

***County of Trinity, California***  
***Annual Comprehensive Financial Report***  
***For the Fiscal Year Ended***  
***June 30, 2021***



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





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## Mission Statement

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



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# TRINITY COUNTY

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ANGELA BICKLE, Auditor-Controller  
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PHONE (530) 623-1317

June 27, 2022

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, 2021.

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, 2021 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, 2021. The independent auditor's report is located at the front of the financial section of this report.

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

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

## **Profile of the Government**

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

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

California counties are a political subdivision of the State of California and serve the needs of the citizens within the boundaries of each individual county. Trinity County, with an average of 302 full-time equivalent employees, serves the needs of the local citizens by providing public safety, sanitation, health and social services, the construction and maintenance of highways, streets, and infrastructure assets, cultural and recreational opportunities, public improvements, planning and zoning, and general administrative services.

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

### **County Budget Overview**

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

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

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

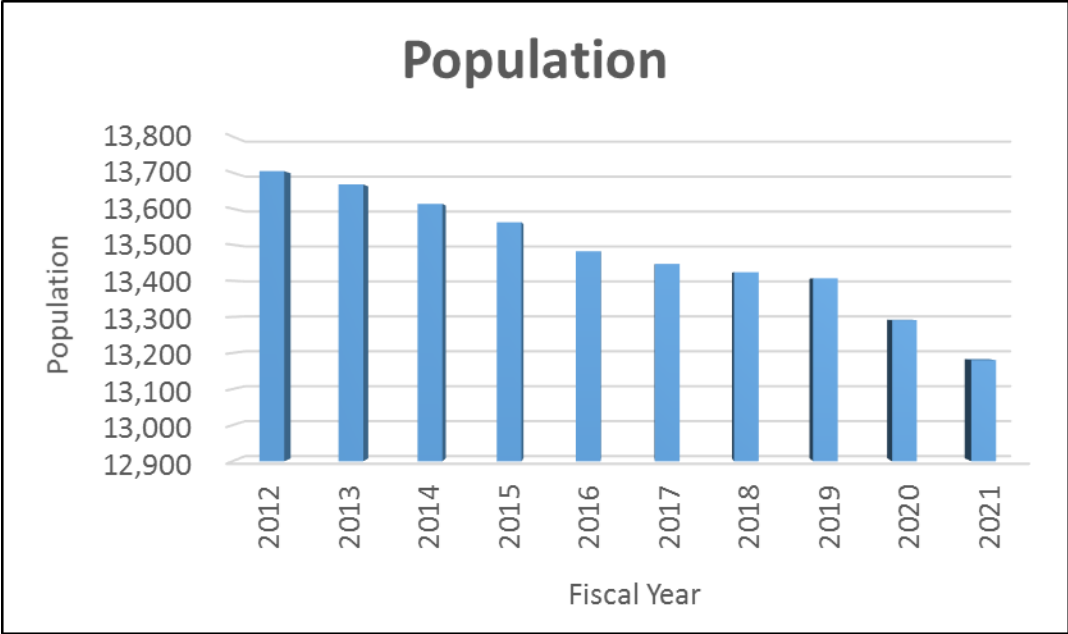
All of these goals were achieved during the fiscal year ending June 30, 2021.

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.

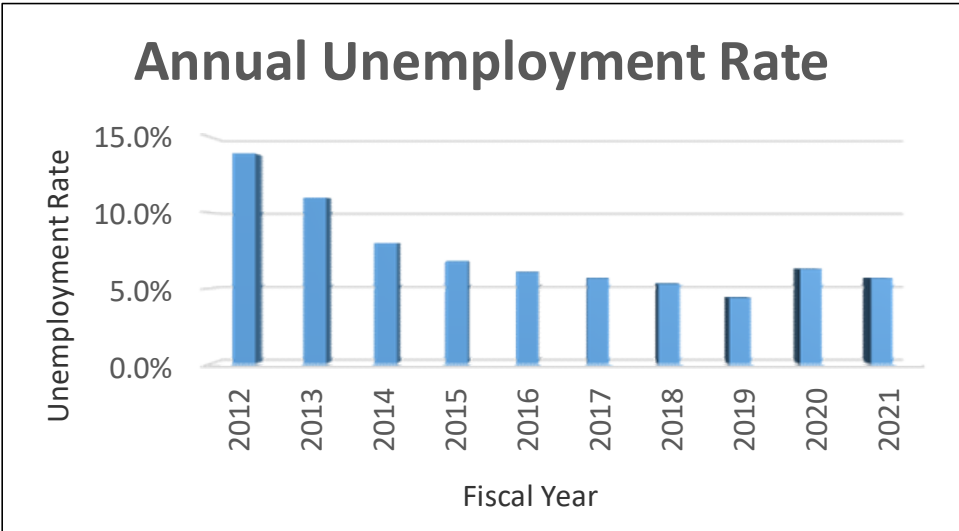
The State Department of Finance estimated Trinity County's population as of July 1, 2021 to be 13,180 a decrease of 111 since July 1, 2020.



**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, 2021, 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 2021, the County's unemployment rate was 5.7%. The California statewide rate at the same time was 7.3%. The County unemployment rate during June of the previous year was 6.3%.

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, 2021, County departments accomplished many objectives and continued progress in many areas while successfully performing their day to day responsibilities and duties. Examples include the following:

- For the second year in a row, fully funded the County's OPEB ADC by making the required payments for current retiree benefits and sending the balance to our PARS Irrevocable trust.
- Health & Human Services Public Health Branch continue to work with the SNAPNurse Mobile Vaccine Unit (MVU) and State and Federal partners to provide COVID-19 testing and vaccines to our citizens. Testing and vaccine sites have been located in Hayfork, Hyampom, Junction City, Lewiston, Douglas City, Wildwood, Burnt Ranch, Kettenpom, Ruth, Zenia, Mad River, Trinity Center and Weaverville
- The construction of the Trinity County Sheriff's Department Jail was essentially completed in April 2021, however there are several items in which work is still being performed including completion of the internal communication system, 911 dispatch setup & inmate visitation system. The estimated completion date is March 15, 2022 with an occupancy date of May 15, 2022.
- Purchased and remodeled building for expansion of Cannabis and Planning divisions.
- Completed the Environmental Impact Report (EIR) for Cannabis.
- Hired a consultant to assist in the completion of the General Plan Update.
- Converted the Board Chambers into a zoom room to allow for more consistent participation in Board Meetings during the pandemic.

### **Future Goals:**

- Continue prudent fiscal management.
- Create and implement ordinances to align EIR with Cannabis program guidelines.
- Complete the final internal setup 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.
- Continue to manage the spread of COVID-19 within Trinity County.
- Recruit and hire new Director of Transportation, Director of Building and Planning, and Director of Human Resources.
- Complete redistricting process based on 2020 census data as required by state and federal regulations.

**Long Term Financial Planning**

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

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

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

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

**Awards and Acknowledgements**

Trinity County's Auditor-Controller's Office received its 19<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.

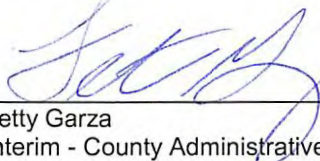
The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to Trinity County for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 2020. This was the 7<sup>th</sup> consecutive 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.

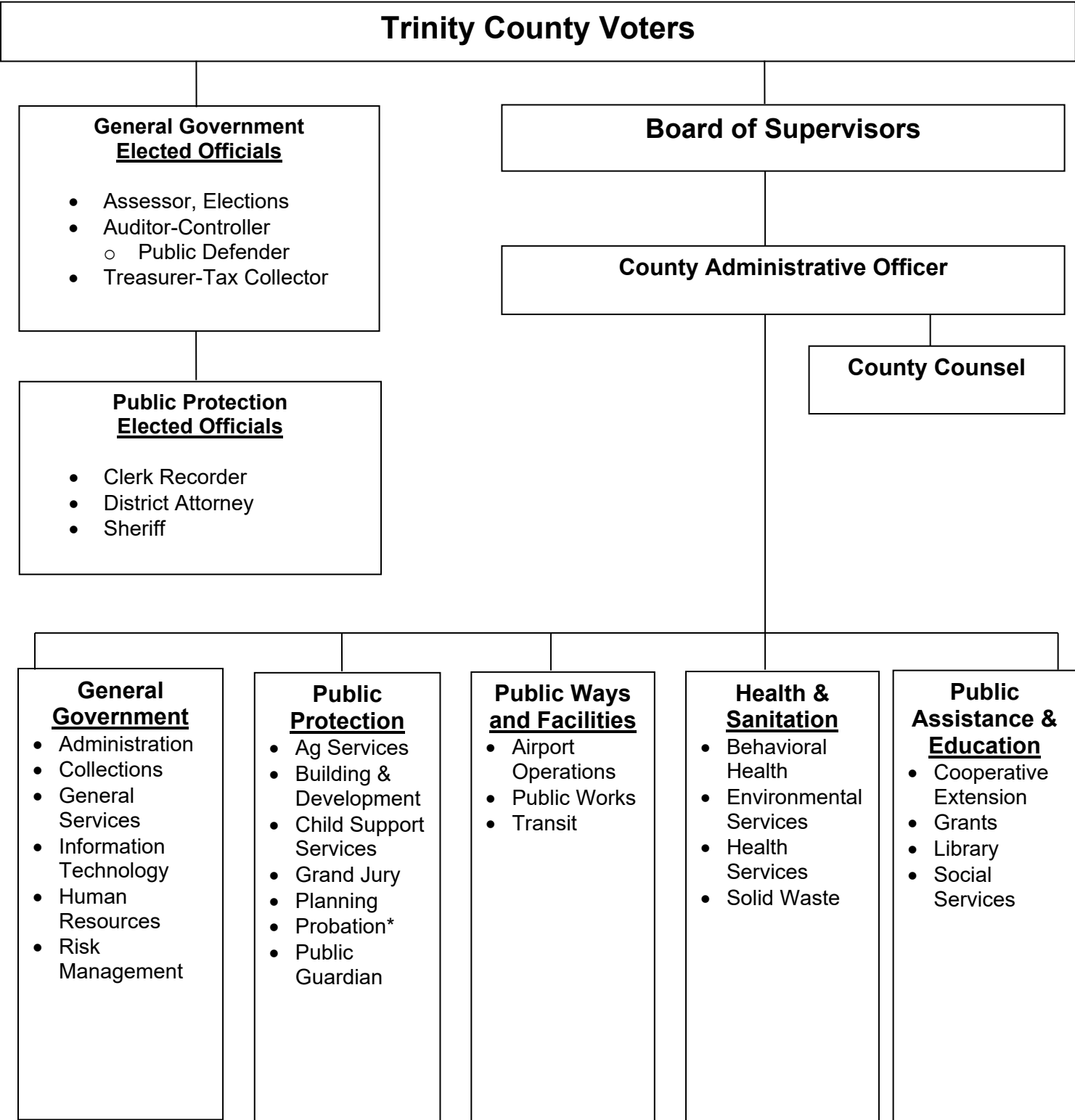
Respectfully submitted,

  
\_\_\_\_\_  
Letty Garza  
Interim - County Administrative Officer

**Angela  
Bickle**  
Angela Bickle  
Auditor-Controller

Digitally signed by: Angela Bickle  
DN: CN = Angela Bickle email =  
abickle@trinitycounty.org C = US O  
= Trinity County Auditor-Controllers  
Office OU = Auditor Controller  
Date: 2022.06.28 09:55:35 -0700

**COUNTY OF TRINITY  
ORGANIZATIONAL CHART  
JUNE 30, 2021**



\*Appointed by the Trinity County Superior Court.

**COUNTY OF TRINITY  
BOARD OF SUPERVISORS AND OTHER COUNTY OFFICIALS  
JUNE 30, 2021**

**Board of Supervisors**

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

**Elected Department Heads**

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

**Appointed Department Heads**

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

COUNTY OF TRINITY  
GOVERNMENT FINANCE OFFICERS ASSOCIATION CERTIFICATE  
JUNE 30, 2021



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, 2020

*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, 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, 2021, and the related notes to the financial statements, which collectively comprise the basic financial statements of the County's primary government, as listed in the table of contents.

### ***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.

### ***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' 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.

### **Summary of Opinions**

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Unmodified
Business-Type Activities	Unmodified
Discretely Presented Component Unit	Adverse
General Fund	Unmodified
Road Fund	Unmodified
Human Services Fund	Unmodified
HOME/CDBG Programs Fund	Unmodified
Health and Sanitation Fund	Unmodified
Capital Projects Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

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

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

### ***Adverse Opinion***

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Discretely Presented Component Unit" paragraph, the financial statements referred to above do not present fairly the financial position of the discretely presented component unit as of June 30, 2021, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Unmodified Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2021, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Emphasis of Matter***

During fiscal year ended June 30, 2021, the County adopted GASB Statement No 84 *Fiduciary Activities*. As a result of the implementation of this standard, the County reported a restatement for the change in accounting principle (see Note 14). Our auditors' opinions were not modified with respect to the restatement.

## **Other Matters**

### *Required Supplementary Information*

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

### *Other Information*

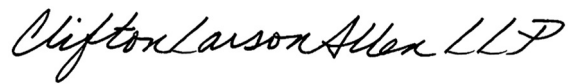
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section are presented for purposes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

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

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

**Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated June 27, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Roseville, California  
June 27, 2022

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*MANAGEMENT'S DISCUSSION AND ANALYSIS*



**COUNTY OF TRINITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2021**

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, 2021. 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 \$50,438,785 (*net position*).
- The government's total net position increased by \$14,451,791. Governmental activities net position increased by \$12,802,355. Business-type activities net position increased by \$1,649,436.
- At the close of the current fiscal year, the County's governmental funds reported combined fund balances of \$31,392,701 an increase of \$2,131,789, and an additional increase of \$411,968 which is due to the cumulative effect of an accounting change caused by implementation of Governmental Accounting Standards Board (GASB) Statement No. 84 in comparison with the prior fiscal year. This increase is due to an increase in various federal and state intergovernmental revenues, including various COVID-19 revenue sources.
- The County's unassigned fund balance for the general fund was \$0. Absent the merger of the old hospital fund, the County's unassigned fund balance would have been \$5,683,503 or 24.6% of total general fund expenditures.
- The County's capital assets decreased by \$2,917,200 due primarily to depreciation exceeding additions of capital assets in the current fiscal year.
- The County's total long-term liabilities decreased by \$3,315,210 in comparison with the prior fiscal year. This was primarily due to a \$5.8 million decrease in the Net Other Post-Employment Benefits (OPEB) liability and a \$2.0 million increase in net pension liability, a \$1.0 million increase in Liability for Self-Insurance, and 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.

**COUNTY OF TRINITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2021**

**Government-Wide Financial Statements**

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

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

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

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

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

*The government-wide financial statements can be found on pages 20-21 of this report.*

**Fund Financial Statements**

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

**Governmental funds** are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds' financial statements focus on *near-term inflows* and *outflows* of

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

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

*The governmental fund financial statements can be found on pages 22-25 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 26-29 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 30-31 of this report.*

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

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

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

**Notes to the Basic Financial Statements**

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

*The notes can be found on pages 32-74 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 75-90 of this report.*

**Combining and Individual Fund Statements and Schedules**

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

*Combining and individual fund statements and schedules can be found on pages 94-133 of this report.*

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**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows exceeded liabilities and deferred inflows by \$50,438,785 at the close of the most recent fiscal year.

Following is the comparative analysis of government-wide data for fiscal years 2020-2021 and 2019-2020.

**Statement of Net Position  
June 30, 2021 and 2020  
(in thousands)**

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
<b>Assets</b>						
Current and other assets	\$ 56,694	\$ 47,316	\$ 1,460	\$ 1,050	\$ 58,154	\$ 48,366
Capital assets	106,606	109,395	1,860	1,987	108,466	111,383
Total assets	<u>163,300</u>	<u>156,712</u>	<u>3,320</u>	<u>3,037</u>	<u>166,620</u>	<u>159,749</u>
<b>Deferred Outflows of Resources</b>						
Deferred pension	8,359	8,658	538	557	8,897	9,216
Deferred OPEB	6,110	2,166	572	209	6,682	2,375
	<u>14,469</u>	<u>10,825</u>	<u>1,110</u>	<u>766</u>	<u>15,579</u>	<u>11,591</u>
<b>Liabilities</b>						
Current and other liabilities	12,341	5,138	895	1,036	13,237	6,174
Long-term liabilities	103,243	106,305	12,572	12,825	115,814	119,130
Total liabilities	<u>115,584</u>	<u>111,443</u>	<u>13,467</u>	<u>13,861</u>	<u>129,051</u>	<u>125,303</u>
<b>Deferred Inflows of Resources</b>						
Deferred pension	226	1,041	-	49	226	1,091
Deferred OPEB	2,270	8,578	213	793	2,483	9,371
	<u>2,497</u>	<u>9,619</u>	<u>213</u>	<u>842</u>	<u>2,709</u>	<u>10,462</u>
<b>Net Position</b>						
Net Investment in capital assets	101,589	105,620	1,809	1,852	103,398	107,472
Restricted	34,949	26,613	-	-	34,949	26,613
Unrestricted	(76,850)	(85,759)	(11,059)	(12,751)	(87,909)	(98,510)
Total net position	<u>\$ 59,689</u>	<u>\$ 46,474</u>	<u>\$ (9,250)</u>	<u>\$ (10,899)</u>	<u>\$ 50,439</u>	<u>\$ 35,575</u>

The largest portion of the County's net position, \$103,398,258, 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, \$34,949,375, 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 \$87,908,848.

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The County's net position increased \$14.9 million during the current fiscal year. The positive change in the County's net position is due to a \$2.3 million increase in operating grants and contributions revenues due primarily to increases in various federal and state intergovernmental sources for COVID-19 impacts, \$1.2 million combined increase in taxes, \$1.0 million increase in miscellaneous revenues, \$0.5 million increase in capital grants and contributions revenues due primarily to state grant reimbursement on the County's new jail facility construction, and \$7.2 million decrease in expenses due primarily to COVID-19 restrictions and difficulty in hiring personnel resulting in a \$1.2 million decrease in health and sanitation expenses, a \$1.4 million decrease in public ways and facilities expenses, a \$1.8 million decrease in public assistance expenses, a \$2.3 million decrease in public protection expenses associated with completion of construction the County's new jail facility, and \$0.4 million increase in net position due to the cumulative effect of a change in accounting principle for implementation of GASB Statement No. 84.

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



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The following table indicates the changes in net position for governmental and business-type activities for fiscal years 2020-2021 and 2019-2020.

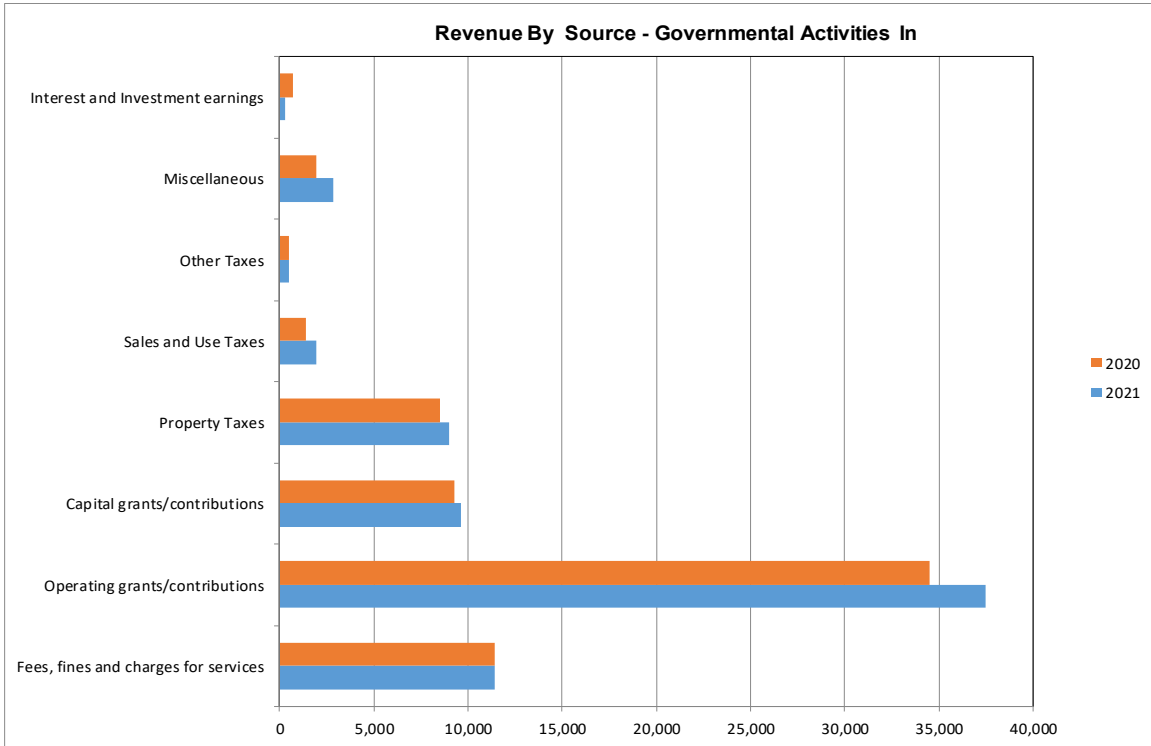
**Statement of Activities  
For the Years Ended June 30, 2021 and 2020  
(in thousands)**

Revenues	Governmental Activities		Business-Type Activities		Total		Variance
	2021	2020	2021	2020	2021	2020	
Program Revenues:							
Fees, fines and charges for services	\$ 11,418	\$ 11,415	\$ 3,636	\$ 3,315	\$ 15,054	\$ 14,731	2.2%
Operating grants/contributions	37,448	34,480	345	1,053	37,792	35,532	6.4%
Capital grants/contributions	9,584	9,233	198	-	9,782	9,233	5.9%
General Revenues:							
Property taxes	9,011	8,470	169	161	9,180	8,631	6.4%
Sales and use taxes	1,930	1,366	-	-	1,930	1,366	41.2%
Other taxes	506	467	-	-	506	467	0.0%
Miscellaneous	2,857	1,920	163	86	3,020	2,006	50.6%
Interest and investment earnings	267	668	5	29	272	696	-60.9%
Total Revenues	<u>73,021</u>	<u>68,019</u>	<u>4,515</u>	<u>4,644</u>	<u>77,536</u>	<u>72,663</u>	6.7%
Expenses							
General government	7,342	6,351	-	-	7,342	6,351	15.6%
Public protection	15,146	17,475	-	-	15,146	17,475	-13.3%
Public ways and facilities	19,523	20,890	-	-	19,523	20,890	-6.5%
Health and sanitation	6,778	8,034	-	-	6,778	8,034	-15.6%
Public assistance	10,723	12,508	-	-	10,723	12,508	-14.3%
Education	292	343	-	-	292	343	-14.8%
Recreation and culture	-	-	-	-	-	-	0.0%
Interest on long-term debt	91	108	-	-	91	108	-16.1%
Cemeteries	-	-	16	12	16	12	29.8%
Transit	-	-	615	743	615	743	-17.2%
Solid Waste	-	-	2,559	3,322	2,559	3,322	-23.0%
Total Expenses	<u>59,895</u>	<u>65,708</u>	<u>3,190</u>	<u>4,077</u>	<u>63,085</u>	<u>69,785</u>	-9.6%
EXCESS (deficiency) before special items and transfers	13,126	2,311	1,325	567	14,452	2,878	402.2%
Transfers	(324)	(394)	324	394	-	-	0.0%
Change in net position	<u>12,802</u>	<u>1,917</u>	<u>1,649</u>	<u>961</u>	<u>14,452</u>	<u>2,878</u>	402.2%
Net position - beginning	46,474	44,557	(10,899)	(11,860)	35,575	32,697	8.8%
Cumulative effect of Change in accounting principle	412	-	-	-	412	-	
Net position - beginning, restated	<u>46,886</u>	<u>44,557</u>	<u>(10,899)</u>	<u>(11,860)</u>	<u>35,987</u>	<u>32,697</u>	10.1%
Net position - ending	<u>\$ 59,689</u>	<u>\$ 46,474</u>	<u>\$ (9,250)</u>	<u>\$ (10,899)</u>	<u>\$ 50,439</u>	<u>\$ 35,575</u>	41.8%

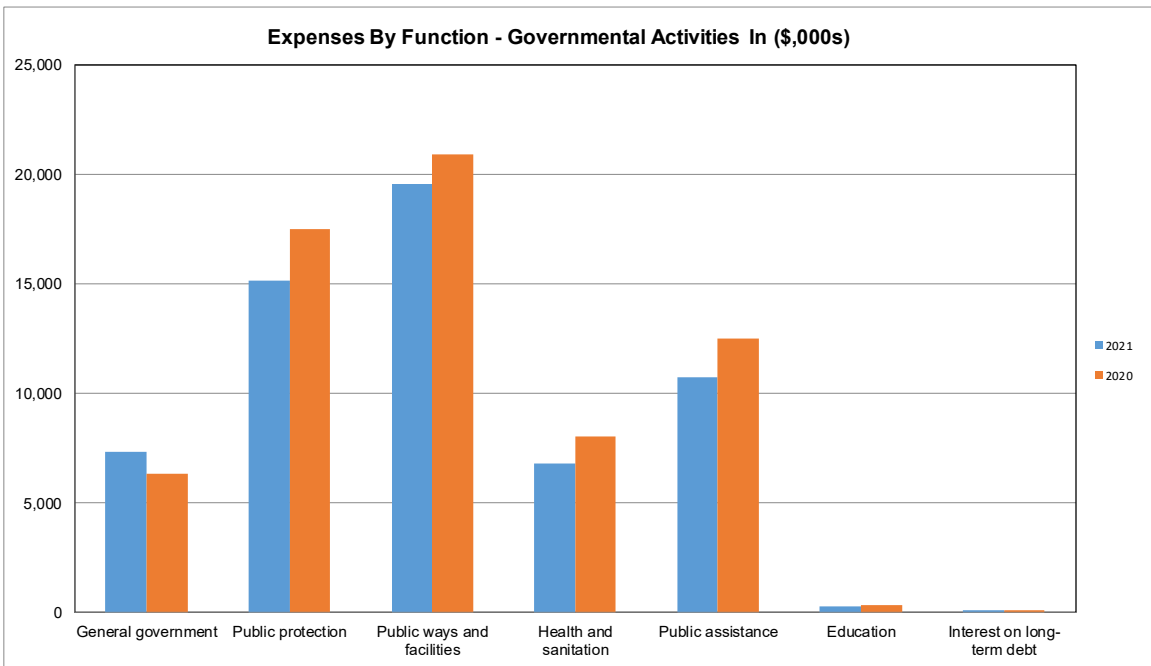
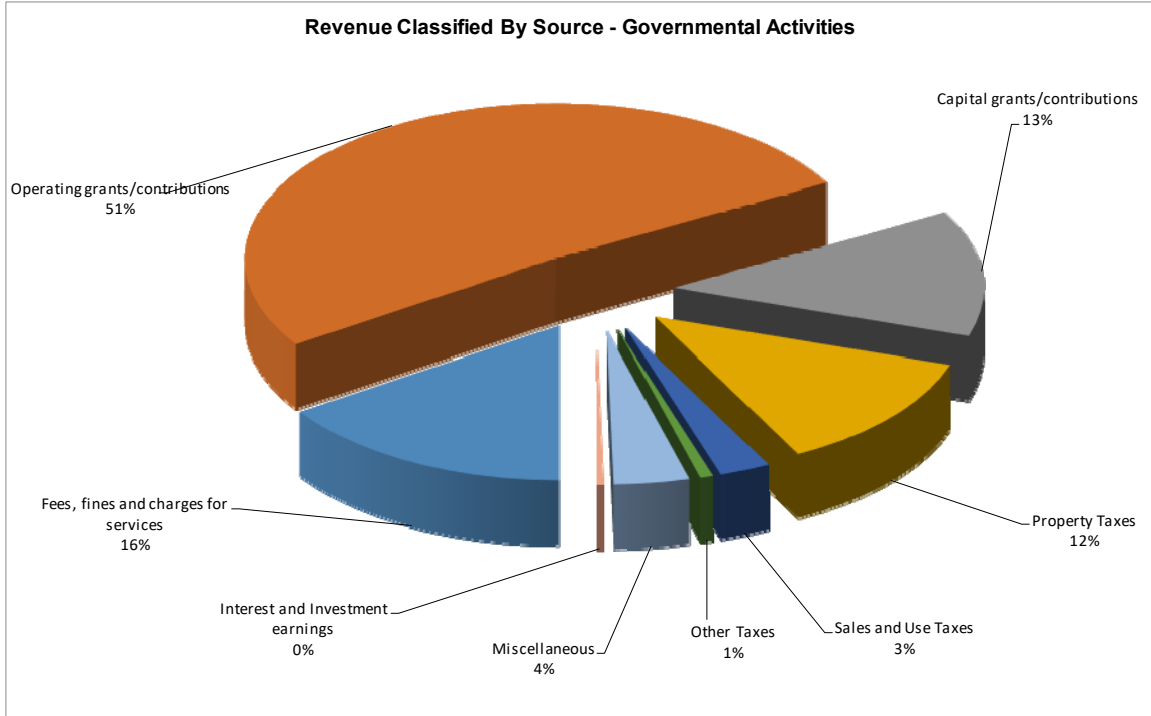
The County's revenues from governmental activities increased by \$5.0 million or 7.4% over the prior fiscal year. This increase was due to an increase of \$3.0 million in operating grants and contributions due to various federal and state revenues for COVID-19 related services, an increase of \$0.4 million in capital grants and contributions due to a reimbursement grant for construction of the new jail facility, over the prior year, an increase of \$0.5 million in property taxes, an increase of \$0.6 million in sales taxes, and an increase of \$0.9 million in miscellaneous revenues, offset by a decrease of \$0.4 million in interest earned on investments.

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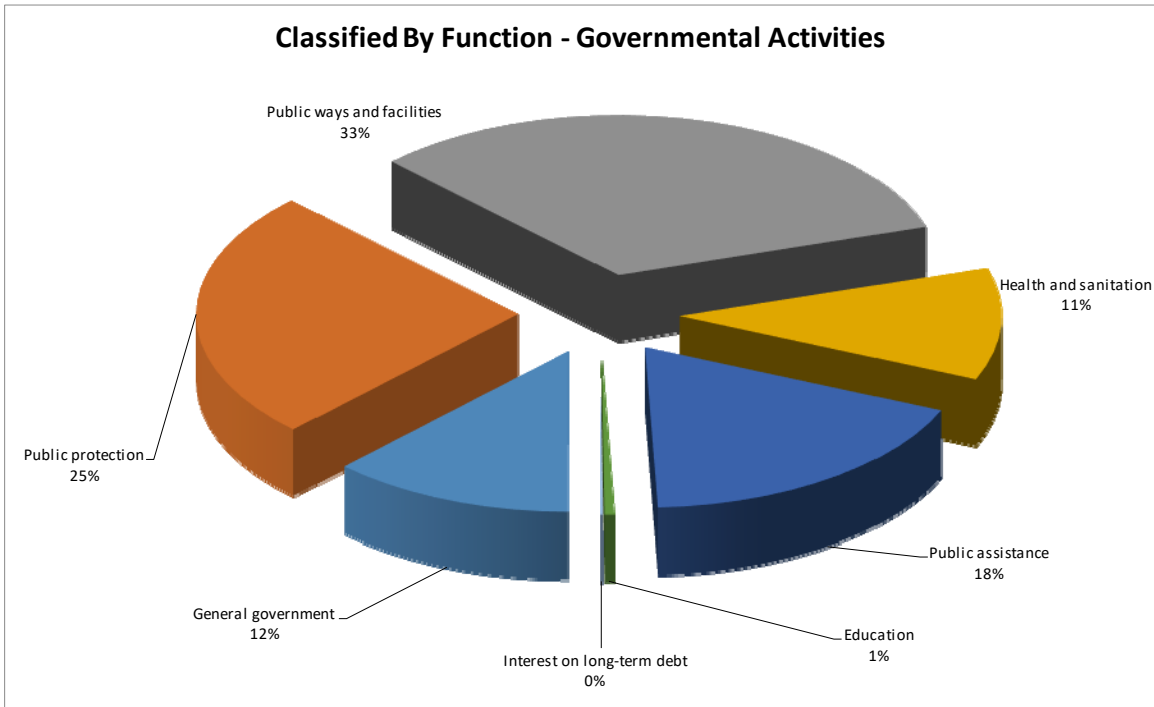
The County's expenses from governmental activities decreased by \$5.8 million or 8.8% over the prior fiscal year. This decrease was due primarily to COVID-19 restrictions and difficulty in hiring personnel to fill vacancies.



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

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

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

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

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**Changes in Fund Balance - Governmental Funds  
For Fiscal Years Ended June 30, 2021**

	General	Road	Human Services	HOME/ CDBG Programs	Health & Sanitation	Capital Projects	Other Governmental	Total
Revenues	\$20,077,119	\$ 7,581,755	\$ 9,768,097	\$ 153,157	\$ 8,695,069	\$ 8,843,861	\$17,157,872	\$72,276,930
Expenditures	(22,998,718)	(8,178,607)	(14,706,805)	(757,598)	(2,292,277)	(11,728,971)	(10,254,692)	(70,917,668)
Other Financing Sources (Uses), net	(721,186)	143,978	5,148,971	380,350	(3,521,911)	2,275,594	(2,933,269)	772,527
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Uses	(3,642,785)	(452,874)	210,263	(224,091)	2,880,881	(609,516)	3,969,911	2,131,789
Cumulative Effect of Change in Accounting Principle	18,770	--	--	--	--	--	393,198	411,968
Fund Balance - Beginning of Year	5,606,379	8,593,518	426,842	4,626,368	1,780,773	(2,677,065)	10,492,129	28,848,944
Fund Balance - End of Year	\$ 1,982,364	\$ 8,140,644	\$ 637,105	\$ 4,402,277	\$ 4,661,654	\$ (3,286,581)	\$ 14,855,238	\$ 31,392,701

At June, 30, 2021, the County's governmental funds reported combined fund balances of \$31,392,701. Of these combined fund balances, \$1,016,675 is *nonspendable fund balance* to indicate that it is not available for new spending because it is not in spendable form, \$31,700,808 constitutes *restricted fund balance* which is available to meet specific current and future County needs, and a deficit of \$1,324,782 constitutes *assigned and unassigned fund balance*, which is available to meet the County's current and future needs.

The General Fund is the County's main operating fund. During the fiscal year, fund balance in the General Fund decreased by \$3,624,015. This decrease was due primarily to a \$2.2 million increase in transfers out for completion of the new jail facility, a decrease of \$1.2 million in charges for services revenues due to lower interfund services, a decrease of \$0.6 million in intergovernmental revenues due to moving the health department into a fund separate from the General Fund, a decrease of \$0.4 in fines, forfeitures and penalties revenues for ordinance violations and settlements in the General Fund.

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, 2021, the accumulated deficit fund balance is \$7,718,391. This amount has been absorbed by the General Fund as the former deficit is now the responsibility of the General Fund.

The County uses the Road Fund to account for maintenance and construction of roads within the County. During the fiscal year, fund balance in the Road Fund decreased by \$452,874. This decrease is due to a decrease in intergovernmental revenues received from various State and Federal sources and an overall increase in roads and bridges expenditures compared to the prior year.

The County uses the Human Services Fund to account for health and human services and social services program activity within the County. During the fiscal year, fund balance in the Human Services Fund increased by \$210,263. This increase is primarily due to an increase in intergovernmental revenues received from State and Federal sources over the prior year and due to the public health department being moved to the Human Services Fund from the General Fund in the current year.

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The County uses the HOME/CDBG Programs Fund to account for HOME/CDBG grant program activities within the County. During the fiscal year, fund balance in the HOME/CDBG Programs Fund decreased by \$224,091. This decrease is due to the allowance for uncollectible accounts.

The Health and Sanitation Fund accounts for various revenues and expenditures for multiple health and sanitation program activities within the County. During the fiscal year, fund balance in the Health and Sanitation Fund increased by \$2,880,881. This increase is due to increased revenues for realignment, Public Health Emergency Response (PHEP) and American Rescue Act Plan (ARPA).

The Capital Projects fund accounts for revenues and expenditures for the acquisition or construction of major capital facilities. During the fiscal year, fund balance in the Capital Projects Fund decreased by \$609,516. This decrease is due to construction expenditures for the new jail exceeding transfers in from the General Fund and 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, 2021, unrestricted net position of the Solid Waste Fund was at a deficit of \$10,342,942, while total net position of the fund was a deficit of \$9,508,596. Total net position of the solid waste increased by \$1,397,390 due primarily to an increase of \$0.3 million in charges for services and a decrease of \$0.8 million in salaries and benefits expense over the prior year.

The Transit Fund is used to fund the operations of Trinity Transit. As of June 30, 2021, unrestricted net position of the transit fund was a deficit of \$744,865, while total net position was \$204,917. Total net position of the transit increased by \$254,182, the increase was due primarily to a \$0.2 million increase in capital contributions over the prior year.

**Changes in Net Position – Proprietary Funds  
For Fiscal Year Ended June 30, 2021**

	Solid Waste	Transit Funds	Non-major Enterprise Funds	Total
Operating Revenues	\$ 3,702,325	\$ 83,365	\$ 13,310	\$ 3,799,000
Operating Expenditures	(2,556,184)	(615,209)	(15,614)	(3,187,007)
Operating Income (Loss)	1,146,141	(531,844)	(2,304)	611,993
Non-Operating Revenue (Expense)	188,232	327,194	165	515,591
Net Income before Transfers	1,334,373	(204,650)	(2,139)	1,127,584
Contributions and Transfers In (Out)	63,017	458,832	3	521,852
Change in Net Position	1,397,390	254,182	(2,136)	1,649,436
Net Position - Beginning of Year	(10,905,986)	(49,265)	55,992	(10,899,259)
Net Position - End of Year	<u>\$ (9,508,596)</u>	<u>\$ 204,917</u>	<u>\$ 53,856</u>	<u>\$ (9,249,823)</u>

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**GENERAL FUND BUDGETARY HIGHLIGHTS**

Resources (revenues) and appropriations (expenditures) are controlled at the object level within budget units for the County and represent the legal level of budgetary controls. During the current fiscal year, actual general fund revenues were \$20,077,119 or 1.76% less than budget due primarily to \$0.5 million shortfall in ordinance violations and settlements while actual general fund expenditures were \$22,998,718 or 4.43% under budget, due primarily to \$1.1 million in salary and benefit savings from both retirements and delays in filling new and vacant positions. In addition, actual other financing sources (uses) were \$721,186 or 1,979.07% less than budget, due primarily to \$0.7 million in transfers-out of the General Fund to separate the public health department from the General Fund.

**Budgetary Comparison Schedule  
General Fund**

	Original	Final	Actual	Variance with Final Budget	
Total Revenues	\$ 22,244,611	\$ 20,435,940	\$ 20,077,119	\$ (358,821)	-1.76%
Total Expenditures	26,213,608	24,065,509	22,998,718	1,066,791	4.43%
Other Financing Sources (Uses)	180,257	38,380	(721,186)	(759,566)	-1979.07%
Net Change in Fund Balance	<u>\$ (3,788,740)</u>	<u>\$ (3,591,189)</u>	<u>\$ (3,642,785)</u>	<u>\$ (51,596)</u>	<u>-1.44%</u>

Differences between the original budget and the final amended budget was a net decrease of \$197,551, due primarily to a \$2.9 million decrease in health department expenditures as the health department was separated from the General Fund during the current fiscal year offset by a \$0.7 million decrease in intergovernmental revenues, a \$0.9 million decrease in charges for services revenues, and a \$0.6 million decrease in transfers-in and a \$0.5 million increase in the Board of Supervisors services and supplies expenditures due to lawsuit costs. The County's General Fund budget continues to be a challenge because of the minimal growth of discretionary revenues as compared to expenditures.

**CAPITAL ASSETS**

The County's net investment in capital assets as of June 30, 2021, amounted to \$106,050,118 (net of accumulated depreciation and related debt). This investment in a broad range of capital assets includes land, construction in progress, infrastructure (roads and bridges), structures and improvements, and equipment.

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

**Total Investment in Capital Assets  
For Fiscal Years Ended June 30, 2021 and 2020**

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	\$ 1,332,775	\$ 1,193,657	\$ 241,816	\$ 241,816	\$ 1,574,591	\$ 1,435,473
Construction in Progress	50,193,197	38,795,214	61,225	60,355	50,254,422	38,855,569
Structures & Improvements	25,959,556	25,538,249	1,519,048	1,519,048	27,478,604	27,057,297
Equipment	15,727,362	15,081,620	3,521,886	3,323,540	19,249,248	18,405,160
Infrastructure	267,922,614	267,922,614	18,292	18,292	267,940,906	267,940,906
Total	361,135,504	348,531,354	5,362,267	5,163,051	366,497,771	353,694,405
Accumulated Depreciation	(254,529,513)	(239,135,912)	(3,502,706)	(3,175,741)	(258,032,219)	(242,311,653)
Net Capital Assets	\$ 106,605,991	\$ 109,395,442	\$ 1,859,561	\$ 1,987,310	\$ 108,465,552	\$ 111,382,752

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

**LONG-TERM DEBT**

At June 30, 2021, the County had total long-term debt outstanding of \$2,681,039 as compared to \$3,162,681 in the prior fiscal year. During the current fiscal year, retirement of long-term debt amounted to \$718,303, while a new capital lease was entered for \$236,661.

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, 2021 and 2020**

	Governmental Activities		Business Activities		Total Activities	
	2021	2020	2021	2020	2021	2020
Bonds Payable	\$ 1,615,000	\$ 1,990,000	\$ -	\$ -	\$ 1,615,000	\$ 1,990,000
Capital Lease	749,717	630,113	50,717	135,372	800,434	765,485
Loans payable	265,605	407,196	-	-	265,605	407,196
Total	2,630,322	3,027,309	50,717	135,372	2,681,039	3,162,681
Less Current Portion	(700,998)	(642,057)	(50,717)	(84,654)	(751,715)	(726,711)
Net Long-Term Debt	\$ 1,929,324	\$ 2,385,252	\$ -	\$ 50,718	\$ 1,929,324	\$ 2,435,970

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



**COUNTY OF TRINITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2021**

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

In the 2021-2022 budget year, conservative financial management must continue. This approach will prevent erosion of the County's financial base and allow for future obligations to be met. The local economy continues to recover at a slow pace providing minimal revenue increases, but the impacts from State mandated COVID-19 lockdowns will likely continue in the next fiscal year. The County should continue to closely monitor cash flow issues and be cognizant of the ever changing streams of State and Federal funding.

**REQUESTS FOR INFORMATION**

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



*BASIC FINANCIAL STATEMENTS  
GOVERNMENT-WIDE FINANCIAL STATEMENTS*

**COUNTY OF TRINITY  
STATEMENT OF NET POSITION  
JUNE 30, 2021**

	Primary Government		Totals
	Governmental Activities	Business-Type Activities	
<b>ASSETS</b>			
Cash and investments	\$ 36,322,298	\$ 1,208,762	\$ 37,531,060
Accounts Receivable	241,156	81,302	322,458
Interest Receivable	27,377	563	27,940
Due from Other Governments	6,891,283	441,122	7,332,405
Taxes Receivable	3,780,415	-	3,780,415
Prepaid Expenses	4,528	7,327	11,855
Internal Balances	278,833	(278,833)	-
Loan Receivable (Net of Uncollectible Amounts)	4,450,522	-	4,450,522
Deposits with Others	3,849,102	-	3,849,102
Inventories	848,525	-	848,525
Capital Assets:			
Nondepreciable	51,525,972	303,041	51,829,013
Depreciable, Net	55,080,019	1,556,520	56,636,539
Total Assets	<u>163,300,030</u>	<u>3,319,804</u>	<u>166,619,834</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Pension	8,358,664	538,009	8,896,673
Deferred OPEB	6,110,333	572,007	6,682,340
Total Deferred Outflows of Resources	<u>14,468,997</u>	<u>1,110,016</u>	<u>15,579,013</u>
<b>LIABILITIES</b>			
Accounts Payable	7,724,218	169,209	7,893,427
Salaries and Benefits Payable	91,127	757	91,884
Interest Payable	30,077	143	30,220
Deposits from Others	41,228	686	41,914
Unearned Revenue	2,733,298	625,028	3,358,326
Long-Term Liabilities:			
Portion Due or Payable within One Year:			
Bonds Payable	385,000	-	385,000
Capital Leases	165,998	50,717	216,715
Compensated Absences	770,311	48,742	819,053
Loans Payable	150,000	-	150,000
Liability for Unpaid Claims	250,000	-	250,000
Portion Due or Payable after One Year:			
Bonds Payable	1,230,000	-	1,230,000
Capital Leases	583,719	-	583,719
Compensated Absences	385,155	24,371	409,526
Loans Payable	115,605	-	115,605
Liability for Unpaid Claims	2,851,436	-	2,851,436
Net OPEB Liability	40,876,040	3,826,534	44,702,574
Liability for Landfill Closure	-	4,212,916	4,212,916
Net Pension Liability	57,200,596	4,508,012	61,708,608
Total Liabilities	<u>115,583,808</u>	<u>13,467,115</u>	<u>129,050,923</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Pension	226,335	-	226,335
Deferred OPEB	2,270,276	212,528	2,482,804
Total Deferred Inflows of Resources	<u>2,496,611</u>	<u>212,528</u>	<u>2,709,139</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	101,589,414	1,808,844	103,398,258
Restricted for:			
General Government	1,237,224	-	1,237,224
Public Protection	3,982,686	-	3,982,686
Public Ways and Facilities	12,350,013	-	12,350,013
Health and Sanitation	10,428,960	-	10,428,960
Public Assistance	6,950,492	-	6,950,492
Unrestricted	(76,850,181)	(11,058,667)	(87,908,848)
Total Net Position	<u>\$ 59,688,608</u>	<u>\$ (9,249,823)</u>	<u>\$ 50,438,785</u>

See accompanying Notes to Basic Financial Statements.

**COUNTY OF TRINITY  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2021**

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total
					Governmental Activities	Business-Type Activities	
<b>Primary Government:</b>							
<b>Governmental Activities:</b>							
General Government	\$ 7,342,017	\$ 3,430,123	\$ 1,543,598	\$ -	\$ (2,368,296)	\$ -	\$ (2,368,296)
Public Protection	15,145,970	2,632,645	4,580,637	8,856,487	923,799	-	923,799
Public Ways and Facilities	19,522,921	4,081,901	5,309,647	727,726	(9,403,647)	-	(9,403,647)
Health and Sanitation	6,777,936	1,113,231	11,270,159	-	5,605,454	-	5,605,454
Public Assistance	10,723,256	158,014	14,732,833	-	4,167,591	-	4,167,591
Education	291,906	2,554	10,700	-	(278,652)	-	(278,652)
Interest on Long-Term Debt	90,511	-	-	-	(90,511)	-	(90,511)
<b>Total Governmental Activities</b>	<b>59,894,517</b>	<b>11,418,468</b>	<b>37,447,574</b>	<b>9,584,213</b>	<b>(1,444,262)</b>	<b>-</b>	<b>(1,444,262)</b>
<b>Business-Type Activities:</b>							
Solid Waste	2,559,218	3,597,100	20,050	-	-	1,057,932	1,057,932
Cemeteries	15,614	13,285	-	-	-	(2,329)	(2,329)
Transit	615,209	25,158	324,577	197,815	-	(67,659)	(67,659)
<b>Total Business-Type Activities</b>	<b>3,190,041</b>	<b>3,635,543</b>	<b>344,627</b>	<b>197,815</b>	<b>-</b>	<b>987,944</b>	<b>987,944</b>
<b>Total Trinity County</b>	<b>\$ 63,084,558</b>	<b>\$ 15,054,011</b>	<b>\$ 37,792,201</b>	<b>\$ 9,782,028</b>	<b>(1,444,262)</b>	<b>987,944</b>	<b>(456,318)</b>
<b>General Revenues:</b>							
<b>Taxes:</b>							
Property Taxes					9,011,274	168,579	9,179,853
Sales and Use Taxes					1,929,882	-	1,929,882
Transient Occupancy Tax					244,639	-	244,639
Other					261,036	-	261,036
Interest and Investment Earnings					266,920	5,419	272,339
Miscellaneous					2,856,903	163,457	3,020,360
Transfers					(324,037)	324,037	-
<b>Total General Revenues and Transfers</b>					<b>14,246,617</b>	<b>661,492</b>	<b>14,908,109</b>
<b>Change in Net Position</b>					<b>12,802,355</b>	<b>1,649,436</b>	<b>14,451,791</b>
<b>Net Position - Beginning of Year</b>					<b>46,474,285</b>	<b>(10,899,259)</b>	<b>35,575,026</b>
<b>Cumulative Effect of Change in Accounting Principle</b>					<b>411,968</b>	<b>-</b>	<b>411,968</b>
<b>Net Position - End of Year</b>					<b>\$ 59,688,608</b>	<b>\$ (9,249,823)</b>	<b>\$ 50,438,785</b>

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, 2021**

	General	Road	Human Services	HOME/ CDBG Programs	Health and Sanitation	Capital Projects	Other Governmental	Total
<b>ASSETS</b>								
Cash and Investments	\$ -	\$ 5,458,206	\$ 983,577	\$ 1,167,925	\$ 5,526,706	\$ -	\$ 14,323,180	\$ 27,459,594
Accounts Receivable	32,274	23,837	2,296	1,866	140,359	-	40,524	241,156
Due from Other Governments	224,036	546,032	280,816	-	719,928	3,555,414	1,565,057	6,891,283
Taxes Receivable	3,780,415	-	-	-	-	-	-	3,780,415
Interest Receivable	5,040	5,742	289	774	603	-	8,253	20,701
Deposits with Others	3,849,102	-	-	-	-	-	-	3,849,102
Prepays and Other Assets	4,518	-	-	-	-	-	10	4,528
Inventories	-	848,525	-	-	-	-	-	848,525
Due from Other Funds	-	2,567,504	-	-	-	-	292,559	2,860,063
Loans Receivable (Net of Allowance for Uncollectible)	-	-	-	4,450,522	-	-	-	4,450,522
Advances to Other Funds	163,632	-	-	-	-	-	-	163,632
<b>Total Assets</b>	<b>\$ 8,059,017</b>	<b>\$ 9,449,846</b>	<b>\$ 1,266,978</b>	<b>\$ 5,621,087</b>	<b>\$ 6,387,596</b>	<b>\$ 3,555,414</b>	<b>\$ 16,229,583</b>	<b>\$ 50,569,521</b>
<b>LIABILITIES</b>								
Accounts Payable	\$ 3,465,695	\$ 981,874	\$ 60,198	\$ 14,953	\$ 293,645	\$ 2,228,589	\$ 660,092	\$ 7,705,046
Salaries and Benefits Payable	5,035	83,429	688	-	121	-	1,854	91,127
Due to Other Funds	1,379,763	-	-	-	-	2,432,656	360	3,812,779
Unearned Revenue	1,057,287	50,909	388,451	-	1,196,700	-	39,951	2,733,298
Deposits from Others	6,027	-	-	-	20	-	35,181	41,228
Advances from Other Funds	-	-	-	-	-	42,854	120,778	163,632
<b>Total Liabilities</b>	<b>5,913,807</b>	<b>1,116,212</b>	<b>449,337</b>	<b>14,953</b>	<b>1,490,486</b>	<b>4,704,099</b>	<b>858,216</b>	<b>14,547,110</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Unavailable Revenue	162,846	192,990	180,536	1,203,857	235,456	2,137,896	516,129	4,629,710
<b>FUND BALANCES</b>								
Nonspendable	168,150	848,525	-	-	-	-	-	1,016,675
Restricted	-	7,292,119	637,105	4,402,277	4,661,654	-	14,707,653	31,700,808
Assigned	1,814,214	-	-	-	-	-	159,495	1,973,709
Unassigned	-	-	-	-	-	(3,286,581)	(11,910)	(3,298,491)
<b>Total Fund Balances</b>	<b>1,982,364</b>	<b>8,140,644</b>	<b>637,105</b>	<b>4,402,277</b>	<b>4,661,654</b>	<b>(3,286,581)</b>	<b>14,855,238</b>	<b>31,392,701</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 8,059,017</b>	<b>\$ 9,449,846</b>	<b>\$ 1,266,978</b>	<b>\$ 5,621,087</b>	<b>\$ 6,387,596</b>	<b>\$ 3,555,414</b>	<b>\$ 16,229,583</b>	<b>\$ 50,569,521</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, 2021**

Fund Balance - Total Governmental Funds	\$ 31,392,701
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.	106,458,094
Unavailable revenues represent amounts that are not available to fund current expenditures and, therefore, are not reported in the governmental funds.	4,629,710
Deferred outflows of pension resources reported in the statement of net position.	8,358,664
Deferred inflows of pension resources reported in the statement of net position.	(226,335)
Deferred outflows of OPEB resources reported in the statement of net position.	6,110,333
Deferred inflows of OPEB resources reported in the statement of net position.	(2,270,276)
Internal service funds are used by the County to charge the cost of its motor pool, copier pool and OPEB to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.	10,229,654
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	(1,615,000)
Accrued interest	(30,077)
Capital leases	(749,717)
Loans payable	(265,605)
Claims liability	(3,101,436)
Compensated absences	(1,155,466)
Net OPEB Liability	(40,876,040)
Net pension liability	(57,200,596)
Net position of governmental activities	\$ 59,688,608

*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, 2021**

	General	Road	Human Services	HOME/ CDBG Programs	Health and Sanitation	Capital Projects	Other Governmental	Total
<b>REVENUES</b>								
Taxes	\$ 10,959,839	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 486,992	\$ 11,446,831
Licenses and Permits	1,244,312	14,308	-	-	-	-	2,605,340	3,863,960
Fines, Forfeitures, and Penalties	584,940	-	240	-	13,807	-	339,859	938,846
Use of Money and Property	102,536	40,867	2,835	9,498	3,657	(12,626)	134,191	280,958
Intergovernmental	2,118,635	6,129,748	8,528,071	142,472	7,580,913	8,856,487	13,037,198	46,393,524
Charges for Services	3,768,368	1,188,601	1,143,596	-	375	-	371,021	6,471,961
Other Revenue	1,298,489	208,231	93,355	1,187	1,096,317	-	183,271	2,880,850
Total Revenues	20,077,119	7,581,755	9,768,097	153,157	8,695,069	8,843,861	17,157,872	72,276,930
<b>EXPENDITURES</b>								
Current:								
General Government	7,060,845	-	-	-	-	-	310,055	7,370,900
Public Protection	15,430,564	-	-	-	-	-	3,669,289	19,099,853
Public Ways and Facilities	10,948	8,178,607	-	-	-	-	392,296	8,581,851
Health and Sanitation	-	-	1,705,838	-	2,292,277	-	5,157,853	9,155,968
Public Assistance	89,366	-	13,000,967	757,598	-	-	-	13,847,931
Education	404,559	-	-	-	-	-	-	404,559
Debt Service:								
Principal	-	-	-	-	-	-	641,452	641,452
Interest	2,436	-	-	-	-	-	83,747	86,183
Capital Outlay	-	-	-	-	-	11,728,971	-	11,728,971
Total Expenditures	22,998,718	8,178,607	14,706,805	757,598	2,292,277	11,728,971	10,254,692	70,917,668
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>								
	(2,921,599)	(596,852)	(4,938,708)	(604,441)	6,402,792	(2,885,110)	6,903,180	1,359,262
<b>OTHER FINANCING SOURCES (USES)</b>								
Proceeds from Capital Leases	-	-	-	-	-	-	236,661	236,661
Transfers In	3,019,765	143,978	6,173,209	380,350	26,229	2,275,594	3,489,777	15,508,902
Transfers Out	(3,740,951)	-	(1,024,238)	-	(3,548,140)	-	(6,659,707)	(14,973,036)
Total Other Financing Sources (Uses)	(721,186)	143,978	5,148,971	380,350	(3,521,911)	2,275,594	(2,933,269)	772,527
<b>NET CHANGE IN FUND BALANCES</b>								
	(3,642,785)	(452,874)	210,263	(224,091)	2,880,881	(609,516)	3,969,911	2,131,789
Fund Balances - Beginning of Year	5,606,379	8,593,518	426,842	4,626,368	1,780,773	(2,677,065)	10,492,129	28,848,944
Cumulative Effect of Change in Accounting Principle	18,770	-	-	-	-	-	393,198	411,968
<b>FUND BALANCES - END OF YEAR</b>	<b>\$ 1,982,364</b>	<b>\$ 8,140,644</b>	<b>\$ 637,105</b>	<b>\$ 4,402,277</b>	<b>\$ 4,661,654</b>	<b>\$ (3,286,581)</b>	<b>\$ 14,855,238</b>	<b>\$ 31,392,701</b>

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, 2021**

Net change to fund balance - total governmental funds \$ 2,131,789

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	\$ 12,784,910	
Less: current year depreciation	<u>(15,480,579)</u>	(2,695,669)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds. 691,098

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		(118,992)
Change in net OPEB liability and related deferred inflows/outflows		15,663,288
Change in net pension liability and related deferred inflows/outflows		(1,290,906)
Change in interest payable		1,429
Change in claims liability		(959,263)

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	143,638	
Capital leases	117,057	
Bonds payable/certificates of participation	<u>375,000</u>	635,695

Some capital additions were financed through capital leases. In governmental funds, a capital lease arrangement is considered a source of financing, but in the statement of net position, the lease obligation is reported as a liability. (236,661)

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. (1,019,453)

Change in net position of governmental activities \$ 12,802,355

*See accompanying Notes to Basic Financial Statements.*

**COUNTY OF TRINITY  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
JUNE 30, 2021**

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Solid Waste	Transit	Nonmajor Fund Cemetery	Total Enterprise Funds	Internal Service Funds
<b>ASSETS</b>					
Current Assets:					
Cash and Investments	\$ 919,660	\$ 260,543	\$ 28,559	\$ 1,208,762	\$ 8,862,704
Accounts Receivable	80,413	329	560	81,302	-
Due from Other Governments	9,891	431,231	-	441,122	-
Due from Other Funds	-	-	-	-	1,231,549
Interest Receivable	307	235	21	563	6,676
Prepays	7,327	-	-	7,327	-
Total Current Assets	<u>1,017,598</u>	<u>692,338</u>	<u>29,140</u>	<u>1,739,076</u>	<u>10,100,929</u>
Noncurrent Assets:					
Capital Assets:					
Nondepreciable	6,000	272,425	24,616	303,041	-
Depreciable, Net	879,063	677,357	100	1,556,520	147,897
Total Noncurrent Assets	<u>885,063</u>	<u>949,782</u>	<u>24,716</u>	<u>1,859,561</u>	<u>147,897</u>
Total Assets	<u>1,902,661</u>	<u>1,642,120</u>	<u>53,856</u>	<u>3,598,637</u>	<u>10,248,826</u>
<b>DEFERRED OUTFLOWS OR RESOURCES</b>					
Deferred Pension	459,819	78,190	-	538,009	-
Deferred OPEB	479,748	92,259	-	572,007	-
Total Deferred Outflows of Resources	<u>939,567</u>	<u>170,449</u>	<u>-</u>	<u>1,110,016</u>	<u>-</u>
<b>LIABILITIES</b>					
Current Liabilities:					
Accounts Payable	150,429	18,780	-	169,209	19,172
Salaries and Benefits Payable	-	757	-	757	-
Interest Payable	143	-	-	143	-
Due to Other Funds	-	278,833	-	278,833	-
Other Current Liabilities	686	-	-	686	-
Unearned Revenue	625,028	-	-	625,028	-
Capital Leases	50,717	-	-	50,717	-
Compensated Absences	46,964	1,778	-	48,742	-
Total Current Liabilities	<u>873,967</u>	<u>300,148</u>	<u>-</u>	<u>1,174,115</u>	<u>19,172</u>
Noncurrent Liabilities:					
Compensated Absences	23,482	889	-	24,371	-
Liability for Landfill Closure	4,212,916	-	-	4,212,916	-
Net OPEB Liability	3,209,355	617,179	-	3,826,534	-
Net Pension Liability	3,852,855	655,157	-	4,508,012	-
Total Noncurrent Liabilities	<u>11,298,608</u>	<u>1,273,225</u>	<u>-</u>	<u>12,571,833</u>	<u>-</u>
Total Liabilities	<u>12,172,575</u>	<u>1,573,373</u>	<u>-</u>	<u>13,745,948</u>	<u>19,172</u>
<b>DEFERRED INFLOWS OR RESOURCES</b>					
Deferred OPEB	178,249	34,279	-	212,528	-
Total Deferred Inflows of Resources	<u>178,249</u>	<u>34,279</u>	<u>-</u>	<u>212,528</u>	<u>-</u>
<b>NET POSITION</b>					
Net Investment in Capital Assets	834,346	949,782	24,716	1,808,844	147,897
Unrestricted	(10,342,942)	(744,865)	29,140	(11,058,667)	10,081,757
Total Net Position	<u>\$ (9,508,596)</u>	<u>\$ 204,917</u>	<u>\$ 53,856</u>	<u>\$ (9,249,823)</u>	<u>\$ 10,229,654</u>

See accompanying Notes to Basic Financial Statements.

**COUNTY OF TRINITY**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**YEAR ENDED JUNE 30, 2021**

	Business-Type Activities - Enterprise Funds			Governmental Activities	
	Solid Waste	Transit	Nonmajor Fund Cemetery	Total Enterprise Funds	Internal Service Funds
<b>OPERATING REVENUES</b>					
Charges for Services	\$ 3,597,100	\$ 25,158	\$ 13,285	\$ 3,635,543	\$ 6,424,784
Other Revenue	105,225	58,207	25	163,457	15,506
Total Operating Revenues	<u>3,702,325</u>	<u>83,365</u>	<u>13,310</u>	<u>3,799,000</u>	<u>6,440,290</u>
<b>OPERATING EXPENSES</b>					
Salaries and Benefits	1,251,311	147,541	-	1,398,852	-
Services and Supplies	1,130,052	265,569	15,614	1,411,235	6,501,186
Depreciation and Amortization	124,866	202,099	-	326,965	151,535
Closure and Postclosure Costs	49,955	-	-	49,955	-
Total Operating Expenses	<u>2,556,184</u>	<u>615,209</u>	<u>15,614</u>	<u>3,187,007</u>	<u>6,652,721</u>
<b>OPERATING INCOME (LOSS)</b>	1,146,141	(531,844)	(2,304)	611,993	(212,431)
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Investment Earnings	2,637	2,617	165	5,419	51,696
Taxes	168,579	-	-	168,579	-
Intergovernmental	20,050	324,577	-	344,627	1,185
Gain (Loss) on Disposal of Capital Assets	-	-	-	-	-
Interest Expense	(3,034)	-	-	(3,034)	-
Total Nonoperating Revenue (Expenses)	<u>188,232</u>	<u>327,194</u>	<u>165</u>	<u>515,591</u>	<u>52,881</u>
<b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS</b>	1,334,373	(204,650)	(2,139)	1,127,584	(159,550)
Capital Contributions	-	197,815	-	197,815	-
Transfers in	63,017	361,115	3	424,135	205,760
Transfers out	-	(100,098)	-	(100,098)	(1,065,663)
<b>CHANGE IN NET POSITION</b>	1,397,390	254,182	(2,136)	1,649,436	(1,019,453)
Net Position - Beginning of Year	<u>(10,905,986)</u>	<u>(49,265)</u>	<u>55,992</u>	<u>(10,899,259)</u>	<u>11,249,107</u>
<b>NET POSITION - END OF YEAR</b>	<u>\$ (9,508,596)</u>	<u>\$ 204,917</u>	<u>\$ 53,856</u>	<u>\$ (9,249,823)</u>	<u>\$ 10,229,654</u>

See accompanying Notes to Basic Financial Statements.

**COUNTY OF TRINITY  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
YEAR ENDED JUNE 30, 2021**

	Business-Type Activities - Enterprise Funds				Governmental
	Solid Waste	Transit	Nonmajor	Total	Internal
			Fund Cemetery	Enterprise Funds	Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Cash Receipts from Customers and Users	\$ 3,679,933	\$ 109,817	\$ 13,340	\$ 3,803,090	\$ -
Receipts from Interfund Services Provided	-	-	-	-	6,440,290
Cash paid to Suppliers	(1,085,808)	(446,091)	(15,614)	(1,547,513)	(6,485,812)
Cash paid to Employees	(2,223,430)	(394,690)	-	(2,618,120)	-
Net Cash Provided (Used) by Operating Activities	370,695	(730,964)	(2,274)	(362,543)	(45,522)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Aid from Other Governmental Agencies	20,050	351,311	-	371,361	1,271
Taxes	168,579	-	-	168,579	-
Due from Other Funds	-	-	-	-	(1,231,549)
Due to Other Funds	-	100,098	-	100,098	-
Transfers in	63,017	361,115	3	424,135	205,674
Transfers out	-	(100,098)	-	(100,098)	(1,065,663)
Net Cash Provided (Used) by Noncapital Financing Activities	251,646	712,426	3	964,075	(2,090,267)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Purchase of Capital Assets	-	(199,216)	-	(199,216)	(57,754)
Capital Grants and Allocations	-	197,815	-	197,815	-
Principal Payments on Debt	(84,655)	-	-	(84,655)	-
Interest Payments	(3,272)	-	-	(3,272)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(87,927)	(1,401)	-	(89,328)	(57,754)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Interest Received (Paid)	2,330	2,900	207	5,437	64,958
Net Cash Provided (Used) by Investing Activities	2,330	2,900	207	5,437	64,958
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	536,744	(17,039)	(2,064)	517,641	(2,128,585)
Cash and Cash Equivalents - Beginning of Year	382,916	277,582	30,623	691,121	10,991,289
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	\$ 919,660	\$ 260,543	\$ 28,559	\$ 1,208,762	\$ 8,862,704

See accompanying Notes to Basic Financial Statements.

**COUNTY OF TRINITY  
STATEMENT OF CASH FLOWS (CONTINUED)  
PROPRIETARY FUNDS  
YEAR ENDED JUNE 30, 2021**

	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)	\$ 1,146,141	\$ (531,844)	\$ (2,304)	\$ 611,993	\$ (212,431)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Depreciation	124,866	202,099	-	326,965	151,535
Changes in Assets, Liabilities and Deferred Outflows/Inflows:					
Decrease (Increase) in:					
Accounts Receivable	(39,057)	26,452	30	(12,575)	-
Prepays	(7,327)	-	-	(7,327)	-
Deferred Outflows - Pension	13,890	5,462	-	19,352	-
Deferred Outflows - OPEB	(305,498)	(57,409)	-	(362,907)	-
Increase (Decrease) in:					
Accounts Payable and Other Liabilities	51,571	(180,522)	-	(128,951)	15,374
Salaries and Benefits Payable	(1,774)	757	-	(1,017)	-
Unearned Revenue	16,665	-	-	16,665	-
Deferred Inflows - Pension	(41,839)	(7,388)	-	(49,227)	-
Deferred Inflows - OPEB	(482,429)	(97,856)	-	(580,285)	-
Compensated Absences Payable	13,623	(3,241)	-	10,382	-
Net OPEB Liability	(337,035)	(92,091)	-	(429,126)	-
Net Pension Liability	168,943	4,617	-	173,560	-
Closure/Post Closure Liability	49,955	-	-	49,955	-
 Net Cash Provided (Used) by Operating Activities	 <u>\$ 370,695</u>	 <u>\$ (730,964)</u>	 <u>\$ (2,274)</u>	 <u>\$ (362,543)</u>	 <u>\$ (45,522)</u>

See accompanying Notes to Basic Financial Statements.



**COUNTY OF TRINITY  
STATEMENT OF FIDUCIARY NET POSITION  
JUNE 30, 2021**

	Investment Trust Fund	Custodial Funds
<b>ASSETS</b>		
Pooled Cash and Investments	\$ 39,710,053	\$ 5,393,222
Property Taxes Receivable	-	1,606,741
Interest Receivable	24,564	2,286
Total Assets	39,734,617	7,002,249
<b>LIABILITIES</b>		
Due to Individuals, Organizations and Other Governments	-	1,820,496
Total Liabilities	-	1,820,496
<b>NET POSITION</b>		
Restricted for:		
Individuals, Organizations, and Other Governments	-	5,181,753
Pool Participants	39,734,617	-
Total Net Position	\$ 39,734,617	\$ 5,181,753

*See accompanying Notes to Basic Financial Statements.*

**COUNTY OF TRINITY  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
YEAR ENDED JUNE 30, 2021**

	Investment Trust Fund	Custodial Funds
<b>ADDITIONS</b>		
Contributions to Pooled Investments	\$ 145,622,089	\$ -
Property Taxes Collected for Other Governments	-	25,706,980
Miscellaneous	-	4,597,738
Investment Income	129,571	75,844
	<hr/>	<hr/>
Total Additions	145,751,660	30,380,562
<b>DEDUCTIONS</b>		
Distributions from Pooled Investments	127,370,568	-
Property Taxes Distributed to Other Governments	-	25,301,694
Payments to Individuals, Organizations and Other Local Governments	-	4,335,328
	<hr/>	<hr/>
Total Deductions	127,370,568	29,637,022
<b>CHANGE IN NET POSITION</b>	18,381,092	743,540
Net Position - Beginning of Year, as restated	<hr/> 21,353,525	<hr/> 4,438,213
<b>NET POSITION - END OF YEAR</b>	<hr/> <u>\$ 39,734,617</u>	<hr/> <u>\$ 5,181,753</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, 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Reporting Entity**

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

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

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

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

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

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

**COUNTY OF TRINITY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

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

**B. Basis of Presentation**

*Government-Wide Financial Statements*

The statement of net position and statement of activities display information about the primary government (the County) and its blended component units. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. Interfund services provided and used are not eliminated in the process of consolidation. These statements distinguish between the governmental and business-type activities of the County. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties.

The statement of activities demonstrates the degree to which program expenses of a given function are offset by program revenues. Program expenses include direct expenses, which are clearly identifiable with a specific function, and allocated indirect expenses. Program revenues include 1) charges paid by the recipients of goods or services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program.

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

*Fund Financial Statements*

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

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

The County reports the following major governmental funds:

- The *General Fund* is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the County that are not accounted for through other funds. For the County, the General Fund includes such activities as

**COUNTY OF TRINITY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

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

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

The County reports the following major enterprise funds:

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

The County reports the following additional fund types:

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

**COUNTY OF TRINITY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

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

**C. Basis of Accounting**

The government-wide financial statements, proprietary funds, and fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property and sales taxes, grants, entitlements and donations. On an annual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from sales tax are recognized when the underlying transactions take place. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligible requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available (“susceptible to accrual”). Property and sales taxes, interest, state and federal grants and changes for services are accrued when their receipt occurs within sixty days after the end of the accounting period so as to be measurable and available. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due. General capital assets acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as other financial sources.

**D. Cash and Cash Equivalents**

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



**COUNTY OF TRINITY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**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.

**F. Other Assets**

**Inventory**

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

**Prepaid Items**

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

**COUNTY OF TRINITY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

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

**H. Compensated Absences**

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

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

Pursuant to GASB Statement No. 63, "*Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*" and GASB Statement No. 65, "*Items Previously Reported as Assets and Liabilities*," the statement of financial position will sometimes report a separate section for deferred outflows and inflows of resources. These separate financial statement elements represent an acquisition of net 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.

**COUNTY OF TRINITY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**J. Property Tax Revenue**

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

**K. Use of Estimates**

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

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

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

**COUNTY OF TRINITY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

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

**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.

**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. 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).

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

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

**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.

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

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

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

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

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

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

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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, 2020
Measurement Period	July 1, 2019 to June 30, 2020

**NOTE 2 CASH AND INVESTMENTS**

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

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

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

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

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report covers the type of investments in the pool, maturity dates, par value, actual costs, and fair value.

At June 30, 2021, total County cash and investments were as follows:

	Cash and Investments	In Treasurer's Pool
<i>Cash:</i>		
Cash on hand	\$ 1,358	\$ 1,358
Deposits	5,767,774	5,767,774
Outstanding warrants	(1,269,877)	(1,269,877)
Imprest cash	54,782	54,782
Total Cash	4,554,037	4,554,037
 <i>Investments:</i>		
In treasurer's pool	78,080,298	78,080,298
Total Investments	78,080,298	78,080,298
Total Cash and Investments	\$ 82,634,335	\$ 82,634,335

Total cash and investments at June 30, 2021 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	\$ 36,322,298	\$ 36,322,298
Business-type activities		
Cash and investments in pool	1,208,762	1,208,762
Investment trust funds	39,710,053	39,710,053
Custodial Funds	5,393,222	5,393,222
Total Cash and Investments	\$ 82,634,335	\$ 82,634,335

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**Investments**

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

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

At June 30, 2021, the County had the following investments:

<u>Investments in Investment Pool</u>	<u>Interest Rates</u>	<u>Maturities</u>	<u>Par</u>	<u>Fair Value</u>	<u>WAM (Years)</u>
Local Agency Investment Fund (LAIF)	Variable	On Demand	\$ 63,589,000	\$ 63,589,000	-
California Asset Management Program	Variable	On Demand	7,201,766	7,201,766	-
Federal Home Loan Bank	3.000%	10/12/2021	500,000	509,765	0.28
Federal Home Loan Bank	3.125%	9/9/2022	500,000	514,526	1.19
United States Treasury Note/Bond	2.250%	7/31/2021	500,000	497,060	0.08
United States Treasury Note/Bond	1.750%	6/30/2022	500,000	484,105	0.99
United States Treasury Note/Bond	1.875%	7/31/2022	500,000	488,908	1.08
United States Treasury Note/Bond	1.875%	8/31/2022	500,000	485,102	1.16
Microsoft	1.550%	8/8/2021	500,000	493,116	0.10
BMW Bank	3.150%	8/17/2022	245,000	245,000	1.13
Morgan Stanley	2.250%	7/5/2023	245,000	245,000	2.01
Morgan Stanley	2.300%	7/5/2024	245,000	245,000	3.01
Citibank National Association	2.900%	2/7/2022	245,000	245,000	0.61
Sallie Mae Bank	3.000%	8/16/2021	245,000	245,000	0.13
Money Market Mutual Funds	Variable	On Demand	2,591,950	2,591,950	-
Total			<u>\$ 78,107,716</u>	<u>\$ 78,080,298</u>	



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**Fair Value Measurements**

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

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

The County's cash equivalents and investments by fair value level as of June 30, 2021, 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	1,225,000	1,225,000	-	-
U.S. Treasury Notes	1,955,175	1,955,175	-	-
Microsoft	493,116	493,116	-	-
Money Markets	2,591,950	2,591,950	-	-
Total Investments Measured at Fair Value	7,289,532	\$ 7,289,532	\$ -	\$ -
Investments Measured at Amortized Cost:				
California Asset Management Program	7,201,766			
Local Agency Investment Fund	63,589,000			
Total Investments	\$ 78,080,298			

**Interest Rate Risk**

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

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**Credit Risk**

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

**Concentration of Credit Risk**

At June 30, 2021, in accordance with State law and the County's Investment Policy, the County did not have 5% or more of its net investment in commercial paper, corporate bonds or medium term notes of a single organization, and it did not have 10% or more of its net investment in any one money market mutual fund. Investments in obligations of the U.S. government, U.S. government agencies, or government-sponsored enterprises are exempt from these limitations.

The following is a summary of the credit quality distribution and concentration of credit risk by investment type as a percentage of the County Investment Pool's fair value at June 30, 2021:

<u>Investment Type</u>	<u>S&amp;P</u>	<u>Moody's</u>	<u>% of Portfolio</u>
Local Agency Investment Fund (LAIF)	Unrated	Unrated	81.64%
Capital Asset Management Program (CAMP)	Unrated	Unrated	9.25%
Certificates of Deposit	Unrated	Unrated	1.62%
Federal Agencies	AA+	Aaa	1.31%
United States Treasury Notes/Bonds	Unrated	Aaa	2.60%
Microsoft	AAA	Aaa	0.64%
Natixis Advisor funds	Unrated	Unrated	2.33%
Franklin Mutual Funds	Unrated	Unrated	0.61%
			<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.

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At June 30, 2021, the County's investment position in the State of California Local Agency Investment Fund (LAIF) was \$63,589,000, 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 \$193.3 billion. Of that amount, 2.31% was invested in structured notes and medium-term asset-backed securities and 1.21% was invested in short-term asset-backed commercial paper.

**California Asset Management Program**

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

At June 30, 2021, the County's investment position in CAMP was \$7,201,766, which approximates fair value and is the same as the value of the pool shares which is determined on an amortized cost basis.

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**County Investment Pool Condensed Financial Statements**

The following represents a condensed statement of net position and changes in net position for the Treasurer's investment pool as of June 30, 2021:

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

Net assets held for pool participants	<u>\$ 82,634,335</u>
Equity of internal pool participants	42,924,282
Equity of external pool participants (Investment trust fund)	<u>39,710,053</u>
Total Net Assets	<u>\$ 82,634,335</u>

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

Net investment earnings	\$ 129,570
Net contributions (withdrawals) from pool participants	<u>28,078,725</u>
Increase in Net Assets	28,208,295
Net Assets in the Treasurer's Pool at June 30, 2020	<u>54,426,040</u>
Net Assets in the Treasurer's Pool at June 30, 2021	<u>\$ 82,634,335</u>

**Reconciliation to Financial Statement Amounts**

Net Assets in the Treasurer's Pool at June 30, 2021	<u>\$ 82,634,335</u>
Governmental activities cash and investments in the treasurer's pool	36,322,298
Business-type activities cash and investments in the treasurer's pool	1,208,762
Custodial funds cash and investments in the treasurer's pool	5,393,222
Investment trust funds cash and investments in the treasurer's pool	<u>39,710,053</u>
Total Cash and Investments in Treasurer's Pool per Financial Statements	<u>\$ 82,634,335</u>

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**NOTE 3 INTERFUND TRANSACTIONS**

The composition of interfund balances as of June 30, 2021 is as follows:

Fund	Interfund Receivables	Interfund Payables
General Fund	\$ -	\$ 1,379,763
Road Fund	2,567,504	-
New Jail Capital Project	-	2,432,656
Transit	-	278,833
Non-major Governmental Funds	292,559	360
Internal Service Funds	1,231,549	-
Total	<u>\$ 4,091,612</u>	<u>\$ 4,091,612</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, 2021 is as follows:

Advance From	Advance To	Amount	Purpose
General Fund	Capital Projects	\$ 42,854	Prior Year Seed Funding
	Non Major Governmental Fund	120,778	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.

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**Transfers**

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

**Between Governmental Funds:**

Transfer From	Transfer To	Amount	Purpose
General Fund	Internal Service Funds	\$ 28,247	Equipment
	Solid Waste	666	Insurance Refund
	Transit	140	Insurance Refund
	Non-Major Proprietary Fund	3	Insurance Refund
	Internal Service Funds	480	Insurance Refund
		<u>29,536</u>	
Human Services Fund	Internal Service Funds	177,033	Equipment
		<u>177,033</u>	
Transit	Non-Major Governmental Funds	100,098	LTF/STA Funds
		<u>100,098</u>	
Internal Service Funds	General Fund	362,555	Insurance Refund
	Road Fund	107,244	Insurance Refund
	Human Services Fund	202,018	Insurance Refund
	Human Services Fund	177,033	Budget Transfer
	Home/CDBG Programs Fund	790	Insurance Refund
	Health and Sanitation Fund	9,976	Insurance Refund
	Non-Major Governmental Funds	131,226	Insurance Refund
	Solid Waste	62,351	Insurance Refund
	Transit	12,470	Insurance Refund
		<u>1,065,663</u>	
Non-Major Governmental Funds	Transit	348,505	LTF/STA Funds
		<u>348,505</u>	
Subtotal Transfers		<u>1,720,835</u>	
Total Transfers In/Out		<u>\$ 16,138,797</u>	

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**Between Proprietary and Governmental Funds:**

Transfer From	Transfer To	Amount	Purpose
General Fund	Internal Service Funds	\$ 28,247	Equipment
	Solid Waste	666	Insurance Refund
	Transit	140	Insurance Refund
	Non-Major Proprietary Fund	3	Insurance Refund
	Internal Service Funds	480	Insurance Refund
		<u>29,536</u>	
Human Services Fund	Internal Service Funds	177,033	Equipment
		<u>177,033</u>	
Transit	Non-Major Governmental Funds	100,098	LTF/STA Funds
		<u>100,098</u>	
Internal Service Funds	General Fund	362,555	Insurance Refund
	Road Fund	107,244	Insurance Refund
	Human Services Fund	202,018	Insurance Refund
	Human Services Fund	177,033	Budget Transfer
	Home/CDBG Programs Fund	790	Insurance Refund
	Health and Sanitation Fund	9,976	Insurance Refund
	Non-Major Governmental Funds	131,226	Insurance Refund
	Solid Waste	62,351	Insurance Refund
	Transit	12,470	Insurance Refund
		<u>1,065,663</u>	
Non-Major Governmental Funds	Transit	348,505	LTF/STA Funds
		<u>348,505</u>	
Subtotal Transfers		<u>1,720,835</u>	
Total Transfers In/Out		<u>\$ 16,138,797</u>	

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**NOTE 4 CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2021, was as follows:

	Balance July 1, 2020	Additions	Retirements	Transfers and Adjustments	Balance June 30, 2021
<b>Governmental Activities</b>					
Capital assets not being depreciated:					
Land	\$ 1,193,657	\$ -	\$ -	\$ 139,118	\$ 1,332,775
Construction in progress	38,795,214	11,613,297	-	(215,314)	50,193,197
Total capital assets not being depreciated	<u>39,988,871</u>	<u>11,613,297</u>	<u>-</u>	<u>(76,196)</u>	<u>51,525,972</u>
Capital assets being depreciated:					
Infrastructure	267,922,614	-	-	-	267,922,614
Structures and improvements	25,538,249	421,307	-	-	25,959,556
Equipment	15,081,620	808,669	(239,123)	76,196	15,727,362
Total capital assets being depreciated	<u>308,542,483</u>	<u>1,229,976</u>	<u>(239,123)</u>	<u>76,196</u>	<u>309,609,532</u>
Less accumulated depreciation for:					
Infrastructure	(207,091,861)	(13,805,688)	-	-	(220,897,549)
Structures and improvements	(20,328,609)	(352,215)	-	-	(20,680,824)
Equipment	(11,715,442)	(1,474,211)	238,513	-	(12,951,140)
Total accumulated depreciation	<u>(239,135,912)</u>	<u>(15,632,114)</u>	<u>238,513</u>	<u>-</u>	<u>(254,529,513)</u>
Total capital assets being depreciated net	<u>69,406,571</u>	<u>(14,402,138)</u>	<u>(610)</u>	<u>76,196</u>	<u>55,080,019</u>
Governmental Activities Capital Assets Net	<u>\$ 109,395,442</u>	<u>\$ (2,788,841)</u>	<u>\$ (610)</u>	<u>\$ -</u>	<u>\$ 106,605,991</u>
<b>Business-Type Activities</b>					
Capital assets not being depreciated:					
Land	\$ 241,816	\$ -	\$ -	\$ -	\$ 241,816
Construction in progress	60,355	870	-	-	61,225
Total capital assets not being depreciated	<u>302,171</u>	<u>870</u>	<u>-</u>	<u>-</u>	<u>303,041</u>
Capital assets being depreciated:					
Infrastructure	18,292	-	-	-	18,292
Structures and improvements	1,519,048	-	-	-	1,519,048
Equipment	3,323,540	198,346	-	-	3,521,886
Total capital assets being depreciated	<u>4,860,880</u>	<u>198,346</u>	<u>-</u>	<u>-</u>	<u>5,059,226</u>
Less accumulated depreciation for:					
Infrastructure	(7,012)	-	-	-	(7,012)
Structures and improvements	(582,098)	(35,118)	-	-	(617,216)
Equipment	(2,586,631)	(291,847)	-	-	(2,878,478)
Total accumulated depreciation	<u>(3,175,741)</u>	<u>(326,965)</u>	<u>-</u>	<u>-</u>	<u>(3,502,706)</u>
Total capital assets being depreciated net	<u>1,685,139</u>	<u>(128,619)</u>	<u>-</u>	<u>-</u>	<u>1,556,520</u>
Business-Type Activities Capital Assets Net	<u>\$ 1,987,310</u>	<u>\$ (127,749)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,859,561</u>



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Depreciation expense was charged to governmental functions as follows:

	Depreciation
<b>Governmental Activities</b>	
General government	\$ 409,167
Public protection	613,723
Public ways and facilities	14,233,792
Health and sanitation	80,586
Public assistance	116,952
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	151,535
Total Depreciation Governmental Activities	\$ 15,632,114
 <b>Business-Type Activities</b>	
Transit	\$ 202,099
Solid Waste	124,866
Total Depreciation Business-Type Activities	\$ 326,965

**NOTE 5 LONG-TERM LIABILITIES**

Long-term debt at June 30, 2021 consisted of the following:

	Date of Issue	Date of Maturity	Interest Rates	Annual Principal Installments	Original Issue Amount	Outstanding at June 30, 2021
Governmental Activities:						
Notes from Direct Borrowings and Direct Placements:						
Umpqua - 2018 Refunding Lease	2018	2025	3.04%	\$375,000 - \$425,000	\$ 2,335,000	\$ 1,615,000
Total Governmental Activities					\$ 2,335,000	\$ 1,615,000

**COUNTY OF TRINITY  
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The following is a summary of long-term liability transactions for the year ended June 30, 2021:

	Balance July 1, 2020	Additions	Reductions	Balance June 30, 2021	Amounts Due Within One Year
<b>Governmental Activities</b>					
Notes from Direct Borrowing and Direct Placements	\$ 1,990,000	\$ -	\$ 375,000	\$ 1,615,000	\$ 385,000
Capital Lease	630,113	236,661	117,057	749,717	165,998
Compensated Absences	1,036,474	1,519,051	1,400,059	1,155,466	770,311
Liability for Self-Insurance	2,142,173	1,651,065	691,802	3,101,436	250,000
Loans Payable	407,196	1,932	143,523	265,605	150,000
<b>Total Governmental Activities Long-Term Liabilities</b>	<b>\$ 6,205,956</b>	<b>\$ 3,408,709</b>	<b>\$ 2,727,441</b>	<b>\$ 6,887,224</b>	<b>\$ 1,721,309</b>
<b>Business-Type Activities</b>					
Transit Fund					
Compensated Absences	\$ 5,908	\$ 10,614	\$ 13,855	\$ 2,667	\$ 1,778
Solid Waste Fund					
Capital Lease	135,372	-	84,655	50,717	50,717
Compensated Absences	56,823	121,218	107,595	70,446	46,964
<b>Total Business-Type Activities Long-Term Liabilities</b>	<b>\$ 198,103</b>	<b>\$ 131,832</b>	<b>\$ 206,105</b>	<b>\$ 123,830</b>	<b>\$ 99,459</b>

As of June 30, 2021, 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
2022	\$ 385,000	\$ 49,096
2023	400,000	37,392
2024	405,000	25,232
2025	425,000	12,920
	<b>\$ 1,615,000</b>	<b>\$ 124,640</b>

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

**COUNTY OF TRINITY  
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**Notes from Direct Borrowing and Direct Placements**

**Umpqua Bank 2018 Refunding Lease**

The Umpqua Bank 2018 Refunding Lease was issued in October 2018 and the proceeds of \$2,335,000 were used to refund the 2005 COPs which were issued in May 2005. The County's outstanding notes from direct borrowings related to governmental activities of \$1,615,000 are secured with collateral of the Juvenile Detention Center. The outstanding notes from direct borrowings related to governmental activities of \$1,615,000 contain a provision that if an event of default occurs and continues, then whatever action at law or in equity may appear necessary or desirable to collect the amounts then due and thereafter to become due is allowable, except there is no right under any circumstances to accelerate delinquent or future payments. As of June 30, 2021, the outstanding principal amount of the Umpqua Bank 2018 Refunding Lease was \$1,615,000.

**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, 2021, the County owes \$265,605 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, 2021, the total accumulated operational deficit attributable to the old Hospital Fund was \$7,718,391.

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

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

The recognition of the liability for closure and estimated post-closure maintenance costs is based on the awarded contract agreements for closure and the estimated ongoing annual costs of maintenance and monitoring of the closed landfill. The estimated liability of the County landfill site for closure and post-closure maintenance costs was \$4,212,916 for fiscal year 2021 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 \$4,212,916 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 \$19,761.

A water release corrective action, with a cost estimate adjusted for inflation as of June 30, 2021 of \$1,004,865, 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  
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**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, 2021, 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, 2021</u>
Governmental Activities:						
Motorola - Spillman CAD - 2018	12/5/2017	3/30/2025	3.690%	\$140,308.24	\$ 851,870	\$ 513,056
Day Wireless Radio Lease	2/2/2021	2/2/2026	2.950%	\$51,602.19	<u>236,661</u>	<u>236,661</u>
Total Governmental Activities					<u>\$ 1,088,531</u>	<u>\$ 749,717</u>
Business Activities						
Leasource Financial Services, Inc. - Solid Waste two Peterbilt 320 trucks with Bridgeport Front Loader	2/1/2015	1/1/2022	3.381%	\$87,927.00	\$ 540,004	\$ 50,717
Total Business Activities					<u>\$ 540,004</u>	<u>\$ 50,717</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, 2021:

<u>Fiscal Year Ending June 30</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>
2022	\$ 191,910	\$ 51,291
2023	191,910	-
2024	191,910	-
2025	191,920	-
2026	<u>51,602</u>	<u>-</u>
Total minimum lease payments	819,252	51,291
Less: Amount representing interest	<u>(69,535)</u>	<u>(574)</u>
Net present value of capital lease payments	<u>\$ 749,717</u>	<u>\$ 50,717</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>(273,822)</u>	<u>(482,146)</u>
Net Value	<u>\$ 684,556</u>	<u>\$ 57,858</u>

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

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
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**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
2022	\$ 254,072
2023	254,681
2024	246,241
2025	230,386
2026	226,651
2027-2031	990,575
2032-2036	952,904
2037-2041	8,758
Total	\$ 3,164,268

Rent expenditures were \$385,572 for the fiscal year ended June 30, 2021.

**NOTE 8 NET POSITION/FUND BALANCES**

**Net Position**

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

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

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

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**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**  
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A detailed schedule of fund balances as of June 30, 2021 is as follows:

	General Fund	Road Fund	Human Services	HOME Grants	Health and Sanitation	Capital Projects	Other Governmental	Total
<b>Fund Balances:</b>								
Non-spendable:								
Prepays	\$ 4,518	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,518
Advances	163,632	-	-	-	-	-	-	163,632
Inventory	-	848,525	-	-	-	-	-	848,525
Total Non-spendable	<u>168,150</u>	<u>848,525</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,016,675</u>
Restricted:								
General government	-	-	-	-	-	-	688,841	688,841
Public protection	-	-	-	-	-	-	2,792,427	2,792,427
Public ways and facilities	-	-	-	-	-	-	1,928,118	1,928,118
Health and sanitation	-	-	-	-	4,661,654	-	-	4,661,654
Public assistance	-	-	-	-	-	-	1,344,358	1,344,358
Road repairs	-	7,292,119	-	-	-	-	-	7,292,119
Human services	-	-	637,105	-	-	-	-	637,105
Mental health programs	-	-	-	-	-	-	645,994	645,994
Fish and game preservation	-	-	-	-	-	-	23,356	23,356
Tobacco programs	-	-	-	-	-	-	-	-
Improvement loan programs	-	-	-	4,402,277	-	-	-	4,402,277
Transportation programs	-	-	-	-	-	-	177,346	177,346
Non-transit programs	-	-	-	-	-	-	7,030	7,030
Lighting district programs	-	-	-	-	-	-	548,383	548,383
Bioterrorism programs	-	-	-	-	-	-	-	-
Mental Health Services Act	-	-	-	-	-	-	3,056,723	3,056,723
Realignment - mental health	-	-	-	-	-	-	109,612	109,612
Realignment - health services	-	-	-	-	-	-	573,287	573,287
General plan update	-	-	-	-	-	-	1,861,092	1,861,092
Cannabis planning	-	-	-	-	-	-	951,086	951,086
Capital projects	-	-	-	-	-	-	-	-
Total Restricted	<u>-</u>	<u>7,292,119</u>	<u>637,105</u>	<u>4,402,277</u>	<u>4,661,654</u>	<u>-</u>	<u>14,707,653</u>	<u>31,700,808</u>
Assigned to:								
Capital projects	-	-	-	-	-	-	120	120
Self Insurance	1,814,214	-	-	-	-	-	-	1,814,214
Emergency services	-	-	-	-	-	-	158,538	158,538
Debt service	-	-	-	-	-	-	837	837
Total Assigned	<u>1,814,214</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>159,495</u>	<u>1,973,709</u>
Unassigned:	-	-	-	-	-	(3,286,581)	(11,910)	(3,298,491)
<b>Total Fund Balance</b>	<u><b>\$ 1,982,364</b></u>	<u><b>\$ 8,140,644</b></u>	<u><b>\$ 637,105</b></u>	<u><b>\$ 4,402,277</b></u>	<u><b>\$ 4,661,654</b></u>	<u><b>\$ (3,286,581)</b></u>	<u><b>\$ 14,855,238</b></u>	<u><b>\$ 31,392,701</b></u>



**COUNTY OF TRINITY  
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**NOTE 9 DEFICIT FUND BALANCE/NET POSITION**

The following funds had deficit fund balances/deficit net position at June 30, 2021:

Major Governmental Funds:

Capital Projects	\$ 3,286,581
Total Major Governmental Funds	\$ 3,286,581

Non-Major Governmental Funds:

Tobacco Program	\$ 9,681
CDC PHEP	2,229
Total Non-Major Governmental Funds	\$ 11,910

Major Proprietary Fund:

Solid Waste	\$ 9,508,596
Total Major Proprietary Funds	\$ 9,508,596

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

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

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

**Plan Description**

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

**Benefits Provided**

All pension plans provide benefits, upon retirement, disability or death of members. Retirement benefits are based on years of service, final average compensation, and retirement age. Employees terminating before accruing five years of retirement service credit forfeit the right to receive retirement benefits unless they establish reciprocity with

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

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

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

The Plans' provisions and benefits in effect at June 30, 2021 are summarized below:

	Miscellaneous			
	Prior to April 1997	Prior to Aug 2008	On or after January 2013	On or after January 2013 PEPRA
Hire Date				
Benefit formula	2%@60	2%@55	2%@55	2%@62
Benefit vesting schedule	5 years of service	5 years of service	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life
Retirement age	50-60	50-55	50-55	62
Monthly benefits, as % of eligible compensation	2%	2%	2%	2%
Required employee contribution rates	8%	8%	8%	7.75%
Required employer contribution rates	40.51%	40.51%	40.51%	40.51%
Status	Closed	Closed	Open	Open

	Safety			
	Prior to April 1997	Prior to Aug 2008	On or after January 2013	On or after January 2013 PEPRA
Hire Date				
Benefit formula	2%@55	3%@50	3%@50	2.7%@57
Benefit vesting schedule	5 years of service	5 years of service	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life
Retirement age	50-55	50	50	57
Monthly benefits, as % of eligible compensation	2%	3%	3%	2.7%
Required employee contribution rates	9%	9%	9%	13.00%
Required employer contribution rates	67.15%	67.15%	67.15%	13.46%
Status	Closed	Closed	Open	Open

**COUNTY OF TRINITY  
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**Employees Covered**

At June 30, 2021, the following employees were covered by the benefit terms for the Miscellaneous Plan and Safety Plan:

	<u>Miscellaneous</u>	<u>Safety</u>
Inactive employees or beneficiaries currently receiving benefits	305	46
Inactive employees entitled to but not yet receiving benefits	40	10
Active employees	<u>231</u>	<u>51</u>
Total	<u><u>576</u></u>	<u><u>107</u></u>

**Contributions**

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

**B. Net Pension Liability**

The County's net pension liability for each Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of each of the Plans is measured as of June 30, 2020, using a valuation date of June 30, 2019. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

**COUNTY OF TRINITY  
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**Actuarial Assumptions**

The total pension liabilities in the June 30, 2021 actuarial valuations were determined using the following actuarial assumptions:

	Miscellaneous	Safety
Valuation date	June 30, 2019	June 30, 2019
Measurement date	June 30, 2020	June 30, 2020
Actuarial cost method	Entry-Age Normal	
Actuarial assumptions:		
Discount rate	7.15%	7.15%
Inflation	2.63%	2.50%
Payroll growth	2.88%	2.75%
Projected salary increase	Varies by Entry Age and Service	
Investment rate of return	7.25% <sup>1</sup>	7.15% <sup>1</sup>
Mortality	Derived using CalPERS' Membership Data for All Funds	

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

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

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.

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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, 2021**

**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, 2019	\$ 110,888,752	\$ 62,838,563	\$ 48,050,189
Changes in the year:			
Service cost	2,049,974	-	2,049,974
Interest on total pension liability	7,748,811	-	7,748,811
Differences between expected and actual experience	198,013	-	198,013
Benefit payments, including refunds of employee contributions	(6,609,171)	(6,609,171)	-
Contributions from the employer	-	4,344,522	(4,344,522)
Contributions from employees	-	976,487	(976,487)
Net investment income	-	3,152,190	(3,152,190)
Administrative expenses	-	(88,241)	88,241
Change in allocation	(432,186)	(244,911)	(187,275)
Net changes	<u>2,955,441</u>	<u>1,530,876</u>	<u>1,424,565</u>
Balance at June 30, 2020	<u>\$ 113,844,193</u>	<u>\$ 64,369,439</u>	<u>\$ 49,474,754</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, 2019	Plan's Proportion to Total Pool @ June 30, 2020	Plan's Proportionate Share of Net Pension Liability
Safety	0.19795%	0.19663%	\$ 12,233,854
Total			<u>\$ 12,233,854</u>

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

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

The following presents the net pension liability of the County for each Plan, calculated using the discount rate for each Plan, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>1% Decrease (6.15%)</u>	<u>Current Discount Rate (7.15%)</u>	<u>1% Increase (8.15%)</u>
Net Pension Liability			
Miscellaneous	\$ 63,024,888	\$ 49,474,754	\$ 38,149,126
Safety	17,542,863	12,233,854	7,877,309
Total	<u>\$ 80,567,751</u>	<u>\$ 61,708,608</u>	<u>\$ 46,026,435</u>

**Pension Plan Fiduciary Net Position**

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

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

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

For the year ended June 30, 2021, the County recognized pension expense of \$6,051,019 and \$1,964,859 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, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<b>Miscellaneous</b>		
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between actual and expected experience	\$ 627,979	\$ -
Difference in actual contribution and proportional share	-	-
Net differences between projected and actual earnings on pension plan investments	376,535	-
Change in assumptions	-	-
County contributions subsequent to the measurement date	4,900,051	-
<b>Total</b>	<b>\$ 5,904,565</b>	<b>\$ -</b>
<b>Safety</b>		
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between actual and expected experience	\$ 948,673	\$ -
Difference in actual contribution and proportional share	121,080	-
Change in proportion	-	185,584
Net differences between projected and actual earnings on pension plan investments	265,893	-
Change in assumptions	-	40,751
County contributions subsequent to the measurement date	1,656,462	-
<b>Total</b>	<b>\$ 2,992,108</b>	<b>\$ 226,335</b>
<b>Total</b>		
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between actual and expected experience	\$ 1,576,652	\$ -
Difference in actual contribution and proportional share	121,080	-
Change in proportion	-	185,584
Net differences between projected and actual earnings on pension plan investments	642,428	-
Change in assumptions	-	40,751
County contributions subsequent to the measurement date	6,556,513	-
<b>Total</b>	<b>\$ 8,896,673</b>	<b>\$ 226,335</b>



**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

The \$6,556,513 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, 2022. 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
2022	\$ 275,785	\$ 231,539	\$ 507,324
2023	173,431	438,232	611,663
2024	301,824	306,313	608,137
2025	253,474	133,227	386,701
2026	-	-	-
Thereafter	-	-	-
Total	\$ 1,004,514	\$ 1,109,311	\$ 2,113,825

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

***Plan Description***

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

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

***Employees Covered***

As of June 30, 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	331
Total	606

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**Contributions**

The OPEB Plan and its contribution requirements are established by Memoranda of Understanding with the applicable employee bargaining units and may be amended by agreements between the County and the bargaining units. The annual contribution is based on the actuarially determined contribution (ADC). Currently, the County is responsible for all contributions and is charging each department, based on budgeted full time equivalent positions, their proportionate share of the ADC. As of June 30, 2021, the OBEB ISF has accumulated \$9,456,849 in additional OPEB contributions that are awaiting payment to the OPEB Plan. The County created an irrevocable OPEB trust with Public Agency Retirement Services (PARS) on August 17, 2006, for the purpose of prefunding obligations for past services. Each County department is responsible for paying their allocated share of OPEB based on each department's full time equivalent positions compared to the County's total full time equivalent positions.

**Net OPEB Liability**

The County's net OPEB liability was measured as of June 30, 2020 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2020, based on the following actuarial methods and assumptions:

Valuation date	June 30, 2019
Measurement date	June 30, 2020
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.

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

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:

<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, 2021**

***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, 2019	\$ 51,007,000	\$ 463,918	\$ 50,543,082
Changes in the year:			
Service cost	1,634,412	-	1,634,412
Interest on total OPEB liability	3,072,419	-	3,072,419
Differences between expected and actual experience	(2,896,605)	-	(2,896,605)
Benefit payments, including refunds of employee contributions	(2,911,278)	(2,911,278)	-
Contributions from the employer	-	7,581,242	(7,581,242)
Contributions from employees	-	-	-
Net investment income	-	80,459	(80,459)
Administrative expenses	-	(10,967)	10,967
Net changes	(1,101,052)	4,739,456	(5,840,508)
Balance at June 30, 2020	<u>\$ 49,905,948</u>	<u>\$ 5,203,374</u>	<u>\$ 44,702,574</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, 2020:

	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
Net OPEB Liability	\$ 51,031,575	\$ 44,702,574	\$ 39,471,752

***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, 2020:

	1% Decrease 5.50% decreasing to 3.50%	Current Healthcare Cost Trend Rates 6.50% decreasing to 4.50%	1% Increase 7.50% decreasing to 5.50%
Net OPEB Liability	\$ 38,990,286	\$ 44,702,574	\$ 51,743,471

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

***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), 7.0 years at June 30, 2020 measurement date.

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

For the fiscal year ended June 30, 2021, the County recognized negative OPEB expense of -\$5,211,350, and the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual earnings on OPEB plan investments	\$ 64,063	\$ -
Differences between expected and actuarial experience in Total OPEB Liability	-	2,482,804
OPEB contributions subsequent to the measurement date	<u>6,618,277</u>	<u>-</u>
Total	<u>\$ 6,682,340</u>	<u>\$ 2,482,804</u>

The \$6,618,277 reported as deferred outflows of resources related to OPEB contributions subsequent to the June 30, 2020 measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ending June 30, 2022. Other amounts reported as deferred outflows of resources related to OPEB will be recognized as expense as follows:

<u>Year ending June 30,</u>	<u>Deferred Outflows/ (Inflows) of Resources</u>
2022	\$ (399,647)
2023	(397,331)
2024	(397,384)
2025	(396,779)
2026	(413,801)
Thereafter	(413,799)
Total	<u>\$ (2,418,741)</u>

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 12 RISK MANAGEMENT**

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

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

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

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

Changes in the balance of claims liability during the fiscal years ended June 30, 2021 and 2020 was as follows:

	2021	2020
Unpaid claims, Beginning	\$ 2,142,173	\$ 2,088,598
Incurred claims (including IBNRs) current year and adjustments	2,562,618	388,673
Claim payments	(1,603,355)	(335,098)
Unpaid claims, Ending	\$ 3,101,436	\$ 2,142,173

**NOTE 13 COMMITMENTS AND CONTINGENCIES**

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

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

**COUNTY OF TRINITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

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

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

*Transfer of Hospital* – As of June 30, 2021 the County's obligation to TPUD is \$265,605 for the advance of hospital operating cash through December 31, 2006 (see note 6). Per the Agreement with TPUD, the County commenced repayment through an electrical rate surcharge, not to exceed \$150,000 per year, starting January 1, 2006.

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

**NOTE 14 CHANGE IN ACCOUNTING PRINCIPLE**

*GASB Statement No. 84 Fiduciary Activities*

During the fiscal year ended June 30, 2021, the County implemented GASB Statement No. 84, *Fiduciary Activities*, to improve accounting and financial reporting by state and local governments.

As of July 1, 2020, the County implemented this Statement decreasing beginning net position in the government-wide statements by \$411,968. This included a \$3,780,415 increase to Governmental Activities taxes receivable and a \$2,799,079 increase in accounts payable which were previously recorded in Fiduciary Funds.

The portion of the restatement reportable in the fund financial statements was a \$18,770 increase in fund balance to the General Fund, a \$393,198 increase to fund balance in the Public Protection Fund, and a \$4,438,213 restatement of net position in the fiduciary statements for the Custodial Funds.

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*REQUIRED SUPPLEMENTARY INFORMATION*

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**COUNTY OF TRINITY  
REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED JUNE 30, 2021**

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

	Miscellaneous Plan						
	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability							
Service cost	\$ 2,049,974	\$ 1,908,330	\$ 1,847,746	\$ 1,808,880	\$ 1,478,506	\$ 1,450,482	\$ 1,485,629
Interest on total pension liability	7,748,811	7,550,820	7,149,779	6,856,648	6,231,750	6,354,145	6,298,727
Change in benefit terms <sup>1</sup>		-	-	-	-	-	-
Changes of assumptions <sup>2</sup>		-	(683,451)	5,220,343	-	(1,407,442)	-
Differences between expected and actual experience	198,013	2,540,530	747,110	452,584	(63,507)	125,557	-
Benefit payments, including refunds of employee contributions	(6,609,171)	(6,444,217)	(6,078,301)	(5,667,747)	(5,031,615)	(5,228,715)	(5,068,433)
Change in allocation	(432,186)	301,886	1,224,126	6,237,710	(4,224,911)	(2,258,634)	-
Net Change in total pension liability	<u>2,955,441</u>	<u>5,857,349</u>	<u>4,207,009</u>	<u>14,908,418</u>	<u>(1,609,777)</u>	<u>(964,607)</u>	<u>2,715,923</u>
Total Pension Liability - beginning	<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>	<u>85,774,437</u>
Total Pension Liability - ending (a)	<u>113,844,193</u>	<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	4,344,522	3,817,998	3,453,962	3,304,869	2,815,280	2,527,631	2,316,859
Contributions - employee	976,487	925,740	862,720	777,823	718,778	681,216	866,477
Net investment income	3,152,190	4,016,486	4,898,980	5,839,054	240,513	1,190,226	8,350,358
Benefit payments, including refunds of employee contributions	(6,609,171)	(6,444,217)	(6,078,301)	(5,667,748)	(5,031,615)	(5,228,715)	(5,068,433)
Administrative expense	(88,241)	(43,221)	(89,624)	(77,732)	(30,699)	(59,608)	-
Other miscellaneous	-	141	(170,197)	-	-	-	-
Change in allocation	(244,911)	173,582	689,918	3,563,677	(2,554,830)	(1,409,652)	-
Net change in plan fiduciary net position	<u>1,530,876</u>	<u>2,446,509</u>	<u>3,567,317</u>	<u>7,739,943</u>	<u>(3,842,573)</u>	<u>(2,300,951)</u>	<u>6,465,261</u>
Plan Fiduciary Net Position - beginning	<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>	<u>48,763,057</u>
Plan Fiduciary Net Position - ending (b)	<u>\$ 64,369,439</u>	<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>\$ 49,474,754</u>	<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	56.54%	56.67%	57.50%	56.36%	57.13%	60.47%	62.41%
County's covered payroll	\$ 11,377,520	\$ 10,901,466	\$ 10,583,948	\$ 10,327,017	\$ 9,045,610	\$ 8,764,245	\$ 8,773,050
Net pension liability as a percentage of covered payroll	434.85%	440.77%	421.76%	426.06%	407.17%	394.77%	379.14%

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

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

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

**COUNTY OF TRINITY  
REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED JUNE 30, 2021**

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

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

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

**COUNTY OF TRINITY  
REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED JUNE 30, 2021**

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

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

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

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

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

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

**COUNTY OF TRINITY  
REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED JUNE 30, 2021**

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

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

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

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

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

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

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

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

**COUNTY OF TRINITY  
REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED JUNE 30, 2021**

Notes to Schedule of County's OPEB Contributions:

Actuarial methods and assumptions used to set the actuarially determined contributions for fiscal year 2020-2021 were from the June 30, 2020 actuarial valuation.

**Methods and assumptions Used to determine contributions**

Actuarial Cost Method	Entry Age Normal - Level % of Pay
Amortization Method/Period	20-years Level Dollar Amortization Method
Asset Valuation Method	Building-Block Method
Inflation	2.75%
Payroll Growth	3.00%
Investment Rate of Return	6.00%
Healthcare cost-trend rates	4.5% - 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, 2021**

	Budgeted Amounts		Actual Amount	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 9,889,600	\$ 9,889,600	\$ 10,959,839	\$ 1,070,239
Licenses and Permits	1,032,396	1,022,300	1,244,312	222,012
Fines, Forfeitures, and Penalties	1,061,958	1,061,958	584,940	(477,018)
Use of Money and Property	131,220	131,220	102,536	(28,684)
Intergovernmental	4,223,259	3,494,952	2,118,635	(1,376,317)
Charges for Services	4,834,166	3,895,869	3,768,368	(127,501)
Miscellaneous	1,072,012	940,041	1,298,489	358,448
Total Revenues	22,244,611	20,435,940	20,077,119	(358,821)
<b>EXPENDITURES</b>				
General Government:				
Assessor:				
Salaries and Benefits	336,877	331,732	314,120	17,612
Services and Supplies	142,599	149,372	148,406	966
Total Assessor	479,476	481,104	462,526	18,578
Auditor-Controller's Office:				
Salaries and Benefits	765,525	768,234	719,427	48,807
Services and Supplies	235,135	243,486	205,860	37,626
Reimbursements	(207,213)	(207,213)	(203,558)	(3,655)
Capital Assets	42,198	42,198	15,504	26,694
Total Auditor-Controller's Office	835,645	846,705	737,233	109,472
Board of Supervisors:				
Salaries and Benefits	438,521	434,207	434,204	3
Services and Supplies	205,620	682,192	633,354	48,838
Capital Assets	-	47,665	47,665	-
Total Board of Supervisors	644,141	1,164,064	1,115,223	48,841
Administration and Personnel:				
Salaries and Benefits	533,158	535,190	519,510	15,680
Services and Supplies	138,920	102,933	86,334	16,599
Reimbursements	(55,001)	(55,001)	(54,647)	(354)
Capital Assets	-	36,080	36,080	-
Total Administration and Personnel	617,077	619,202	587,277	31,925



**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND (CONTINUED)  
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual Amount	Variance with Final Budget
	Original	Final		
<b>EXPENDITURES (CONTINUED)</b>				
County Counsel:				
Services and Supplies	755,500	755,500	738,541	16,959
Reimbursements	4,873	4,873	4,873	-
Total County Counsel	760,373	760,373	743,414	16,959
Elections Department:				
Salaries and Benefits	183,665	154,343	138,963	15,380
Services and Supplies	147,879	178,422	130,235	48,187
Capital Assets	100,000	100,000	-	100,000
Total Elections Department	431,544	432,765	269,198	163,567
General Services:				
Salaries and Benefits	657,142	660,528	647,658	12,870
Services and Supplies	288,724	290,299	275,918	14,381
Reimbursements	(250,547)	(250,547)	(250,547)	-
Capital Assets	18,000	18,000	17,896	104
Total General Services	713,319	718,280	690,925	27,355
Information Technology:				
Salaries and Benefits	549,774	517,600	515,432	2,168
Services and Supplies	102,270	136,357	130,857	5,500
Reimbursements	(211,445)	(211,445)	(209,611)	(1,834)
Capital Assets	23,538	73,731	67,945	5,786
Total Information Technology	464,137	516,243	504,623	11,620
Insurance General:				
Salaries and Benefits	190,001	190,679	189,959	720
Services and Supplies	221,106	260,794	1,162,099	(901,305)
Reimbursements	(260,418)	(260,418)	(258,933)	(1,485)
Total Insurance General	150,689	191,055	1,093,125	(902,070)
Human Resources				
Salaries and Benefits	271,222	272,351	242,530	29,821
Services and Supplies	94,879	97,386	41,221	56,165
Reimbursements	(110,835)	(110,835)	(108,855)	(1,980)
Total Insurance General	255,266	258,902	174,896	84,006
Treasurer-Tax Collector:				
Salaries and Benefits	556,175	558,433	473,932	84,501
Services and Supplies	53,728	53,728	42,692	11,036
Reimbursements	(56,534)	(56,534)	(52,283)	(4,251)
Total Treasurer-Tax Collector	553,369	555,627	464,341	91,286

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND (CONTINUED)  
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual Amount	Variance with Final Budget
	Original	Final		
<b>EXPENDITURES (CONTINUED)</b>				
County Audit:				
Services and Supplies	61,075	62,900	62,900	-
Total County Audit	61,075	62,900	62,900	-
Contributions to Other Funds				
Services and Supplies	30,200	30,200	32,555	(2,355)
Total Contributions to Other Funds	30,200	30,200	32,555	(2,355)
Surveyor:				
Services and Supplies	70,871	70,871	27,602	43,269
Total Surveyor	70,871	70,871	27,602	43,269
County Advertising:				
Services and Supplies	95,000	95,000	95,000	-
Total County Advertising	95,000	95,000	95,000	-
Miscellaneous				
Services and Supplies	97	97	7	90
Total Miscellaneous	97	97	7	90
 Total General Government	 6,162,279	 6,803,388	 7,060,845	 (257,457)
Public Protection:				
Agricultural Commissioner:				
Salaries and Benefits	307,899	308,938	280,940	27,998
Services and Supplies	74,975	67,196	46,085	21,111
Total Agricultural Commissioner	382,874	376,134	327,025	49,109
Animal Control:				
Salaries and Benefits	210,244	210,455	210,453	2
Services and Supplies	50,763	54,810	52,167	2,643
Total Animal Control	261,007	265,265	262,620	2,645
Building Inspector:				
Salaries and Benefits	453,048	454,629	396,831	57,798
Services and Supplies	160,706	161,062	101,850	59,212
Total Building Inspector	613,754	615,691	498,681	117,010
Environmental Health				
Salaries and Benefits	484,710	460,049	397,546	62,503
Services and Supplies	79,818	108,659	85,392	23,267
Total Environmental Health	564,528	568,708	482,938	85,770

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND (CONTINUED)  
YEAR ENDED JUNE 30, 2021**

EXPENDITURES (CONTINUED)	Budgeted Amounts		Actual Amount	Variance with Final Budget
	Original	Final		
Clerk/Recorder:				
Salaries and Benefits	178,588	176,266	160,413	15,853
Services and Supplies	66,097	69,097	68,818	279
Total Clerk/Recorder	244,685	245,363	229,231	16,132
Search and Rescue				
Services and Supplies	19,370	22,750	22,745	5
Total Director of General Plan	19,370	22,750	22,745	5
District Attorney-Public Advocate:				
Salaries and Benefits	1,330,266	1,314,212	1,134,243	179,969
Services and Supplies	207,857	253,399	215,013	38,386
Total DA - Public Advocate	1,538,123	1,567,611	1,349,256	218,355
Jail:				
Salaries and Benefits	2,427,910	2,139,238	2,139,236	2
Services and Supplies	628,806	682,105	678,502	3,603
Capital Assets	60,000	63,712	63,712	-
Total Jail	3,116,716	2,885,055	2,881,450	3,605
Jail Health:				
Salaries and Benefits	144,507	146,000	145,998	2
Services and Supplies	335,012	314,331	311,834	2,497
Total Jail Health	479,519	460,331	457,832	2,499
Juvenile Hall:				
Salaries and Benefits	439,869	432,127	350,917	81,210
Services and Supplies	236,939	246,939	236,507	10,432
Capital Assets	8,500	8,500	-	8,500
Total Juvenile Hall	685,308	687,566	587,424	100,142
Planning Department:				
Salaries and Benefits	433,641	435,899	409,842	26,057
Services and Supplies	201,624	203,748	175,173	28,575
Total Planning Department	635,265	639,647	585,015	54,632
Probation Department:				
Salaries and Benefits	1,610,001	1,889,125	1,772,633	116,492
Services and Supplies	591,875	346,754	376,220	(29,466)
Capital Assets	-	26,765	26,765	-
Total Probation Department	2,201,876	2,262,644	2,175,618	87,026
Sheriff Department:				
Salaries and Benefits	3,400,582	3,407,454	3,407,454	-
Services and Supplies	831,307	939,918	930,501	9,417
Capital Assets	22,000	-	-	-
Total Sheriff Department	4,253,889	4,347,372	4,337,955	9,417

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND (CONTINUED)  
YEAR ENDED JUNE 30, 2021**

EXPENDITURES (CONTINUED)	Budgeted Amounts		Actual Amount	Variance with Final Budget
	Original	Final		
Court Services:				
Services and Supplies	71,825	71,825	58,742	13,083
Total Court Services	71,825	71,825	58,742	13,083
Code Enforcement				
Salaries and Benefits	630,287	621,642	363,103	258,539
Services and Supplies	67,900	77,900	50,895	27,005
Total Sheriff Department	698,187	699,542	413,998	285,544
Coroner:				
Services and Supplies	73,978	85,978	85,654	324
Total Coroner	73,978	85,978	85,654	324
Fire Protection:				
Services and Supplies	22,442	22,442	19,354	3,088
Total Fire Protection	22,442	22,442	19,354	3,088
Grand Jury:				
Services and Supplies	22,922	22,922	6,880	16,042
Total Grand Jury	22,922	22,922	6,880	16,042
LAFCO:				
Services and Supplies	14,000	14,000	14,000	-
Total LAFCO	14,000	14,000	14,000	-
Public Guardian				
Services and Supplies	-	139,388	95,185	44,203
Total Public Guardian	-	139,388	95,185	44,203
Public Defender:				
Services and Supplies	616,000	616,000	538,961	77,039
Total Public Defender	616,000	616,000	538,961	77,039
Total Public Protection	16,516,268	16,616,234	15,430,564	1,185,670
Public Ways and Facilities:				
Public Works Miscellaneous:				
Services and Supplies	106,800	106,800	10,948	95,852
Total Public Works Miscellaneous	106,800	106,800	10,948	95,852
Total Public Ways and Facilities	106,800	106,800	10,948	95,852

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND (CONTINUED)  
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual Amount	Variance with Final Budget
	Original	Final		
<b>EXPENDITURES (CONTINUED)</b>				
Health and Sanitation:				
Health Department:				
Salaries and Benefits	1,461,078	-	-	-
Services and Supplies	1,437,557	-	-	-
Total Health Department	<u>2,898,635</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Health and Sanitation	2,898,635	-	-	-
Public Assistance:				
Veteran's Services Office:				
Salaries and Benefits	78,741	79,012	76,033	2,979
Services and Supplies	19,576	19,576	13,333	6,243
Total Veteran's Services Office	<u>98,317</u>	<u>98,588</u>	<u>89,366</u>	<u>9,222</u>
Commission on Aging:				
Services and Supplies	150	150	-	150
Total Commission on Aging	<u>150</u>	<u>150</u>	<u>-</u>	<u>150</u>
Total Public Assistance	98,467	98,738	89,366	9,372
Education:				
Library Department:				
Salaries and Benefits	295,132	295,809	280,349	15,460
Services and Supplies	106,373	114,773	107,220	7,553
Total Library Department	<u>401,505</u>	<u>410,582</u>	<u>387,569</u>	<u>23,013</u>
Trinity County Co-op Extension:				
Salaries and Benefits	13,535	13,648	9,053	4,595
Services and Supplies	13,119	13,119	7,937	5,182
Total Trinity County Co-op Ext.	<u>26,654</u>	<u>26,767</u>	<u>16,990</u>	<u>9,777</u>
Total Education	428,159	437,349	404,559	32,790
Debt Service: Interest	<u>3,000</u>	<u>3,000</u>	<u>2,436</u>	<u>564</u>
Total Expenditures	<u>26,213,608</u>	<u>24,065,509</u>	<u>22,998,718</u>	<u>1,066,791</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,968,997)	(3,629,569)	(2,921,599)	707,970
Other Financing Sources (Uses):				
Transfers in	3,874,138	3,172,599	3,019,765	(152,834)
Transfers out	<u>(3,693,881)</u>	<u>(3,134,219)</u>	<u>(3,740,951)</u>	<u>(606,732)</u>
Total Other Financing Sources (Uses)	<u>180,257</u>	<u>38,380</u>	<u>(721,186)</u>	<u>(759,566)</u>
<b>NET CHANGE TO FUND BALANCE</b>	<u>\$ (3,788,740)</u>	<u>\$ (3,591,189)</u>	(3,642,785)	<u>\$ (51,596)</u>
Fund Balance - Beginning of Year			<u>5,625,149</u>	
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 1,982,364</u>	

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
ROAD FUND  
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Licenses and Permits	\$ 12,500	\$ 12,500	\$ 14,308	\$ 1,808
Use of Money and Property	-	-	40,867	40,867
Intergovernmental	14,296,704	14,347,613	6,129,748	(8,217,865)
Charges for Services	3,425,000	3,425,000	1,188,601	(2,236,399)
Other Revenues	287,605	287,605	208,231	(79,374)
Total Revenues	<u>18,021,809</u>	<u>18,072,718</u>	<u>7,581,755</u>	<u>(10,490,963)</u>
<b>EXPENDITURES</b>				
Current:				
Public Way and Facilities				
Salaries and Benefits	4,556,289	4,623,447	4,154,811	468,636
Services and Supplies	18,292,400	18,336,015	4,023,796	14,312,219
Total Expenditures	<u>22,848,689</u>	<u>22,959,462</u>	<u>8,178,607</u>	<u>14,780,855</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(4,826,880)</u>	<u>(4,886,744)</u>	<u>(596,852)</u>	<u>4,289,892</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	12,954,467	13,061,712	143,978	(12,917,734)
Transfers out	<u>(12,889,342)</u>	<u>(12,889,342)</u>	-	12,889,342
Total Other Financing Sources (Uses)	<u>65,125</u>	<u>172,370</u>	<u>143,978</u>	<u>(28,392)</u>
<b>NET CHANGE IN FUND BALANCES</b>	(4,761,755)	(4,714,374)	(452,874)	4,261,500
Fund Balances - Beginning of Year	<u>8,593,518</u>	<u>8,593,518</u>	<u>8,593,518</u>	-
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 3,831,763</u>	<u>\$ 3,879,144</u>	<u>\$ 8,140,644</u>	<u>\$ 4,261,500</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
HUMAN SERVICES FUND  
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Fines, Forfeitures, and Penalties	\$ 200	\$ 200	\$ 240	\$ 40
Use of Money and Property	-	-	2,835	2,835
Intergovernmental	11,444,447	11,919,622	8,528,071	(3,391,551)
Charges for Services	290,725	909,438	1,143,596	234,158
Other Revenue	75,322	91,620	93,355	1,735
Total Revenues	<u>11,810,694</u>	<u>12,920,880</u>	<u>9,768,097</u>	<u>(3,152,783)</u>
<b>EXPENDITURES</b>				
Current:				
Public Protection				
Services and Supplies	139,388	-	-	-
Health and Sanitation				
Salaries and Benefits	-	1,467,406	1,291,169	176,237
Services and Supplies	143,094	1,456,523	414,669	1,041,854
Public Assistance				
Salaries and Benefits	7,032,042	7,258,036	6,265,818	992,218
Services and Supplies	8,339,259	8,377,808	6,735,149	1,642,659
Total Expenditures	<u>15,653,783</u>	<u>18,559,773</u>	<u>14,706,805</u>	<u>3,852,968</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,843,089)</u>	<u>(5,638,893)</u>	<u>(4,938,708)</u>	<u>700,185</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	4,139,690	7,231,175	6,173,209	(1,057,966)
Transfers out	(182,994)	(1,053,522)	(1,024,238)	29,284
Total Other Financing Sources (Uses)	<u>3,956,696</u>	<u>6,177,653</u>	<u>5,148,971</u>	<u>(1,028,682)</u>
<b>NET CHANGE IN FUND BALANCES</b>	113,607	538,760	210,263	(328,497)
Fund Balances - Beginning of Year	<u>426,842</u>	<u>426,842</u>	<u>426,842</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 540,449</u>	<u>\$ 965,602</u>	<u>\$ 637,105</u>	<u>\$ (328,497)</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
HOME/CDBG PROGRAMS FUND  
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of Money and Property	\$ (9,300)	\$ (9,300)	\$ 9,498	\$ 18,798
Intergovernmental	200,000	200,000	142,472	(57,528)
Charges for Services	-	-	-	-
Other Revenue	2,488	2,488	1,187	(1,301)
Total Revenues	<u>193,188</u>	<u>193,188</u>	<u>153,157</u>	<u>(40,031)</u>
<b>EXPENDITURES</b>				
Current:				
Public Assistance				
Salaries and Benefits	201,661	202,452	152,976	49,476
Services and Supplies	228,281	228,281	604,622	(376,341)
Total Expenditures	<u>429,942</u>	<u>430,733</u>	<u>757,598</u>	<u>(326,865)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(236,754)</u>	<u>(237,545)</u>	<u>(604,441)</u>	<u>(366,896)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	40,677	41,468	380,350	338,882
Transfers out	(10,000)	(10,000)	-	10,000
Total Other Financing Sources (Uses)	<u>30,677</u>	<u>31,468</u>	<u>380,350</u>	<u>348,882</u>
<b>NET CHANGE IN FUND BALANCES</b>	(206,077)	(206,077)	(224,091)	(18,014)
Fund Balances - Beginning of Year	<u>4,626,368</u>	<u>4,626,368</u>	<u>4,626,368</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 4,420,291</u>	<u>\$ 4,420,291</u>	<u>\$ 4,402,277</u>	<u>\$ (18,014)</u>



**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
HEALTH AND SANITATION  
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Fines, Forfeitures, and Penalties	\$ 16,750	\$ 16,750	\$ 13,807	\$ (2,943)
Use of Money and Property	12,910	8,710	3,657	(5,053)
Intergovernmental	4,459,125	7,888,916	7,580,913	(308,003)
Charges for Services	500	75	375	300
Other Revenue	4,429	-	1,096,317	1,096,317
Total Revenues	<u>4,493,714</u>	<u>7,914,451</u>	<u>8,695,069</u>	<u>780,618</u>
<b>EXPENDITURES</b>				
Current:				
Health and Sanitation				
Salaries and Benefits	589,889	594,178	552,746	41,432
Services and Supplies	752,210	3,179,477	1,739,531	1,439,946
Total Expenditures	<u>1,342,099</u>	<u>3,773,655</u>	<u>2,292,277</u>	<u>1,481,378</u>
<b>EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</b>	3,151,615	4,140,796	6,402,792	2,261,996
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	329,748	390,697	26,229	(364,468)
Transfers out	(3,435,850)	(4,198,957)	(3,548,140)	650,817
Total Other Financing Sources (Uses)	<u>(3,106,102)</u>	<u>(3,808,260)</u>	<u>(3,521,911)</u>	<u>286,349</u>
<b>NET CHANGE IN FUND BALANCES</b>	45,513	332,536	2,880,881	2,548,345
Fund Balances - Beginning of Year	<u>1,780,773</u>	<u>1,780,773</u>	<u>1,780,773</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 1,826,286</u>	<u>\$ 2,113,309</u>	<u>\$ 4,661,654</u>	<u>\$ 2,548,345</u>

**COUNTY OF TRINITY  
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2021**

**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, 2021**

**SPECIAL REVENUE FUNDS**

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

**Tobacco Program**

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

**Fish and Game**

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

**Non-Transit**

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

**Special Aviation**

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

**Hayfork Lighting District**

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

**Weaverville Lighting District**

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

**Transportation Commission**

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

**CDC PHEP**

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

**MHSA Other Funding**

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

**COUNTY OF TRINITY  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2021**

**MHSA**

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

**General Government**

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

**Public Protection**

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

**Public Ways**

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

**Public Assistance**

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

**Health Realignment**

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

**Mental Health Realignment**

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

**Emergency Services**

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

**General Plan Update**

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

**Cannabis Planning**

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

**Mental Health**

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

**COUNTY OF TRINITY  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2021**

**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, 2021**

	Special Revenue			
	Tobacco Program	Fish and Game	Non-Transit	Special Aviation
<b>ASSETS</b>				
Cash and Investments	\$ 73,104	\$ 23,340	\$ 7,024	\$ 33,429
Accounts Receivable	-	-	-	-
Due from other Governments	150,000	-	-	21,462
Interest Receivable	83	16	6	-
Prepays and Other Assets	-	-	-	-
Due from Other Funds	-	-	-	-
<b>Total Assets</b>	<b>\$ 223,187</b>	<b>\$ 23,356</b>	<b>\$ 7,030</b>	<b>\$ 54,891</b>
<b>LIABILITIES</b>				
Accounts Payable	\$ 82,868	\$ -	\$ -	\$ 715
Salaries and Benefits Payable	-	-	-	-
Due to Other Funds	-	-	-	-
Unearned Revenue	-	-	-	-
Deposits from Others	-	-	-	-
Advances from Other Funds	-	-	-	-
<b>Total Liabilities</b>	<b>82,868</b>	<b>-</b>	<b>-</b>	<b>715</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable Revenue	150,000	-	-	-
<b>FUND BALANCE</b>				
Restricted	-	23,356	7,030	54,176
Assigned	-	-	-	-
Unassigned	(9,681)	-	-	-
<b>Total Fund Balances</b>	<b>(9,681)</b>	<b>23,356</b>	<b>7,030</b>	<b>54,176</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 223,187</b>	<b>\$ 23,356</b>	<b>\$ 7,030</b>	<b>\$ 54,891</b>

**COUNTY OF TRINITY  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2021**

	Special Revenue				
	Hayfork Lighting District	Weaverville Lighting District	Transportation Commission	CDC PHEP	MHSA Other Funding
<b>ASSETS</b>					
Cash and Investments	\$ 179,548	\$ 371,848	\$ 1,566,000	\$ 30	\$ 855,298
Accounts Receivable	-	-	-	-	-
Due from other Governments	-	-	67,644	39,993	61,307
Interest Receivable	122	253	1,073	14	707
Prepays and Other Assets	-	-	-	-	-
Due from Other Funds	-	-	278,833	-	-
<b>Total Assets</b>	<b>\$ 179,670</b>	<b>\$ 372,101</b>	<b>\$ 1,913,550</b>	<b>\$ 40,037</b>	<b>\$ 917,312</b>
<b>LIABILITIES</b>					
Accounts Payable	\$ 701	\$ 2,687	\$ 3,176	\$ 1,913	\$ -
Salaries and Benefits Payable	-	-	-	-	-
Due to Other Funds	-	-	-	360	-
Unearned Revenue	-	-	-	-	-
Deposits from Others	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-
<b>Total Liabilities</b>	<b>701</b>	<b>2,687</b>	<b>3,176</b>	<b>2,273</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenue	-	-	42,793	39,993	-
<b>FUND BALANCE</b>					
Restricted	178,969	369,414	1,867,581	-	917,312
Assigned	-	-	-	-	-
Unassigned	-	-	-	(2,229)	-
<b>Total Fund Balances</b>	<b>178,969</b>	<b>369,414</b>	<b>1,867,581</b>	<b>(2,229)</b>	<b>917,312</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 179,670</b>	<b>\$ 372,101</b>	<b>\$ 1,913,550</b>	<b>\$ 40,037</b>	<b>\$ 917,312</b>

**COUNTY OF TRINITY  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2021**

	Special Revenue			
	MHSA	General Government	Public Protection	Public Ways
<b>ASSETS</b>				
Cash and Investments	\$ 1,943,812	\$ 686,794	\$ 2,945,739	\$ 173,537
Accounts Receivable	-	-	5,108	10,324
Due from other Governments	194,139	-	245,317	-
Interest Receivable	1,460	321	740	150
Prepays and Other Assets	-	-	10	-
Due from Other Funds	-	1,927	-	-
<b>Total Assets</b>	<b>\$ 2,139,411</b>	<b>\$ 689,042</b>	<b>\$ 3,196,914</b>	<b>\$ 184,011</b>
<b>LIABILITIES</b>				
Accounts Payable	\$ -	\$ 201	\$ 125,666	\$ 304
Salaries and Benefits Payable	-	-	-	-
Due to Other Funds	-	-	-	-
Unearned Revenue	-	-	119	-
Deposits from Others	-	-	35,181	-
Advances from Other Funds	-	-	98,778	-
<b>Total Liabilities</b>	<b>-</b>	<b>201</b>	<b>259,744</b>	<b>304</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable Revenue	-	-	144,743	-
<b>FUND BALANCE</b>				
Restricted	2,139,411	688,841	2,792,427	183,707
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<b>2,139,411</b>	<b>688,841</b>	<b>2,792,427</b>	<b>183,707</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 2,139,411</b>	<b>\$ 689,042</b>	<b>\$ 3,196,914</b>	<b>\$ 184,011</b>

**COUNTY OF TRINITY  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2021**

	Special Revenue				
	Public Assistance	Health Realignment	Mental Health Realignment	Emergency Services	General Plan Update
<b>ASSETS</b>					
Cash and Investments	\$ 1,344,358	\$ 573,287	\$ 109,612	\$ 149,937	\$ 1,935,670
Accounts Receivable	-	-	-	-	5,331
Due from other Governments	-	-	-	111,616	-
Interest Receivable	-	-	-	117	1,265
Prepays and Other Assets	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 1,344,358</b>	<b>\$ 573,287</b>	<b>\$ 109,612</b>	<b>\$ 261,670</b>	<b>\$ 1,942,266</b>
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ 81,132	\$ 81,174
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>103,132</b>	<b>81,174</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenue	-	-	-	-	-
<b>FUND BALANCE</b>					
Restricted	1,344,358	573,287	109,612	-	1,861,092
Assigned	-	-	-	158,538	-
Unassigned	-	-	-	-	-
<b>Total Fund Balances</b>	<b>1,344,358</b>	<b>573,287</b>	<b>109,612</b>	<b>158,538</b>	<b>1,861,092</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 1,344,358</b>	<b>\$ 573,287</b>	<b>\$ 109,612</b>	<b>\$ 261,670</b>	<b>\$ 1,942,266</b>

**COUNTY OF TRINITY  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2021**

	Special Revenue		JDF Capital Projects	Debt Service	Total
	Cannabis Planning	Mental Health			
<b>ASSETS</b>					
Cash and Investments	\$ 962,628	\$ 379,419	\$ 120	\$ 8,646	\$ 14,323,180
Accounts Receivable	15,000	4,761	-	-	40,524
Due from other Governments	-	673,579	-	-	1,565,057
Interest Receivable	737	1,189	-	-	8,253
Prepays and Other Assets	-	-	-	-	10
Due from Other Funds	-	-	-	11,799	292,559
Total Assets	<u>\$ 978,365</u>	<u>\$ 1,058,948</u>	<u>\$ 120</u>	<u>\$ 20,445</u>	<u>\$ 16,229,583</u>
<b>LIABILITIES</b>					
Accounts Payable	\$ 26,671	\$ 233,276	\$ -	\$ 19,608	\$ 660,092
Salaries and Benefits Payable	-	1,854	-	-	1,854
Due to Other Funds	-	-	-	-	360
Unearned Revenue	608	39,224	-	-	39,951
Deposits from Others	-	-	-	-	35,181
Advances from Other Funds	-	-	-	-	120,778
Total Liabilities	<u>27,279</u>	<u>274,354</u>	<u>-</u>	<u>19,608</u>	<u>858,216</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenue	-	138,600	-	-	516,129
<b>FUND BALANCE</b>					
Restricted	951,086	645,994	-	-	14,707,653
Assigned	-	-	120	837	159,495
Unassigned	-	-	-	-	(11,910)
Total Fund Balances	<u>951,086</u>	<u>645,994</u>	<u>120</u>	<u>837</u>	<u>14,855,238</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 978,365</u>	<u>\$ 1,058,948</u>	<u>\$ 120</u>	<u>\$ 20,445</u>	<u>\$ 16,229,583</u>

**COUNTY OF TRINITY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2021**

	Special Revenue			
	Tobacco Program	Fish and Game	Non-Transit	Special Aviation
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Fines, Forfeitures, and Penalties	-	1,224	-	-
Use of Money and Property	726	115	46	-
Intergovernmental	150,000	621	-	41,036
Charges for Services	-	-	-	-
Other Revenue	-	-	-	5,330
Total Revenues	<u>150,726</u>	<u>1,960</u>	<u>46</u>	<u>46,366</u>
<b>EXPENDITURES</b>				
Current:				
General Government	-	-	-	-
Public Protection	-	463	-	-
Public Ways and Facilities	-	-	1,874	71,518
Health and Sanitation	261,920	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>261,920</u>	<u>463</u>	<u>1,874</u>	<u>71,518</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(111,194)	1,497	(1,828)	(25,152)
<b>OTHER FINANCING SOURCES (USES)</b>				
Capital Leases	-	-	-	-
Transfers in	1,415	-	1,899	41,283
Transfers out	-	-	(25)	-
Total Other Financing Sources (Uses)	<u>1,415</u>	<u>-</u>	<u>1,874</u>	<u>41,283</u>
<b>NET CHANGE IN FUND BALANCES</b>	(109,779)	1,497	46	16,131
Fund Balances - Beginning of Year	100,098	21,859	6,984	38,045
Cumulative Effect of Change in Accounting Principle	-	-	-	-
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ (9,681)</u>	<u>\$ 23,356</u>	<u>\$ 7,030</u>	<u>\$ 54,176</u>

**COUNTY OF TRINITY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2021**

	Special Revenue				
	Hayfork Lighting District	Weaverville Lighting District	Transportation Commission	CDC PHEP	MHSA Other Funding
<b>REVENUES</b>					
Taxes	\$ 19,785	\$ 61,108	\$ 385,619	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fines, Forfeitures, and Penalties	-	-	-	-	-
Use of Money and Property	880	1,791	6,803	49	4,145
Intergovernmental	176	554	316,272	62,002	577,216
Charges for Services	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenues	<u>20,841</u>	<u>63,453</u>	<u>708,694</u>	<u>62,051</u>	<u>581,361</u>
<b>EXPENDITURES</b>					
Current:					
General Government	8,417	32,270	-	-	-
Public Protection	-	-	-	-	-
Public Ways and Facilities	-	-	213,326	-	-
Health and Sanitation	-	-	-	68,878	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>8,417</u>	<u>32,270</u>	<u>213,326</u>	<u>68,878</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	12,424	31,183	495,368	(6,827)	581,361
<b>OTHER FINANCING SOURCES (USES)</b>					
Capital Leases	-	-	-	-	-
Transfers in	-	-	202,283	-	-
Transfers out	-	-	(487,689)	(230)	(245,799)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(285,406)</u>	<u>(230)</u>	<u>(245,799)</u>
<b>NET CHANGE IN FUND BALANCES</b>	12,424	31,183	209,962	(7,057)	335,562
Fund Balances - Beginning of Year	166,545	338,231	1,657,619	4,828	581,750
Cumulative Effect of Change in Accounting Principle	-	-	-	-	-
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 178,969</u>	<u>\$ 369,414</u>	<u>\$ 1,867,581</u>	<u>\$ (2,229)</u>	<u>\$ 917,312</u>

**COUNTY OF TRINITY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2021**

	Special Revenue			
	MHSA	General Government	Public Protection	Public Ways
<b>REVENUES</b>				
Taxes	\$ -	\$ 20,480	\$ -	\$ -
Licenses and Permits	-	-	16,920	-
Fines, Forfeitures, and Penalties	-	14,275	240,070	-
Use of Money and Property	7,312	2,551	6,464	82,719
Intergovernmental	1,825,595	80,112	2,936,660	-
Charges for Services	-	11,628	25,738	-
Other Revenue	-	-	73,471	14,400
Total Revenues	<u>1,832,907</u>	<u>129,046</u>	<u>3,299,323</u>	<u>97,119</u>
<b>EXPENDITURES</b>				
Current:				
General Government	-	32,707	-	-
Public Protection	-	-	1,049,820	-
Public Ways and Facilities	-	-	-	24,203
Health and Sanitation	13,496	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>13,496</u>	<u>32,707</u>	<u>1,049,820</u>	<u>24,203</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	1,819,411	96,339	2,249,503	72,916
<b>OTHER FINANCING SOURCES (USES)</b>				
Capital Leases	-	-	-	-
Transfers in	42,282	1,237	57,432	-
Transfers out	(452,665)	(61,795)	(1,901,903)	(41,200)
Total Other Financing Sources (Uses)	<u>(410,383)</u>	<u>(60,558)</u>	<u>(1,844,471)</u>	<u>(41,200)</u>
<b>NET CHANGE IN FUND BALANCES</b>	1,409,028	35,781	405,032	31,716
Fund Balances - Beginning of Year	730,383	653,060	1,994,197	151,991
Cumulative Effect of Change in Accounting Principle	-	-	393,198	-
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 2,139,411</u>	<u>\$ 688,841</u>	<u>\$ 2,792,427</u>	<u>\$ 183,707</u>



**COUNTY OF TRINITY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2021**

	Special Revenue				
	Public Assistance	Health Realignment	Mental Health Realignment	Emergency Services	General Plan Update
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	358,250
Fines, Forfeitures, and Penalties	-	-	-	-	-
Use of Money and Property	-	-	-	919	8,325
Intergovernmental	2,001,512	1,457,709	711,915	227,879	-
Charges for Services	-	-	-	380	198,799
Other Revenue	-	-	-	51,801	-
Total Revenues	<u>2,001,512</u>	<u>1,457,709</u>	<u>711,915</u>	<u>280,979</u>	<u>565,374</u>
<b>EXPENDITURES</b>					
Current:					
General Government	-	-	-	-	-
Public Protection	-	-	-	379,059	-
Public Ways and Facilities	-	-	-	-	81,375
Health and Sanitation	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>379,059</u>	<u>81,375</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	2,001,512	1,457,709	711,915	(98,080)	483,999
<b>OTHER FINANCING SOURCES (USES)</b>					
Capital Leases	-	-	-	-	-
Transfers in	-	292,662	5,924	130,557	-
Transfers out	(1,392,000)	(1,453,174)	(608,227)	-	-
Total Other Financing Sources (Uses)	<u>(1,392,000)</u>	<u>(1,160,512)</u>	<u>(602,303)</u>	<u>130,557</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	609,512	297,197	109,612	32,477	483,999
Fund Balances - Beginning of Year	734,846	276,090	-	126,061	1,377,093
Cumulative Effect of Change in Accounting Principle	-	-	-	-	-
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 1,344,358</u>	<u>\$ 573,287</u>	<u>\$ 109,612</u>	<u>\$ 158,538</u>	<u>\$ 1,861,092</u>

**COUNTY OF TRINITY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2021**

	Special Revenue		JDF Capital Projects	Debt Service	Total
	Cannabis Planning	Mental Health			
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 486,992
Licenses and Permits	2,230,170	-	-	-	2,605,340
Fines, Forfeitures, and Penalties	84,290	-	-	-	339,859
Use of Money and Property	5,565	5,605	-	176	134,191
Intergovernmental	-	2,647,939	-	-	13,037,198
Charges for Services	7,483	126,993	-	-	371,021
Other Revenue	3,778	34,491	-	-	183,271
Total Revenues	<u>2,331,286</u>	<u>2,815,028</u>	<u>-</u>	<u>176</u>	<u>17,157,872</u>
<b>EXPENDITURES</b>					
Current:					
General Government	-	-	-	236,661	310,055
Public Protection	2,239,947	-	-	-	3,669,289
Public Ways and Facilities	-	-	-	-	392,296
Health and Sanitation	-	4,813,559	-	-	5,157,853
Debt Service:					
Principal	-	-	-	641,452	641,452
Interest	-	-	-	83,747	83,747
Total Expenditures	<u>2,239,947</u>	<u>4,813,559</u>	<u>-</u>	<u>961,860</u>	<u>10,254,692</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	91,339	(1,998,531)	-	(961,684)	6,903,180
<b>OTHER FINANCING SOURCES (USES)</b>					
Capital Leases	-	-	-	236,661	236,661
Transfers in	21,199	2,028,389	-	663,215	3,489,777
Transfers out	-	(15,000)	-	-	(6,659,707)
Total Other Financing Sources (Uses)	<u>21,199</u>	<u>2,013,389</u>	<u>-</u>	<u>899,876</u>	<u>(2,933,269)</u>
<b>NET CHANGE IN FUND BALANCES</b>	112,538	14,858	-	(61,808)	3,969,911
Fund Balances - Beginning of Year	838,548	631,136	120	62,645	10,492,129
Cumulative Effect of Change in Accounting Principle	-	-	-	-	393,198
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 951,086</u>	<u>\$ 645,994</u>	<u>\$ 120</u>	<u>\$ 837</u>	<u>\$ 14,855,238</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
TOBACCO PROGRAM  
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of Money and Property	\$ -	\$ -	\$ 726	\$ 726
Intergovernmental	354,286	300,000	150,000	(150,000)
Total Revenues	<u>354,286</u>	<u>300,000</u>	<u>150,726</u>	<u>(149,274)</u>
<b>EXPENDITURES</b>				
Current:				
Health and Sanitation				
Services and Supplies	361,806	305,963	261,920	44,043
Total Expenditures	<u>361,806</u>	<u>305,963</u>	<u>261,920</u>	<u>44,043</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(7,520)</u>	<u>(5,963)</u>	<u>(111,194)</u>	<u>(105,231)</u>
<b>OTHER FUNDING SOURCES (USES)</b>				
Transfers in	2,000	3,443	1,415	(2,028)
Transfers out	(4,004)	(4,004)	-	4,004
Total Other Financing Sources (Uses)	<u>(2,004)</u>	<u>(561)</u>	<u>1,415</u>	<u>1,976</u>
<b>NET CHANGE IN FUND BALANCES</b>	(9,524)	(6,524)	(109,779)	(103,255)
Fund Balances - Beginning of Year	100,098	100,098	100,098	-
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 90,574</u>	<u>\$ 93,574</u>	<u>\$ (9,681)</u>	<u>\$ (103,255)</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
FISH AND GAME  
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Fines, Forfeitures, and Penalties	\$ 1,300	\$ 1,300	\$ 1,224	\$ (76)
Use of Money and Property	200	200	115	(85)
Intergovernmental	620	620	621	1
Total Revenues	<u>2,120</u>	<u>2,120</u>	<u>1,960</u>	<u>(160)</u>
<b>EXPENDITURES</b>				
Current:				
Public Protection				
Services and Supplies	8,250	8,250	463	7,787
Total Expenditures	<u>8,250</u>	<u>8,250</u>	<u>463</u>	<u>7,787</u>
<b>NET CHANGE IN FUND BALANCES</b>	(6,130)	(6,130)	1,497	7,627
Fund Balances - Beginning of Year	<u>21,859</u>	<u>21,859</u>	<u>21,859</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 15,729</u>	<u>\$ 15,729</u>	<u>\$ 23,356</u>	<u>\$ 7,627</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
NON-TRANSIT  
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of Money and Property	\$ -	\$ -	\$ 46	\$ 46
Total Revenues	<u>-</u>	<u>-</u>	<u>46</u>	<u>46</u>
<b>EXPENDITURES</b>				
Current:				
Public Way and Facilities				
Services and Supplies	1,899	1,899	1,874	25
Total Expenditures	<u>1,899</u>	<u>1,899</u>	<u>1,874</u>	<u>25</u>
<b>EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</b>	(1,899)	(1,899)	(1,828)	71
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	1,899	1,899	1,899	-
Transfers out	-	-	(25)	(25)
Total Other Financing Sources (Uses)	<u>1,899</u>	<u>1,899</u>	<u>1,874</u>	<u>(25)</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	-	46	46
Fund Balances - Beginning of Year	<u>6,984</u>	<u>6,984</u>	<u>6,984</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 6,984</u>	<u>\$ 6,984</u>	<u>\$ 7,030</u>	<u>\$ 46</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
SPECIAL AVIATION  
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 924,150	\$ 924,150	\$ 41,036	\$ (883,114)
Other revenue	5,331	5,331	5,330	(1)
<b>Total Revenues</b>	<u>929,481</u>	<u>929,481</u>	<u>46,366</u>	<u>(883,115)</u>
<b>EXPENDITURES</b>				
Current:				
Public way and facilities				
Services and Supplies	1,001,656	1,001,656	71,518	930,138
<b>Total Expenditures</b>	<u>1,001,656</u>	<u>1,001,656</u>	<u>71,518</u>	<u>930,138</u>
<b>EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</b>	(72,175)	(72,175)	(25,152)	47,023
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	131,200	131,200	41,283	(89,917)
Transfers out	(115,000)	(115,000)	-	115,000
<b>Total Other Financing Sources (Uses)</b>	<u>16,200</u>	<u>16,200</u>	<u>41,283</u>	<u>25,083</u>
<b>NET CHANGE IN FUND BALANCES</b>	(55,975)	(55,975)	16,131	72,106
Fund Balances - Beginning of Year	<u>38,045</u>	<u>38,045</u>	<u>38,045</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ (17,930)</u>	<u>\$ (17,930)</u>	<u>\$ 54,176</u>	<u>\$ 72,106</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
HAYFORK LIGHTING DISTRICT  
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 17,400	\$ 17,400	\$ 19,785	\$ 2,385
Use of Money and Property	1,500	1,500	880	(620)
Intergovernmental	175	175	176	1
Total Revenues	<u>19,075</u>	<u>19,075</u>	<u>20,841</u>	<u>1,766</u>
<b>EXPENDITURES</b>				
Current:				
General Government				
Services and Supplies	86,100	86,100	8,417	77,683
Total Expenditures	<u>86,100</u>	<u>86,100</u>	<u>8,417</u>	<u>77,683</u>
<b>NET CHANGE IN FUND BALANCES</b>	(67,025)	(67,025)	12,424	79,449
Fund Balances - Beginning of Year	<u>166,545</u>	<u>166,545</u>	<u>166,545</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 99,520</u>	<u>\$ 99,520</u>	<u>\$ 178,969</u>	<u>\$ 79,449</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
WEAVERVILLE LIGHTING DISTRICT  
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 62,800	\$ 62,800	\$ 61,108	\$ (1,692)
Use of Money and Property	2,800	2,800	1,791	(1,009)
Intergovernmental	600	600	554	(46)
Total Revenues	<u>66,200</u>	<u>66,200</u>	<u>63,453</u>	<u>(2,747)</u>
<b>EXPENDITURES</b>				
Current:				
General Government				
Services and Supplies	135,200	135,200	32,270	102,930
Total Expenditures	<u>135,200</u>	<u>135,200</u>	<u>32,270</u>	<u>102,930</u>
<b>NET CHANGE IN FUND BALANCES</b>	(69,000)	(69,000)	31,183	100,183
Fund Balances - Beginning of Year	<u>338,231</u>	<u>338,231</u>	<u>338,231</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 269,231</u>	<u>\$ 269,231</u>	<u>\$ 369,414</u>	<u>\$ 100,183</u>



**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
TRANSPORTATION COMMISSION  
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 185,246	\$ 185,246	\$ 385,619	\$ 200,373
Use of Money and Property	-	-	6,803	6,803
Intergovernmental	545,125	545,125	316,272	(228,853)
Other Revenue	1,500	1,500	-	(1,500)
Total Revenues	<u>731,871</u>	<u>731,871</u>	<u>708,694</u>	<u>(23,177)</u>
<b>EXPENDITURES</b>				
Current:				
Public Ways and Facilities				
Services and Supplies	497,800	497,800	213,326	284,474
Total Expenditures	<u>497,800</u>	<u>497,800</u>	<u>213,326</u>	<u>284,474</u>
<b>EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</b>	234,071	234,071	495,368	261,297
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	90,300	90,300	202,283	111,983
Transfers out	(505,829)	(505,829)	(487,689)	18,140
Total Other Financing Sources (Uses)	<u>(415,529)</u>	<u>(415,529)</u>	<u>(285,406)</u>	<u>130,123</u>
<b>NET CHANGE IN FUND BALANCES</b>	(181,458)	(181,458)	209,962	391,420
Fund Balances - Beginning of Year	<u>1,657,619</u>	<u>1,657,619</u>	<u>1,657,619</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 1,476,161</u>	<u>\$ 1,476,161</u>	<u>\$ 1,867,581</u>	<u>\$ 391,420</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
CDC PHEP  
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of Money and Property	\$ -	\$ -	\$ 49	\$ 49
Intergovernmental	119,853	119,853	62,002	(57,851)
Total Revenues	<u>119,853</u>	<u>119,853</u>	<u>62,051</u>	<u>(57,802)</u>
<b>EXPENDITURES</b>				
Current:				
Health and Sanitation				
Services and Supplies	119,623	119,623	68,878	50,745
Total Expenditures	<u>119,623</u>	<u>119,623</u>	<u>68,878</u>	<u>50,745</u>
<b>EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</b>	230	230	(6,827)	(7,057)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(7,912)	(7,912)	(230)	7,682
Total Other Financing Sources (Uses)	<u>(7,912)</u>	<u>(7,912)</u>	<u>(230)</u>	<u>7,682</u>
<b>NET CHANGE IN FUND BALANCES</b>	(7,682)	(7,682)	(7,057)	625
Fund Balances - Beginning of Year	<u>4,828</u>	<u>4,828</u>	<u>4,828</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ (2,854)</u>	<u>\$ (2,854)</u>	<u>\$ (2,229)</u>	<u>\$ 625</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
MHSA OTHER FUNDING  
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of Money and Property	\$ 7,500	\$ 7,500	\$ 4,145	\$ (3,355)
Intergovernmental	407,421	407,421	577,216	169,795
Total Revenues	<u>414,921</u>	<u>414,921</u>	<u>581,361</u>	<u>166,440</u>
<b>EXPENDITURES</b>				
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</b>	414,921	414,921	581,361	166,440
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(377,957)</u>	<u>(288,957)</u>	<u>(245,799)</u>	<u>43,158</u>
Total Other Financing Sources (Uses)	<u>(377,957)</u>	<u>(288,957)</u>	<u>(245,799)</u>	<u>43,158</u>
<b>NET CHANGE IN FUND BALANCES</b>	36,964	125,964	335,562	209,598
Fund Balances - Beginning of Year	<u>581,750</u>	<u>581,750</u>	<u>581,750</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u><u>\$ 618,714</u></u>	<u><u>\$ 707,714</u></u>	<u><u>\$ 917,312</u></u>	<u><u>\$ 209,598</u></u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
MHSA  
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of Money and Property	\$ 13,500	\$ 13,500	\$ 7,312	\$ (6,188)
Intergovernmental	1,629,686	1,629,686	1,825,595	195,909
Total Revenues	<u>1,643,186</u>	<u>1,643,186</u>	<u>1,832,907</u>	<u>189,721</u>
<b>EXPENDITURES</b>				
Current:				
Health and Sanitation				
Services and Supplies	20,000	20,000	13,496	6,504
Total Expenditures	<u>20,000</u>	<u>20,000</u>	<u>13,496</u>	<u>6,504</u>
<b>EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</b>	1,623,186	1,623,186	1,819,411	196,225
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	42,285	42,282	(3)
Transfers out	(1,707,612)	(1,517,953)	(452,665)	1,065,288
Total Other Financing Sources (Uses)	<u>(1,707,612)</u>	<u>(1,475,668)</u>	<u>(410,383)</u>	<u>1,065,285</u>
<b>NET CHANGE IN FUND BALANCES</b>	(84,426)	147,518	1,409,028	1,261,510
Fund Balances - Beginning of Year	<u>730,383</u>	<u>730,383</u>	<u>730,383</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 645,957</u>	<u>\$ 877,901</u>	<u>\$ 2,139,411</u>	<u>\$ 1,261,510</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
GENERAL GOVERNMENT  
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ 20,480	\$ 20,480
Fines, Forfeits, and Penalties	15,500	15,500	14,275	(1,225)
Use of Money and Property	2,000	2,000	2,551	551
Intergovernmental	-	-	80,112	80,112
Charges for Services	21,700	21,700	11,628	(10,072)
Total Revenues	<u>39,200</u>	<u>39,200</u>	<u>129,046</u>	<u>89,846</u>
<b>EXPENDITURES</b>				
Current:				
General Government				
Services and Supplies	583,402	583,402	32,707	550,695
Total Expenditures	<u>583,402</u>	<u>583,402</u>	<u>32,707</u>	<u>550,695</u>
<b>EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</b>	(544,202)	(544,202)	96,339	640,541
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	3,000	3,000	1,237	(1,763)
Transfers out	(61,500)	(61,796)	(61,795)	1
Total Other Financing Sources (Uses)	<u>(58,500)</u>	<u>(58,796)</u>	<u>(60,558)</u>	<u>(1,762)</u>
<b>NET CHANGE IN FUND BALANCES</b>	(602,702)	(602,998)	35,781	638,779
Fund Balances - Beginning of Year, As Restated	<u>653,060</u>	<u>653,060</u>	<u>653,060</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 50,358</u>	<u>\$ 50,062</u>	<u>\$ 688,841</u>	<u>\$ 638,779</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
PUBLIC PROTECTION  
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Licenses and Permits	\$ 16,000	\$ 16,000	\$ 16,920	\$ 920
Fines, Forfeits, and Penalties	14,000	115,000	240,070	125,070
Use of Money and Property	4,649	4,649	6,464	1,815
Intergovernmental	3,067,723	2,822,179	2,936,660	114,481
Charges for Services	15,500	15,500	25,738	10,238
Other Revenue	23,136	23,521	73,471	49,950
Total Revenues	<u>3,141,008</u>	<u>2,996,849</u>	<u>3,299,323</u>	<u>302,474</u>
<b>EXPENDITURES</b>				
Current:				
Public Protection				
Salaries and Benefits	616,700	482,175	478,356	3,819
Services and Supplies	762,265	760,642	571,464	189,178
Total Expenditures	<u>1,378,965</u>	<u>1,242,817</u>	<u>1,049,820</u>	<u>192,997</u>
<b>EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</b>	1,762,043	1,754,032	2,249,503	495,471
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	26,963	62,549	57,432	(5,117)
Transfers out	(1,962,505)	(2,000,927)	(1,901,903)	99,024
Total Other Financing Sources (Uses)	<u>(1,935,542)</u>	<u>(1,938,378)</u>	<u>(1,844,471)</u>	<u>93,907</u>
<b>NET CHANGE IN FUND BALANCES</b>	(173,499)	(184,346)	405,032	589,378
Fund Balances - Beginning of Year, As Restated	<u>2,387,395</u>	<u>2,387,395</u>	<u>2,387,395</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 2,213,896</u>	<u>\$ 2,203,049</u>	<u>\$ 2,792,427</u>	<u>\$ 589,378</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
PUBLIC WAYS  
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of Money and Property	\$ 70,173	\$ 70,173	\$ 82,719	\$ 12,546
Other Revenue	1,100	1,100	14,400	13,300
Total Revenues	<u>71,273</u>	<u>71,273</u>	<u>97,119</u>	<u>25,846</u>
<b>EXPENDITURES</b>				
Current:				
Public Ways and Facilities				
Services and Supplies	74,050	74,050	24,203	49,847
Total Expenditures	<u>74,050</u>	<u>74,050</u>	<u>24,203</u>	<u>49,847</u>
<b>EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</b>	(2,777)	(2,777)	72,916	75,693
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	50,000	50,000	-	(50,000)
Transfers out	(66,200)	(66,200)	(41,200)	25,000
Total Other Financing Sources (Uses)	<u>(16,200)</u>	<u>(16,200)</u>	<u>(41,200)</u>	<u>(25,000)</u>
<b>NET CHANGE IN FUND BALANCES</b>	(18,977)	(18,977)	31,716	50,693
Fund Balances - Beginning of Year	<u>151,991</u>	<u>151,991</u>	<u>151,991</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 133,014</u>	<u>\$ 133,014</u>	<u>\$ 183,707</u>	<u>\$ 50,693</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
PUBLIC ASSISTANCE  
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 1,449,656	\$ 1,926,217	\$ 2,001,512	\$ 75,295
Total Revenues	<u>1,449,656</u>	<u>1,926,217</u>	<u>2,001,512</u>	<u>75,295</u>
<b>EXPENDITURES</b>				
Current:				
Public Assistance				
Services and Supplies	400	400	-	400
Total Expenditures	<u>400</u>	<u>400</u>	<u>-</u>	<u>400</u>
<b>EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</b>	1,449,256	1,925,817	2,001,512	75,695
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(1,449,256)	(2,425,817)	(1,392,000)	1,033,817
Total Other Financing Sources (Uses)	<u>(1,449,256)</u>	<u>(2,425,817)</u>	<u>(1,392,000)</u>	<u>1,033,817</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	(500,000)	609,512	1,109,512
Fund Balances - Beginning of Year	<u>734,846</u>	<u>734,846</u>	<u>734,846</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 734,846</u>	<u>\$ 234,846</u>	<u>\$ 1,344,358</u>	<u>\$ 1,109,512</u>



**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
HEALTH REALIGNMENT  
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 1,170,207	\$ 1,170,207	\$ 1,457,709	\$ 287,502
Total Revenues	<u>1,170,207</u>	<u>1,170,207</u>	<u>1,457,709</u>	<u>287,502</u>
<b>EXPENDITURES</b>				
Current:				
Health and Sanitation	150	150	-	150
Total Expenditures	<u>150</u>	<u>150</u>	<u>-</u>	<u>150</u>
<b>EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</b>	1,170,057	1,170,057	1,457,709	287,652
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	292,662	292,662	292,662	-
Transfers out	(1,521,588)	(1,521,588)	(1,453,174)	68,414
Total Other Financing Sources (Uses)	<u>(1,228,926)</u>	<u>(1,228,926)</u>	<u>(1,160,512)</u>	<u>68,414</u>
<b>NET CHANGE IN FUND BALANCES</b>	(58,869)	(58,869)	297,197	356,066
Fund Balances - Beginning of Year	<u>276,090</u>	<u>276,090</u>	<u>276,090</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 217,221</u>	<u>\$ 217,221</u>	<u>\$ 573,287</u>	<u>\$ 356,066</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
MENTAL HEALTH REALIGNMENT  
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 646,811	\$ 711,915	\$ 711,915	\$ -
Total Revenues	<u>646,811</u>	<u>711,915</u>	<u>711,915</u>	<u>-</u>
<b>EXPENDITURES</b>				
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</b>	646,811	711,915	711,915	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	5,924	5,924	5,924	-
Transfers out	(652,735)	(717,839)	(608,227)	109,612
Total Other Financing Sources (Uses)	<u>(646,811)</u>	<u>(711,915)</u>	<u>(602,303)</u>	<u>109,612</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	-	109,612	109,612
Fund Balances - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 109,612</u>	<u>\$ 109,612</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
EMERGENCY SERVICES  
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of Money and Property	\$ -	\$ -	\$ 919	\$ 919
Intergovernmental	394,335	343,280	227,879	(115,401)
Charges for Services	-	500	380	(120)
Other Revenue	1,243	51,802	51,801	(1)
Total Revenues	<u>395,578</u>	<u>395,582</u>	<u>280,979</u>	<u>(114,603)</u>
<b>EXPENDITURES</b>				
Current:				
Public Protection				
Salaries and Benefits	144,624	145,076	142,866	2,210
Services and Supplies	438,193	438,197	236,193	202,004
Total Expenditures	<u>582,817</u>	<u>583,273</u>	<u>379,059</u>	<u>204,214</u>
<b>EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</b>	(187,239)	(187,691)	(98,080)	89,611
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	127,981	130,476	130,557	81
Total Other Financing Sources (Uses)	<u>127,981</u>	<u>130,476</u>	<u>130,557</u>	<u>81</u>
<b>NET CHANGE IN FUND BALANCES</b>	(59,258)	(57,215)	32,477	89,692
Fund Balances - Beginning of Year	<u>126,061</u>	<u>126,061</u>	<u>126,061</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 66,803</u>	<u>\$ 68,846</u>	<u>\$ 158,538</u>	<u>\$ 89,692</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
GENERAL PLAN UPDATE  
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Licenses and Permits	\$ 300,000	\$ 300,000	\$ 358,250	\$ 58,250
Use of Money and Property	-	-	8,325	8,325
Charges for Services	100,000	100,000	198,799	98,799
<b>Total Revenues</b>	<u>400,000</u>	<u>400,000</u>	<u>565,374</u>	<u>165,374</u>
<b>EXPENDITURES</b>				
Current:				
Public Protection				
Services and Supplies	627,850	627,850	81,375	546,475
<b>Total Expenditures</b>	<u>627,850</u>	<u>627,850</u>	<u>81,375</u>	<u>546,475</u>
<b>NET CHANGE IN FUND BALANCES</b>	(227,850)	(227,850)	483,999	711,849
Fund Balances - Beginning of Year	<u>1,377,093</u>	<u>1,377,093</u>	<u>1,377,093</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 1,149,243</u>	<u>\$ 1,149,243</u>	<u>\$ 1,861,092</u>	<u>\$ 711,849</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
CANNABIS PLANNING  
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Licenses and Permits	\$ 2,066,500	\$ 2,066,500	\$ 2,230,170	\$ 163,670
Fines, Forfeitures and Penalties	-	-	84,290	84,290
Use of Money and Property	15,000	15,000	5,565	(9,435)
Intergovernmental	-	608	-	(608)
Charges for Services	72,250	72,250	7,483	(64,767)
Other Revenue	3,578	3,578	3,778	200
Total Revenues	<u>2,157,328</u>	<u>2,157,936</u>	<u>2,331,286</u>	<u>173,350</u>
<b>EXPENDITURES</b>				
Current:				
Public Protection				
Salaries and Benefits	902,393	906,231	688,595	217,636
Services and Supplies	2,259,522	2,260,130	1,551,352	708,778
Total Expenditures	<u>3,161,915</u>	<u>3,166,361</u>	<u>2,239,947</u>	<u>926,414</u>
<b>EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</b>	(1,004,587)	(1,008,425)	91,339	1,099,764
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	21,200	21,199	(1)
Total Other Financing Sources (Uses)	<u>-</u>	<u>21,200</u>	<u>21,199</u>	<u>(1)</u>
<b>NET CHANGE IN FUND BALANCES</b>	(1,004,587)	(987,225)	112,538	1,099,763
Fund Balances - Beginning of Year	<u>838,548</u>	<u>838,548</u>	<u>838,548</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ (166,039)</u>	<u>\$ (148,677)</u>	<u>\$ 951,086</u>	<u>\$ 1,099,763</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
MENTAL HEALTH  
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of Money and Property	\$ 5,950	\$ 1,950	\$ 5,605	\$ 3,655
Intergovernmental	1,693,364	1,785,198	2,647,939	862,741
Charges for Services	55,600	75,600	126,993	51,393
Other Revenue	34,990	34,990	34,491	(499)
Total Revenues	<u>1,789,904</u>	<u>1,897,738</u>	<u>2,815,028</u>	<u>917,290</u>
<b>EXPENDITURES</b>				
Current:				
Health and Sanitation				
Salaries and Benefits	3,014,180	3,064,039	2,930,901	133,138
Services and Supplies	1,968,107	2,042,755	1,882,658	160,097
Total Expenditures	<u>4,982,287</u>	<u>5,106,794</u>	<u>4,813,559</u>	<u>293,235</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>				
	<u>(3,192,383)</u>	<u>(3,209,056)</u>	<u>(1,998,531)</u>	<u>1,210,525</u>
<b>OTHER FUNDING SOURCES (USES)</b>				
Transfers in	3,341,190	3,297,589	2,028,389	(1,269,200)
Transfers out	(15,000)	(15,000)	(15,000)	-
Total Other Financing Sources (Uses)	<u>3,326,190</u>	<u>3,282,589</u>	<u>2,013,389</u>	<u>(1,269,200)</u>
<b>NET CHANGE IN FUND BALANCES</b>				
	133,807	73,533	14,858	(58,675)
Fund Balances - Beginning of Year	<u>631,136</u>	<u>631,136</u>	<u>631,136</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 764,943</u>	<u>\$ 704,669</u>	<u>\$ 645,994</u>	<u>\$ (58,675)</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
DEBT SERVICE  
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of Money and Property	\$ 26,000	\$ 26,000	\$ 176	\$ (25,824)
Total Revenues	<u>26,000</u>	<u>26,000</u>	<u>176</u>	<u>(25,824)</u>
<b>EXPENDITURES</b>				
Current:				
General Government				
Services and Supplies	3,600	3,600	236,661	(233,061)
Debt Service:				
Principal	642,058	642,058	641,452	606
Interest	83,747	83,747	83,747	-
Total Expenditures	<u>729,405</u>	<u>729,405</u>	<u>961,860</u>	<u>(232,455)</u>
<b>EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</b>	(703,405)	(703,405)	(961,684)	(258,279)
<b>OTHER FINANCING SOURCES (USES)</b>				
Capital Leases	-	-	236,661	236,661
Transfers in	663,821	663,821	663,215	(606)
Total Other Financing Sources (Uses)	<u>663,821</u>	<u>663,821</u>	<u>899,876</u>	<u>236,055</u>
<b>NET CHANGE IN FUND BALANCES</b>	(39,584)	(39,584)	(61,808)	(22,224)
Fund Balances - Beginning of Year	<u>62,645</u>	<u>62,645</u>	<u>62,645</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 23,061</u>	<u>\$ 23,061</u>	<u>\$ 837</u>	<u>\$ (22,224)</u>

**COUNTY OF TRINITY  
BUDGETARY COMPARISON SCHEDULE  
CAPITAL PROJECTS  
YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of Money and Property	\$ -	\$ -	\$ (12,626)	\$ (12,626)
Intergovernmental	10,289,404	10,289,404	8,856,487	(1,432,917)
Other Revenue	-	-	-	-
Total Revenues	<u>10,289,404</u>	<u>10,289,404</u>	<u>8,843,861</u>	<u>(1,445,543)</u>
<b>EXPENDITURES</b>				
Capital Outlay	12,080,952	12,165,546	11,728,971	436,575
Total Expenditures	<u>12,080,952</u>	<u>12,165,546</u>	<u>11,728,971</u>	<u>436,575</u>
<b>EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</b>	(1,791,548)	(1,876,142)	(2,885,110)	(1,008,968)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	2,200,000	2,275,594	2,275,594	-
Total Other Financing Sources (Uses)	<u>2,200,000</u>	<u>2,275,594</u>	<u>2,275,594</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	408,452	399,452	(609,516)	(1,008,968)
Fund Balances - Beginning of Year	<u>(2,677,065)</u>	<u>(2,677,065)</u>	<u>(2,677,065)</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ (2,268,613)</u>	<u>\$ (2,277,613)</u>	<u>\$ (3,286,581)</u>	<u>\$ (1,008,968)</u>



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**COUNTY OF TRINITY  
INTERNAL SERVICE FUNDS  
YEAR ENDED JUNE 30, 2021**

**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, 2021**

<b>ASSETS</b>	<u>Copier</u>	<u>Motor Pool</u>	<u>OPEB</u>	<u>Total</u>
<b>CURRENT ASSETS</b>				
Cash and Investments	\$ 39,725	\$ 597,679	\$ 8,225,300	\$ 8,862,704
Due from other Funds	-	-	1,231,549	1,231,549
Interest Receivable	27	381	6,268	6,676
Total Current Assets	<u>39,752</u>	<u>598,060</u>	<u>9,463,117</u>	<u>10,100,929</u>
<b>NONCURRENT ASSETS</b>				
Capital Assets:				
Depreciable, Net	39,109	108,788	-	147,897
Total Noncurrent Assets	<u>39,109</u>	<u>108,788</u>	<u>-</u>	<u>147,897</u>
Total Assets	78,861	706,848	9,463,117	10,248,826
<b>LIABILITIES</b>				
<b>CURRENT LIABILITIES</b>				
Accounts Payable	<u>2,236</u>	<u>-</u>	<u>16,936</u>	<u>19,172</u>
Total Liabilities	<u>2,236</u>	<u>-</u>	<u>16,936</u>	<u>19,172</u>
<b>NET POSITION</b>				
Net Investment in Capital Assets	39,109	108,788	-	147,897
Unrestricted	<u>37,516</u>	<u>598,060</u>	<u>9,446,181</u>	<u>10,081,757</u>
Total Net Position	<u>\$ 76,625</u>	<u>\$ 706,848</u>	<u>\$ 9,446,181</u>	<u>\$ 10,229,654</u>

**COUNTY OF TRINITY**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**YEAR ENDED JUNE 30, 2021**

	<u>Copier</u>	<u>Motor Pool</u>	<u>OPEB</u>	<u>Total</u>
<b>OPERATING REVENUE</b>				
Charges for Services	\$ 40,606	\$ 188,081	\$ 6,196,097	\$ 6,424,784
Other Revenue	856	14,650	-	15,506
Total Operating Revenues	<u>41,462</u>	<u>202,731</u>	<u>6,196,097</u>	<u>6,440,290</u>
<b>OPERATING EXPENSES</b>				
Services and Supplies	43,313	76,039	6,381,834	6,501,186
Depreciation	16,823	134,712	-	151,535
Total Operating Expenses	<u>60,136</u>	<u>210,751</u>	<u>6,381,834</u>	<u>6,652,721</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(18,674)</u>	<u>(8,020)</u>	<u>(185,737)</u>	<u>(212,431)</u>
<b>NONOPERATING REVENUE</b>				
Investment Earnings	337	2,521	48,838	51,696
Intergovernmental	-	-	1,185	1,185
Total Nonoperating Revenue	<u>337</u>	<u>2,521</u>	<u>50,023</u>	<u>52,881</u>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<u>(18,337)</u>	<u>(5,499)</u>	<u>(135,714)</u>	<u>(159,550)</u>
Transfers in	86	28,641	177,033	205,760
Transfers out	-	-	(1,065,663)	(1,065,663)
<b>CHANGE IN NET POSITION</b>	<u>(18,251)</u>	<u>23,142</u>	<u>(1,024,344)</u>	<u>(1,019,453)</u>
Net Position - Beginning of Year	<u>94,876</u>	<u>683,706</u>	<u>10,470,525</u>	<u>11,249,107</u>
<b>NET POSITION - END OF YEAR</b>	<u>\$ 76,625</u>	<u>\$ 706,848</u>	<u>\$ 9,446,181</u>	<u>\$ 10,229,654</u>

**COUNTY OF TRINITY  
COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS  
YEAR ENDED JUNE 30, 2021**

	Copier	Motor Pool	OPEB	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from Interfund Services Provided	\$ 41,462	\$ 202,731	\$ 6,196,097	\$ 6,440,290
Cash Paid to Suppliers	(44,875)	(76,039)	(6,364,898)	(6,485,812)
Net Cash Provided (Used) by Operating Activities	(3,413)	126,692	(168,801)	(45,522)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Due from Other Funds	-	-	(1,231,549)	(1,231,549)
Transfers in	-	28,641	177,033	205,674
Transfers out	-	-	(1,065,663)	(1,065,663)
Aid from Other Governmental Entities	86	-	1,185	1,271
Net Cash Provided (Used) by Noncapital Financing Activities	86	28,641	(2,118,994)	(2,090,267)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of capital assets	(28,311)	(29,443)	-	(57,754)
Net Cash Provided (Used) by Capital and Related Financing Activities	(28,311)	(29,443)	-	(57,754)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest Received (Paid)	443	2,972	61,543	64,958
Net Cash Provided (Used) by Investing Activities	443	2,972	61,543	64,958
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>				
	(31,195)	128,862	(2,226,252)	(2,128,585)
Cash and Cash Equivalents - Beginning of Year	70,920	468,817	10,451,552	10,991,289
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<b>\$ 39,725</b>	<b>\$ 597,679</b>	<b>\$ 8,225,300</b>	<b>\$ 8,862,704</b>

continued

**COUNTY OF TRINITY  
COMBINING STATEMENT OF CASH FLOWS (CONTINUED)  
INTERNAL SERVICE FUNDS  
YEAR ENDED JUNE 30, 2021**

	<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)	\$ (18,674)	\$ (8,020)	\$ (185,737)	\$ (212,431)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Depreciation	16,823	134,712	-	151,535
Changes in Assets and Liabilities:				
Increase (Decrease) in:				
Accounts Payable	(1,562)	-	16,936	15,374
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (3,413)</u>	<u>\$ 126,692</u>	<u>\$ (168,801)</u>	<u>\$ (45,522)</u>

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**COUNTY OF TRINITY  
CUSTODIAL FUNDS  
YEAR ENDED JUNE 30, 2021**

**CUSTODIAL FUNDS**

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



**COUNTY OF TRINITY  
 COMBINING STATEMENT OF FIDUCIARY NET POSITION  
 CUSTODIAL FUNDS  
 JUNE 30, 2021**

	Unapportioned Tax Funds	Other Custodial	Total
<b>ASSETS</b>			
Pooled Cash and Investments	\$ 213,755	\$ 5,179,467	\$ 5,393,222
Property Taxes Receivable	1,606,741	-	1,606,741
Interest Receivable	-	2,286	2,286
	1,820,496	5,181,753	7,002,249
<b>LIABILITIES</b>			
Due to Individuals, Organizations and Other Governments	1,820,496	-	1,820,496
Total Liabilities	1,820,496	-	1,820,496
<b>NET POSITION</b>			
Restricted For:			
Individuals, Organizations and Other Governments	\$ -	\$ 5,181,753	\$ 5,181,753

**COUNTY OF TRINITY  
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
YEAR ENDED JUNE 30, 2021**

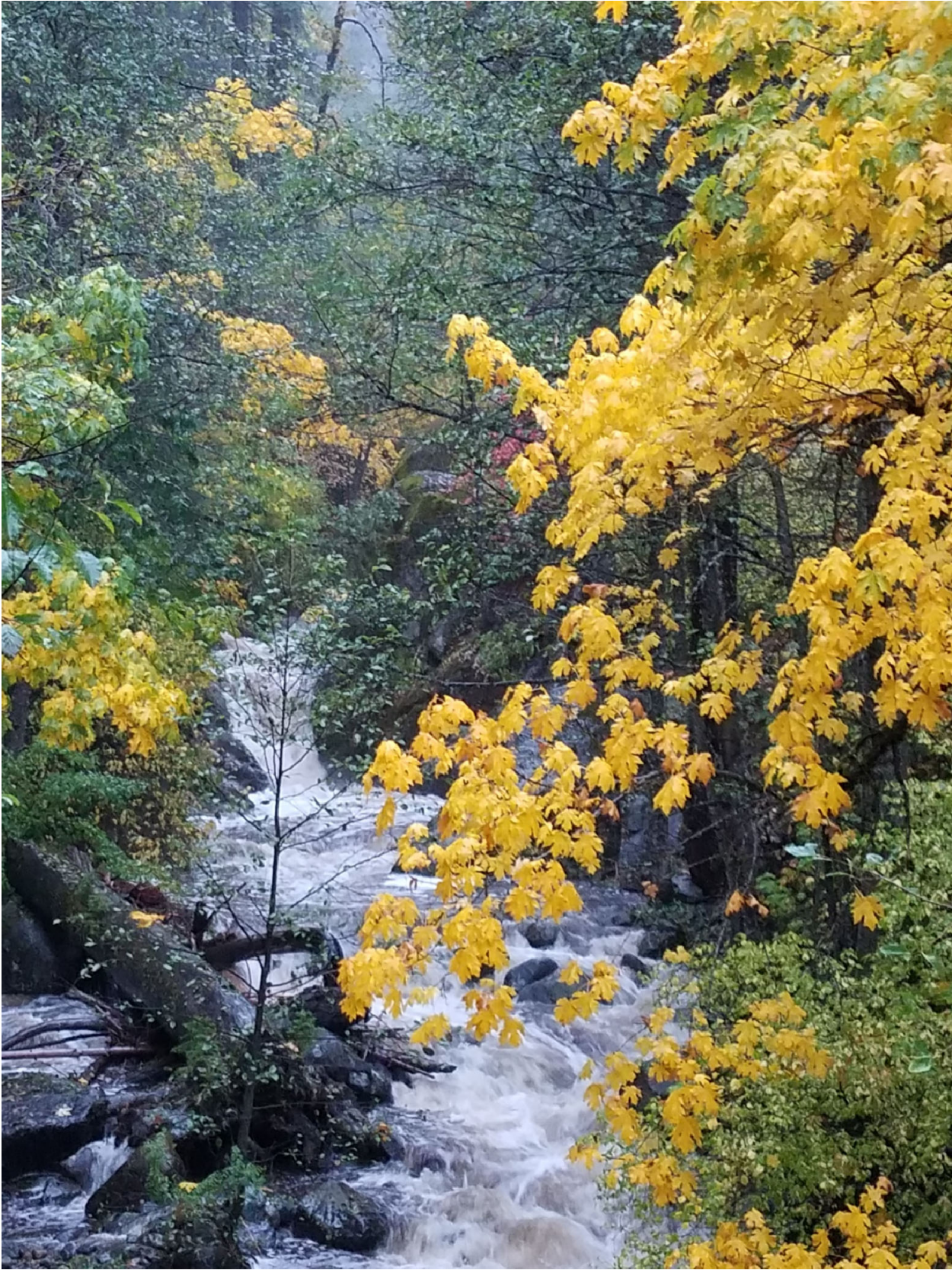
	Unapportioned Tax Funds	Other Custodial	Total
<b>ADDITIONS</b>			
Property Taxes Collected for Other Governments	\$ 20,038,188	\$ 5,668,792	\$ 25,706,980
Miscellaneous	-	4,597,738	4,597,738
Investment Income	64,581	11,263	75,844
Total Additions	<u>20,102,769</u>	<u>10,277,793</u>	<u>30,380,562</u>
<b>DEDUCTIONS</b>			
Property Taxes Distributed To Other Governments	20,102,769	5,198,925	25,301,694
Payments to Individuals, Organizations and Other Local Governments	-	4,335,328	4,335,328
Total Deductions	<u>20,102,769</u>	<u>9,534,253</u>	<u>29,637,022</u>
<b>CHANGE IN NET POSITION</b>	-	743,540	743,540
Net Position - Beginning of Year, as Restated	-	4,438,213	4,438,213
Net Position - End of Year	<u>\$ -</u>	<u>\$ 5,181,753</u>	<u>\$ 5,181,753</u>

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*STATISTICAL SECTION*



**COUNTY OF TRINITY  
STATISTICAL SECTION  
YEAR ENDED JUNE 30, 2021**

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	135
<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	140
<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	147
<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	151
<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	154

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

	Fiscal Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Governmental Activities</b>										
Net investment in capital assets <sup>1</sup>	\$ 101,589,414	\$ 106,775,329	\$ 111,114,568	\$ 123,027,246	\$ 127,229,449	\$ 137,688,451	\$ 142,559,925	\$ 133,266,455	\$ 129,167,006	\$ 136,825,865
Restricted <sup>2</sup>	34,949,375	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
Unrestricted	(76,850,181)	(86,914,317)	(90,238,276)	(92,606,153)	(54,192,327)	(55,741,242)	(59,772,570)	(18,009,183)	(20,749,537)	(22,740,998)
<b>Total governmental activities net position</b>	<b>\$ 59,688,608</b>	<b>\$ 46,474,285</b>	<b>\$ 44,557,193</b>	<b>\$ 52,016,117</b>	<b>\$ 87,696,243</b>	<b>\$ 97,238,550</b>	<b>\$ 99,953,017</b>	<b>\$ 132,953,299</b>	<b>\$ 127,790,258</b>	<b>\$ 136,938,195</b>
<b>Business-type Activities</b>										
Net investment in capital assets <sup>1</sup>	1,808,844	1,851,938	1,531,946	1,605,802	1,608,245	1,744,412	1,561,420	1,553,201	1,675,146	11,570,130
Restricted <sup>2</sup>	-	-	-	-	-	-	-	-	-	-
Unrestricted	(11,058,667)	(12,751,197)	(13,392,075)	(12,841,034)	(9,560,698)	(8,941,427)	(8,839,992)	(5,724,999)	(4,445,856)	(3,502,992)
<b>Total business-type activities net position</b>	<b>\$ (9,249,823)</b>	<b>\$ (10,899,259)</b>	<b>\$ (11,860,129)</b>	<b>\$ (11,235,232)</b>	<b>\$ (7,952,453)</b>	<b>\$ (7,197,015)</b>	<b>\$ (7,278,572)</b>	<b>\$ (4,171,798)</b>	<b>\$ (2,770,710)</b>	<b>\$ 8,067,138</b>
<b>Primary Government</b>										
Net investment in capital assets <sup>1</sup>	103,398,258	108,627,267	112,646,514	124,633,048	128,837,694	139,432,863	144,121,345	134,819,656	130,842,152	148,395,995
Restricted <sup>2</sup>	34,949,375	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
Unrestricted	(87,908,848)	(99,665,514)	(103,630,351)	(105,447,187)	(63,753,025)	(64,682,669)	(68,612,562)	(23,734,182)	(25,195,393)	(26,243,990)
<b>Total primary government net position</b>	<b>\$ 50,438,785</b>	<b>\$ 35,575,026</b>	<b>\$ 32,697,064</b>	<b>\$ 40,780,885</b>	<b>\$ 79,743,790</b>	<b>\$ 90,041,535</b>	<b>\$ 92,674,445</b>	<b>\$ 128,781,501</b>	<b>\$ 125,019,548</b>	<b>\$ 145,005,333</b>

**Notes:**

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

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

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

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

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

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



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

	Fiscal Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Expenses</b>										
<b>Governmental activities:</b>										
General government	\$ 7,342,017	\$ 6,350,582	\$ 5,018,346	\$ 5,743,905	\$ 4,798,899	\$ 4,652,933	\$ 4,654,963	\$ 3,662,243	\$ 3,279,153	\$ 3,352,682
Public protection	15,145,970	17,474,618	14,674,823	15,369,836	12,695,299	13,188,116	13,157,832	13,351,834	14,346,337	12,584,410
Public ways and facilities	19,522,921	20,890,078	22,551,961	20,616,928	19,008,352	19,870,158	17,500,858	16,903,911	16,810,768	17,595,067
Health and sanitation	6,777,936	8,034,041	7,629,034	9,983,437	9,102,494	7,719,590	6,564,298	6,278,183	6,761,926	7,266,864
Public assistance	10,723,256	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
Education	291,906	342,777	425,973	431,573	368,450	368,018	358,760	343,129	352,530	373,304
Culture and Recreation	-	-	-	-	-	-	-	-	-	-
Interest on long-term debt	90,511	107,884	177,108	745,789	424,817	520,467	601,519	693,516	774,660	836,347
<b>Total governmental activities expenses</b>	<b>59,894,517</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>Business-type Activities:</b>										
Solid Waste	2,559,218	3,322,254	3,844,127	3,222,093	3,502,139	2,963,628	2,846,250	4,058,271	2,686,161	2,672,505
Waterworks District No. 1	-	-	-	-	-	-	-	-	-	806,765
Cemeteries	15,614	12,026	14,965	5,479	3,492	5,136	3,134	10,223	7,699	7,432
Transit	615,209	742,934	655,246	921,142	822,145	806,878	756,372	691,213	699,678	599,991
<b>Total business-type activities expenses</b>	<b>3,190,041</b>	<b>4,077,214</b>	<b>4,514,338</b>	<b>4,148,714</b>	<b>4,327,776</b>	<b>3,775,642</b>	<b>3,605,756</b>	<b>4,759,707</b>	<b>3,393,538</b>	<b>4,086,693</b>
<b>Total Primary government expenses</b>	<b>\$ 63,084,558</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>Program Revenues</b>										
<b>Governmental activities:</b>										
<b>Fees, fines &amp; charges for services</b>										
General government	3,430,123	3,708,621	3,518,546	3,142,887	3,167,121	2,763,267	2,158,069	2,055,080	2,147,942	1,995,691
Public protection	2,632,645	2,954,108	2,538,848	2,247,335	2,519,519	1,581,981	1,626,645	1,824,750	1,795,582	1,639,311
Public ways and facilities	4,081,901	3,577,564	3,481,318	4,535,488	1,361,596	974,058	966,728	1,028,196	1,248,004	1,214,243
Health and sanitation	1,113,231	960,629	854,989	676,508	643,400	642,379	483,964	355,843	390,401	438,287
Public assistance	158,014	208,868	160,582	104,546	164,257	299,023	168,195	137,567	113,753	105,672
Education	2,554	5,672	4,665	5,005	3,795	3,271	2,782	2,815	3,783	4,827
Culture and Recreation	-	-	-	-	-	-	-	-	-	-
Operating grants and contributions	37,447,574	34,479,659	32,793,336	31,769,650	26,241,604	29,962,356	26,686,002	28,354,959	25,544,623	25,913,802
Capital grants and contributions	9,584,213	9,233,237	1,140,953	8,220,532	1,710,582	8,754,780	20,834,893	15,054,197	2,084,841	3,267,688
<b>Total governmental activities program revenues</b>	<b>58,450,255</b>	<b>55,128,358</b>	<b>44,493,237</b>	<b>50,701,951</b>	<b>35,811,874</b>	<b>44,981,115</b>	<b>52,927,278</b>	<b>48,813,407</b>	<b>33,328,929</b>	<b>34,579,521</b>
<b>Business-type Activities:</b>										
<b>Fees, fines &amp; charges for services</b>										
Solid Waste	3,597,100	3,260,960	2,846,133	2,746,418	2,758,668	2,691,340	2,608,578	2,737,429	2,140,316	2,222,736
Waterworks District No. 1	-	-	-	-	-	-	-	-	-	432,694
Cemeteries	13,285	8,421	15,364	6,070	5,667	7,423	5,824	10,968	10,763	13,362
Transit	25,158	46,102	60,392	64,050	83,205	98,620	95,267	90,159	78,769	73,458
Operating grants and contributions	344,627	1,052,783	441,566	385,815	504,959	885,256	480,204	438,865	678,060	456,601
Capital grants and contributions	197,815	-	-	-	-	-	-	-	-	64,804
<b>Total business-type activities program revenues</b>	<b>4,177,985</b>	<b>4,368,266</b>	<b>3,363,455</b>	<b>3,202,353</b>	<b>3,352,499</b>	<b>3,682,639</b>	<b>3,189,873</b>	<b>3,277,421</b>	<b>2,907,908</b>	<b>3,263,655</b>
<b>Total primary government program revenues</b>	<b>\$ 62,628,240</b>	<b>\$ 59,496,624</b>	<b>\$ 47,856,692</b>	<b>\$ 53,904,304</b>	<b>\$ 39,164,373</b>	<b>\$ 48,663,754</b>	<b>\$ 56,117,151</b>	<b>\$ 52,090,828</b>	<b>\$ 36,236,837</b>	<b>\$ 37,843,176</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									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Net (Expense)/Revenue <sup>1</sup>										
Governmental activities	\$ (902,591)	\$ (10,579,796)	\$ (19,368,188)	\$ (14,968,199)	\$ (21,864,951)	\$ (13,759,811)	\$ (819,381)	\$ (2,021,653)	\$ (17,732,144)	\$ (15,900,122)
Business-type activities	987,944	291,052	(1,150,883)	(946,361)	(975,277)	(93,003)	(415,883)	(1,482,286)	(485,630)	(823,038)
Total primary government net expense	<u>\$ 85,353</u>	<u>\$ (10,288,744)</u>	<u>\$ (20,519,071)</u>	<u>\$ (15,914,560)</u>	<u>\$ (22,840,228)</u>	<u>\$ (13,852,814)</u>	<u>\$ (1,235,264)</u>	<u>\$ (3,503,939)</u>	<u>\$ (18,217,774)</u>	<u>\$ (16,723,160)</u>
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes	\$ 9,011,274	\$ 8,469,788	\$ 8,575,011	\$ 7,981,667	\$ 7,727,992	\$ 7,572,814	\$ 6,570,302	\$ 6,322,796	\$ 5,955,766	\$ 6,211,025
Sales and use taxes	1,929,882	1,366,289	1,402,736	1,433,011	1,557,849	1,262,879	1,335,358	1,204,416	1,057,980	1,131,953
Transient occupancy taxes	244,639	255,970	195,562	219,229	208,629	155,016	171,244	175,302	140,058	203,384
Property transfer taxes	180,717	141,135	95,299	107,006	130,012	145,535	97,668	92,557	77,470	53,565
Other	80,319	70,323	105,430	111,969	99,002	87,005	65,547	53,803	83,628	59,097
Unrestricted interest and investment earnings	266,920	667,719	784,497	586,346	310,452	454,742	210,671	123,814	128,099	164,963
Miscellaneous	2,856,903	1,919,731	1,064,827	1,054,254	2,347,184	1,369,517	568,532	709,413	990,502	702,040
Gain (Loss) on sale of capital assets	-	-	-	-	-	-	-	-	-	-
Special items	-	-	-	-	-	-	-	-	-	-
Transfers	(324,037)	(394,067)	(314,098)	(380,126)	(58,476)	(2,164)	46,836	59,894	(81,173)	(44,935)
Total governmental activities	<u>14,246,617</u>	<u>12,496,888</u>	<u>11,909,264</u>	<u>11,113,356</u>	<u>12,322,644</u>	<u>11,045,344</u>	<u>9,066,158</u>	<u>8,741,995</u>	<u>8,352,330</u>	<u>8,481,092</u>
Business-type Activities:										
Taxes	168,579	160,810	177,978	149,088	136,245	146,531	128,671	129,249	146,967	144,004
Investment earnings	5,419	28,655	28,344	27,288	22,897	18,586	16,993	15,406	16,213	19,555
Miscellaneous	163,457	86,286	5,566	22,854	2,221	7,279	2,781	4,865	6,385	12,591
Special items	-	-	-	-	-	-	-	-	-	-
Transfers	324,037	394,067	314,098	380,126	58,476	2,164	(46,836)	(59,894)	81,173	44,935
Total business-type activities	<u>661,492</u>	<u>669,818</u>	<u>525,986</u>	<u>579,356</u>	<u>219,839</u>	<u>174,560</u>	<u>101,609</u>	<u>89,626</u>	<u>250,738</u>	<u>221,085</u>
Total Primary government	<u>\$ 14,908,109</u>	<u>\$ 13,166,706</u>	<u>\$ 12,435,250</u>	<u>\$ 11,692,712</u>	<u>\$ 12,542,483</u>	<u>\$ 11,219,904</u>	<u>\$ 9,167,767</u>	<u>\$ 8,831,621</u>	<u>\$ 8,603,068</u>	<u>\$ 8,702,177</u>
Change in Net Position										
Governmental activities:	\$ 12,802,355	\$ 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)
Business-type activities	1,649,436	960,870	(624,897)	(367,005)	(755,438)	81,557	(314,274)	(1,392,660)	(234,892)	(601,953)
Total primary government	<u>\$ 14,451,791</u>	<u>\$ 2,877,962</u>	<u>\$ (8,083,821)</u>	<u>\$ (4,221,849)</u>	<u>\$ (10,297,745)</u>	<u>\$ (2,632,910)</u>	<u>\$ 7,932,503</u>	<u>\$ 5,327,682</u>	<u>\$ (9,614,706)</u>	<u>\$ (8,020,983)</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									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General Fund										
Nonspendable	\$ 168,150	\$ 183,641	\$ 171,212	\$ 213,324	\$ 225,544	\$ 255,430	\$ 282,837	\$ 286,164	\$ 5,075	\$ -
Restricted							-	-	-	-
Committed							-	-	-	-
Assigned	1,814,214	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)
Total general fund	<u>\$ 1,982,364</u>	<u>\$ 5,606,379</u>	<u>\$ 5,335,671</u>	<u>\$ 4,480,114</u>	<u>\$ 2,099,656</u>	<u>\$ 1,280,690</u>	<u>\$ 1,132,886</u>	<u>\$ 1,200,810</u>	<u>\$ 1,043,840</u>	<u>\$ (17,640)</u>
All Other Governmental Funds										
Nonspendable	\$ 848,525	\$ 924,646	\$ 1,093,963	\$ 1,011,755	\$ 840,240	\$ 842,336	\$ 922,680	\$ 977,397	\$ 1,461,085	\$ 5,479,570
Restricted	31,700,808	24,932,219	21,479,829	20,579,577	17,452,165	18,939,608	18,918,817	18,055,216	17,809,068	15,671,686
Committed							-	-	-	-
Assigned	159,495	62,765	2,124,849	2,267,276	2,206,502	2,220,455	1,647,795	1,531,307	1,419,363	1,314,174
Unassigned	(3,298,491)	(2,677,065)	(98,108)	(200,615)	(58,678)	(194,329)	(897,449)	(670,650)	(1,662,873)	(959,471)
Total all other governmental funds	<u>\$ 29,410,337</u>	<u>\$ 23,242,565</u>	<u>\$ 24,600,533</u>	<u>\$ 23,657,993</u>	<u>\$ 20,440,229</u>	<u>\$ 21,808,070</u>	<u>\$ 20,591,843</u>	<u>\$ 19,893,270</u>	<u>\$ 19,026,643</u>	<u>\$ 21,505,959</u>

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

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

	Fiscal Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Revenues:</b>										
Taxes	\$ 11,446,831	\$ 10,303,505	\$ 10,374,038	\$ 9,852,881	\$ 9,723,484	\$ 9,223,249	\$ 8,240,119	\$ 7,848,874	\$ 7,314,902	\$ 7,659,024
Licenses, fees and permits	3,863,960	3,356,551	2,916,489	3,977,215	1,656,380	665,675	639,195	604,691	544,961	522,827
Fines, forfeits and penalties	938,846	1,105,217	299,507	395,403	401,108	344,305	355,745	462,227	574,392	287,149
Use of money and property	280,958	409,348	544,431	435,225	284,319	443,216	204,263	119,635	123,785	161,082
Aid from other governments	46,393,524	42,541,867	33,466,425	32,805,617	28,172,589	38,556,372	35,766,317	33,072,663	26,372,165	28,375,928
Charges for services	6,471,961	6,956,524	7,342,186	6,321,790	5,802,200	5,253,999	4,411,443	4,337,333	4,580,112	4,588,055
Other	2,880,850	2,015,677	970,543	1,009,625	2,407,185	1,308,693	566,138	756,826	991,600	702,040
<b>Total Revenues</b>	<b>\$ 72,276,930</b>	<b>\$ 66,688,689</b>	<b>\$ 55,913,619</b>	<b>\$ 54,797,756</b>	<b>\$ 48,447,265</b>	<b>\$ 55,795,509</b>	<b>\$ 50,183,220</b>	<b>\$ 47,202,249</b>	<b>\$ 40,501,917</b>	<b>\$ 42,296,105</b>
<b>Expenditures:</b>										
Current:										
General government	7,370,900	6,536,436	5,099,065	5,565,787	4,124,583	4,119,701	3,831,540	3,237,781	2,929,229	2,532,495
Public protection	19,099,853	18,556,606	15,418,387	13,709,810	13,645,814	13,597,998	12,686,171	12,593,932	13,043,157	11,637,937
Public ways and facilities	8,581,851	8,558,707	10,134,151	7,651,192	7,537,232	14,583,683	14,018,718	11,080,180	9,342,412	8,894,463
Health and sanitation	9,155,968	8,681,265	8,348,938	9,601,106	9,045,932	7,479,686	6,324,938	6,101,679	6,292,233	6,915,113
Public assistance	13,847,931	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
Education	404,559	422,210	395,392	359,646	318,116	323,225	313,987	303,957	298,718	313,467
Recreational and cultural services	-	-	-	-	-	-	-	-	-	-
Capital Outlay	11,728,971	10,523,255	193,422	478,635	1,204,765	162,645	-	46,560	-	-
Debt Service:										
Principal	641,452	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
Interest	86,183	118,975	227,493	352,768	439,704	533,386	614,542	705,783	775,025	831,798
<b>Total Expenditures</b>	<b>\$ 70,917,668</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>
Excess of revenue over (under) expenditures										
Other Financing Sources (Uses)										
Proceeds from borrowing	236,661		2,335,000	951,878						
Special item										
Loss contingency upon transfer of hospital										
Transfers in	15,508,902	13,614,991	14,536,157	17,112,583	16,991,602	14,657,302	12,957,499	16,559,479	13,366,278	9,786,738
Transfers out	(14,973,036)	(14,038,501)	(14,899,418)	(17,492,709)	(17,086,528)	(14,714,598)	(12,910,663)	(16,499,585)	(13,447,451)	(10,172,673)
Total other financing sources (uses)	772,527	(423,510)	1,971,739	571,752	(94,926)	(57,296)	46,836	59,894	(81,173)	(385,935)
Net change in fund balance	\$ 2,131,789	\$ (1,087,260)	\$ 1,798,097	\$ 5,598,222	\$ (548,875)	\$ 1,364,031	\$ 572,804	\$ 2,610,450	\$ (1,667,356)	\$ 1,789,752
Debt service as a percentage of noncapital expenditures	1.25%	1.31%	6.46%	1.83%	4.69%	4.52%	4.20%	4.56%	4.74%	4.82%

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
2021	\$ 9,183,122	\$ 2,059,787	\$ 244,639	\$ 180,717	\$ 80,319	\$ 11,748,584
2020	8,469,788	1,366,289	255,970	141,135	70,323	10,303,505
2019	8,575,011	1,402,736	195,562	95,299	105,430	10,374,038
2018	7,981,667	1,433,011	219,229	107,006	111,969	9,852,882
2017	7,727,992	1,557,849	208,629	130,012	99,002	9,723,484
2016	7,719,346	1,262,879	155,016	145,535	87,005	9,369,781
2015	6,698,973	1,335,358	171,244	97,668	65,547	8,368,790
2014	6,452,045	1,204,416	175,302	92,557	53,803	7,978,123
2013	6,102,733	1,057,980	140,058	77,470	83,628	7,461,869
2012	6,211,025	1,131,953	203,384	53,565	59,097	7,659,024
Change 2012-2021	47.9%	82.0%	20.3%	237.4%	35.9%	53.4%

Notes:

- <sup>1</sup> Property tax revenues increased 47.9% 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 82.0% in the last ten years due to a combination of (i) an increase in taxable sales, and (ii) Proposition 172 Sales tax Augmentation Revenues previously recorded as Sales & Use Tax are now recorded as Operating Grants and Contributions.
- <sup>3</sup> Transient Occupancy Tax (5% as of August 20, 1996) increased by 20.3% in the last ten years due to an increase in tourism and room rates.
- <sup>4</sup> Property transfer tax revenues increased 237.4% in the last 10 years due to an increase in sales activity and property values. On February 16, 2021, Proposition 19 modified the exemption for property transfers to children/grandchildren upon the death of the parent/grandparent, respectively, decreasing real property transactions eligible for exemption and thereby, increasing the property transfer tax proceeds.

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

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

Fiscal Year <u>June 30</u>	Total Levy for the <u>Fiscal Year</u>	<u>Collected within the Fiscal</u>		Collections in <sup>1</sup> <u>Subsequent Years</u>	Delinquent <u>Amount</u>	% of Levy <u>Delinquent</u>
		<u>Collected Amount</u>	<u>% of Original Levy</u>			
2021	19,304,126	17,491,039	90.61%	15,636	1,795,720	9.302261%
2020	18,458,655	16,607,725	89.97%	n/a	1,836,047	9.946808%
2019	17,624,950	16,288,934	92.42%	n/a		
2018	17,014,498	15,720,877	92.40%	n/a		
2017	15,631,150	14,636,825	93.64%	n/a		
2016	14,915,678	14,148,669	94.86%	n/a		
2015	14,291,628	13,515,664	94.57%	n/a		
2014	13,973,817	13,149,686	94.10%	n/a		
2013	13,432,664	12,728,142	94.76%	n/a		
2012	13,190,858	12,466,513	94.51%	n/a		
	Total Levy As of 12/29/21	<u>Collections to date</u>	<u>% of Collections to date</u>			
2022	20,581,906	11,477,611	55.77%			

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

<sup>1</sup> Subsequent Collections - Current Property Tax Program is not capable of breaking out collections by subsequent years. Converted to Megabyte in 2019-2020 (tax year 2019) was able to only get subsequent figures starting FY 2020-2021

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

Fiscal Year June 30	Real Property <sup>1</sup>	Personal Property	Less: Tax Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Net Increase	
						Amount	Percentage
2021	\$ 1,727,912	\$ 65,972	\$ 31,410	\$ 1,835,839	1.0%	73,365	4.16%
2020	1,735,641	55,282	28,449	1,762,474	1.0%	66,379	3.91%
2019	1,667,724	56,645	28,274	1,696,095	1.0%	66,612	4.09%
2018	1,604,986	52,032	27,535	1,629,483	1.0%	108,272	7.12%
2017	1,492,202	56,973	27,964	1,521,211	1.0%	79,168	5.49%
2016	1,414,331	53,179	25,467	1,442,043	1.0%	65,918	4.79%
2015	1,353,299	48,116	25,290	1,376,125	1.0%	46,135	3.47%
2014	1,323,905	50,019	43,934	1,329,990	1.0%	47,984	3.74%
2013	1,294,894	30,025	42,913	1,282,006	1.0%	26,116	2.08%
2012	1,264,173	33,801	42,084	1,255,890	1.0%	31,141	2.54%

Notes:

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

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

Source: California State Board of Equalization - Tables 5

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

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

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

<u>Fiscal Year</u> <u>June 30</u>	<u>Total Assessed</u> <u>Valuation</u>	<u>Secured</u> <u>Property</u> <u>Tax Levy</u>	<u>Prior</u> <u>Delinquent</u> <u>Tax Collections</u>	<u>Percent of</u> <u>Current Levy</u> <u>Collected</u>	<u>Current</u> <u>Delinquent</u> <u>Taxes</u>
2021	\$ 1,734,010,677	\$ 18,935,366	\$ 1,155,798	90.64%	\$ 3,045,345
2020	1,649,853,800	18,066,038	1,175,036	89.95%	2,560,875
2019	1,590,216,604	17,251,200	1,540,881	92.36%	1,318,614
2018	1,516,378,723	16,617,169	1,287,854	92.40%	1,269,193
2017	1,457,265,370	15,251,370	1,280,556	93.60%	982,807
2016	1,387,259,792	14,511,113	1,442,874	94.90%	743,086
2015	1,350,635,363	13,196,239	1,435,434	94.70%	742,143
2014	1,299,139,324	12,841,349	1,147,784	94.20%	784,941
2013	1,253,751,229	12,648,721	1,046,908	94.90%	672,409
2012	1,209,895,638	12,799,651	702,432	94.44%	686,086

*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>	
2021	1.00	0.02	0.15	1.17
2020	1.00	0.02	0.20	1.22
2019	1.00	0.03	0.22	1.25
2018	1.00	0.03	0.12	1.15
2017	1.00	0.03	0.10	1.13
2016	1.00	0.03	0.10	1.13
2015	1.00	0.03	0.09	1.12
2014	1.00	0.03	0.13	1.16
2013	1.00	0.04	0.13	1.17
2012	1.00	0.04	0.09	1.13

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	2020/21 Secured Tax			2011/12 Secured Tax		
	Assessed Value	Rank	Percentage of Assessed Value	Assessed Value	Rank	Percentage of Assessed Value
Pacific Gas & Electric Company	\$ 47,051,478	1	3.02%	\$ 16,989,830	2	1.36%
Trinity River Lumber	30,306,721	2	1.94%	7,697,791	4	0.62%
Sierra Pacific Industries, Inc	18,529,285	3	1.19%	17,815,937	1	1.43%
Travis Ranch LLC	8,861,823	4	0.57%			
Family Trees LLC	5,656,034	5	0.36%			
Johar Mike	5,309,138	6	0.34%			
The Wildlands Conservancy	4,734,993	9	0.30%			
Frontier California, Inc	4,959,789	7	0.32%			
Ryan Dana & Kimberly TST	4,765,261	8	0.31%			
Hodges Rita Gayle TST 2015	4,309,774	10	0.28%			
Verizon California, Inc.				7,980,966	3	0.64%
Ryan Partnership				3,890,587	5	0.31%
U. S. Department of Interior				2,674,440	6	0.21%
Weaverville Investment Group				2,066,971	7	0.17%
Kamgrounds of America, Inc.				1,894,337	8	0.15%
Hodges, DL & RG Tstes				1,718,597	9	0.14%
Mountain Resorts				1,594,993	10	0.13%
	\$ 134,484,296		8.64%	\$ 64,324,449		5.15%
All others Totals	\$ 1,424,936,810		91.36%	\$ 1,185,008,716		94.85%
	<u>\$ 1,559,421,106</u>		<u>100.00%</u>	<u>\$ 1,249,333,165</u>		<u>100.00%</u>

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

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

<u>Fiscal Year</u>	<u>Total Sales and Use Revenues</u>
2020-2021	\$ 1,544,264
2019-2020	1,091,299
2018-2019	1,125,684
2017-2018	1,141,941
2016-2017	1,249,504
2015-2016	793,384
2014-2015	785,969
2013-2014	735,212
2012-2013	655,112
2011-2012	646,429

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

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

Fiscal Year (June 30)	Governmental Activities					
	Notes for Direct Borrowing and Direct Placement	Bonds		Notes	Capital Lease <sup>3</sup>	Total
	Refunding Lease <sup>5</sup>	General COPs <sup>4</sup>	Pension <sup>1</sup>	Payable		
2021	\$ 1,615,000	\$ -	\$ -	\$ 265,605	\$ 749,708	\$ 2,630,313
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

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

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

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

<sup>2</sup> Capital Lease 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**

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>Less: Amounts Available in Debt Service Fund</u>	<u>Total</u>	<u>Percentage of Estimated Actual Taxable Value of Property</u>	<u>Per Capita</u>
2021	n/a	n/a	\$ -	n/a	n/a
2020	n/a	n/a	-	n/a	n/a
2019	n/a	n/a	-	n/a	n/a
2018	n/a	n/a	-	n/a	n/a
2017	n/a	n/a	-	n/a	n/a
2016	n/a	n/a	-	n/a	n/a
2015	n/a	n/a	-	n/a	n/a
2014	n/a	n/a	-	n/a	n/a
2013	n/a	n/a	-	n/a	n/a
2012	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, 2021**

Assessed Valuation (including unitary utility valuation) \$ 1,835,838,773

	<b>Total Debt 6/30/2021</b>	<b>Percentage Applicable <sup>1</sup></b>	<b>County's Share of 6/30/2021 Debt</b>
<b>DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT:</b>			
<b>Direct General Fund Obligation Debt</b>			
Notes from Direct Borrowings and Direct Placements	\$ 1,615,000	100.000%	\$ 1,615,000
Capital Leases	800,434	100.000%	800,434
Loans Payable	265,605	100.000%	265,605
<b>Total Direct General Fund Obligation Debt</b>	<b>2,681,039</b>		<b>2,681,039</b>
<b>OVERLAPPING TAX AND ASSESSMENT DEBT:</b>			
<i>School Districts</i>			
Redwoods Joint Community College District	23,865,000	29.900%	7,135,635
Shasta-Tehama-Trinity Community College District	131,785,000	6.250%	8,236,563
Shasta-Tehama-Trinity Community College District General Fund Obligations	5,995,000	6.250%	374,688
Klamath-Trinity Joint Unified School District	11,466,754	12.666%	1,452,379
Klamath-Trinity Joint Unified School District General Fund Obligations	8,310,000	12.666%	1,052,545
Mountain Valley Unified School District	5,280,000	100.000%	5,280,000
South Trinity Joint Unified School District	2,009,999	82.680%	1,661,867
<b>Total Overlapping Tax and Assessment Debt</b>	<b>188,711,753</b>		<b>25,193,676</b>
<b>COMBINED TOTAL DEBT</b>	<b>\$ 191,392,792</b>		<b>\$ 27,874,715 <sup>2</sup></b>

Ratios to 2020-21 Assessed Valuation:

Total Direct Debt (\$3,162,681) . . . . . 0.11%  
 Overlapping Tax and Assessment Debt . . . . . 0.73%  
 Combined Total Debt . . . . . 0.92%

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 2021	
	1.25%	3.75%
Debt limit	\$ 22,742	\$ 68,226
Total net debt applicabl to limit	1,615	1,615
Legal debt margin	21,127	66,611
Total net debt applicable to the limit as a percentage of debt limit		
Legal Debt Margin Calculation:		
Assessed value	\$ 1,867,249	\$ 1,867,249
Less: Exempt real property	47,892	47,892
Total assessed value	1,819,357	1,819,357
NOTES FROM DIRECT BORROWINGS AND DIRECT PLACEMENTS		
Debt limit (1.25% and 3.75% of total assessed value)	\$ 22,742	\$ 68,226
Debt applicable to limit:		
Notes from direct borrowings and direct placements	1,615	1,615
Less: Amount set aside for repayment of outstanding debt	-	-
Total net notes from direct borrowing and direct placement applicable to limit	\$ 1,615	\$ 1,615
Total net debt applicable to limit	1,615	1,615
Legal debt margin	\$ 21,127	\$ 66,611

Notes:

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

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

Sources:

1 Auditor Controller's Office - County of Trinity, California

2 California State Board of Equalization - Table 9

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

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

<u>Fiscal Year</u>	<u>Population<sup>1</sup></u>	<u>Personal Income<sup>2</sup></u>	<u>Per Capita Personal Income<sup>2</sup></u>	<u>School Enrollment<sup>4</sup></u>	<u>Unemployment Rate<sup>3</sup></u>
2021	13,535	\$ n/a	\$ n/a	1,585	5.6%
2020	13,548	536,007	43,877	1,579	8.0%
2019	13,688	534,037	43,471	1,597	5.6%
2018	13,650	509,421	40,640	1,584	5.8%
2017	13,628	495,183	38,963	1,652	6.2%
2016	13,647	487,656	38,152	1,509	7.1%
2015	13,676	474,598	36,318	1,517	7.8%
2014	13,722	441,595	33,656	1,577	9.6%
2013	13,731	417,060	31,054	1,622	12.1%
2012	13,742	405,933	30,069	1,657	14.9%

Sources:

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



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

	<u>2020-21</u>	<u>2019-20</u>	<u>2018-19</u>	<u>2017-18</u>	<u>2016-17</u>	<u>2015-16</u>	<u>2014-15</u>	<u>2013-14</u>	<u>2012-13</u>	<u>2011-12</u>
<b>Function/program</b>										
gg General Government	48.3	48.2	47.7	49.7	44.7	43.2	42.2	41.2	38.7	39.2
pp Public Protection	101.3	100.3	95.3	95.3	97.3	98.3	98.3	99.3	97.1	91.1
pwf Public Ways and Facilities	51.5	51.5	50	50	35	41	41	40	39	44
hs Health and Sanitation	49.25	53.25	52.25	52	53.5	50.5	49.5	44.5	44	48
pa Public assistance	71.75	70	66	66	65	66	63.5	56	53	55
ed Education	3.05	3.05	3.05	3.05	3.85	3.05	2.75	2.75	3.75	3
Total full-time equivalent employees	325.15	326.3	314.3	316.05	299.35	302.05	297.25	283.75	275.55	280.3

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

**COUNTY OF TRINITY  
MAJOR EMPLOYERS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Firm	Product or Service	2020/21 Employers			2011/12 Employers <sup>1</sup>	
		Estimated Employment	Rank	Estimated Percentage	Estimated Employment	Rank
Trinity County Schools	K-12 Education	396	1	8.76%	450	1
Trinity County	Government Services	306	2	6.77%	332	2
Mountain Community Health Care District	Hospital	163	3	3.61%	195	3
Trinity River Lumber	Lumber Mill	158	4	3.50%	138	4
U.S. Forest Service, Weaverville	Federal Forest	90	5	1.99%	60	6
Holiday Market	Grocery	74	6	1.64%		
U.S. Forest Service, Hayfork	Federal Forest	28	7	0.62%	60	7
Human Response Network	Health Care	26	8	0.58%		
Trinity Public Utilities District	Electric	24	9	0.53%		
Trinity Lake Marinas	Recreation/Travel	12	10	0.27%		
Top's Market	Grocery				85	5
CVS	Drug/Retail				40	8
Cal Trans	Government Services				26	9
Trinity Lake Resort & Marina Forever Resort	Recreation/Travel				25	10
Total major employers		1277		28.25%	1411	
All other employers		3243		71.75%		
Total all employers		4520		100.00%		

<sup>1</sup> The major employer information for nine years prior only identified the top ten employers without totals.

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									
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
<b>Airport</b>										
Aviation Encroachments	16	15	22	19	16	16	15	12	11	8
Hanger Leases	46	45	45	46	44	44	44	42	39	46
<b>Education</b>										
Library branches located in the county	3	3	3	3	3	3	3	3	3	3
Items checked out	43,552	38,164	37,099	36,503	35,000	32,972	36,584	40,791	31,727	19,885
Library cards issued	265	239	310	347	282	320	285	301	192	136
Number of computers provided for public use	12	12	12	15	17	16	13	14	15	14
<b>Health &amp; Human Services</b>										
Public Guardian total clients (conservatees + additional referrals)	30	39	48	46	41	47	238	55	60	35
Veterans Service Officer number of benefit claims filed	17	57	71	24	51	44	44	17	30	28
<b>Public Health</b>										
Women, Infants, and Children (WIC) visits	309	327	326	3487	3245	3363	3750	3472	3337	3034
Immunizations	2293	1797	1161	1138	1141	987	1035	876	681	4000
<b>Mental Health</b>										
Emergency Response clients	389	399	618	1384	460	551	427	506	382	55
Adult Medication Clinic clients	64	63	118	138	155	157	168	155	132	150
Children's Medication Support clients	31	31	42	55	42	46	60	57	53	53
Total Mental Health clients served	772	822	963	337	360	414	381	370	317	364
<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	68
Prevention (school-based youth) groups	81	42	155	8	5	5	5	5	5	5
PC 1210 STOP (formerly Proposition 36) clients	23	25	14	15	16	6	6	5	9	2
Total Alcohol and Drug Services clients served	187	154	185	120	119	99	90	112	59	68
<b>Social Services</b>										
Adult Protective Services total clients served	121	147	186	181	174	226	238	244	389	461
CalWORK's average caseload	163	145	138	125	119	103	123	109	198	1258
Child Welfare Services total child abuse referrals received	249	196	157	126	194	235	345	272	212	197
<b>Child Welfare Services percent timely investigations:</b>										
% Timely immediate investigations	98.01	96.9	97	100	95.5	100	89	97	98.8	100
% Timely ten day investigations	97.5	100	93	93	84	96	86	91	95.2	98.2
County Medical Services Program average number of continuing cases/eligible's	308	373	192	3	1	1	1	1	2	0
Food Stamps average caseload	747	810	890	1028	1043	1004	997	962	1945	4012
Foster care average number of cases	44	55	56	69	62	55	54	46	34	382
In Home Supportive Services total clients served	140	159	166	184	184	221	257	243	243	2982
Medi-Cal average number of eligible's	2153	1677	2124	3420	2382	3940	3797	3711	2285	31979
<b>Highways and Streets</b>										
Street resurfacing (miles)	6	6	19	11.25	4	0	0	0	3.638	21.5
<b>Sheriff</b>										
Physical arrests	477	460	405	443	369	382	669	611	532	574

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

Function	Fiscal Year									
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
<b>Public Safety</b>										
Sheriff:										
Stations	4	4	4	4	4	4	4	4	4	4
Law Enforcement Vehicles	29	30	25	38	39	35	46	47	48	34
Buildings	3	3	3	4	5	5	5	5	5	5
Reverse 911 System	1	1	1	1	1	1	1	1	1	1
Airplanes	1	1	1	1	1	1	1	1	1	1
20 User Inmate System	1	1	1	1	1	1	1	1	1	0
Home Monitoring System	1	1	1	1	1	1	1	1	1	1
CAD Motorola System	0	0	0	0	0	0	0	0	1	1
Lake Patrol										
Vessels	4	4	4	4	6	6	6	6	6	6
Vehicles	1	1	1	1	1	1	1	1	1	0
Probation										
Buildings	1	1	1	1	1	1	1	1	1	1
Vehicles	11	11	11	8	10	10	10	11	12	10
Live Scan	1	1	1	1	1	1	1	1	1	1
<b>Education</b>										
Library Building	1	1	1	1	1	1	1	1	1	1
Integrated Library System	1	1	1	1	1	1	0	0	0	0
<b>Health &amp; Sanitation</b>										
Solid Waste										
Buildings	6	6	6	4	4	4	4	4	4	4
Heavy Equipment	5	5	5	5	5	5	5	5	5	5
Vehicles	15	15	14	24	18	18	18	18	16	16
<b>Public Ways &amp; Facilities</b>										
Road Department										
Roads	547	547	547	512	411	411	415	415	462	463
Bridges					96	96	86	86	100	100
Buildings	35	35	35	36	28	28	49	49	28	28
Heavy Equipment	25	28	25	28	28	28	26	26	55	55
Vehicles	55	55	55	58	54	54	62	62	100	20
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	6	8	8	8	8	8	9	9	9	11
Airports										
Number of Airports	5	5	5	5	5	5	5	5	5	5
Hangar Maint & Office	1	1	1	1	2	2	2	2	2	2

continued

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

<b>General Government</b>										
Elections										
Global Accu Vote System OS	1	1	1	1	1	1	1	1	1	1
Information Technology										
HVAC Unit IT Server Room	1	1	1	1	1	1	1	1	1	1
Network Servers	1	1	1	1	7	8	8	8	8	11
General Services										
Parks	6	6	6	6	6	6	6	6	6	6
Buildings	69	69	69	63	69	71	71	71	71	71
Fairgrounds	1	1	1	1	1	1	1	1	1	1
Vehicles	29	30	30	35	35	36	41	41	5	5
Heavy Equipment	1	1	1	1	1	1	1	1	1	1
Health Department										
Wireless Network Components WIC	1	1	1	1	1	1	0	0	0	0
PRO -04 Filling Station	1	1	1	1	1	1	0	0	0	0
Vehicles	0	0	0	0	0	0	0	0	0	1
<b>Public Assistance</b>										
Welfare										
Vehicles	21	22	21	19	19	17	18	21	17	16
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	1	1	1	0
Cell Towers	2	2	2	2	2	2	2	2	2	2

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