other Financing Sources (Uses)	2,805	2,805	2,644	(161)
<b>NET CHANGE IN FUND BALANCES</b>	-	-	-	-
Fund Balances - Beginning of Year	6,984	6,984	6,984	-
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 6,984</u>	<u>\$ 6,984</u>	<u>\$ 6,984</u>	<u>\$ -</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
TRANS  
YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	\$ -	\$ (14)	\$ (13)	\$ 1
Total Other Financing Sources (Uses)	-	(14)	(13)	1
<b>NET CHANGE IN FUND BALANCES</b>	-	(14)	(13)	1
Fund Balances - Beginning of Year	13	13	13	-
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 13</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ 1</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
SPECIAL AVIATION  
YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 185,000	\$ 185,000	\$ 211,201	\$ 26,201
Other revenue	-	-	100	100
Total Revenues	185,000	185,000	211,301	26,301
<b>EXPENDITURES</b>				
Current:				
Public way and facilities				
Services and Supplies	203,718	213,875	186,655	27,220
Total Expenditures	203,718	213,875	186,655	27,220
<b>EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</b>				
	(18,718)	(28,875)	24,646	53,521
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	166,200	166,200	-	(166,200)
Transfers out	(153,250)	(153,250)	-	153,250
Total Other Financing Sources (Uses)	12,950	12,950	-	(12,950)
<b>NET CHANGE IN FUND BALANCES</b>				
	(5,768)	(15,925)	24,646	40,571
Fund Balances - Beginning of Year	13,399	13,399	13,399	-
<b>FUND BALANCES - END OF YEAR</b>	<b>\$ 7,631</b>	<b>\$ (2,526)</b>	<b>\$ 38,045</b>	<b>\$ 40,571</b>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
HAYFORK LIGHTING DISTRICT  
YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 17,365	\$ 17,365	\$ 18,408	\$ 1,043
Use of Money and Property	1,500	1,500	2,200	700
Intergovernmental	175	175	176	1
Total Revenues	<u>19,040</u>	<u>19,040</u>	<u>20,784</u>	<u>1,744</u>
<b>EXPENDITURES</b>				
Current:				
General Government				
Services and Supplies	116,100	116,100	7,650	108,450
Total Expenditures	<u>116,100</u>	<u>116,100</u>	<u>7,650</u>	<u>108,450</u>
<b>NET CHANGE IN FUND BALANCES</b>	(97,060)	(97,060)	13,134	110,194
Fund Balances - Beginning of Year	<u>153,411</u>	<u>153,411</u>	<u>153,411</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 56,351</u>	<u>\$ 56,351</u>	<u>\$ 166,545</u>	<u>\$ 110,194</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
WEAVERVILLE LIGHTING DISTRICT  
YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 62,800	\$ 62,800	\$ 58,120	\$ (4,680)
Use of Money and Property	2,000	2,000	4,369	2,369
Intergovernmental	600	600	556	(44)
Total Revenues	<u>65,400</u>	<u>65,400</u>	<u>63,045</u>	<u>(2,355)</u>
<b>EXPENDITURES</b>				
Current:				
General Government				
Services and Supplies	<u>160,200</u>	<u>160,200</u>	<u>28,798</u>	<u>131,402</u>
Total Expenditures	<u>160,200</u>	<u>160,200</u>	<u>28,798</u>	<u>131,402</u>
<b>NET CHANGE IN FUND BALANCES</b>	(94,800)	(94,800)	34,247	129,047
Fund Balances - Beginning of Year	<u>303,984</u>	<u>303,984</u>	<u>303,984</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 209,184</u>	<u>\$ 209,184</u>	<u>\$ 338,231</u>	<u>\$ 129,047</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
TRANSPORTATION COMMISSION  
YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of Money and Property	\$ -	\$ -	\$ 1,393	\$ 1,393
Intergovernmental	372,409	372,409	289,916	(82,493)
Other Revenue	4,000	71,213	69,539	(1,674)
Total Revenues	<u>376,409</u>	<u>443,622</u>	<u>360,848</u>	<u>(82,774)</u>
<b>EXPENDITURES</b>				
Current:				
Public Ways and Facilities				
Services and Supplies	552,487	552,487	382,650	169,837
Total Expenditures	<u>552,487</u>	<u>552,487</u>	<u>382,650</u>	<u>169,837</u>
<b>EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</b>	(176,078)	(108,865)	(21,802)	87,063
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	139,740	139,740	139,740	-
Transfers out	-	-	(33,585)	(33,585)
Total Other Financing Sources (Uses)	<u>139,740</u>	<u>139,740</u>	<u>106,155</u>	<u>(33,585)</u>
<b>NET CHANGE IN FUND BALANCES</b>	(36,338)	30,875	84,353	53,478
Fund Balances - Beginning of Year	<u>(11,980)</u>	<u>(11,980)</u>	<u>(11,980)</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ (48,318)</u>	<u>\$ 18,895</u>	<u>\$ 72,373</u>	<u>\$ 53,478</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
CDC PHEP  
YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of Money and Property	\$ -	\$ -	\$ (294)	\$ (294)
Intergovernmental	116,802	116,802	170,324	53,522
Other Revenue	-	-	12	12
Total Revenues	<u>116,802</u>	<u>116,802</u>	<u>170,042</u>	<u>53,240</u>
<b>EXPENDITURES</b>				
Current:				
Health and Sanitation				
Services and Supplies	114,395	114,395	104,834	9,561
Total Expenditures	<u>114,395</u>	<u>114,395</u>	<u>104,834</u>	<u>9,561</u>
<b>EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</b>	2,407	2,407	65,208	62,801
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in				
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	<u>(23,544)</u>	<u>(23,544)</u>	<u>(23,380)</u>	<u>164</u>
<b>NET CHANGE IN FUND BALANCES</b>	(21,137)	(21,137)	41,828	62,965
Fund Balances - Beginning of Year	<u>(37,000)</u>	<u>(37,000)</u>	<u>(37,000)</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ (58,137)</u>	<u>\$ (58,137)</u>	<u>\$ 4,828</u>	<u>\$ 62,965</u>



**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
MHSA OTHER FUNDING  
YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of Money and Property	\$ 7,500	\$ 7,500	\$ 8,859	\$ 1,359
Intergovernmental	461,279	461,279	354,538	(106,741)
Total Revenues	468,779	468,779	363,397	(105,382)
<b>EXPENDITURES</b>				
Current:				
Health and Sanitation				
Services and Supplies	(500)	(500)	-	(500)
Total Expenditures	(500)	(500)	-	(500)
<b>EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</b>	469,279	469,279	363,397	(105,882)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	(408,681)	(408,681)	(295,432)	113,249
Total Other Financing Sources (Uses)	(408,681)	(408,681)	(295,432)	113,249
<b>NET CHANGE IN FUND BALANCES</b>	60,598	60,598	67,965	7,367
Fund Balances - Beginning of Year	513,785	513,785	513,785	-
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 574,383</u>	<u>\$ 574,383</u>	<u>\$ 581,750</u>	<u>\$ 7,367</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
MHSA  
YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of Money and Property	\$ 7,500	\$ 7,500	\$ 16,963	\$ 9,463
Intergovernmental	1,460,715	1,460,715	1,104,122	(356,593)
Other Revenue	-	-	207,856	207,856
Total Revenues	<u>1,468,215</u>	<u>1,468,215</u>	<u>1,328,941</u>	<u>(139,274)</u>
<b>EXPENDITURES</b>				
Current:				
Health and Sanitation				
Services and Supplies	11,500	20,307	19,807	500
Total Expenditures	<u>11,500</u>	<u>20,307</u>	<u>19,807</u>	<u>500</u>
<b>EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</b>	1,456,715	1,447,908	1,309,134	(138,774)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(1,649,482)	(1,544,147)	(1,544,147)	-
Total Other Financing Sources (Uses)	<u>(1,649,482)</u>	<u>(1,544,147)</u>	<u>(1,544,147)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	(192,767)	(96,239)	(235,013)	(138,774)
Fund Balances - Beginning of Year	<u>965,396</u>	<u>965,396</u>	<u>965,396</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 772,629</u>	<u>\$ 869,157</u>	<u>\$ 730,383</u>	<u>\$ (138,774)</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
GENERAL GOVERNMENT  
YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ 15,740	\$ 15,740
Fines, Forfeits, and Penalties	14,502	14,502	16,107	1,605
Use of Money and Property	2,000	2,000	8,087	6,087
Intergovernmental	-	-	85,287	85,287
Charges for Services	3,500	3,500	14,505	11,005
Total Revenues	<u>20,002</u>	<u>20,002</u>	<u>139,726</u>	<u>119,724</u>
<b>EXPENDITURES</b>				
Current:				
General Government				
Services and Supplies	290,526	313,026	248,382	64,644
Total Expenditures	<u>290,526</u>	<u>313,026</u>	<u>248,382</u>	<u>64,644</u>
<b>EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</b>				
	(270,524)	(293,024)	(108,656)	184,368
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(52,500)	(52,500)	(51,851)	649
Total Other Financing Sources (Uses)	<u>(52,500)</u>	<u>(52,500)</u>	<u>(51,851)</u>	<u>649</u>
<b>NET CHANGE IN FUND BALANCES</b>				
	(323,024)	(345,524)	(160,507)	185,017
Fund Balances - Beginning of Year, Restated	813,567	813,567	813,567	-
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 490,543</u>	<u>\$ 468,043</u>	<u>\$ 653,060</u>	<u>\$ 185,017</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
PUBLIC PROTECTION  
YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Licenses and Permits	\$ 16,000	\$ 16,000	\$ 15,867	\$ (133)
Fines, Forfeits, and Penalties	6,400	6,400	66,336	59,936
Use of Money and Property	1,429	1,429	13,591	12,162
Intergovernmental	2,833,289	2,760,759	2,717,501	(43,258)
Charges for Services	14,500	14,500	16,855	2,355
Other Revenue	32,848	22,848	18,369	(4,479)
Total Revenues	<u>2,904,466</u>	<u>2,821,936</u>	<u>2,848,519</u>	<u>26,583</u>
<b>EXPENDITURES</b>				
Current:				
Public Protection				
Salaries and Benefits	575,002	547,204	512,994	34,210
Services and Supplies	447,567	562,387	492,176	70,211
Total Expenditures	<u>1,022,569</u>	<u>1,109,591</u>	<u>1,005,170</u>	<u>104,421</u>
<b>EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</b>	1,881,897	1,712,345	1,843,349	131,004
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	23,804	43,011	64,010	20,999
Transfers out	(1,973,697)	(2,052,949)	(1,743,499)	309,450
Total Other Financing Sources (Uses)	<u>(1,949,893)</u>	<u>(2,009,938)</u>	<u>(1,679,489)</u>	<u>330,449</u>
<b>NET CHANGE IN FUND BALANCES</b>	(67,996)	(297,593)	163,860	461,453
Fund Balances - Beginning of Year	<u>1,830,337</u>	<u>1,830,337</u>	<u>1,830,337</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 1,762,341</u>	<u>\$ 1,532,744</u>	<u>\$ 1,994,197</u>	<u>\$ 461,453</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
PUBLIC WAYS  
YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 280,000	\$ 280,000	\$ 274,990	\$ (5,010)
Use of Money and Property	69,696	69,696	66,596	(3,100)
Intergovernmental	118,000	118,000	119,893	1,893
Other Revenue	1,100	1,100	-	(1,100)
Total Revenues	<u>468,796</u>	<u>468,796</u>	<u>461,479</u>	<u>(7,317)</u>
<b>EXPENDITURES</b>				
Current:				
Public Ways and Facilities				
Services and Supplies	<u>65,950</u>	<u>65,950</u>	<u>21,642</u>	<u>44,308</u>
Total Expenditures	<u>65,950</u>	<u>65,950</u>	<u>21,642</u>	<u>44,308</u>
<b>EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</b>				
	402,846	402,846	439,837	36,991
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	78,250	78,250	251,990	173,740
Transfers out	<u>(717,480)</u>	<u>(717,480)</u>	<u>(626,280)</u>	<u>91,200</u>
Total Other Financing Sources (Uses)	<u>(639,230)</u>	<u>(639,230)</u>	<u>(374,290)</u>	<u>264,940</u>
<b>NET CHANGE IN FUND BALANCES</b>				
	(236,384)	(236,384)	65,547	301,931
Fund Balances - Beginning of Year	<u>1,671,690</u>	<u>1,671,690</u>	<u>1,671,690</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 1,435,306</u>	<u>\$ 1,435,306</u>	<u>\$ 1,737,237</u>	<u>\$ 301,931</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
HEALTH AND SANITATION  
YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Fines, Forfeitures, and Penalties	\$ 16,875	\$ 16,875	\$ 17,069	\$ 194
Use of Money and Property	12,980	12,980	9,791	(3,189)
Intergovernmental	4,552,996	4,847,143	5,553,390	706,247
Charges for Services	96,021	96,021	90,164	(5,857)
Other Revenue	6,225	6,225	5,056	(1,169)
Total Revenues	<u>4,685,097</u>	<u>4,979,244</u>	<u>5,675,470</u>	<u>696,226</u>
<b>EXPENDITURES</b>				
Current:				
Health and Sanitation				
Salaries and Benefits	664,914	664,914	620,336	44,578
Services and Supplies	699,954	1,102,274	899,689	202,585
Total Expenditures	<u>1,364,868</u>	<u>1,767,188</u>	<u>1,520,025</u>	<u>247,163</u>
<b>EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</b>	3,320,229	3,212,056	4,155,445	943,389
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	282,518	311,058	52,430	(258,628)
Transfers out	<u>(3,674,724)</u>	<u>(4,240,513)</u>	<u>(3,623,685)</u>	<u>616,828</u>
Total Other Financing Sources (Uses)	<u>(3,392,206)</u>	<u>(3,929,455)</u>	<u>(3,571,255)</u>	<u>358,200</u>
<b>NET CHANGE IN FUND BALANCES</b>	(71,977)	(717,399)	584,190	1,301,589
Fund Balances - Beginning of Year	<u>1,196,583</u>	<u>1,196,583</u>	<u>1,196,583</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 1,124,606</u>	<u>\$ 479,184</u>	<u>\$ 1,780,773</u>	<u>\$ 1,301,589</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
PUBLIC ASSISTANCE  
YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 1,683,394	\$ 1,683,394	\$ 1,780,405	\$ 97,011
Total Revenues	1,683,394	1,683,394	1,780,405	97,011
<b>EXPENDITURES</b>				
Current:				
Public Assistance				
Services and Supplies	400	400	220	180
Total Expenditures	400	400	220	180
<b>EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</b>	1,682,994	1,682,994	1,780,185	97,191
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(1,682,994)	(1,690,940)	(1,627,723)	63,217
Total Other Financing Sources (Uses)	(1,682,994)	(1,690,940)	(1,627,723)	63,217
<b>NET CHANGE IN FUND BALANCES</b>	-	(7,946)	152,462	160,408
Fund Balances - Beginning of Year	582,384	582,384	582,384	-
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 582,384</u>	<u>\$ 574,438</u>	<u>\$ 734,846</u>	<u>\$ 160,408</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
HEALTH REALIGNMENT  
YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 1,235,000	\$ 1,217,234	\$ 1,217,232	\$ (2)
Total Revenues	1,235,000	1,217,234	1,217,232	(2)
<b>EXPENDITURES</b>				
Current:				
Health and Sanitation	250	33	32	1
Total Expenditures	250	33	32	1
<b>EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</b>	1,234,750	1,217,201	1,217,200	(1)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	292,662	292,662	292,662	-
Transfers out	(1,567,662)	(1,571,529)	(1,328,611)	242,918
Total Other Financing Sources (Uses)	(1,275,000)	(1,278,867)	(1,035,949)	242,918
<b>NET CHANGE IN FUND BALANCES</b>	(40,250)	(61,666)	181,251	242,917
Fund Balances - Beginning of Year	94,839	94,839	94,839	-
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 54,589</u>	<u>\$ 33,173</u>	<u>\$ 276,090</u>	<u>\$ 242,917</u>



**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
MENTAL HEALTH REALIGNMENT  
YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 719,737	\$ 719,737	\$ 742,322	\$ 22,585
Total Revenues	719,737	719,737	742,322	22,585
<b>EXPENDITURES</b>				
Current:				
Health and Sanitation				
Services and Supplies	-	-	-	-
Total Expenditures	-	-	-	-
<b>EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</b>	719,737	719,737	742,322	22,585
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	5,924	5,924	5,924	-
Transfers out	(725,661)	(748,247)	(748,246)	1
Total Other Financing Sources (Uses)	(719,737)	(742,323)	(742,322)	1
<b>NET CHANGE IN FUND BALANCES</b>	-	(22,586)	-	22,586
Fund Balances - Beginning of Year	-	-	-	-
<b>FUND BALANCES - END OF YEAR</b>	<b>\$ -</b>	<b>\$ (22,586)</b>	<b>\$ -</b>	<b>\$ 22,586</b>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
EMERGENCY SERVICES  
YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of Money and Property	\$ -	\$ -	\$ 547	\$ 547
Intergovernmental	356,352	356,352	205,078	(151,274)
Charges for Services	-	-	695	695
Other Revenue	436	436	98,413	97,977
Total Revenues	<u>356,788</u>	<u>356,788</u>	<u>304,733</u>	<u>(52,055)</u>
<b>EXPENDITURES</b>				
Current:				
Public Protection				
Salaries and Benefits	135,717	135,717	134,489	1,228
Services and Supplies	362,010	362,010	135,992	226,018
Total Expenditures	<u>497,727</u>	<u>497,727</u>	<u>270,481</u>	<u>227,246</u>
<b>EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</b>	(140,939)	(140,939)	34,252	175,191
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	140,937	140,937	140,937	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	<u>140,937</u>	<u>140,937</u>	<u>140,937</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	(2)	(2)	175,189	175,191
Fund Balances - Beginning of Year	<u>(49,128)</u>	<u>(49,128)</u>	<u>(49,128)</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ (49,130)</u>	<u>\$ (49,130)</u>	<u>\$ 126,061</u>	<u>\$ 175,191</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
GENERAL PLAN UPDATE  
YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Licenses and Permits	\$ 392,380	\$ 392,380	\$ 284,026	\$ (108,354)
Use of Money and Property	-	-	15,725	15,725
Charges for Services	100,000	100,000	146,474	46,474
Total Revenues	492,380	492,380	446,225	(46,155)
<b>EXPENDITURES</b>				
Current:				
Public Protection				
Services and Supplies	426,200	426,200	53,111	373,089
Total Expenditures	426,200	426,200	53,111	373,089
<b>NET CHANGE IN FUND BALANCES</b>	66,180	66,180	393,114	326,934
Fund Balances - Beginning of Year	983,979	983,979	983,979	-
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 1,050,159</u>	<u>\$ 1,050,159</u>	<u>\$ 1,377,093</u>	<u>\$ 326,934</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
CANNABIS PLANNING  
YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Licenses and Permits	\$ 2,040,000	\$ 2,040,000	\$ 1,732,027	\$ (307,973)
Use of Money and Property	15,000	15,000	17,014	2,014
Charges for Services	15,000	15,000	76,430	61,430
Other Revenue	3,486	3,486	3,632	146
Total Revenues	<u>2,073,486</u>	<u>2,073,486</u>	<u>1,829,103</u>	<u>(244,383)</u>
<b>EXPENDITURES</b>				
Current:				
Public Protection				
Salaries and Benefits	1,042,925	1,042,925	776,539	266,386
Services and Supplies	2,008,378	2,008,378	1,438,348	570,030
Total Expenditures	<u>3,051,303</u>	<u>3,051,303</u>	<u>2,214,887</u>	<u>836,416</u>
<b>EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(977,817)</b>	<b>(977,817)</b>	<b>(385,784)</b>	<b>592,033</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(977,817)</b>	<b>(977,817)</b>	<b>(385,784)</b>	<b>592,033</b>
Fund Balances - Beginning of Year	<u>1,224,332</u>	<u>1,224,332</u>	<u>1,224,332</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<b><u>\$ 246,515</u></b>	<b><u>\$ 246,515</u></b>	<b><u>\$ 838,548</u></b>	<b><u>\$ 592,033</u></b>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
MENTAL HEALTH  
YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of Money and Property	\$ 5,950	\$ 5,950	\$ 5,523	\$ (427)
Intergovernmental	1,646,051	1,646,051	1,707,129	61,078
Charges for Services	45,500	45,500	79,039	33,539
Other Revenue	25,847	25,847	28,665	2,818
Total Revenues	<u>1,723,348</u>	<u>1,723,348</u>	<u>1,820,356</u>	<u>97,008</u>
<b>EXPENDITURES</b>				
Current:				
Health and Sanitation				
Salaries and Benefits	2,997,292	2,997,292	2,765,386	231,906
Services and Supplies	2,198,874	2,373,374	1,963,268	410,106
Total Expenditures	<u>5,196,166</u>	<u>5,370,666</u>	<u>4,728,654</u>	<u>642,012</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>				
	<u>(3,472,818)</u>	<u>(3,647,318)</u>	<u>(2,908,298)</u>	<u>739,020</u>
<b>OTHER FUNDING SOURCES (USES)</b>				
Transfers in	3,506,181	3,680,681	3,418,261	(262,420)
Transfers out	(7,500)	(7,500)	(7,500)	-
Total Other Financing Sources (Uses)	<u>3,498,681</u>	<u>3,673,181</u>	<u>3,410,761</u>	<u>(262,420)</u>
<b>NET CHANGE IN FUND BALANCES</b>				
	25,863	25,863	502,463	476,600
Fund Balances - Beginning of Year	<u>128,673</u>	<u>128,673</u>	<u>128,673</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 154,536</u>	<u>\$ 154,536</u>	<u>\$ 631,136</u>	<u>\$ 476,600</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
DEBT SERVICE  
YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of Money and Property	\$ 26,000	\$ 26,000	\$ 22,195	\$ (3,805)
Total Revenues	26,000	26,000	22,195	(3,805)
<b>EXPENDITURES</b>				
Current:				
General Government				
Services and Supplies	9,600	9,600	62,928	(53,328)
Debt Service:				
Principal	607,892	607,892	605,284	2,608
Interest	118,710	118,710	118,710	-
Total Expenditures	736,202	736,202	786,922	(50,720)
<b>EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</b>	(710,202)	(710,202)	(764,727)	(54,525)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	586,294	586,294	583,687	(2,607)
Transfers out	-	-	(1,403,997)	(1,403,997)
Total Other Financing Sources (Uses)	586,294	586,294	(820,310)	(1,406,604)
<b>NET CHANGE IN FUND BALANCES</b>	(123,908)	(123,908)	(1,585,037)	(1,461,129)
Fund Balances - Beginning of Year	1,647,682	1,647,682	1,647,682	-
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 1,523,774</u>	<u>\$ 1,523,774</u>	<u>\$ 62,645</u>	<u>\$ (1,461,129)</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
CAPITAL PROJECTS  
YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of Money and Property	\$ -	\$ -	\$ (15,136)	\$ (15,136)
Aid from Other Governments	15,252,680	15,252,680	7,372,588	(7,880,092)
Charges for Services	-	-	-	-
Other Revenue	2,211,663	2,211,663	-	(2,211,663)
Total Revenues	<u>17,464,343</u>	<u>17,464,343</u>	<u>7,357,452</u>	<u>(10,106,891)</u>
<b>EXPENDITURES</b>				
Current:				
General Government				
Services and Supplies	-	-	-	-
Capital Outlay	17,556,343	17,556,343	10,523,255	7,033,088
Total Expenditures	<u>17,556,343</u>	<u>17,556,343</u>	<u>10,523,255</u>	<u>7,033,088</u>
<b>EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</b>	(92,000)	(92,000)	(3,165,803)	(3,073,803)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	11,704	11,704	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>11,704</u>	<u>11,704</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	(92,000)	(80,296)	(3,154,099)	(3,073,803)
Fund Balances - Beginning of Year	<u>477,034</u>	<u>477,034</u>	<u>477,034</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 385,034</u>	<u>\$ 396,738</u>	<u>\$ (2,677,065)</u>	<u>\$ (3,073,803)</u>

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**COUNTY OF TRINITY  
INTERNAL SERVICE FUNDS  
YEAR ENDED JUNE 30, 2020**

**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, 2020**

<b>ASSETS</b>	<u>Copier</u>	<u>Motor Pool</u>	<u>OPEB</u>	<u>Total</u>
<b>CURRENT ASSETS</b>				
Cash and Investments	\$ 70,920	\$ 468,817	\$ 10,451,552	\$10,991,289
Interest Receivable	133	832	18,973	19,938
Total Current Assets	<u>71,053</u>	<u>469,649</u>	<u>10,470,525</u>	<u>11,011,227</u>
<b>NONCURRENT ASSETS</b>				
Capital Assets:				
Depreciable, Net	27,621	214,057	-	241,678
Total Noncurrent Assets	<u>27,621</u>	<u>214,057</u>	<u>-</u>	<u>241,678</u>
Total Assets	98,674	683,706	10,470,525	11,252,905
<b>LIABILITIES</b>				
<b>CURRENT LIABILITIES</b>				
Accounts Payable	3,798	-	-	3,798
Total Liabilities	<u>3,798</u>	<u>-</u>	<u>-</u>	<u>3,798</u>
<b>NET POSITION</b>				
Net Investment in Capital Assets	27,621	214,057	-	241,678
Unrestricted	67,255	469,649	10,470,525	11,007,429
Total Net Position	<u>\$ 94,876</u>	<u>\$ 683,706</u>	<u>\$ 10,470,525</u>	<u>\$11,249,107</u>

**COUNTY OF TRINITY**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**YEAR ENDED JUNE 30, 2020**

	<u>Copier</u>	<u>Motor Pool</u>	<u>OPEB</u>	<u>Total</u>
<b>OPERATING REVENUE</b>				
Charges for Services	\$ 45,285	\$ 235,148	\$ 7,032,604	\$ 7,313,037
Total Operating Revenues	<u>45,285</u>	<u>235,148</u>	<u>7,032,604</u>	<u>7,313,037</u>
<b>OPERATING EXPENSES</b>				
Services and Supplies	38,392	70,975	7,051,123	7,160,490
Depreciation	9,288	121,257	-	130,545
Total Operating Expenses	<u>47,680</u>	<u>192,232</u>	<u>7,051,123</u>	<u>7,291,035</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(2,395)</u>	<u>42,916</u>	<u>(18,519)</u>	<u>22,002</u>
<b>NONOPERATING REVENUE</b>				
Investment Earnings	1,058	4,476	142,722	148,256
Gain (Loss) on Disposal of Capital Assets	-	6,128	-	6,128
Intergovernmental	-	-	1,953	1,953
Total Nonoperating Revenue	<u>1,058</u>	<u>10,604</u>	<u>144,675</u>	<u>156,337</u>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<u>(1,337)</u>	<u>53,520</u>	<u>126,156</u>	<u>178,339</u>
Transfers in	<u>-</u>	<u>29,443</u>	<u>-</u>	<u>29,443</u>
<b>CHANGE IN NET POSITION</b>	<u>(1,337)</u>	<u>82,963</u>	<u>126,156</u>	<u>207,782</u>
Net Position - Beginning of Year	<u>96,213</u>	<u>600,743</u>	<u>10,344,369</u>	<u>11,041,325</u>
<b>NET POSITION - END OF YEAR</b>	<u>\$ 94,876</u>	<u>\$ 683,706</u>	<u>\$ 10,470,525</u>	<u>\$ 11,249,107</u>

**COUNTY OF TRINITY  
COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS  
YEAR ENDED JUNE 30, 2020**

	<u>Copier</u>	<u>Motor Pool</u>	<u>OPEB</u>	<u>Total</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from Interfund Services Provided	\$ 45,386	\$ 235,148	\$ 7,032,604	\$ 7,313,138
Cash Paid to Suppliers	(42,242)	(76,250)	(7,051,123)	(7,169,615)
Net Cash Provided (Used) by Operating Activities	<u>3,144</u>	<u>158,898</u>	<u>(18,519)</u>	<u>143,523</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Transfers in	-	29,443	-	29,443
Aid from Other Governmental Entities	-	-	1,953	1,953
Net Cash Provided (Used) by Noncapital Financing Activities	<u>-</u>	<u>29,443</u>	<u>1,953</u>	<u>31,396</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Proceeds from sale of capital assets	-	6,128	-	6,128
Acquisition of capital assets	(20,616)	-	-	(20,616)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(20,616)</u>	<u>6,128</u>	<u>-</u>	<u>(14,488)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest Received (Paid)	1,339	4,780	165,767	171,886
Net Cash Provided (Used) by Investing Activities	<u>1,339</u>	<u>4,780</u>	<u>165,767</u>	<u>171,886</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(16,133)	199,249	149,201	332,317
Cash and Cash Equivalents - Beginning of Year	<u>87,053</u>	<u>269,568</u>	<u>10,302,351</u>	<u>10,658,972</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u>\$ 70,920</u>	<u>\$ 468,817</u>	<u>\$ 10,451,552</u>	<u>\$10,991,289</u>

continued

**COUNTY OF TRINITY  
COMBINING STATEMENT OF CASH FLOWS (CONTINUED)  
INTERNAL SERVICE FUNDS  
YEAR ENDED JUNE 30, 2020**

	<u>Copier</u>	<u>Motor Pool</u>	<u>OPEB</u>	<u>Total</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO  NET CASH PROVIDED (USED) BY OPERATING  ACTIVITIES</b>				
Operating Income (Loss)	\$ (2,395)	\$ 42,916	\$ (18,519)	\$ 22,002
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Depreciation	9,288	121,257	-	130,545
Changes in Assets and Liabilities:				
Decrease (Increase) in:				
Accounts Receivable	101	-	-	101
Prepays and Other Assets	-	-	-	-
Increase (Decrease) in:				
Accounts Payable	(3,850)	(5,275)	-	(9,125)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 3,144</u>	<u>\$ 158,898</u>	<u>\$ (18,519)</u>	<u>\$ 143,523</u>

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**COUNTY OF TRINITY  
AGENCY FUNDS  
YEAR ENDED JUNE 30, 2020**

**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, 2020**

	<u>Balance July 1, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2020</u>
<b>ASSETS</b>				
Pooled Cash and Investments	\$ 5,416,088	\$ -	\$ 989,589	\$ 4,426,499
Property Taxes Receivable	3,635,802	989,695	-	4,625,497
Interest Receivable	29,663	-	19,819	9,844
	<u>                  </u>	<u>                  </u>	<u>                  </u>	<u>                  </u>
Total Assets	<u>\$ 9,081,553</u>	<u>\$ 989,695</u>	<u>\$ 1,009,408</u>	<u>\$ 9,061,840</u>
<b>LIABILITIES</b>				
Agency Funds Held for Others	<u>\$ 9,081,553</u>	<u>\$ 989,695</u>	<u>\$ 1,009,408</u>	<u>\$ 9,061,840</u>
Total Liabilities	<u>\$ 9,081,553</u>	<u>\$ 989,695</u>	<u>\$ 1,009,408</u>	<u>\$ 9,061,840</u>



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*STATISTICAL SECTION*



**COUNTY OF TRINITY  
STATISTICAL SECTION  
YEAR ENDED JUNE 30, 2020**

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>
<b>Financial Trends Information</b>	
These schedules contain trend information that may assist the reader in assessing the County's current financial performance by placing it in historical perspective	134
<b>Revenue Capacity Information</b>	
These schedules contain information that may assist the reader in assessing the viability of the County's most significant local revenue sources; property taxes	139
<b>Debt Capacity Information</b>	
These schedules present information that may assist the reader in analyzing the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future	144
<b>Demographic &amp; Economic Information</b>	
These schedules offer economic and demographic indicators that are commonly used for financial analysis and that can enhance a reader's understanding of the County's present and ongoing financial status	148
<b>Operating Information</b>	
These schedules contain service and infrastructure indicators about how the information in the County's financial statements relates to the services the County provides and the activities it performs	151

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

	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>Governmental Activities</b>										
Net investment in capital assets <sup>1</sup>	\$ 105,620,213	\$ 111,114,568	\$ 123,027,246	\$ 127,229,449	\$ 137,688,451	\$ 142,559,925	\$ 133,266,455	\$ 129,167,006	\$ 136,825,865	\$ 140,907,817
Restricted <sup>2</sup>	26,613,273	23,680,901	21,595,024	14,659,121	15,291,341	17,165,662	17,696,027	19,372,789	22,853,328	22,740,173
Unrestricted	(85,759,201)	(90,238,276)	(92,606,153)	(54,192,327)	(55,741,242)	(59,772,570)	(18,009,183)	(20,749,537)	(22,740,998)	(18,953,961)
Total governmental activities net position	<u>\$ 46,474,285</u>	<u>\$ 44,557,193</u>	<u>\$ 52,016,117</u>	<u>\$ 87,696,243</u>	<u>\$ 97,238,550</u>	<u>\$ 99,953,017</u>	<u>\$ 132,953,299</u>	<u>\$ 127,790,258</u>	<u>\$ 136,938,195</u>	<u>\$ 144,694,029</u>
<b>Business-type Activities</b>										
Net investment in capital assets <sup>1</sup>	1,851,938	1,531,946	1,605,802	1,608,245	1,744,412	1,561,420	1,553,201	1,675,146	11,570,130	12,401,020
Restricted <sup>2</sup>	-	-	-	-	-	-	-	-	-	-
Unrestricted	(12,751,197)	(13,392,075)	(12,841,034)	(9,560,698)	(8,941,427)	(8,839,992)	(5,724,999)	(4,445,856)	(3,502,992)	(3,731,928)
Total business-type activities net position	<u>\$ (10,899,259)</u>	<u>\$ (11,860,129)</u>	<u>\$ (11,235,232)</u>	<u>\$ (7,952,453)</u>	<u>\$ (7,197,015)</u>	<u>\$ (7,278,572)</u>	<u>\$ (4,171,798)</u>	<u>\$ (2,770,710)</u> <sup>3</sup>	<u>\$ 8,067,138</u>	<u>\$ 8,669,092</u>
<b>Primary Government</b>										
Net investment in capital assets <sup>1</sup>	107,472,151	112,646,514	124,633,048	128,837,694	139,432,863	144,121,345	134,819,656	130,842,152	148,395,995	153,308,837
Restricted <sup>2</sup>	26,613,273	23,680,901	21,595,024	14,659,121	15,291,341	17,165,662	17,696,027	19,372,789	22,853,328	22,740,173
Unrestricted	(98,510,398)	(103,630,351)	(105,447,187)	(63,753,025)	(64,682,669)	(68,612,562)	(23,734,182)	(25,195,393)	(26,243,990)	(22,685,889)
Total primary government net position	<u>\$ 35,575,026</u>	<u>\$ 32,697,064</u>	<u>\$ 40,780,885</u>	<u>\$ 79,743,790</u>	<u>\$ 90,041,535</u>	<u>\$ 92,674,445</u>	<u>\$ 128,781,501</u>	<u>\$ 125,019,548</u>	<u>\$ 145,005,333</u>	<u>\$ 153,363,121</u>

Notes:

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

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

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

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

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

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

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

	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>Expenses</b>										
<b>Governmental activities:</b>										
General government	\$ 6,350,582	\$ 5,018,346	\$ 5,743,905	\$ 4,798,899	\$ 4,652,933	\$ 4,654,963	\$ 3,662,243	\$ 3,279,153	\$ 3,352,682	\$ 4,316,266
Public protection	17,474,618	14,674,823	15,369,836	12,695,299	13,188,116	13,157,832	13,351,834	14,346,337	12,584,410	11,649,415
Public ways and facilities	20,890,078	22,551,961	20,616,928	19,008,352	19,870,158	17,500,858	16,903,911	16,810,768	17,595,067	17,219,700
Health and sanitation	8,034,041	7,629,034	9,983,437	9,102,494	7,719,590	6,564,298	6,278,183	6,761,926	7,266,864	6,969,232
Public assistance	12,508,174	13,384,180	12,778,679	11,278,514	12,421,644	10,908,429	9,602,244	8,735,699	8,470,969	7,749,746
Education	342,777	425,973	431,573	368,450	368,018	358,760	343,129	352,530	373,304	411,766
Culture and Recreation	-	-	-	-	-	-	-	-	-	-
Interest on long-term debt	107,884	177,108	745,789	424,817	520,467	601,519	693,516	774,660	836,347	883,825
<b>Total governmental activities expenses</b>	<b>65,708,154</b>	<b>63,861,425</b>	<b>65,670,147</b>	<b>57,676,825</b>	<b>58,740,926</b>	<b>53,746,659</b>	<b>50,835,060</b>	<b>51,061,073</b>	<b>50,479,643</b>	<b>49,199,950</b>
<b>Business-type Activities:</b>										
Solid Waste	3,322,254	3,844,127	3,222,093	3,502,139	2,963,628	2,846,250	4,058,271	2,686,161	2,672,505	2,642,332
Waterworks District No. 1	-	-	-	-	-	-	-	1	806,765	789,533
Cemeteries	12,026	14,965	5,479	3,492	5,136	3,134	10,223	7,699	7,432	6,332
Transit	742,934	655,246	921,142	822,145	806,878	756,372	691,213	699,678	599,991	509,931
<b>Total business-type activities expenses</b>	<b>4,077,214</b>	<b>4,514,338</b>	<b>4,148,714</b>	<b>4,327,776</b>	<b>3,775,642</b>	<b>3,605,756</b>	<b>4,759,707</b>	<b>3,393,538</b>	<b>4,086,693</b>	<b>3,948,128</b>
<b>Total Primary government expenses</b>	<b>\$ 69,785,368</b>	<b>\$ 68,375,763</b>	<b>\$ 69,818,861</b>	<b>\$ 62,004,601</b>	<b>\$ 62,516,568</b>	<b>\$ 57,352,415</b>	<b>\$ 55,594,767</b>	<b>\$ 54,454,611</b>	<b>\$ 54,566,336</b>	<b>\$ 53,148,078</b>
<b>Program Revenues</b>										
<b>Governmental activities:</b>										
Fees, fines & charges for services										
General government	3,708,621	3,518,546	3,142,887	3,167,121	2,763,267	2,158,069	2,055,080	2,147,942	1,995,691	1,899,101
Public protection	2,954,108	2,538,848	2,247,335	2,519,519	1,581,981	1,626,645	1,824,750	1,795,582	1,639,311	1,521,761
Public ways and facilities	3,577,564	3,481,318	4,535,488	1,361,596	974,058	966,728	1,028,196	1,248,004	1,214,243	1,049,881
Health and sanitation	960,629	854,989	676,508	643,400	642,379	483,964	355,843	390,401	438,287	458,478
Public assistance	208,868	160,582	104,546	164,257	299,023	168,195	137,567	113,753	105,672	136,559
Education	5,672	4,665	5,005	3,795	3,271	2,782	2,815	3,783	4,827	4,788
Culture and Recreation	-	-	-	-	-	-	-	-	-	-
Operating grants and contributions	34,479,659	32,793,336	31,769,650	26,241,604	29,962,356	26,686,002	28,354,959	25,544,623	25,913,802	27,254,095
Capital grants and contributions	9,233,237	1,140,953	8,220,532	1,710,582	8,754,780	20,834,893	15,054,197	2,084,841	3,267,688	1,445,414
<b>Total governmental activities program revenues</b>	<b>55,128,358</b>	<b>44,493,237</b>	<b>50,701,951</b>	<b>35,811,874</b>	<b>44,981,115</b>	<b>52,927,278</b>	<b>48,813,407</b>	<b>33,328,929</b>	<b>34,579,521</b>	<b>33,770,077</b>
<b>Business-type Activities:</b>										
Fees, fines & charges for services										
Solid Waste	3,260,960	2,846,133	2,746,418	2,758,668	2,691,340	2,608,578	2,737,429	2,140,316	2,222,736	2,214,900
Waterworks District No. 1	-	-	-	-	-	-	-	1	432,694	439,408
Cemeteries	8,421	15,364	6,070	5,667	7,423	5,824	10,968	10,763	13,362	3,811
Transit	46,102	60,392	64,050	83,205	98,620	95,267	90,159	78,769	73,458	46,930
Operating grants and contributions	1,052,783	441,566	385,815	504,959	885,256	480,204	438,865	678,060	456,601	905,653
Capital grants and contributions	-	-	-	-	-	-	-	-	64,804	14,520
<b>Total business-type activities program revenues</b>	<b>4,368,266</b>	<b>3,363,455</b>	<b>3,202,353</b>	<b>3,352,499</b>	<b>3,682,639</b>	<b>3,189,873</b>	<b>3,277,421</b>	<b>2,907,908</b>	<b>3,263,655</b>	<b>3,625,222</b>
<b>Total primary government program revenues</b>	<b>\$ 59,496,624</b>	<b>\$ 47,856,692</b>	<b>\$ 53,904,304</b>	<b>\$ 39,164,373</b>	<b>\$ 48,663,754</b>	<b>\$ 56,117,151</b>	<b>\$ 52,090,828</b>	<b>\$ 36,236,837</b>	<b>\$ 37,843,176</b>	<b>\$ 37,395,299</b>

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

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

continued

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

	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Net (Expense)/Revenue <sup>1</sup>										
Governmental activities	\$ (10,579,796)	\$ (19,368,188)	\$ (14,968,199)	\$ (21,864,951)	\$ (13,759,811)	\$ (819,381)	\$ (2,021,653)	\$ (17,732,144)	\$ (15,900,122)	\$ (15,429,873)
Business-type activities	291,052	(1,150,883)	(946,361)	(975,277)	(93,003)	(415,883)	(1,482,286)	(485,630)	(823,038)	(322,906)
Total primary government net expense	<u>\$ (10,288,744)</u>	<u>\$ (20,519,071)</u>	<u>\$ (15,914,560)</u>	<u>\$ (22,840,228)</u>	<u>\$ (13,852,814)</u>	<u>\$ (1,235,264)</u>	<u>\$ (3,503,939)</u>	<u>\$ (18,217,774)</u>	<u>\$ (16,723,160)</u>	<u>\$ (15,752,779)</u>
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes	\$ 8,469,788	\$ 8,575,011	\$ 7,981,667	\$ 7,727,992	\$ 7,572,814	\$ 6,570,302	\$ 6,322,796	\$ 5,955,766	\$ 6,211,025	\$ 5,656,667
Sales and use taxes	1,366,289	1,402,736	1,433,011	1,557,849	1,262,879	1,335,358	1,204,416	1,057,980	1,131,953	1,053,647
Transient occupancy taxes	255,970	195,562	219,229	208,629	155,016	171,244	175,302	140,058	203,384	202,050
Property transfer taxes	141,135	95,299	107,006	130,012	145,535	97,668	92,557	77,470	53,565	56,333
Other	70,323	105,430	111,969	99,002	87,005	65,547	53,803	83,628	59,097	(7,403)
Unrestricted interest and investment earnings	667,719	784,497	586,346	310,452	454,742	210,671	123,814	128,099	164,963	283,808
Miscellaneous	1,919,731	1,064,827	1,054,254	2,347,184	1,369,517	568,532	709,413	990,502	702,040	862,655
Gain (Loss) on sale of capital assets	-	-	-	-	-	-	-	-	-	-
Special items	-	-	-	-	-	-	-	-	-	436,146
Transfers	(394,067)	(314,098)	(380,126)	(58,476)	(2,164)	46,836	59,894	(81,173)	(44,935)	(67,180)
Total governmental activities	<u>12,496,888</u>	<u>11,909,264</u>	<u>11,113,356</u>	<u>12,322,644</u>	<u>11,045,344</u>	<u>9,066,158</u>	<u>8,741,995</u>	<u>8,352,330</u>	<u>8,481,092</u>	<u>8,476,723</u>
Business-type Activities:										
Taxes	160,810	177,978	149,088	136,245	146,531	128,671	129,249	146,967	144,004	200,866
Investment earnings	28,655	28,344	27,288	22,897	18,586	16,993	15,406	16,213	19,555	21,522
Miscellaneous	86,286	5,566	22,854	2,221	7,279	2,781	4,865	6,385	12,591	72,043
Special items	-	-	-	-	-	-	-	-	-	-
Transfers	394,067	314,098	380,126	58,476	2,164	(46,836)	(59,894)	81,173	44,935	67,180
Total business-type activities	<u>669,818</u>	<u>525,986</u>	<u>579,356</u>	<u>219,839</u>	<u>174,560</u>	<u>101,609</u>	<u>89,626</u>	<u>250,738</u>	<u>221,085</u>	<u>361,611</u>
Total Primary government	<u>\$ 13,166,706</u>	<u>\$ 12,435,250</u>	<u>\$ 11,692,712</u>	<u>\$ 12,542,483</u>	<u>\$ 11,219,904</u>	<u>\$ 9,167,767</u>	<u>\$ 8,831,621</u>	<u>\$ 8,603,068</u>	<u>\$ 8,702,177</u>	<u>\$ 8,838,334</u>
Change in Net Position										
Governmental activities:	\$ 1,917,092	\$ (7,458,924)	\$ (3,854,844)	\$ (9,542,307)	\$ (2,714,467)	\$ 8,246,777	\$ 6,720,342	\$ (9,379,814)	\$ (7,419,030)	\$ (6,953,150)
Business-type activities	960,870	(624,897)	(367,005)	(755,438)	81,557	(314,274)	(1,392,660)	(234,892)	(601,953)	38,705
Total primary government	<u>\$ 2,877,962</u>	<u>\$ (8,083,821)</u>	<u>\$ (4,221,849)</u>	<u>\$ (10,297,745)</u>	<u>\$ (2,632,910)</u>	<u>\$ 7,932,503</u>	<u>\$ 5,327,682</u>	<u>\$ (9,614,706)</u>	<u>\$ (8,020,983)</u>	<u>\$ (6,914,445)</u>

Notes:

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

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

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

	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General Fund										
Nonspendable	\$ 183,641	\$ 171,212	\$ 213,324	\$ 225,544	\$ 255,430	\$ 282,837	\$ 286,164	\$ 5,075	\$ -	\$ -
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	4,763,727	4,897,349	-	-	-	-	-	-	-	-
Unassigned	659,011	267,110	4,266,790	1,874,112	1,025,260	850,049	914,646	1,038,765	(17,640)	(501,553)
Total general fund	<u>\$ 5,606,379</u>	<u>\$ 5,335,671</u>	<u>\$ 4,480,114</u>	<u>\$ 2,099,656</u>	<u>\$ 1,280,690</u>	<u>\$ 1,132,886</u>	<u>\$ 1,200,810</u>	<u>\$ 1,043,840</u>	<u>\$ (17,640)</u>	<u>\$ (501,553)</u>
All Other Governmental Funds										
Nonspendable	\$ 924,646	\$ 1,093,963	\$ 1,011,755	\$ 840,240	\$ 842,336	\$ 922,680	\$ 977,397	\$ 1,461,085	\$ 5,479,570	\$ 5,718,959
Restricted	24,806,158	21,479,829	20,579,577	17,452,165	18,939,608	18,918,817	18,055,216	17,809,068	15,671,686	14,208,369
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	188,826	2,124,849	2,267,276	2,206,502	2,220,455	1,647,795	1,531,307	1,419,363	1,314,174	1,276,112
Unassigned	(2,677,065)	(98,108)	(200,615)	(58,678)	(194,329)	(897,449)	(670,650)	(1,662,873)	(959,471)	(648,876)
Total all other governmental funds	<u>\$ 23,242,565</u>	<u>\$ 24,600,533</u>	<u>\$ 23,657,993</u>	<u>\$ 20,440,229</u>	<u>\$ 21,808,070</u>	<u>\$ 20,591,843</u>	<u>\$ 19,893,270</u>	<u>\$ 19,026,643</u>	<u>\$ 21,505,959</u>	<u>\$ 20,554,564</u>

<sup>1</sup> 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.

<sup>2</sup> 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**

	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>Revenues:</b>										
Taxes	\$ 10,303,505	\$ 10,374,038	\$ 9,852,881	\$ 9,723,484	\$ 9,223,249	\$ 8,240,119	\$ 7,848,874	\$ 7,314,902	\$ 7,659,024	\$ 6,961,294
Licenses, fees and permits	3,356,551	2,916,489	3,977,215	1,656,380	665,675	639,195	604,691	544,961	522,827	590,004
Fines, forfeits and penalties	1,105,217	299,507	395,403	401,108	344,305	355,745	462,227	574,392	287,149	314,356
Use of money and property	409,348	544,431	435,225	284,319	443,216	204,263	119,635	123,785	161,082	177,692
Aid from other governments	42,541,867	33,466,425	32,805,617	28,172,589	38,556,372	35,766,317	33,072,663	26,372,165	28,375,928	27,291,510
Charges for services	6,956,524	7,342,186	6,321,790	5,802,200	5,253,999	4,411,443	4,337,333	4,580,112	4,588,055	4,151,213
Other	2,015,677	970,543	1,009,625	2,407,185	1,308,693	566,138	756,826	991,600	702,040	862,104
<b>Total Revenues</b>	<b>\$ 66,688,689</b>	<b>\$ 55,913,619</b>	<b>\$ 54,797,756</b>	<b>\$ 48,447,265</b>	<b>\$ 55,795,509</b>	<b>\$ 50,183,220</b>	<b>\$ 47,202,249</b>	<b>\$ 40,501,917</b>	<b>\$ 42,296,105</b>	<b>\$ 40,348,173</b>
<b>Expenditures:</b>										
<b>Current:</b>										
General government	6,536,436	5,099,065	5,565,787	4,124,583	4,119,701	3,831,540	3,237,781	2,929,229	2,532,495	3,892,119
Public protection	18,556,606	15,418,387	13,709,810	13,645,814	13,597,998	12,686,171	12,593,932	13,043,157	11,637,937	10,750,244
Public ways and facilities	8,558,707	10,134,151	7,651,192	7,537,232	14,583,683	14,018,718	11,080,180	9,342,412	8,894,463	8,373,237
Health and sanitation	8,681,265	8,348,938	9,601,106	9,045,932	7,479,686	6,324,938	6,101,679	6,292,233	6,915,113	6,561,991
Public assistance	13,349,701	13,015,799	11,559,321	10,889,092	12,045,480	10,479,401	9,342,043	8,277,326	7,980,766	7,281,059
Education	422,210	395,392	359,646	318,116	323,225	313,987	303,957	298,718	313,467	346,454
Recreational and cultural services	-	-	-	-	-	-	-	-	-	-
Capital Outlay	10,523,255	193,422	478,635	1,204,765	162,645	-	46,560	-	-	-
<b>Debt Service:</b>										
Principal	605,284	3,254,614	493,021	1,695,976	1,528,378	1,387,955	1,239,778	1,130,000	1,014,379	910,000
Interest	118,975	227,493	352,768	439,704	533,386	614,542	705,783	775,025	831,798	876,585
<b>Total Expenditures</b>	<b>\$ 67,352,439</b>	<b>\$ 56,087,261</b>	<b>\$ 49,771,286</b>	<b>\$ 48,901,214</b>	<b>\$ 54,374,182</b>	<b>\$ 49,657,252</b>	<b>\$ 44,651,693</b>	<b>\$ 42,088,100</b>	<b>\$ 40,120,418</b>	<b>\$ 38,991,689</b>
Excess of revenue over (under) expenditures										
<b>Other Financing Sources (Uses)</b>										
Proceeds from borrowing		2,335,000	951,878							
Special item										
Loss contingency upon transfer of hospital										
Transfers in	13,614,991	14,536,157	17,112,583	16,991,602	14,657,302	12,957,499	16,559,479	13,366,278	9,786,738	7,095,892
Transfers out	(14,038,501)	(14,899,418)	(17,492,709)	(17,086,528)	(14,714,598)	(12,910,663)	(16,499,585)	(13,447,451)	(10,172,673)	(7,163,072)
<b>Total other financing sources (uses)</b>	<b>(423,510)</b>	<b>1,971,739</b>	<b>571,752</b>	<b>(94,926)</b>	<b>(57,296)</b>	<b>46,836</b>	<b>59,894</b>	<b>(81,173)</b>	<b>(385,935)</b>	<b>(67,180)</b>
<b>Net change in fund balance</b>	<b>\$ (1,087,260)</b>	<b>\$ 1,798,097</b>	<b>\$ 5,598,222</b>	<b>\$ (548,875)</b>	<b>\$ 1,364,031</b>	<b>\$ 572,804</b>	<b>\$ 2,610,450</b>	<b>\$ (1,667,358)</b>	<b>\$ 1,789,752</b>	<b>\$ 1,289,304</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>1.31%</b>	<b>6.46%</b>	<b>1.83%</b>	<b>4.69%</b>	<b>4.52%</b>	<b>4.20%</b>	<b>4.56%</b>	<b>4.74%</b>	<b>4.82%</b>	<b>4.80%</b>

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

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

Fiscal Year Ending June 30	Property Tax <sup>1</sup>	Sales & Use Tax <sup>2</sup>	Transient Occupancy Tax <sup>3</sup>	Property Transfer Tax <sup>4</sup>	Other Taxes	Total
2020	\$ 8,469,788	\$ 1,366,289	\$ 255,970	\$ 141,135	\$ 70,323	\$ 10,303,505
2019	8,575,011	1,402,736	195,562	95,299	105,430	10,374,038
2018	7,981,667	1,433,011	219,229	107,006	111,969	9,852,882
2017	7,727,992	1,557,849	208,629	130,012	99,002	9,723,484
2016	7,719,346	1,262,879	155,016	145,535	87,005	9,369,781
2015	6,698,973	1,335,358	171,244	97,668	65,547	8,368,790
2014	6,452,045	1,204,416	175,302	92,557	53,803	7,978,123
2013	6,102,733	1,057,980	140,058	77,470	83,628	7,461,869
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
Change 2011-2020	49.7%	29.7%	26.7%	150.5%	-1049.9%	48.0%

Notes:

- <sup>1</sup> Property tax revenues increased 49.7% in the last 10 fiscal years due to additional assessments by the Assessor's Office based on reappraisals of real property due to changes in ownership or completion of new construction.
- <sup>2</sup> Sales and use tax revenues increased 29.7% in the last ten years due to a combination of (i) rate increases (an additional 1% sales tax effective April 1, 2009), (ii) an increase in taxable sales, and (iii) Proposition 172 Sales tax Augmentation Revenues previously recorded as Sales & Use Tax are now recorded as Operating Grants and Contributions.
- <sup>3</sup> Transient Occupancy Tax (5% as of August 20, 1996, increased by 26.7% in the last ten years due to an increase in tourism and room rates.
- <sup>4</sup> Property transfer tax revenues increased 150.5% in the last 10 years due to an increase in sales activity and property

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

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

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

Notes:

- 1 Article XIII A, added to California Constitution by proposition 13 in 1978, fixed the base for valuation of property subject to taxes at the full cash value which appeared on the Assessor's 1975-76 assessment roll. Thereafter, full cash value can be increased.
- a. To reflect annual inflation up to two percent
  - b. To reflect current market value at time of ownership change, and
  - c. To reflect market value for new construction

Source: California State Board of Equalization - Tables 5

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

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

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

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

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

<u>Fiscal Year</u>	<u>County Direct Rate</u> <sup>1</sup>	<u>Overlapping Rates</u>		<u>Total Direct and Overlapping</u> <sup>2</sup>
		<u>Local Special Districts</u>	<u>Schools</u>	
2020	1.00	0.02	0.20	1.22
2019	1.00	0.03	0.22	1.25
2018	1.00	0.03	0.12	1.15
2017	1.00	0.03	0.10	1.13
2016	1.00	0.03	0.10	1.13
2015	1.00	0.03	0.09	1.12
2014	1.00	0.03	0.13	1.16
2013	1.00	0.04	0.13	1.17
2012	1.00	0.04	0.09	1.13
2011	1.00	0.04	0.07	1.11

Notes:

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

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

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

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

Owner	2019/20 Secured Tax			2010/11 Secured Tax		
	Assessed Value	Rank	Percentage of Assessed Value	Assessed Value	Rank	Percentage of Assessed Value
Pacific Gas & Electric Company	\$ 35,735,998	1	2.29%	\$ 17,388,509	2	1.39%
Trinity River Lumber	27,713,626	2	1.78%	8,028,557	3	0.64%
Sierra Pacific Industries, Inc	18,279,423	3	1.17%	18,684,594	1	1.50%
Travis Ranch LLC	9,263,362	4	0.59%			
Ryan Dana & Kimberly TST	5,212,840	5	0.33%			
Ryan Partnership	4,199,259	7	0.27%	3,934,842	5	0.31%
Frontier California, INC	4,271,271	6	0.27%			
Kampground of America, Inc.	3,845,953	8	0.25%	1,916,566	8	0.15%
CAB Ranch Co	3,534,863	9	0.23%			
Doshay David G & Susan A	3,329,608	10	0.21%			
Verizon California, Inc.				6,455,777	4	0.52%
U. S. Department of Interior				2,647,764	6	0.21%
Weaverville Investment Group				2,046,355	7	0.16%
Hodges, DL & RG Tstes				1,725,384	9	0.14%
Totterof Enterprises, Inc.				1,573,110	10	0.13%
	<u>\$ 115,386,203</u>		<u>7.42%</u>	<u>\$ 64,401,458</u>		<u>5.15%</u>
All others Totals	<u>\$ 1,444,034,903</u>		<u>92.58%</u>	<u>\$ 1,185,008,716</u>		<u>94.85%</u>
	<u>\$ 1,559,421,106</u>		<u>100.00%</u>	<u>\$ 1,249,410,174</u>		<u>100.00%</u>

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

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

Governmental Activities						
Fiscal Year (June 30)	Notes for Direct Borrowing and Direct Placement		Bonds		Notes	Total
	Refunding Lease <sup>5</sup>	General COPs <sup>4</sup>	Pension <sup>1</sup>	Payable	Capital Lease <sup>3</sup>	
2020	\$ 1,990,000	\$ -	-	407,196	630,113	3,027,309
2019	2,335,000	-	-	546,390	743,005	3,624,395
2018	-	3,000,000	-	677,479	851,878	4,529,357
2017	-	3,255,000	-	815,500	-	4,070,500
2016	-	3,490,000	1,315,000	959,974	-	5,764,974
2015	-	3,705,000	2,485,000	1,101,460	-	7,291,460
2014	-	3,905,000	3,525,000	1,254,102	-	8,684,102
2013	-	4,090,000	4,445,000	1,388,880	-	9,923,880
2012	-	4,260,000	5,255,000	1,528,167	-	11,043,167
2011	-	4,415,000	5,965,000	1,671,017	-	12,051,017

Business-Type Activities				
Fiscal Year (June 30)	Capital Lease <sup>2</sup>	Special Assessment	Loans Payable	Total
2020	\$ 135,372	-	-	135,372
2019	217,216	-	-	217,216
2018	296,343	-	-	296,343
2017	372,843	-	-	372,843
2016	446,804	-	-	446,804
2015	518,309	-	-	518,309
2014	82,187	-	-	82,187
2013	122,788	-	-	122,788
2012	161,734	604,566	-	766,300
2011	199,092	616,066	-	815,158

Fiscal Year (June 30)	Total Primary Government	Percentage of Personal Income	Total Outstanding Debt Per Capita
2020	\$ 3,162,681	n/a	n/a
2019	3,841,611	0.72%	281
2018	4,825,700	0.95%	354
2017	4,443,343	0.90%	326
2016	6,211,778	1.27%	455
2015	7,809,769	1.65%	571
2014	8,766,289	1.99%	639
2013	10,046,668	2.41%	732
2012	11,809,467	2.91%	859
2011	12,866,175	3.22%	935

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

<sup>2</sup> Capital Lease matures in 2022

<sup>3</sup> CAD Motorola Lease matures in 2025

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

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

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

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

<b>Fiscal Year</b>	<b>General Obligation Bonds</b>	<b>Less: Amounts Available in Debt Service Fund</b>	<b>Total</b>	<b>Percentage of Estimated Actual Taxable Value of Property</b>	<b>Per Capita</b>
2020	n/a	n/a	\$ -	n/a	n/a
2019	n/a	n/a	-	n/a	n/a
2018	n/a	n/a	-	n/a	n/a
2017	n/a	n/a	-	n/a	n/a
2016	n/a	n/a	-	n/a	n/a
2015	n/a	n/a	-	n/a	n/a
2014	n/a	n/a	-	n/a	n/a
2013	n/a	n/a	-	n/a	n/a
2012	n/a	n/a	-	n/a	n/a
2011	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, 2020**

Assessed Valuation (including unitary utility valuation) \$ 1,751,854,374

	<u>Total Debt</u> <u>6/30/2020</u>	<u>Percentage</u> <u>Applicable <sup>1</sup></u>	<u>County's Share of</u> <u>6/30/2020 Debt</u>
<b>DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT:</b>			
<b>Direct General Fund Obligation Debt</b>			
Notes from Direct Borrowings and Direct Placements	\$ 1,990,000	100.000%	\$ 1,990,000
Capital Leases	765,485	100.000%	765,485
Loans Payable	<u>407,196</u>	100.000%	<u>407,196</u>
<b>Total Direct General Fund Obligation Debt</b>	<u><b>3,162,681</b></u>		<u><b>3,162,681</b></u>
<b>OVERLAPPING TAX AND ASSESSMENT DEBT:</b>			
<i>School Districts</i>			
Redwoods Joint Community College District	25,495,000	0.265%	67,562
Shasta-Tehama-Trinity Community College District	103,810,000	6.289%	6,528,611
Shasta-Tehama-Trinity Community College District General Fund Obligations	6,055,000	6.289%	380,799
Klamath-Trinity Joint Unified School District	11,686,876	12.387%	1,447,653
Klamath-Trinity Joint Unified School District General Fund Obligations	8,400,000	12.387%	1,040,508
Mountain Valley Unified School District	2,915,000	100.000%	2,915,000
South Trinity Joint Unified School District	<u>2,139,999</u>	82.142%	<u>1,757,838</u>
<b>Total Overlapping Tax and Assessment Debt</b>	<u><b>160,501,875</b></u>		<u><b>14,137,971</b></u>
<b>COMBINED TOTAL DEBT</b>	<u><b>\$ 163,664,556</b></u>		<u><b>\$ 17,300,652</b></u> <sup>2</sup>

Ratios to 2019-20 Assessed Valuation:

Total Direct Debt (\$3,162,681) . . . . . 0.18%  
 Overlapping Tax and Assessment Debt . . . . . 0.81%  
 Combined Total Debt . . . . . 0.99%

Notes:

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

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

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

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

	Fiscal Year 2020	
	1.25%	3.75%
Debt limit	\$ 21,821	\$ 65,462
Total net debt applicabl to limit	1,990	1,990
Legal debt margin	19,831	63,472
Total net debt applicable to the limit as a percentage of debt limit		
Legal Debt Margin Calculation:		
Assessed value	\$ 1,790,923	\$ 1,790,923
Less: Exempt real property	45,272	45,272
Total assessed value	1,745,651	1,745,651
<b>NOTES FROM DIRECT BORROWINGS AND DIRECT PLACEMENTS</b>		
Debt limit (1.25% and 3.75% of total assessed value)	\$ 21,821	\$ 65,462
Debt applicable to limit:		
Notes from direct borrowings and direct placements	1,990	1,990
Less: Amount set aside for repayment of outstanding debt	-	-
Total net notes from direct borrowing and direct placement applicable to limit	\$ 1,990	\$ 1,990
Total net debt applicable to limit	1,990	1,990
Legal debt margin	\$ 19,831	\$ 63,472

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  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
FOR THE LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Population<sup>1</sup></u>	<u>Personal Income<sup>2</sup></u>	<u>Per Capita Personal Income<sup>2</sup></u>	<u>School Enrollment<sup>4</sup></u>	<u>Unemployment Rate<sup>3</sup></u>
2020	13,548	\$ n/a	\$ n/a	1,579	6.3%
2019	13,688	534,037	43,471	1,597	5.0%
2018	13,650	509,421	40,640	1,584	5.4%
2017	13,628	495,183	38,963	1,652	6.0%
2016	13,647	487,656	38,152	1,509	7.1%
2015	13,676	474,598	36,318	1,517	7.8%
2014	13,722	441,595	33,656	1,577	9.4%
2013	13,731	417,060	31,054	1,622	11.9%
2012	13,742	405,933	30,069	1,657	14.6%
2011	13,758	399,170	29,103	1,729	16.7%

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) (In Thousands)
- 3 Employment Development Department, Labor Force and Unemployment Rates - <https://data.edd.ca.gov>
- 4 California Department of Education Enrollment Report

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

<b>Function/program</b>	<b>2019-20</b>	<b>2018-19</b>	<b>2017-18</b>	<b>2016-17</b>	<b>2015-16</b>	<b>2014-15</b>	<b>2013-14</b>	<b>2012-13</b>	<b>2011-12</b>	<b>2010-11</b>
General Government	48.2	47.7	49.7	44.7	43.2	42.2	41.2	38.7	39.2	44.5
Public Protection	100.3	95.3	95.3	97.3	98.3	98.3	99.3	97.1	91.1	100.1
Public Ways and Facilities	51.5	50	50	35	41	41	40	39	44	51
Health and Sanitation	53.25	52.25	52	53.5	50.5	49.5	44.5	44	48	47
Public assistance	70	66	66	65	66	63.5	56	53	55	74.75
Education	3.05	3.05	3.05	3.85	3.05	2.75	2.75	3.75	3	3
Total full-time equivalent employees	326.3	314.3	316.05	299.35	302.05	297.25	283.75	275.55	280.3	320.35

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

**COUNTY OF TRINITY  
MAJOR EMPLOYERS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

<u>Firm</u>	<u>Product or Service</u>	<u>Estimated Employment</u>
Trinity County Schools	K-12 Education	365
Trinity County	Government Services	319
Trinity River Lumber	Lumber Mill	170
Mountain Community Health Care District	Hospital	163
U.S. Forest Service, Weaverville	Federal Forest	90
Holiday Market	Grocery	73
Human Response Network	Health Care	30
Trinity Lake Resorts & Marina	Recreation/Travel	31
U.S. Forest Service, Hayfork	Federal Forest	28
Trinity Public Utilities District	Electric	26
Total major employers		1295
All other employers		3275
Total all employers		4570

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

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

Function	Fiscal Year									
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
<b>Airport</b>										
Aviation Encroachments	16	16	15	22	19	16	16	15	12	11
Hanger Leases	46	46	45	45	46	44	44	44	42	39
<b>Education</b>										
Library branches located in the county	3	3	3	3	3	3	3	3	3	3
Items checked out	49,613	43,552	38,164	37,099	36,503	35,000	32,972	36,584	40,791	31,727
Library cards issued	405	265	239	310	347	282	320	285	301	192
Number of computers provided for public use	12	12	12	12	15	17	16	13	14	15
<b>Health &amp; Human Services</b>										
Public Guardian total clients (conservatees + additional referrals)	23	30	39	48	46	41	47	238	55	60
Veterans Service Officer number of benefit claims filed		17	57	71	24	51	44	44	17	30
<b>Public Health</b>										
Women, Infants, and Children (WIC) visits	334	309	327	326	3487	3245	3363	3750	3472	3337
Immunizations	3085	2293	1797	1161	1138	1141	987	1035	876	681
<b>Mental Health</b>										
Emergency Response clients		389	399	618	1384	460	551	427	506	382
Adult Medication Clinic clients		64	63	118	138	155	157	168	155	132
Children's Medication Support clients		31	31	42	55	42	46	60	57	53
Total Mental Health clients served		772	822	963	337	360	414	381	370	317
<b>Alcohol and drug Services - Division Restructured 9/2007</b>										
Adult Outpatient Treatment and Recovery Services Program clients		106	112	91	120	119	99	65	67	93
Prevention (school-based youth) groups		81	42	155	8	5	5	5	5	5
PC 1210 STOP (formerly Proposition 36) clients		23	25	14	15	16	6	6	5	9
Total Alcohol and Drug Services clients served		187	154	185	120	119	99	90	112	59
<b>Social Services</b>										
Adult Protective Services total clients served	95	121	147	186	181	174	226	238	244	389
CalWORK's average caseload	182	163	145	138	125	119	103	123	109	198
Child Welfare Services total child abuse referrals received	167	249	196	157	126	194	235	345	272	212
<b>Child Welfare Services percent timely investigations:</b>										
%Timely immediate investigations	100	98.01	96.9	97	100	95.5	100	89	97	98.8
% Timely ten day investigations	94	97.5	100	93	93	84	96	86	91	95.2
County Medical Services Program average number of continuing cases/eligible's	290	308	373	192	3	1	1	1	1	2
Food Stamps average caseload	684	747	810	890	1028	1043	1004	997	962	1945
Foster care average number of cases	37	44	55	56	69	62	55	54	46	34
In Home Supportive Services total clients served	140	140	159	166	184	184	221	257	243	243
Medi-Cal average number of eligible's	2084	2153	1677	2124	3420	2382	3940	3797	3711	2285
<b>Highways and Streets</b>										
Street resurfacing (miles)	6	6	6	19	11.25	4	0	0	0	3.638
<b>Sheriff</b>										
Physical arrests	391	477	460	405	443	369	382	669	611	532

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

Function	Fiscal Year									
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
<b>Public Safety</b>										
Sheriff:										
Stations	4	4	4	4	4	4	4	4	4	4
Law Enforcement Vehicles	29	29	30	25	38	39	35	46	47	48
Buildings	3	3	3	3	4	5	5	5	5	5
Reverse 911 System	1	1	1	1	1	1	1	1	1	1
Airplanes	1	1	1	1	1	1	1	1	1	1
20 User Inmate System	1	1	1	1	1	1	1	1	1	1
Home Monitoring System	1	1	1	1	1	1	1	1	1	1
CAD Motorola System	0	0	0	0	0	0	0	0	0	1
Lake Patrol										
Vessels	4	4	4	4	4	6	6	6	6	6
Vehicles	1	1	1	1	1	1	1	1	1	1
Probation										
Buildings	1	1	1	1	1	1	1	1	1	1
Vehicles	11	11	11	11	8	10	10	10	11	12
Finger Print/Palm Print Machine	1	1	1	1	1	1	1	1	1	1
<b>Education</b>										
Library Building	1	1	1	1	1	1	1	1	1	1
Intergrated Library System	1	1	1	1	1	1	1	0	0	0
<b>Health &amp; Sanitation</b>										
Solid Waste										
Buildings	6	6	6	6	4	4	4	4	4	4
Heavy Equipment	5	5	5	5	5	5	5	5	5	5
Vehicles	15	15	15	14	24	18	18	18	18	16
<b>Public Ways &amp; Facilities</b>										
Road Department										
Roads	546	547	547	547	512	411	411	415	415	462
Bridges						96	96	86	86	100
Buildings	35	35	35	35	36	28	28	49	49	28
Heavy Equipment	25	25	28	25	28	28	28	26	26	55
Vehicles	55	55	55	55	58	54	54	62	62	100
GIS Software	1	1	1	1	1	1	1	1	1	1
Road & Fleet Computer Program	1	1	1	1	1	1	1	1	1	1
Transit										
Public Transportation Buses	5	6	8	8	8	8	8	9	9	9
Airports										
Number of Airports	5	5	5	5	5	5	5	5	5	5
Hangar Maint & Office	1	1	1	1	1	2	2	2	2	2

continued

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

Function	Fiscal Year									
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
<b>General Government</b>										
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	7	8	8	8	8
General Services										
Parks	6	6	6	6	6	6	6	6	6	6
Buildings	69	69	69	69	63	69	71	71	71	71
Fairgrounds	1	1	1	1	1	1	1	1	1	1
Vehicles	28	29	30	30	35	35	36	41	41	5
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	0	0	0
PRO -04 Filling Station	1	1	1	1	1	1	1	0	0	0
<b>Public Assistance</b>										
Welfare										
Vehicles	21	21	22	21	19	19	17	18	21	17
Digital Phone System	1	1	1	1	1	1	1	1	1	1
CIV Server Connection	1	1	1	1	1	1	1	1	1	1
Fiber Project Wireless	1	1	1	1	1	1	1	1	1	1
State Grants										
Vehicles	0	0	0	0	0	0	0	1	1	1
Cell Towers	2	2	2	2	2	2	2	2	2	2