

**COUNTY OF SISKIYOU,  
CALIFORNIA**



**FINANCIAL STATEMENTS  
TOGETHER WITH  
INDEPENDENT AUDITOR'S REPORT  
FOR THE YEAR ENDED  
JUNE 30, 2020**

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**COUNTY OF SISKIYOU**  
**Annual Financial Report**  
**For the Year Ended June 30, 2020**

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## **INTRODUCTORY SECTION**

- **List of Officials**

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**COUNTY OF SISKIYOU**  
**List of Officials**  
**For the Year Ended June 30, 2020**

**ELECTED OFFICIALS**

Supervisor, District 1	Brandon Criss
Supervisor, District 2	Ed Valenzuela
Supervisor, District 3	Michael Kobseff
Supervisor, District 4	Lisa Nixon
Supervisor, District 5	Ray Haupt
Assessor/Recorder	Craig Kay
Auditor-Controller	Jennie Ebejer
County Clerk	Laura Bynum
Coroner/Sheriff	Jon Lopey
District Attorney	J. Kirk Andrus
Treasurer-Tax Collector	Wayne Hammar

**DEPARTMENT DIRECTORS/ADMINISTRATORS**

Agricultural Commissioner	James E. Smith
Administrative Office/Grand Jury	Angela Davis
General Services	Scott Waite
Chief Probation Officer	Michael Coley
Child Support Services	Gary Sams
Community Development/Environmental Health	Rick Dean
County Counsel	Edward J. Kiernan
County Librarian	Michael Perry
Farm Advisor	Rob Wilson
Health and Human Services Agency	Sarah Collard, Ph. D
Museum Curator	Michael Perry
Fire Warden	Phillip Anzo
Public Defender	Lael Kayfetz
Public Works Director	Scott Waite
Veteran's Service Officer	Thomas Jackson

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## **FINANCIAL SECTION**

- **Independent Auditor's Report**
- **Management's Discussion and Analysis**
- **Basic Financial Statements**
- **Required Supplementary Information**
- **Combining Nonmajor Fund Financial Statements**

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**INDEPENDENT AUDITOR'S REPORT**

To the Board of Supervisors and Grand Jury  
County of Siskiyou  
Yreka, 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 Siskiyou, California (County), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

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

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

To the Board of Supervisors and Grand Jury  
County of Siskiyou  
Yreka, California

## **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, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Emphasis of Matter**

As more fully described in Note 15B to the financial statements, citizens and the economies of the United States and other countries have been significantly impacted by the coronavirus (COVID-19) pandemic. While it is premature to accurately predict how the coronavirus will ultimately affect the County's operations because the diseases severity and duration are uncertain, we expect the 2020 financial results too will be significantly impacted and the implications beyond 2020, while unclear, could also be adversely impacted. Our opinion is not modified with respect to this matter and no pandemic implications are accounted for in these financial statements.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, County Pension Plan information, County OPEB Plan information 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 and combining nonmajor fund financial statements, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

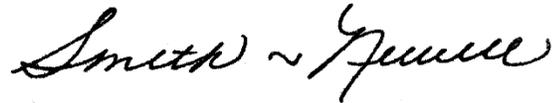
The combining nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the 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 combining nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

To the Board of Supervisors and Grand Jury  
County of Siskiyou  
Yreka, California

The introductory section has 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 it.

**Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated March 5, 2021, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's internal control over financial reporting and compliance.

A handwritten signature in cursive script, appearing to read "Smith & Newell", written in black ink.

Smith & Newell CPAs  
Yuba City, California  
March 5, 2021

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**Management's Discussion and Analysis  
(Unaudited)**

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**COUNTY OF SISKIYOU**  
**Management's Discussion and Analysis**  
**For the Fiscal Year Ended June 30, 2020**

As management of the County of Siskiyou, we offer readers of the County of Siskiyou's financial statements this narrative overview and analysis of the financial activities of the County of Siskiyou for the fiscal year ended June 30, 2020. We encourage readers to consider the information presented here in conjunction with the County's basic financial statements following this section.

**Financial Highlights**

- The liabilities and deferred inflows of resources of the County of Siskiyou exceeded its assets and deferred outflows at the close of the most recent fiscal year by \$22,808,909 (net position). Of this amount \$82,410,998 is invested in capital assets net of related debt, \$55,322,023 is restricted for specific purposes and a negative \$160,541,930 (unrestricted net position) is available to meet the government's ongoing obligations to citizens and creditors.
- The government's total net position decreased by \$4,176,063. This decrease is primarily attributable to an increase in accounts payable and long term liabilities and GASB 68 & 75 which required the County to report our pension liability and OPEB as well as deferred inflows and outflows of resources.
- As of the close of the current fiscal year, the County of Siskiyou's governmental funds reported combined ending fund balances of \$58,755,207, an increase of \$4,458,697 in comparison with the prior year. Approximately 67.65% of this total amount, \$39,753,457 is available for spending at the government's discretion (committed, assigned, and unassigned fund balance), which represents a 3.17% increase over last year.
- At the end of the current fiscal year, unassigned fund balance for the General fund was \$4,842,230 and non-spendable fund balance was \$1,506. The committed portion of fund balance is \$1,358,539 and the restricted portion of fund balance is \$4,675,040, for a total General fund balance of \$10,882,750.
- The County of Siskiyou's total governmental activities debt decreased by \$2,063,063. Of that amount, the County recorded an increase in the Behavioral Health estimated repayment liability of \$382,144 and estimated claims liability of \$259,801. The County's governmental activities debt consists of revenue bonds for Carrick Water in CSA#5, pension obligation bonds used for the advance pay of employee pension obligations, loans from California Infrastructure Bank for construction of a 40 bed juvenile hall facility, capitalized leased equipment, and the liability for compensated absences. Compensated absences will vary from year to year based on employee use of vacation and comp time and total number of employees. Business type debt consists of a California Infrastructure loan to finance landfill closures and transfer station construction as well as the closure/post closure debt, and the liability for compensated absences related to business type activities. Business-type debt consists of a total increase of \$1,063,279. The increase in debt was primarily due to an increase of future liability for the landfills in the amount of \$1,146,899.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the County of Siskiyou's basic financial statements. The County of Siskiyou's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other required supplementary information in addition to the basic financial statements themselves.

**COUNTY OF SISKIYOU**  
**Management's Discussion and Analysis**  
**For the Fiscal Year Ended June 30, 2020**

**Government Wide Financial Statements.** The government-wide financial statements are designed to provide readers with a broad overview of the County of Siskiyou's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the County of Siskiyou's assets, deferred outflows of resources, 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 of Siskiyou is improving or deteriorating.

The *statement of activities* presents information showing how the government'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 only result in cash flows in future fiscal periods. (E.g., uncollected taxes and earned, but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the County of Siskiyou that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County of Siskiyou include general government, public protection, public ways and facilities, health and sanitation, public assistance, education and recreation and cultural services. The business-type activities of the County of Siskiyou include Sanitation, Siskiyou Transit & General Express, Aviation, and Septage Receiving Facility operations.

The government-wide financial statements include not only the County of Siskiyou itself (known as the primary government), but also legally separate component units that are blended into the reporting activities of the County. These component units are the Flood Control and Water Conservation District, Air Pollution Control District, Local Transportation Administration, Regional Transportation Planning, County Service Areas #3, #4, and #5, Lake Siskiyou Hydroelectric Project and Siskiyou Association of Governmental Entities. These component units are included in the County's financial reporting because of the significance of their financial or operational relationship and their mutual governing body.

**Fund Financial Statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County of Siskiyou, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County of Siskiyou can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

*Governmental Funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on (1) how cash and other financial assets can readily be converted to available resources and (2) the balances left at year-end that are available for spending. Such information may be useful in determining what financial resources are available in the near future to finance the County's programs.

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 fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

**COUNTY OF SISKIYOU**  
**Management's Discussion and Analysis**  
**For the Fiscal Year Ended June 30, 2020**

The County of Siskiyou maintains several individual governmental funds organized according to their type (special revenue, debt service and capital projects). Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Road, Human Services, Behavioral Health Services, HCD Block Grants, and Public Health. These funds are considered to be major funds. Data from the other governmental funds are combined into a single, aggregate 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 County of Siskiyou adopts an annual appropriate budget for its General Fund and special revenue funds. A budgetary comparison statement has been provided for the General Fund and major special revenue funds to demonstrate compliance with this budget.

***Proprietary Funds.*** The County of Siskiyou maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County of Siskiyou uses enterprise funds to account for STAGE (Siskiyou Transportation and General Express), Sanitation, Aviation, and Septage Receiving Facilities operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County of Siskiyou's various functions. The County of Siskiyou uses internal service funds to account for Fuel Services, Communications, Auto Services, and a variety of insurances, such as Risk Management-Liability, Risk Management-Unemployment, Risk Management-Worker's Compensation, Vision, and Dental. Because all of these services predominantly benefit governmental rather than business-type functions, they have been included within the governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Siskiyou Transportation and General & Express (STAGE), Sanitation, Aviation and Septage Receiving Facilities operations fund that are considered major funds of the County of Siskiyou. Conversely, all internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements.

***Fiduciary Funds.*** 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 of Siskiyou's own programs.

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

**Other Information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County of Siskiyou's progress in developing, executing and monitoring its budgeting processes.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented immediately following the required supplementary information.

**COUNTY OF SISKIYOU**  
**Management's Discussion and Analysis**  
**For the Fiscal Year Ended June 30, 2020**

**Government-Wide Financial Analysis**

**County of Siskiyou's Net Position**

	Governmental Activities		Business-Type Activities		Totals	
	2020	2019	2020	2019	2020	2019
<b>Assets:</b>						
Current and other assets	\$ 74,478,562	\$ 69,649,338	\$12,122,756	\$11,043,879	\$ 86,601,318	\$ 80,693,217
Capital assets	77,439,555	77,980,563	6,416,878	6,684,933	83,856,433	84,665,496
Total Assets	151,918,117	147,629,901	18,539,634	17,728,812	170,457,751	165,358,713
Deferred Outflows of Resources	11,354,238	11,773,364	352,572	358,620	11,706,810	12,131,984
<b>Liabilities:</b>						
Current and other liabilities	5,874,776	7,099,974	208,759	379,111	6,083,535	7,479,085
Long-term liabilities	29,577,647	31,640,710	15,712,244	14,648,963	45,289,891	46,289,673
Net pension liability	93,172,845	85,557,780	2,772,368	2,536,469	95,945,213	88,094,249
Net OPEB obligation	49,363,317	43,952,109	1,338,950	1,494,574	50,702,267	45,446,683
Total Liabilities	177,988,585	168,250,573	20,032,321	19,059,117	51,373,426	53,768,758
Deferred Inflows of Resources	6,758,524	8,534,638	194,040	279,215	6,952,564	8,813,853
<b>Net Position:</b>						
Net investment in capital assets	75,994,120	76,415,134	6,416,878	6,684,933	82,410,998	83,100,067
Restricted	55,261,811	20,593,508	60,212	52,601	55,322,023	20,646,109
Unrestricted	(152,730,685)	(114,390,588)	(7,811,245)	(7,988,434)	(160,541,930)	(122,379,022)
Total Net Position	\$ (21,474,754)	\$ (17,381,946)	\$ (1,334,155)	\$ (1,250,900)	\$ (22,808,909)	\$ (18,632,846)

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 of Siskiyou, liabilities and deferred inflows exceed assets and deferred outflows by \$22,808,909 at the close of the most recent fiscal year.

By far the largest portion of the County of Siskiyou's Governmental Activities net position reflects its investment in capital assets (e.g. land, buildings, machinery, equipment and infrastructure) less any related debt used to acquire those assets that are still outstanding. Over all, net investment in capital assets, net of related debt decreased from \$83,100,067 at June 30, 2019, to \$82,410,998 at June 30, 2020. The County of Siskiyou uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

Although the County of Siskiyou'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 cannot be used to liquidate those liabilities.

An additional portion of the County of Siskiyou's net position of \$55,322,023 represents resources that are subject to external restrictions on how they may be used. The remaining deficit is unrestricted net position (\$160,541,930) which is available to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the County of Siskiyou is able to report positive balances in net position for the government as a whole, but not for the Business Activities due to the number of loans outstanding and the closure/post closure liability in those fund

**COUNTY OF SISKIYOU**  
**Management's Discussion and Analysis**  
**For the Fiscal Year Ended June 30, 2020**

**County of Siskiyou's Changes in Net Position**

	Governmental Activities		Business-Type Activities		Totals	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program Revenues:						
Charges for services	\$ 9,809,886	\$ 7,545,599	\$ 2,295,881	\$ 2,718,544	\$ 12,105,767	\$ 10,264,143
Operating grants and contributions	74,427,199	65,526,364	2,219,267	1,993,861	76,646,466	67,520,225
Capital grants and contributions	-	2,017,671	-	-	-	2,017,671
General Revenues:						
Property taxes	13,261,788	12,498,668	-	-	13,261,788	12,498,668
Sales and use taxes	6,400,084	5,974,884	-	-	6,400,084	5,974,884
Other taxes	1,406,241	1,729,542	-	-	1,406,241	1,729,542
Interest and investment earnings	3,264,228	5,494,937	196,776	354,893	3,461,004	5,849,830
Miscellaneous	1,644,616	725,775	197,811	2,580	1,842,427	728,355
<b>Total Revenues</b>	<b>110,214,042</b>	<b>101,513,440</b>	<b>4,909,735</b>	<b>5,069,878</b>	<b>115,123,777</b>	<b>106,583,318</b>
Expenses:						
General government	11,349,156	9,010,616	-	-	11,349,156	9,010,616
Public protection	39,437,321	37,328,918	-	-	39,437,321	37,328,918
Public ways and facilities	14,909,940	13,458,946	-	-	14,909,940	13,458,946
Health and welfare	18,916,198	18,970,245	-	-	18,916,198	18,970,245
Public assistance	27,441,314	24,325,612	-	-	27,441,314	24,325,612
Education	915,333	793,277	-	-	915,333	793,277
Culture and recreation	90,262	142,405	-	-	90,262	142,405
Interest on long-term debt	865,182	910,239	-	-	865,182	910,239
STAGE	-	-	2,170,433	2,530,055	2,170,433	2,530,055
Sanitation	-	-	2,494,963	3,147,451	2,494,963	3,147,451
Aviation	-	-	311,195	330,113	311,195	330,113
Septage receiving facility	-	-	16,399	185,329	16,399	185,329
<b>Total Expenses</b>	<b>113,924,706</b>	<b>104,940,258</b>	<b>4,992,990</b>	<b>6,192,948</b>	<b>118,917,696</b>	<b>111,133,206</b>
Change in Net Position Before Transfers	(3,710,664)	(3,426,818)	(83,255)	(1,123,070)	(3,793,919)	(4,549,888)
Transfers	-	29,207	-	(29,207)	-	-
Change in Net Position	(3,710,664)	(3,397,611)	(83,255)	(1,152,277)	(3,793,919)	(4,549,888)
Net Position at Beginning of Year	(17,381,946)	(13,984,335)	(1,250,900)	(98,623)	(18,632,846)	(14,082,958)
Prior Period Adjustment	(382,144)	-	-	-	(382,144)	-
Net Position at End of Year	<u>\$ (21,474,754)</u>	<u>\$ (17,381,946)</u>	<u>\$ (1,334,155)</u>	<u>\$ (1,250,900)</u>	<u>\$ (22,808,909)</u>	<u>\$ (18,632,846)</u>

**Governmental Activities.** Governmental activities decreased the County's net position by \$3,710,664.

**Business-type activities.** Business-type activities decreased the County's net position by \$83,255.

**Financial Analysis of the Government's Funds**

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

**Governmental Funds.** The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for budgeting purposes at the end of the fiscal year.

At June 30, 2020, the County's governmental funds reported combined ending fund balances of \$58,755,207 an increase of \$4,458,697 in comparison with the prior year.

No major governmental funds reflected deficit fund balances at year end.

**COUNTY OF SISKIYOU**  
**Management's Discussion and Analysis**  
**For the Fiscal Year Ended June 30, 2020**

The following non-major governmental funds reflected deficit fund balances at year-end:

- The Planning Projects fund had a deficit fund balance of \$2,661, which will need to be covered by the Planning-Indemnification Agreement Fund.

**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 enterprise funds have net position of \$(1,334,155). Of the enterprise funds, STAGE has shown a decrease of \$24,073 in net position and a \$2,061,433 operating loss. Non-operating revenues of \$2,037,360 from a variety of sources help to cover this loss. The Aviation fund has reflected a \$199,991 operating loss and \$328,797 in non-operating revenues.

Sanitation has reflected a change in net position of (\$211,448) for the fiscal year. The final net position amount for the fund is (\$5,510,718). The closure of all landfills within the County has had a significant impact on this fund. This fund will be used to continue the closure/post closure liability costs, and to fund the closure process of the Yreka Landfill cells, and to create a transfer site. Additional funding will be needed to accomplish this goal. Once this site is officially closed, there will be another adjustment to reflect this change in use. The department continues to evaluate the operations for the means to recover from this deficit.

The net position of the internal services funds increased from \$791,094 to \$1,422,798. Most of the increase is related to the following;

- The overall operating revenues exceeded the operating expenses.

The following proprietary funds reflected deficit net position at year-end:

- The Sanitation fund had a net asset deficit of \$5,510,718 which is expected to be eliminated in future years through increased user charges and retirement of closure/post closure liability and related debt payoff.

**General Fund Budgetary Highlights**

Differences between the recommended budget and the adopted budget can be briefly summarized as follows:

- \$92,327 in increases in general governmental activities
- \$264,224 in increases allocated to public protection
- \$ 4,300 in increases allocated to public assistance
- \$74,190 in decreases allocated to education

While these budgetary changes were the result of anticipating what changes would occur in state funding levels, the following reflects the actual amounts spent compared to adopted budget approval:

- \$1,791,650 under budget in general governmental activities
- \$3,737,907 under budget in public protection
- \$275 under budget in health and welfare
- \$131,126 under budget in public assistance
- \$105,302 under budget in education, culture and recreation.

The total revenues for the General Fund were greater in total than adopted budget estimates by \$685,058.

**COUNTY OF SISKIYOU**  
**Management's Discussion and Analysis**  
**For the Fiscal Year Ended June 30, 2020**

**Capital Asset and Debt Administration**

**Capital Assets.** The County's investment in capital assets for these governmental and business type activities as of June 30, 2020, amounts to \$83,856,433 (net of accumulated depreciation). This investment in capital assets includes land, buildings and system improvements, machinery and equipment, park facilities, roads, highways, bridges, and intangible assets. Currently, all land, buildings and general equipment capital assets have been appropriately booked under GASB 34 requirements along with their accumulated depreciation.

**Debt Administration.** At the end of the current fiscal year, the County had total long-term obligations outstanding of \$45,289,891 of which \$2,372,763 is due within one year and \$42,917,128 is due in more than one year.

**Economic Factors and Next Year's Budget**

Siskiyou County experienced approximately a 2.85% growth in assessed value of property this year. California's growth has been uneven among regions; Siskiyou County is showing growth, but at a slower pace than other regions. The County continues to experience high pension contribution rates; CalPERS has changed their discount rate from 7.25% to 7.00% for the upcoming fiscal year. The County is continuing to fund the Section 115 Trust for the employer Pension Liability and Other Post Employment Benefit costs that are associated with labor. The California Department of Fish and Game once again paid a small portion of the payment in lieu of taxes that are owed to Siskiyou County.

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 the report or requests for additional financial information should be addressed to Jennie Ebejer, Siskiyou County Auditor-Controller, 311 Fourth St, Rm 101, Yreka, CA 96097.

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## **Basic Financial Statements**

- **Government-Wide Financial Statements**

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**COUNTY OF SISKIYOU**  
**Statement of Net Position**  
**June 30, 2020**

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
Cash and investments	\$ 56,851,109	\$ 11,117,169	\$ 67,968,278
Cash with fiscal agents	3,305,281	60,932	3,366,213
Receivables:			
Accounts	670,352	99,582	769,934
Interest	222,638	39,636	262,274
Taxes	794,649	10,609	805,258
Intergovernmental	9,234,980	117,521	9,352,501
Inventory	1,039,056	119,591	1,158,647
Prepaid costs	5,558	-	5,558
Internal balances	3,574	(3,574)	-
Due from external parties	403	-	403
Restricted cash and investments	461,773	561,290	1,023,063
Loans receivable	1,889,189	-	1,889,189
Capital assets:			
Non depreciable	10,436,614	1,553,544	11,990,158
Depreciable, net	67,002,941	4,863,334	71,866,275
Total capital assets	<u>77,439,555</u>	<u>6,416,878</u>	<u>83,856,433</u>
<b>Total Assets</b>	<u>151,918,117</u>	<u>18,539,634</u>	<u>170,457,751</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension adjustments	7,238,446	240,934	7,479,380
Deferred OPEB adjustments	4,115,792	111,638	4,227,430
<b>Total Deferred Outflows of Resources</b>	<u>11,354,238</u>	<u>352,572</u>	<u>11,706,810</u>
<b>LIABILITIES</b>			
Accounts payable	2,497,282	60,187	2,557,469
Accrued salaries and benefits	2,554,931	64,989	2,619,920
Accrued interest expense	80,725	15,455	96,180
Deposits payable	461,773	3,400	465,173
Unearned revenue	280,065	64,728	344,793
Long-term liabilities:			
Due within one year	2,277,644	95,119	2,372,763
Due in more than one year	27,300,003	15,617,125	42,917,128
Net pension liability	93,172,845	2,772,368	95,945,213
Net OPEB liability	49,363,317	1,338,950	50,702,267
<b>Total Liabilities</b>	<u>177,988,585</u>	<u>20,032,321</u>	<u>198,020,906</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pension adjustments	1,764,205	58,572	1,822,777
Deferred OPEB adjustments	4,994,319	135,468	5,129,787
<b>Total Deferred Inflows of Resources</b>	<u>6,758,524</u>	<u>194,040</u>	<u>6,952,564</u>

The notes to the basic financial statements are an integral part of this statement.

Continued (Page 1 of 2)

**COUNTY OF SISKIYOU**  
**Statement of Net Position**  
**June 30, 2020**

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
<b>NET POSITION</b>			
Net investment in capital assets	75,994,120	6,372,540	82,366,660
Restricted for			
General government	2,803,698	-	2,803,698
Public protection	11,934,550	-	11,934,550
Public assistance	9,888,903	-	9,888,903
Health and welfare	21,035,374	-	21,035,374
Public ways and facilities	8,236,826	23,805	8,260,631
Capital projects	16,788	-	16,788
Debt service	1,335,503	-	1,335,503
Unrestricted	<u>(152,720,516)</u>	<u>(7,730,500)</u>	<u>(160,451,016)</u>
<b>Total Net Position</b>	<u>\$ (21,474,754)</u>	<u>\$ (1,334,155)</u>	<u>\$ (22,808,909)</u>

The notes to the basic financial statements are an integral part of this statement.

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**COUNTY OF SISKIYOU**  
**Statement of Activities**  
**For the year Ended June 30, 2020**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Governmental activities:				
General government	\$ 11,349,156	\$ 3,386,587	\$ 11,453,235	\$ -
Public protection	39,437,321	4,395,205	8,147,200	-
Health and welfare	18,916,198	1,114,994	16,406,104	-
Public assistance	27,441,314	2,134	24,438,133	-
Education	915,333	11,907	82,975	-
Culture and recreation	90,262	2,843	-	-
Public ways and facilities	14,909,940	896,216	13,899,552	-
Interest on long-term debt	865,182	-	-	-
<b>Total Governmental Activities</b>	<b>113,924,706</b>	<b>9,809,886</b>	<b>74,427,199</b>	<b>-</b>
Business-type activities:				
STAGE	2,170,433	109,000	1,853,974	-
Sanitation	2,494,963	2,075,414	42,804	-
Aviation	311,195	111,204	322,489	-
Septage receiving facility	16,399	263	-	-
<b>Total Business-Type Activities</b>	<b>4,992,990</b>	<b>2,295,881</b>	<b>2,219,267</b>	<b>-</b>
<b>Total</b>	<b>\$ 118,917,696</b>	<b>\$ 12,105,767</b>	<b>\$ 76,646,466</b>	<b>\$ -</b>

**General revenues:**

Taxes:

  Property taxes  
  Sales and use taxes  
  Transient occupancy taxes  
  Property transfer taxes  
  Timber yield taxes  
  Franchise taxes  
  Interest and investment earnings  
  Miscellaneous

**Total General Revenues and Transfers**

**Change in Net Position**

**Net Position - Beginning**

Prior period adjustment

**Net Position - Beginning, Restated**

**Net Position - Ending**

The notes to the basic financial statements are an integral part of this statement.

**Net (Expense) Revenue and  
Changes in Net Position**

<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
\$ 3,490,666	\$ -	\$ 3,490,666
(26,894,916)	-	(26,894,916)
(1,395,100)	-	(1,395,100)
(3,001,047)	-	(3,001,047)
(820,451)	-	(820,451)
(87,419)	-	(87,419)
(114,172)	-	(114,172)
(865,182)	-	(865,182)
<u>(29,687,621)</u>	<u>-</u>	<u>(29,687,621)</u>
-	(207,459)	(207,459)
-	(376,745)	(376,745)
-	122,498	122,498
-	(16,136)	(16,136)
<u>-</u>	<u>(477,842)</u>	<u>(477,842)</u>
<u>(29,687,621)</u>	<u>(477,842)</u>	<u>(30,165,463)</u>
13,261,788	-	13,261,788
6,400,084	-	6,400,084
682,882	-	682,882
244,159	-	244,159
217,806	-	217,806
261,394	-	261,394
3,264,228	196,776	3,461,004
1,644,616	197,811	1,842,427
<u>25,976,957</u>	<u>394,587</u>	<u>26,371,544</u>
<u>(3,710,664)</u>	<u>(83,255)</u>	<u>(3,793,919)</u>
(17,381,946)	(1,250,900)	(18,632,846)
<u>(382,144)</u>	<u>-</u>	<u>(382,144)</u>
<u>(17,764,090)</u>	<u>(1,250,900)</u>	<u>(19,014,990)</u>
<u>\$ (21,474,754)</u>	<u>\$ (1,334,155)</u>	<u>\$ (22,808,909)</u>

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## **Basic Financial Statements**

- **Fund Financial Statements**

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**COUNTY OF SISKIYOU**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2020**

	<b>General Fund</b>	<b>Road</b>	<b>Human Services</b>	<b>Behavioral Health Services</b>
<b>ASSETS</b>				
Cash and investments	\$ 8,834,209	\$ 5,824,801	\$ 6,845,813	\$ 11,762,577
Cash with fiscal agent	2,230,723	231,423	308,009	266,923
Restricted cash	461,773	-	-	-
Receivable:				
Accounts	307,561	3,438	16,782	88,351
Interest	42,059	20,743	23,698	47,355
Taxes	576,296	-	-	135,013
Intergovernmental	1,350,551	1,105,274	2,343,091	3,077,546
Due from other funds	164,684	17,412	63,348	846,654
Prepaid costs	1,506	-	-	-
Loans receivable	-	-	-	-
Inventory	-	926,331	-	-
<b>Total Assets</b>	<b>\$ 13,969,362</b>	<b>\$ 8,129,422</b>	<b>\$ 9,600,741</b>	<b>\$ 16,224,419</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 504,727	\$ 267,889	\$ 254,899	\$ 603,885
Accrued salaries and benefits	1,199,760	335,064	379,977	283,925
Deposits payable	461,773	-	-	-
Due to other funds	46,399	6,760	157,472	904,056
Unearned revenue	700	-	279,365	-
<b>Total Liabilities</b>	<b>2,213,359</b>	<b>609,713</b>	<b>1,071,713</b>	<b>1,791,866</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue	873,253	738,750	621,974	2,378,837
Deferred housing loan payments	-	-	-	-
Deferred business loan payments	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>873,253</b>	<b>738,750</b>	<b>621,974</b>	<b>2,378,837</b>
<b>FUND BALANCES</b>				
Nonspendable	1,506	926,331	-	-
Restricted	4,675,040	386,599	384,822	4,318,449
Committed	1,358,539	5,225	1,550	11,412
Assigned	5,435	5,462,804	7,520,682	7,800,086
Unassigned	4,842,230	-	-	(76,231)
<b>Total Fund Balances</b>	<b>10,882,750</b>	<b>6,780,959</b>	<b>7,907,054</b>	<b>12,053,716</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 13,969,362</b>	<b>\$ 8,129,422</b>	<b>\$ 9,600,741</b>	<b>\$ 16,224,419</b>

The notes to the basic financial statements are an integral part of this statement.

<b>HCD Block Grants</b>	<b>Public Health</b>	<b>Other Governmental Funds</b>	<b>Total</b>
\$ 1,391,490	\$ 5,493,910	\$ 13,857,113	\$ 54,009,913
-	77,839	172,826	3,287,743
-	-	-	461,773
719	4,274	247,790	668,915
5,282	20,847	52,821	212,805
-	81,886	1,454	794,649
-	676,016	679,988	9,232,466
3,256	512,295	471,967	2,079,616
-	1,062	2,990	5,558
1,889,189	-	-	1,889,189
-	-	-	926,331
<u>\$ 3,289,936</u>	<u>\$ 6,868,129</u>	<u>\$ 15,486,949</u>	<u>\$ 73,568,958</u>
\$ 61	\$ 69,537	\$ 648,112	\$ 2,349,110
-	130,950	196,636	2,526,312
-	-	-	461,773
40,533	590,489	366,201	2,111,910
-	-	-	280,065
<u>40,594</u>	<u>790,976</u>	<u>1,210,949</u>	<u>7,729,170</u>
-	486,729	95,849	5,195,392
979,279	-	-	979,279
909,910	-	-	909,910
<u>1,889,189</u>	<u>486,729</u>	<u>95,849</u>	<u>7,084,581</u>
-	1,062	2,990	931,889
1,360,153	1,179,457	5,765,341	18,069,861
-	2,652	3,074,935	4,454,313
-	4,407,253	5,339,546	30,535,806
-	-	(2,661)	4,763,338
<u>1,360,153</u>	<u>5,590,424</u>	<u>14,180,151</u>	<u>58,755,207</u>
<u>\$ 3,289,936</u>	<u>\$ 6,868,129</u>	<u>\$ 15,486,949</u>	<u>\$ 73,568,958</u>

**COUNTY OF SISKIYOU**  
**Reconciliation of the Governmental Funds Balance Sheet to the**  
**Government-Wide Statement of Net Position - Governmental Activities**  
**June 30, 2020**

<b>Total Fund Balance - Total Governmental Funds</b>	<b>\$ 58,755,207</b>
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 balance sheet.	77,293,194
Other long-term assets are not available to pay for current period expenditures and therefore, are reported as deferred inflows of resources in the governmental funds.	
Unavailable revenue	5,195,392
Deferred housing loan payments	979,279
Deferred business loan payments	909,910
Interest payable on long-term debt does not require the use of current financial resources and therefore, is not accrued as a liability in the governmental funds balance sheet.	(80,725)
Deferred outflows of resources related to pension and OPEB are not reported in the governmental funds.	11,244,079
Deferred inflows of resources related to pension and OPEB are not reported in the governmental funds.	(6,686,643)
Certain liabilities are not due and payable in the current period and therefore, are not reported in reported in the governmental funds.	
Bonds payable	(12,968,371)
Loans payable	(1,233,316)
Capital leases payable	(55,419)
Behavioral Health repayment liability	(12,077,336)
Compensated absences	(2,961,523)
Net pension liability	(92,362,997)
Net OPEB liability	(48,848,283)
Internal service funds are used by management to charge the cost of certain activities, such as insurance and equipment maintenance and operations, to individual funds. The assets and liabilities of the internal service funds must be added to the statement of net position.	1,422,798
<b>Net Position of Governmental Activities</b>	<b><u><u>\$ (21,474,754)</u></u></b>

The notes to the basic financial statements are an integral part of this statement.

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**COUNTY OF SISKIYOU**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended June 30, 2020**

	<b>General Fund</b>	<b>Road</b>	<b>Human Services</b>	<b>Behavioral Health Services</b>
<b>REVENUES</b>				
Taxes and assessments	\$ 14,557,318	\$ 234,336	\$ 3,163,193	\$ 1,671,235
Licenses and permits	772,001	-	-	-
Fines and forfeitures	1,534,909	-	300	5,907
Use of money and property	418,429	89,764	147,138	236,761
Intergovernmental	15,633,242	13,627,444	22,489,898	9,336,472
Charges for services	4,968,832	255,833	586	36,801
Other revenues	247,898	23,212	280,378	3,407
<b>Total Revenues</b>	<b>38,132,629</b>	<b>14,230,589</b>	<b>26,081,493</b>	<b>11,290,583</b>
<b>EXPENDITURES</b>				
Current:				
General government	9,606,207	-	-	-
Public protection	26,397,746	-	-	-
Health and welfare	32,325	-	-	10,736,462
Public assistance	303,210	-	25,354,062	-
Education	818,474	-	-	-
Culture and recreation	66,992	-	-	-
Public ways and facilities	-	10,258,532	-	-
Debt service:				
Principal	52,681	-	-	200,000
Interest and other charges	5,621	-	-	-
Capital outlay	509,926	2,422,484	375,419	110,268
<b>Total Expenditures</b>	<b>37,793,182</b>	<b>12,681,016</b>	<b>25,729,481</b>	<b>11,046,730</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>339,447</b>	<b>1,549,573</b>	<b>352,012</b>	<b>243,853</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	1,454,591	44,845	226,009	277,280
Transfers out	(761,987)	(3,513)	(320,961)	(325,697)
<b>Total Other Financing Sources (Uses)</b>	<b>692,604</b>	<b>41,332</b>	<b>(94,952)</b>	<b>(48,417)</b>
<b>Net Change in Fund Balances</b>	<b>1,032,051</b>	<b>1,590,905</b>	<b>257,060</b>	<b>195,436</b>
<b>Fund Balances - Beginning</b>	<b>9,850,699</b>	<b>5,149,162</b>	<b>7,649,994</b>	<b>11,858,280</b>
Change in inventory on purchase method	-	40,892	-	-
<b>Fund Balances - Ending</b>	<b>\$ 10,882,750</b>	<b>\$ 6,780,959</b>	<b>\$ 7,907,054</b>	<b>\$ 12,053,716</b>

The notes to the basic financial statements are an integral part of this statement.

<b>HCD Block Grants</b>	<b>Public Health</b>	<b>Other Governmental Funds</b>	<b>Total</b>
\$ -	\$ 133,138	\$ 426,610	\$ 20,185,830
-	-	523,979	1,295,980
-	676	118,371	1,660,163
177,348	98,166	2,074,600	3,242,206
-	4,567,552	7,790,722	73,445,330
-	438,603	382,373	6,083,028
-	1,698	1,419,864	1,976,457
<u>177,348</u>	<u>5,239,833</u>	<u>12,736,519</u>	<u>107,888,994</u>
-	-	766,755	10,372,962
-	-	7,035,009	33,432,755
-	3,593,984	2,532,580	16,895,351
6,074	-	-	25,663,346
-	-	9,096	827,570
-	-	-	66,992
-	-	342,868	10,601,400
-	-	-	-
-	-	632,313	884,994
-	-	865,579	871,200
-	36,469	400,053	3,854,619
<u>6,074</u>	<u>3,630,453</u>	<u>12,584,253</u>	<u>103,471,189</u>
<u>171,274</u>	<u>1,609,380</u>	<u>152,266</u>	<u>4,417,805</u>
38,514	459,153	2,276,580	4,776,972
(70,606)	(1,359,627)	(1,934,581)	(4,776,972)
<u>(32,092)</u>	<u>(900,474)</u>	<u>341,999</u>	<u>-</u>
139,182	708,906	494,265	4,417,805
1,220,971	4,881,518	13,685,886	54,296,510
-	-	-	40,892
<u>\$ 1,360,153</u>	<u>\$ 5,590,424</u>	<u>\$ 14,180,151</u>	<u>\$ 58,755,207</u>

**COUNTY OF SISKIYOU**  
**Reconciliation of the Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances of the Governmental Funds to the**  
**Government-Wide Statement of Activities - Governmental Activities**  
**For the Year Ended June 30, 2020**

**Net Change in Fund Balances - Total Governmental Funds** \$ 4,417,805

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 capital outlay	3,854,619
Less current year depreciation	(4,362,178)
Various adjustments affecting capital assets (including contributions and transfers)	22,004

Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the cost of the capital assets disposed. There were no significant proceeds.

(44,227)

Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Decrease in behavioral health liability	200,000
Decrease in capital leases	52,681
Principal retirements	632,313
Amortization of bond issue costs	(1,667)

Some revenues reported in the statement of activities will not be collected for several months after the County's year end and do not provide current financial resources and therefore, are not reported as revenues in the governmental funds.

Change in deferred unavailable revenue	2,634,867
Change in deferred housing loan payments	(309,618)
Change in deferred business loan payments	

Certain changes in deferred outflows and deferred inflows of resources reported in the statement of activities relate to long-term liabilities and are not reported in the governmental funds.

Change in deferred outflows of resources related to pension	(2,784,421)
Change in deferred outflows of resources related to OPEB	2,352,601
Change in deferred inflows of resources related to pension	194,811
Change in deferred inflows of resources related to OPEB	1,567,530

The measurement focus adjustment for inventory reported using the purchases method in the governmental funds and reported using the consumption method in the statement of activities.

40,892

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 the governmental funds.

Change in compensated absences	62,377
Change in net pension liability	(7,535,548)
Change in net OPEB liability	(5,343,227)
Change in accrued interest payable	6,018

Internal service funds are used by management to charge the cost of certain activities, such as insurance and equipment maintenance and operations, to individual funds. The net revenue (expense) of certain internal service funds is reported with governmental activities.

631,704

**Change in Net Position of Governmental Activities**

\$ (3,710,664)

The notes to the basic financial statements are an integral part of this statement.

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**COUNTY OF SISKIYOU**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2020**

	<b>Business-Type Activities - Enterprise Funds</b>			
	<b>STAGE</b>	<b>Sanitation</b>	<b>Aviation</b>	<b>Septage Receiving Facility</b>
<b>ASSETS</b>				
Current Assets:				
Cash and investments	\$ 1,455,872	\$ 9,306,965	\$ 41,233	\$ 313,099
Cash with fiscal agent	45,694	15,238	-	-
Receivables:				
Accounts	53	20,225	41,278	38,026
Interest	2,190	36,228	-	1,218
Taxes	-	10,609	-	-
Intergovernmental	103,452	13,844	225	-
Due from other funds	39,958	9,426	-	-
Inventory	119,591	-	-	-
<b>Total Current Assets</b>	<b>1,766,810</b>	<b>9,412,535</b>	<b>82,736</b>	<b>352,343</b>
Noncurrent Assets:				
Restricted cash	-	561,290	-	-
Capital assets:				
Non-depreciable	227,803	1,035,994	289,747	-
Depreciable, net	3,393,632	244,729	1,224,973	-
Total capital assets	3,621,435	1,280,723	1,514,720	-
<b>Total Noncurrent Assets</b>	<b>3,621,435</b>	<b>1,842,013</b>	<b>1,514,720</b>	<b>-</b>
<b>Total Assets</b>	<b>5,388,245</b>	<b>11,254,548</b>	<b>1,597,456</b>	<b>352,343</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred pension adjustments	185,991	54,943	-	-
Deferred OPEB adjustments	86,234	25,404	-	-
<b>Total Deferred Outflows of Resources</b>	<b>272,225</b>	<b>80,347</b>	<b>-</b>	<b>-</b>

The notes to the basic financial statements are an integral part of this statement.

<u>Totals</u>	<u>Governmental Activities Internal Service Funds</u>
\$ 11,117,169	\$ 2,841,196
60,932	17,538
99,582	1,437
39,636	9,833
10,609	-
117,521	2,514
49,384	40,989
<u>119,591</u>	<u>112,725</u>
<u>11,614,424</u>	<u>3,026,232</u>
561,290	-
1,553,544	33,220
4,863,334	113,141
<u>6,416,878</u>	<u>146,361</u>
<u>6,978,168</u>	<u>146,361</u>
<u>18,592,592</u>	<u>3,172,593</u>
240,934	67,217
111,638	42,942
<u>352,572</u>	<u>110,159</u>

**COUNTY OF SISKIYOU**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2020**

	<b>Business-Type Activities - Enterprise Funds</b>			
	<b>STAGE</b>	<b>Sanitation</b>	<b>Aviation</b>	<b>Septage Receiving Facility</b>
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts payable	1,287	38,652	1,518	18,730
Accrued salaries and benefits	51,691	13,298	-	-
Interest payable	-	15,455	-	-
Deposits payable	-	-	3,400	-
Due to other funds	6,929	27,442	17,666	921
Unearned revenue	64,728	-	-	-
Compensated absences payable	23,190	5,739	-	-
Loan payable	-	66,190	-	-
Estimated claims liability	-	-	-	-
<b>Total Current Liabilities</b>	<b>147,825</b>	<b>166,776</b>	<b>22,584</b>	<b>19,651</b>
Noncurrent Liabilities:				
Compensated absences payable	41,430	9,572	-	-
Loan payable	-	1,005,384	-	-
Closure/postclosure liability	-	14,560,739	-	-
Net pension liability	2,025,043	747,325	-	-
Net OPEB liability	1,034,261	304,689	-	-
<b>Total Noncurrent Liabilities</b>	<b>3,100,734</b>	<b>16,627,709</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities</b>	<b>3,248,559</b>	<b>16,794,485</b>	<b>22,584</b>	<b>19,651</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred pension adjustments	38,271	20,301	-	-
Deferred OPEB adjustments	104,641	30,827	-	-
<b>Total Deferred Inflows of Resources</b>	<b>142,912</b>	<b>51,128</b>	<b>-</b>	<b>-</b>
<b>NET POSITION</b>				
Investment in capital assets	3,621,435	1,280,723	1,514,720	-
Restricted	45,579	14,633	-	-
Unrestricted	(1,398,015)	(6,806,074)	60,152	332,692
<b>Total Net Position</b>	<b>\$ 2,268,999</b>	<b>\$ (5,510,718)</b>	<b>\$ 1,574,872</b>	<b>\$ 332,692</b>

The notes to the basic financial statements are an integral part of this statement.

<b>Totals</b>	<b>Governmental Activities Internal Service Funds</b>
60,187	148,172
64,989	28,619
15,455	-
3,400	-
52,958	4,718
64,728	-
28,929	13,582
66,190	-
-	259,801
356,836	454,892
51,002	8,299
1,005,384	-
14,560,739	-
2,772,368	809,848
1,338,950	515,034
19,728,443	1,333,181
20,085,279	1,788,073
58,572	19,772
135,468	52,109
194,040	71,881
6,416,878	146,361
60,212	27,173
(7,811,245)	1,249,264
\$ (1,334,155)	\$ 1,422,798

**COUNTY OF SISKIYOU**  
**Statement of Revenues, Expenses, and**  
**Changes in Net Position**  
**Proprietary Funds**  
**For the Year Ended June 30, 2020**

	<b>Business-Type Activities - Enterprise Funds</b>			
	<b>STAGE</b>	<b>Sanitation</b>	<b>Aviation</b>	<b>Septage Receiving Facility</b>
<b>OPERATING REVENUES</b>				
Charges for services	\$ 109,000	\$ 2,075,414	\$ 1,635	\$ 263
Rental income	-	-	109,569	-
Other revenues	-	1,537	-	34,377
<b>Total Operating Revenues</b>	<b>109,000</b>	<b>2,076,951</b>	<b>111,204</b>	<b>34,640</b>
<b>OPERATING EXPENSES</b>				
Salaries and benefits	1,246,841	305,696	-	-
Services and supplies	579,655	2,137,706	128,778	16,399
Depreciation	343,937	12,577	182,417	-
<b>Total Operating Expenses</b>	<b>2,170,433</b>	<b>2,455,979</b>	<b>311,195</b>	<b>16,399</b>
<b>Operating Income (Loss)</b>	<b>(2,061,433)</b>	<b>(379,028)</b>	<b>(199,991)</b>	<b>18,241</b>
<b>NON-OPERATING REVENUE (EXPENSES)</b>				
Interest income	21,489	163,760	6,308	5,219
Other revenues	161,897	-	-	-
Intergovernmental	1,853,974	42,804	322,489	-
Interest expense	-	(38,984)	-	-
<b>Total Non-Operating Revenue (Expenses)</b>	<b>2,037,360</b>	<b>167,580</b>	<b>328,797</b>	<b>5,219</b>
<b>Change in Net Position</b>	<b>(24,073)</b>	<b>(211,448)</b>	<b>128,806</b>	<b>23,460</b>
<b>Total Net Position (Deficit) - Beginning</b>	<b>2,293,072</b>	<b>(5,299,270)</b>	<b>1,446,066</b>	<b>309,232</b>
<b>Total Net Position (Deficit) - Ending</b>	<b>\$ 2,268,999</b>	<b>\$ (5,510,718)</b>	<b>\$ 1,574,872</b>	<b>\$ 332,692</b>

The notes to the basic financial statements are an integral part of this statement.

	<b>Governmental Activities</b>
<b>Totals</b>	<b>Internal Service Funds</b>
\$ 2,186,312	\$ 7,230,423
109,569	4,156
35,914	103,892
<u>2,331,795</u>	<u>7,338,471</u>
1,552,537	717,778
2,862,538	5,982,217
538,931	28,794
<u>4,954,006</u>	<u>6,728,789</u>
<u>(2,622,211)</u>	<u>609,682</u>
196,776	22,022
161,897	-
2,219,267	-
(38,984)	-
<u>2,538,956</u>	<u>22,022</u>
(83,255)	631,704
<u>(1,250,900)</u>	<u>791,094</u>
<u>\$ (1,334,155)</u>	<u>\$ 1,422,798</u>

**COUNTY OF SISKIYOU**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended June 30, 2020**

	<b>Business-Type Activities - Enterprise Funds</b>			
	<b>STAGE</b>	<b>Sanitation</b>	<b>Aviation</b>	<b>Septage Receiving Facility</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers	\$ 109,534	\$ 2,079,739	\$ 71,074	\$ (3,386)
Payments to suppliers	(590,864)	(1,001,312)	(134,851)	(114,653)
Payments to employees	(1,188,213)	(370,086)	-	-
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>(1,669,543)</b>	<b>708,341</b>	<b>(63,777)</b>	<b>(118,039)</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Intergovernmental revenue received	1,870,436	28,960	322,264	117,643
Miscellaneous revenues	226,459	-	-	-
Tax revenue received	-	(2,098)	-	-
Interfund loans received	2,366	-	-	921
Interfund loans made	(8,602)	-	-	-
Interfund loan repayments received	10,599	92,673	-	-
Interfund loans repaid	(25,853)	(53,729)	(22,408)	-
<b>Net Cash Provided (Used) by Noncapital Financing Activities</b>	<b>2,075,405</b>	<b>65,806</b>	<b>299,856</b>	<b>118,564</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Purchase of capital assets	(23,597)	-	(312,141)	-
Principal paid on capital debt	-	(70,905)	-	-
Interest paid on capital debt	-	(39,988)	-	-
<b>Net Cash Provided (Used) by Capital and Related Financing Activities</b>	<b>(23,597)</b>	<b>(110,893)</b>	<b>(312,141)</b>	<b>-</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest earnings	22,602	159,547	7,203	4,965
<b>Net Cash Provided (Used) by Investing Activities</b>	<b>22,602</b>	<b>159,547</b>	<b>7,203</b>	<b>4,965</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>404,867</b>	<b>822,801</b>	<b>(68,859)</b>	<b>5,490</b>
<b>Balances - Beginning</b>	<b>1,096,699</b>	<b>9,060,692</b>	<b>110,092</b>	<b>307,609</b>
<b>Balances - Ending</b>	<b>\$ 1,501,566</b>	<b>\$ 9,883,493</b>	<b>\$ 41,233</b>	<b>\$ 313,099</b>

The notes to the basic financial statements are an integral part of this statement.

<u>Totals</u>	<u>Governmental Activities Internal Service Funds</u>
\$ 2,256,961	\$ 7,403,781
(1,841,680)	(7,456,881)
<u>(1,558,299)</u>	<u>(586,827)</u>
<u>(1,143,018)</u>	<u>(639,927)</u>
2,339,303	4,329
226,459	-
(2,098)	-
3,287	36
(8,602)	-
103,272	62,326
<u>(101,990)</u>	<u>(22,336)</u>
<u>2,559,631</u>	<u>44,355</u>
(335,738)	(17,568)
(70,905)	-
<u>(39,988)</u>	<u>-</u>
<u>(446,631)</u>	<u>(17,568)</u>
<u>194,317</u>	<u>24,483</u>
<u>194,317</u>	<u>24,483</u>
1,164,299	(588,657)
<u>10,575,092</u>	<u>3,447,391</u>
<u>\$ 11,739,391</u>	<u>\$ 2,858,734</u>

**COUNTY OF SISKIYOU**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended June 30, 2020**

	<b>Business-Type Activities - Enterprise Funds</b>			
	<b>STAGE</b>	<b>Sanitation</b>	<b>Aviation</b>	<b>Septage Receiving Facility</b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>				
Operating income (loss)	\$ (2,061,433)	\$ (379,028)	\$ (199,991)	\$ 18,241
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	343,937	12,577	182,417	-
Decrease (increase) in:				
Accounts receivable	534	2,788	(40,530)	(38,026)
Inventory	(6,092)	-	-	-
Deferred pension adjustments	40,262	18,325	-	-
Deferred OPEB adjustments	(42,939)	(9,601)	-	-
Increase (decrease) in:				
Accounts payable	(5,117)	(10,505)	(6,073)	(98,254)
Accrued salaries and benefits	9,301	(3,497)	-	-
Deposits payable	-	-	400	-
Compensated absences payable	845	(13,558)	-	-
Estimated claims liability	-	-	-	-
Closure/post-closure liability	-	1,146,899	-	-
Net pension liability	168,878	67,022	-	-
Net OPEB liability	(60,666)	(94,958)	-	-
Deferred pension adjustments	2,142	850	-	-
Deferred OPEB adjustments	(59,195)	(28,973)	-	-
<b>Net Cash Provided (Used) by Operating Activities</b>	<b><u>\$ (1,669,543)</u></b>	<b><u>\$ 708,341</u></b>	<b><u>\$ (63,777)</u></b>	<b><u>\$ (118,039)</u></b>

The notes to the basic financial statements are an integral part of this statement.

<b>Totals</b>	<b>Governmental Activities Internal Service Funds</b>
\$ (2,622,211)	\$ 609,682
538,931	28,794
(75,234)	65,310
(6,092)	1,085
58,587	12,571
(52,540)	(25,265)
(119,949)	25,199
5,804	8,475
400	-
(12,713)	1,445
-	(1,500,948)
1,146,899	-
235,900	79,517
(155,624)	67,981
2,992	1,011
(88,168)	(14,784)
\$ (1,143,018)	\$ (639,927)

**COUNTY OF SISKIYOU**  
**Statement of Net Position**  
**Fiduciary Funds**  
**June 30, 2020**

	<b>Investment Trust Funds</b>	<b>Agency Funds</b>
<b>ASSETS</b>		
Cash and investments	\$ 79,361,180	\$ 4,986,864
Taxes receivable	-	4,752,031
Due from other funds	-	3,471,799
<b>Total Assets</b>	<b>79,361,180</b>	<b>13,210,694</b>
<b>LIABILITIES</b>		
Due to other funds	-	3,472,202
Agency obligations	-	9,738,492
<b>Total Liabilities</b>	<b>-</b>	<b>13,210,694</b>
<b>NET POSITION</b>		
Net position held in trust for pool participants	79,361,180	-
<b>Total Net Position</b>	<b>\$ 79,361,180</b>	<b>\$ -</b>

The notes to the basic financial statements are an integral part of this statement.

**COUNTY OF SISKIYOU**  
**Statement of Changes in Net Position**  
**Fiduciary Funds**  
**For the Year Ended June 30, 2020**

	<u>Investment Trust Funds</u>
<b>ADDITIONS</b>	
Contributions:	
Contributions to investment pool	\$ 10,809,322
<b>Total Additions</b>	<u>10,809,322</u>
<b>DEDUCTIONS</b>	
Distributions from investment pool	<u>11,560,501</u>
<b>Total Deductions</b>	<u>11,560,501</u>
<b>Change in Net Position</b>	(751,179)
<b>Net Position - Beginning</b>	<u>80,112,359</u>
<b>Net Position - Ending</b>	<u><u>\$ 79,361,180</u></u>

The notes to the basic financial statements are an integral part of this statement.

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## **Basic Financial Statements**

- **Notes to Basic Financial Statements**

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**COUNTY OF SISKIYOU**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2020**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

The County operates under an Administrator-Board of Supervisors form of government and provides various services on a county-wide basis including law and justice, education, detention, social services and health, fire protection, road construction, road maintenance, transportation, recreation and cultural facilities, elections and records, communications, planning, zoning, and tax collection.

Generally accepted accounting principles require government financial statements to include the primary government and its component units. Component units of a governmental entity are legally separate entities for which the primary government is considered to be financially accountable and for which the nature and significance of their relationship with the primary government are such that exclusion would cause the combined financial statements to be misleading. The primary government is considered to be financially accountable if it appoints a majority of an organization's governing body and is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.

Reporting for component units on the County's financial statements can be blended or discretely presented. Blended component units are, although legally separate entities, in substance part of the County's operations and, therefore, data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, would be reported in a separate column in the government-wide financial statements to emphasize it is legally separate from the government.

For financial reporting purposes, the County's basic financial statements include all financial activities that are controlled by or are dependent upon actions taken by the Board of Supervisors. The financial statements of the individual component units may be obtained by writing to the County of Siskiyou, Auditor-Controller's Office, 311 4<sup>th</sup> Street, Room 101, Yreka, CA, 96097.

**Blended Component Units**

*Flood Control and Water Conservation District* - The Flood Control and Water Conservation District was established to provide for flood control and water conservation in the County. The County is financially accountable for this entity. Financial accountability is primarily demonstrated by the Board of Supervisors acting as the Board of Directors, and its ability to impose its will. Therefore, the activities of the District are blended with the primary government as a special revenue fund.

*Air Pollution Control District* - The Air Pollution Control District was established to provide better air quality to residents. The County is financially responsible for this entity. Financial accountability is primarily demonstrated by the Board of Supervisors acting as the Board of Directors, and its ability to impose its will. Therefore, the activities of the District are blended with the primary government as a special revenue fund.

*Local Transportation Administration* - The Local Transportation Administration was established to provide local transportation services to County residents. The County is financially accountable for this entity. Financial accountability is primarily demonstrated by the Board of Supervisors appointing the Administration's Board, and also occupying three positions, and its ability to impose its will. Therefore, the activities of the Administration are blended with the primary government as a special revenue fund.

**COUNTY OF SISKIYOU**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2020**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**A. Reporting Entity (Continued)**

**Blended Component Units (Continued)**

*Regional Transportation Planning* - The Regional Transportation Planning was established to provide regional transportation planning to County residents. The County is financially accountable for this entity. Financial accountability is primarily demonstrated by the Board of Supervisors acting as the Board of Directors, and its ability to impose its will. Therefore, the activities of the entity are blended with the primary government as a special revenue fund.

*County Service Areas #3, #4, and #5* - These County Service Areas were established to provide County services. The County is financially accountable for these entities. Financial accountability is primarily demonstrated by the Board of Supervisors acting as the Board of Directors, and its ability to impose its will. Therefore, the activities of the Districts are blended with the primary government as special revenue funds.

*Lake Siskiyou Hydroelectric Project* - The Lake Siskiyou Hydroelectric Project is a joint powers authority formed by the County of Siskiyou and the Siskiyou County Flood Control and Water Conservation District (discussed above), and was established to operate the Box Canyon Dam. The County is financially accountable for this entity. Financial accountability is primarily demonstrated by the Board of Supervisors acting as the Board of Directors, and its ability to impose its will. Therefore, the activities of the entity are blended with the primary government as a special revenue fund.

*Siskiyou Association of Governmental Entities* - Under State law, all counties and cities are required to be part of a Regional Planning Agency. The Siskiyou Association of Governmental Entities (SAGE) is an agency established by a Joint Powers Agreement (JPA) among City members and the County. The JPA was adopted June 22, 1972, to provide a permanent forum for discussion and study of regional problems of mutual interest to the cities within, and the County of Siskiyou, and for development of policy and action recommendations for each respective member entity. Siskiyou County and its nine cities are one Regional Planning Agency. The activities of the Association are blended with the primary government as a special revenue fund.

**Discretely Presented Component Units**

There are no component units of the County which meet the criteria for discrete presentation.

**Joint Agencies**

The County is a member of the California State Association of Counties Excess Insurance Authority (CSAC). CSAC is a joint powers authority organized for the purpose of developing and funding excess insurance programs for member counties. CSAC operates public entity risk pools for workers' compensation, comprehensive liability, property, and medical malpractice, and the pool purchases excess insurance and services for members. CSAC is under the control and direction of a 62 member board of directors consisting of representatives of each of the member counties and seven members elected by the public entity membership. Complete audited financial statements can be obtained from CSAC's office at 75 Iron Point Circle, Suite 200, Folsom, CA 95630. The County is not financially accountable for this organization and therefore it is not a component unit under Statement Nos. 14, 39 and 61 of the Governmental Accounting Standards Board.

**COUNTY OF SISKIYOU**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2020**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Basis of Presentation**

**Government-Wide Financial Statements**

The statement of net position and statement of activities display information on all of the nonfiduciary activities of the County and its blended component units. These statements include the financial activities of the overall government, except fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the governmental and business-type activities of the County. Governmental activities, which are normally 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 presents a comparison between direct expenses and program revenues for each different identifiable activity of the County's business-type activities and each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and; therefore, are clearly identifiable to a particular function. Certain indirect costs, which cannot be identified and broken down, are included in the program expense reported for individual functions and activities. Program revenues include (1) charges paid by the recipients of goods and services offered by the program, (2) operating grants and contributions, and (3) capital grants and contributions. Taxes and other items not properly included among program revenues 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. Funds are organized into three major categories: governmental, proprietary, and fiduciary. The emphasis is placed on major funds within the governmental and proprietary categories, each is displayed in a separate column. All remaining governmental and enterprise funds are separately aggregated and reported as nonmajor funds.

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 public protection, public ways and facilities, health and welfare, public assistance, education, and recreation services.
- The Road fund is a special revenue fund used to account for revenues and expenditures for streets and road maintenance and expansion.
- The Human Services fund is a special revenue fund used to account for revenues and expenditures for social welfare.
- The Behavioral Health Services fund is a special revenue fund used to account for revenues and expenditures for behavioral health programs.
- The HCD Block Grant Funds are special revenue funds used to account for revenue and expenditures related to community development grant activity.

**COUNTY OF SISKIYOU**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2020**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Basis of Presentation (Continued)**

**Fund Financial Statements (Continued)**

- The Public Health Fund is a special revenue fund used to account for revenues and expenditures for public health programs.
- The STAGE fund is an enterprise fund used to account for activity related to providing county residents with public transportation services.
- The Sanitation fund is an enterprise used to account for activity related to providing customers with sanitation facilities and services.
- The Aviation fund is an enterprise fund used to account for activity related to providing customers with aviation facilities and services.
- The Septage Receiving Facilities fund is an enterprise fund used to account for the fees and the cost of operation and maintenance of the septage receiving facilities, including cost of improvements and to meet State regulations regarding septage disposal facilities.

The County reports the following additional fund types:

- Internal Service funds account for the County's fuel services, communications, automotive services, information technology, and self-insurance programs which provide services to other departments on a cost reimbursement basis.
- The Investment Trust funds account for the assets of legally separate entities that deposit cash with the County Treasurer. The assets of these funds are held in trust for other agencies and are part of the County's external pool. Agencies with funds in the County's external pool include entities such as schools and community colleges, special districts governed by local boards, regional boards and authorities, and pass through funds for tax collections for cities. The County is obligated to disburse monies from the funds on demand.
- The Agency funds account for the receipt and disbursement of various taxes, deposits, deductions, and property collected by the County, acting in the capacity of an agent for distribution to other governmental units or other organizations.

**C. Basis of Accounting and Measurement Focus**

The government-wide and proprietary fund financial statements 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. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property and sales tax, grants, entitlements, and donations. Under the accrual 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 eligibility requirements have been satisfied.

**COUNTY OF SISKIYOU**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2020**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Basis of Accounting and Measurement Focus (Continued)**

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. Property and sales taxes, interest, certain state and federal grants, and charges for services are considered susceptible to accrual and are accrued when their receipt occurs within 30-45 days after the end of the fiscal year. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to claims and judgments are recorded only when payment is due. General capital assets acquisitions are reported as expenditures in the various functions of the governmental funds. Proceeds of governmental long-term debt and acquisitions under capital leases are reported as other financing sources.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise and internal service funds are charges to customers for sales and services. Operating expenses for enterprise and internal service funds include the cost of sales and services, administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Fiduciary funds include trust funds and agency funds. All trust funds are reported using the economic resources measurement focus and the accrual basis of accounting. Agency funds are typically reported using the accrual basis of accounting to recognize all material receivables and payables.

**D. Non-Current Governmental Assets/Liabilities**

Non-current governmental assets and liabilities, such as capital assets and long-term liabilities, are reported in the governmental activities column in the government-wide statement of net position.

**E. Cash and Cash Equivalents**

For purposes of the accompanying Statement of Cash Flows, the County considers all highly liquid investments with a maturity of three months or less when purchased including cash with fiscal agent, and their equity in the County Treasurer's investment pool, to be cash equivalents.

**F. Investments**

The County sponsors an investment pool that is managed by the County Treasurer. The County's pool activity is governed by California Government Code Sections 27000.1 and 53607 as well as the County's investment policy.

Investment transactions are recorded on the trade date. The fair value of investments is determined monthly. Investments in nonparticipating interest-earning investment contracts are reported at cost; short term investments are reported at amortized cost, investments in the Local Agency Investment Fund, an external pool, are reported at amortized cost which approximates fair value, and the fair value of all other investments are obtained by using quotations obtained from independent published sources or by the safekeeping institution. The fair value represents the amount the County could reasonably expect to receive for an investment in a current sale between a willing buyer and seller.

**COUNTY OF SISKIYOU**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2020**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**F. Investments (Continued)**

Participant's equity in the investment pool is determined by the dollar amount of participant deposits, adjusted for withdrawals and distributed investment income. Investment income is determined on an amortized cost basis. Interest payments, accrued interest, accreted discounts, amortized premiums, and realized capital gains and losses, net of administrative fees, are apportioned to pool participants every quarter. This method differs from the fair value method used to value investments in these financial statements as unrealized gains or losses are not apportioned to pool participants. During the fiscal year ended June 30, 2020, the County Treasurer has not entered into any legally binding guarantees to support the value of participant equity in the investment pool.

Income from pooled investments is allocated to the individual funds or external participants based on the fund or participant's average daily cash balance at quarter end in relation to the total pool investments. Interest income earned in agency funds where there are no interest earnings requirements are assigned to the General fund per County Policy. Income from non-pooled investments is recorded based on the specific investments held by the fund.

**G. Receivables**

Receivables for governmental activities consist mainly of accounts, interest, taxes and intergovernmental revenues. Management believes its receivables are fully collectible and, accordingly, no allowance for doubtful accounts is required.

Receivables for business-type activities consist mainly of user fees, interest, and intergovernmental revenues. Management believes its receivables are fully collectible and, accordingly, no allowance for doubtful accounts is required.

**H. Other Assets**

**Inventory**

Inventories are stated at cost (first-in, first-out basis) for governmental and proprietary funds. Inventory recorded by governmental funds includes materials and supplies for roads. Governmental fund inventories are recorded as expenditures at the time the inventory is consumed. Inventory recorded by proprietary funds includes supplies for STAGE and the internal service funds. Proprietary fund inventories are recorded as expenses at the time the inventory is consumed.

**Prepaid Items**

Payments made for services that will benefit periods beyond June 30, 2020 are recorded as prepaid costs under both the accrual and modified accrual basis of accounting. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased. The County records both prepaid costs for expenditures/expenses paid for services that will benefit future periods and prepaid insurance for the net investment in a joint powers self-insurance agency.

**COUNTY OF SISKIYOU**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2020**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**I. Loans Receivable**

A total of \$1,889,189 was recorded as loans receivable at June 30, 2020. These represent low interest notes and related accrued interest to finance multi-family and single family construction and rehabilitation projects, home buyer assistance for low income families, as well as business start-up costs. Loan terms are 15 to 55 years with interest rates at 0.00 to 5.00 percent. The primary source of funding for these loans comes from grants from the federal Community Development Block Grant (CDBG) and Home Investment Partnerships (HOME) programs. The CDBG and HOME grants contain monitoring requirements to ensure grant compliance. These requirements are reflected in the loan agreements. Due to the terms of the loans, offsetting deferred inflows of resources of \$1,889,189 have been established in the Governmental Funds Balance Sheet for the housing and business loan principal and interest payments.

**J. Capital Assets**

Capital assets, including public domain (infrastructure such as roads, bridges, sidewalks, sewer, and similar items) are defined by the County as assets with a cost of more than \$5,000 and an estimated useful life of more than three years. Capital assets are recorded at historical cost, or estimated historical cost if actual historical cost is unavailable. Contributed capital assets are recorded at their acquisition value at the date of donation.

Capital assets used in operations are depreciated or amortized using the straight-line method over the assets' estimated useful lives in the government-wide financial statements. The range of estimated useful lives by type of asset is as follows:

<u>Depreciable Asset</u>	<u>Estimated Lives</u>
Equipment	3 to 20 years
Structures and improvements	50 years
Infrastructure	10 to 50 years

Maintenance and repairs are charged to operations when incurred. Betterments and major improvements which significantly increase values, change capacities or extend useful lives are capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

**K. Property Tax**

The State of California's (State) Constitution Article XIII A provides that the combined maximum property tax rate on any given property may not exceed 1 percent of its assessed value unless an additional amount for general obligation debt has been approved by voters. Assessed value is calculated at 100 percent of market value, as defined by Article XIII A, and may be adjusted by no more than 2 percent per fiscal year unless the property is sold or transferred. The State Legislature has determined the method of distribution of receipts from a 1 percent tax levy among the County, cities, school districts, and other districts.

The County of Siskiyou is responsible for assessing, collecting, and distributing property taxes in accordance with State law. Property taxes are levied on both secured (real property) and unsecured (personal property other than land and buildings) property. Supplemental property taxes are assessed upon transfer of ownership in property or completion of new construction.

**COUNTY OF SISKIYOU**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2020**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**K. Property Tax (Continued)**

The County levies, bills, and collects taxes as follows:

	Secured	Unsecured
Valuation/lien dates	January 1	January 1
Due dates	November 1 (1 <sup>st</sup> installment) February 1 (2 <sup>nd</sup> installment)	July 1
Delinquent dates	December 10 (1 <sup>st</sup> installment) April 10 (2 <sup>nd</sup> installment)	August 31

The County of Siskiyou apportions secured property tax revenue in accordance with the alternate method of distribution, the “Teeter Plan”, as prescribed by Section 4717 of the California Revenue and Taxation code. Under the Teeter Plan, penalties and interest collected on delinquent secured taxes are required to be held in trust in the Tax Loss Reserve Fund (TLRF). The primary purpose of TLRF is to cover losses that may occur as a result of special sales of tax-defaulted property.

The County is legally required to maintain a minimum balance of 1 percent of the annual taxes levied on properties participating in the Teeter Plan. The balance in the TLRF was \$515,338 at June 30, 2020. The County’s management believes that any ownership rights to the TLRF the County may have are effective only upon an Auditor-Controller approved transfer or to the extent of losses related to the sale of tax defaulted property. Amounts in the TLRF are considered to be held in a custodial capacity for the participants in the County’s apportionment methodology and accounted for in an agency fund.

**L. Interfund Transactions**

Interfund transactions are reflected as either loans, services provided or used, reimbursements or transfers.

Loans reported as receivables and payables are referred to as either “due to/from other funds” (i.e. the current portion of interfund loans) or “advances to/from other funds” (i.e., the noncurrent portion of interfund loans) as appropriate and are subject to elimination upon consolidation. Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as “internal balances”. Advances between funds, as reported in the fund financial statements, are offset by a nonspendable fund balance account in applicable governmental funds to indicate that they are not in spendable form.

Services provided or used, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. These services provide information on the net cost of each government function and therefore, are not eliminated in the process of preparing the government-wide statement of activities.

Reimbursements occur when the funds responsible for particular expenditures or expenses repay the funds that initially paid for them. Such reimbursements are reflected as expenditures or expenses in the reimbursing fund and reductions to expenditures or expenses in the reimbursed fund.

All other interfund transactions are treated as transfers. Transfers between funds are netted as part of the reconciliation to the government-wide presentation.

**COUNTY OF SISKIYOU**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2020**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**M. Unearned Revenue**

Under the accrual and modified accrual basis of accounting, revenue may be recognized only when it is earned. When assets are recognized in connection with a transaction before the earnings process is complete, those assets are offset by a corresponding liability for unearned revenue.

**N. Compensated Absences**

It is the County's policy to permit employees to accumulate earned but unused vacation leave, comp time and sick leave payout, where applicable. In the government-wide financial statements the accrued compensated absences is recorded as an expense and related liability, with the current portion estimated based on historical trends. In the governmental fund financial statements, the expenditures and liabilities related to those obligations are recognized only when they mature. In the proprietary funds the accrued compensated absences is recorded as an expense and related liability in the year earned. The County includes its share of social security and medicare taxes payable on behalf of the employees in the accrual for compensated absences.

**O. Pension**

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the County's California Public Employees' Retirement system (CalPERS) plan (Plan) 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.

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, 2018
Measurement Date	June 30, 2019
Measurement Period	June 30, 2018 to June 30, 2019

**P. Other Postemployment Benefits (OPEB)**

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

**COUNTY OF SISKIYOU**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2020**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**P. Deferred Outflows/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, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has two items that qualify for reporting in this category. These items relate to the outflows from changes in the net pension liability and net OPEB liability and are reportable on the Statement of Net Position.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The County has four types of items which qualify for reporting in this category. One item, unavailable revenue, is reported only on the governmental funds balance sheet. The governmental funds report unavailable revenues for receivables that have not been received within the modified accrual period. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The second and third items relate to inflows from changes in the net pension liability and net OPEB liability and are reportable on the Statement of Net Position. The fourth item relates to the total business and housing loan principal and interest receivable amount and is reportable on the Statement of Net Position as well as the governmental funds balance sheet.

**Q. Estimates**

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**R. Implementation of Governmental Accounting Standards Board (GASB) Statements**

The following Governmental Accounting Standards Board (GASB) Statement has been implemented, if applicable, in the current financial statements.

**Statement No. 95**, Postponement of the Effective Dates of Certain Authoritative Guidance. This Statement extends the effective dates of certain accounting and financial reporting provisions in the Statements and Implementation Guides that were first effective for reporting periods beginning after June 15, 2018. The requirements of this Statement apply to the financial statements of all state and local governments. The GASB Statements effected by this statement include Statement No. 84 - Fiduciary Activities, Statement No. 87 – Leases, Statement No. 89 - Accounting for Interest Cost Incurred before the End of a Construction Period, Statement No. 90 - Majority Equity Interests, Statement No. 91 – Conduit Debt Obligations, Statement No. 92 – Omnibus 2020, and Statement No. 93 – Replacement of Interbank Offered Rates.

**S. Future Accounting Pronouncements**

The following GASB Statements will be implemented in future financial statements:

Statement No. 84 “Fiduciary Activities”

The requirements of this statement are effective for periods beginning after December 15, 2019. (FY 20/21)

**COUNTY OF SISKIYOU**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2020**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**S. Future Accounting Pronouncements (Continued)**

Statement No. 87 “Leases”	The requirements of this statement are effective for periods beginning after June 15, 2021. (FY 21/22)
Statement No. 89 “Accounting for Interest Cost Incurred Before the End of a Construction Period”	The requirements of this statement are effective for periods beginning after December 15, 2020. (FY 21/22)
Statement No. 90 “Majority Equity Interests”	The requirements of this statement are effective for periods beginning after December 15, 2019. (FY 20/21)
Statement No. 91 “Conduit Debt Obligations”	The requirements of this statement are effective for periods beginning after December 15, 2021. (FY 22/23)
Statement No. 92 “Omnibus 2020”	The requirements of this statement are effective for periods beginning after June 15, 2021. (FY 21/22)
Statement No. 93 “Replacement of Interbank Offered Rates”	The requirements of this statement are effective for periods beginning after June 15, 2021. (FY 21/22)
Statement No. 94 “Public-Private and Public-Public Partnerships and Availability Payment Arrangements”	The requirements of this statement are effective for periods beginning after June 15, 2021 (FY22/23)
Statement No. 96 “Subscription-Based Information Technology Arrangements”	The requirements of this statement are effective for periods beginning after June 15, 2022. (FY 22/23)

**NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**A. Restatement of Net Position**

Adjustments resulting from errors or a change to comply with provisions of the accounting standards are treated as adjustments to prior periods. Accordingly, the County reports these changes as restatements of beginning net position. During the current year the County reported a prior period adjustment to correct the Behavioral Health Repayment Liability.

**COUNTY OF SISKIYOU**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2020**

**NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)**

The impact of the restatement on the net position of the government-wide financial statements as previously reported is presented below:

	Governmental Activities
Net Position, June 30, 2019 as previously reported	(\$ 14,381,946)
Adjustment associated with:	
Correction of the Behavioral Health Repayment Liability	( 382,144)
Total Adjustment	( 382,144)
Net Position, July 1, 2019 as restated	(\$ 17,764,090)

**B. Deficit Fund Balance/Net Position**

The following major enterprise fund had a deficit net position balance at June 30, 2020. This deficit is expected to be eliminated through future additional funding.

Sanitation	\$ 5,510,718
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The following nonmajor special revenue fund had a deficit fund balance at June 30, 2020. This deficit is expected to be eliminated through future additional funding.

Planning projects	\$ 2,661
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The following internal service funds had deficit net position balances at June 30, 2020. This deficit is expected to be eliminated through future additional funding.

Communications	\$ 355,254
Automotive Services	255,294

**C. Rebtable Arbitrage**

The Tax Reform Act of 1986 instituted certain arbitrage restrictions with respect to the issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of all tax exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years. At June 30, 2020, the County does not expect to incur a liability.

**NOTE 3: CASH AND INVESTMENTS**

The County Treasurer manages, in accordance with California Government Code Section 53600, funds deposited in the investment pool by the County, all County school districts, various districts, and some cities within the County. The County investment pool is not registered with the Securities and Exchange Commission as an investment company. California Government Code and the County's investment policy govern the investment pool activity. The objectives of the policy are in order of priority, safety, liquidity, yield and public trust. The pool attempts to match maturities with planned outlays and maximize the return on investment over various market cycles. Yield is considered only after safety and credit quality have been met, consistent with limiting risk and prudent investment principles.

**COUNTY OF SISKIYOU**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2020**

**NOTE 3: CASH AND INVESTMENTS (CONTINUED)**

The Board of Supervisors 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 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 Board of Supervisors and the investment pool participants every month. The report covers the type of investments in the pool, maturity dates, par value, actual cost and fair value. All cash and investments are considered part of the investment pool.

The County sponsored investment pool includes both internal and external participants. The portion of the pool attributable to external pool participants, which are considered involuntary participants, are included in the primary government as an Investment Trust fund which does not have separate financial reports. The State of California statutes require certain special districts and other governmental entities to maintain their cash surplus with the County Treasurer. The investments of involuntary participants in the investment pool totaled \$79,355,429 at June 30, 2020.

**A. Financial Statement Presentation**

As of June 30, 2020, the County's cash and investments are reported in the financial statements as follows:

Primary government	\$ 72,357,554
Investment trust funds	79,361,180
Agency funds	<u>4,986,864</u>
Total Cash and Investments	<u>\$ 156,705,598</u>

As of June 30, 2020, the County's cash and investments consisted of the following:

Cash:	
Cash on hand	\$ 63,877
Deposits (less outstanding checks)	( 504,650)
Deposits with fiscal agents	<u>3,827,986</u>
Total Cash	<u>3,387,213</u>
Investments:	
In Treasurer's Pool	<u>153,318,385</u>
Total Investments	<u>153,318,385</u>
Total Cash and Investments	<u>\$ 156,705,598</u>

**B. Cash**

At year end, the carrying amount of the County's cash deposits (including amounts in checking accounts and money market accounts) was \$3,323,336 and the bank balance was \$7,613,200. The difference between the bank balance and the carrying amount represents outstanding warrants and deposits in transit. In addition, the County had cash on hand of \$63,877.

**COUNTY OF SISKIYOU**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2020**

**NOTE 3: CASH AND INVESTMENTS (CONTINUED)**

**B. Cash (Continued)**

Custodial Credit Risk For Deposits - Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the County will not be able to recover its deposits or collateral securities that are in the possession of an outside party. The County's investment policy requires that deposits in banks must meet the requirements of the California Government Code. Under this code, deposits of more than \$250,000 must be collateralized at 105 percent to 150 percent of the value of the deposit to guarantee the safety of the public funds. The first \$250,000 of the County's deposits are insured by the Federal Deposit Insurance Corporation (FDIC). Deposits of more than the \$250,000 insured amount are collateralized.

**C. Investments**

Pursuant to Section 53646 of the Government Code, the County prepares an investment policy annually and presents it to the Board of Supervisors for review and approval. The investment policy provides the basis for the management of a prudent, conservative investment program. Funds are invested to provide the maximum security of principal with secondary emphasis on achieving the highest return, while meeting daily cash flow needs. All investments are made in accordance with the Government Code and, in general, the investment policy is more restrictive than state law.

Under the provisions of the County's investment policy the County may invest or deposit in the following:

- Banker's Acceptances
- Commercial Paper
- Local Agency Investment Fund (LAIF)
- Medium Term Notes
- Asset Backed Securities
- Money Market Mutual Funds
- Negotiable Certificates of Deposit
- Repurchase Agreements/Reverse Repurchase Agreements
- Municipal Securities of Local and State Entities within the State of California
- United States Treasury Securities
- United States Government Agency (Direct/Indirect) Securities
- Shares of beneficial interest issued by a joint powers authority organized pursuant to Section 6509.7 that invests in the securities and obligations authorized in subdivision (a) to (o) inclusive
- United States dollar denominated senior unsecured unsubordinated obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development, International Finance Corporation, or Inter-American Development Bank, with a maximum remaining maturity of five years or less, and eligible for purchase and sale within the United States.

Fair Value of Investments - The County measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- Level 1: Quoted prices for identical investments in active markets;
- Level 2: Observable inputs other than quoted market prices; and,
- Level 3: Unobservable inputs

**COUNTY OF SISKIYOU**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2020**

**NOTE 3: CASH AND INVESTMENTS (CONTINUED)**

**C. Investments (Continued)**

The County's position in external investment pools is in itself regarded as a type of investment and looking through to the underlying investments of the pool is not appropriate. Therefore, the County's investment in external investment pools are not recognized in the three-tiered fair value hierarchy described above.

At June 30, 2020, the County had the following recurring fair value measurements.

Investment Type	Fair Value	Fair Value Measurements Using		
		Level 1	Level 2	Level 3
<b>Investments by Fair Value Level</b>				
Government Agencies	\$ 90,370,835	\$ 90,370,835	\$ -	\$ -
Corporate Notes	3,150,000	3,150,000	-	-
Certificates of Deposit	29,016,000	29,016,000	-	-
Negotiable Certificates of Deposit	<u>2,728,000</u>	<u>2,728,000</u>	-	-
Total Investments Measured at Fair Value	125,264,835	<u>\$125,264,835</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Investments in External Investment Pools</b>				
CAMP	11,053,550			
LAIF	<u>17,000,000</u>			
Total Investments	<u>\$153,318,385</u>			

**Interest Rate Risk** - Interest rate risk is the risk of loss due to the fair value of an investment falling due to interest rates rising. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. To limit the exposure to fair value losses from increases in interest rates, the County's investment policy limits investment maturities to a term appropriate to the need for funds so as to permit the County to meet all projected obligations. Any investments that mature more than five years from the date of purchase require prior approval of the Board of Supervisors.

As of June 30, 2020, the County had the following investments, all of which had a maturity of 5 years or less:

Investment Type	Interest Rates	Maturities		Fair Value	Weighted Average Maturity (Years)
		0-1 year	1-5 years		
Government Agencies	0.350-2.380%	\$ 6,000,000	\$ 84,370,835	\$ 90,370,835	3.26
Corporate Notes	1.000%	-	3,150,000	3,150,000	2.13
Certificates of Deposit	0.800-2.200%	5,208,000	23,808,000	29,016,000	2.77
Negotiable Certificates of Deposit	0.750-1.500%	-	2,728,000	2,728,000	4.21
CAMP	Variable	11,053,550	-	11,053,550	-
LAIF	Variable	<u>17,000,000</u>	-	<u>17,000,000</u>	-
Total Investments		<u>\$ 39,261,550</u>	<u>\$114,056,835</u>	<u>\$153,318,385</u>	<u>2.49</u>

**Credit Risk** - Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County's investment policy sets specific parameters by the type of investment to be met at time of purchase. Presented below is the minimum rating required by (where applicable) the California Government Code or the County's investment policy, and the actual rating as of year-end for each investment type.

**COUNTY OF SISKIYOU**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2020**

**NOTE 3: CASH AND INVESTMENTS (CONTINUED)**

**C. Investments (Continued)**

<u>Investment Type</u>	<u>Minimum Legal Rating</u>	<u>Standard &amp; Poor's Rating</u>	<u>Moody's Rating</u>	<u>% of Portfolio</u>
Federal Farm Credit Bank	-	-	-	12.07%
Federal Home Loan Bank	-	-	-	13.27%
Federal National Mortgage Association	-	-	-	8.81%
Federal Home Loan Mortgage Corporation	-	-	-	24.80%
Corporate Notes	A	AA+	Aa3	2.05%
Certificates of Deposit	N/A	Unrated	Unrated	18.93%
Negotiable Certificates of Deposit	N/A	Unrated	Unrated	1.78%
CAMP	N/A	AAAm	Unrated	7.21%
LAIF	N/A	Unrated	Unrated	<u>11.08%</u>
Total				<u>100.00%</u>

Custodial Credit Risk - Custodial credit risk for investments is the risk that, in the event of the failure of a depository financial institution, the County will not be able to recover its deposits or collateral securities that are in the possession of an outside party. To mitigate the custodial credit risk the County requires that all of its managed investments be held in safekeeping by a third party bank trust department.

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of the County's investment in a single issuer of securities. When investments are concentrated in one issuer, this concentration presents a heightened risk of potential loss. The County's investment policy contains limitations on the amount that can be invested in any one issuer. Investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) at June 30, 2020, that represent 5 percent or more of total County investments are as follows:

<u>Investment Type</u>	<u>Amount Invested</u>	<u>Percentage of Investments</u>
Federal Farm Credit Bank	\$ 18,500,084	12.07%
Federal Home Loan Bank	20,341,748	13.27%
Federal National Mortgage Association	13,505,818	8.81%
Federal Home Loan Mortgage Corporation	38,023,186	24.80%

**D. Investment in External Investment Pools**

The County of Siskiyou maintains an investment in the State of California Local Agency Investment Fund (LAIF), managed by the State Treasurer. This fund is not registered with the Securities and Exchange Commission as an investment company, but is required to invest according to California State Code. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State Statute. At June 30, 2020, the County's investment in LAIF valued at approximately amortized cost was \$17,000,000 and is the same as the value of the pool shares. There are no restrictions on withdrawal of funds. The total amount invested by all public agencies in LAIF on that day was \$100.9 billion. Of that amount, 96.63 percent is invested in non-derivative financial products and 3.37 percent in structured notes and asset-backed securities.

**COUNTY OF SISKIYOU**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2020**

**NOTE 3: CASH AND INVESTMENTS (CONTINUED)**

**D. Investment in External Investment Pools (Continued)**

The County of Siskiyou also maintains an investment in the California Asset Management Program (CAMP), a California JPA established in 1989 by the treasurers and finance directors of several California agencies. CAMP was created to provide professional investment services to California public agencies at a reasonable cost. The County's investment with CAMP as of June 30, 2020, was \$11,053,550, which approximates fair value.

**E. County Investment Pool Condensed Financial Information**

The following are condensed statements of net position and changes in net position for the Treasurer's Pool at June 30, 2020:

	<u>Internal Participants</u>	<u>External Participants</u>	<u>Total Pool</u>
<b>Statement of Net Position</b>			
Cash on hand	\$ 58,126	\$ 5,751	\$ 63,877
Deposits (less outstanding checks)	( 504,650)	-	( 504,650)
Investments	<u>73,962,956</u>	<u>79,355,429</u>	<u>153,318,385</u>
Net Position at June 30, 2020	<u>\$ 73,516,432</u>	<u>\$ 79,361,180</u>	<u>\$152,877,612</u>
<b>Statement of Changes in Net Position</b>			
Net position at July 1, 2019	\$ 71,457,318	\$ 80,112,359	\$151,569,677
Net changes in investments by pool participants	<u>2,059,114</u>	<u>( 751,179)</u>	<u>1,307,935</u>
Net Position at June 30, 2020	<u>\$ 73,516,432</u>	<u>\$ 79,361,180</u>	<u>\$152,877,612</u>

**F. Restricted Cash and Investments**

The County reflects cash and investments held in safekeeping for planning, jail inmate deposits payable and monies set aside in an irrevocable trust to fund future pension costs as cash with fiscal agent.

The County also reports restricted cash and investments of \$561,290 held in the Sanitation fund to fund closure and postclosure costs of the Yreka landfill.

**COUNTY OF SISKIYOU**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2020**

**NOTE 4: CAPITAL ASSETS**

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

	Balance July 1, 2019	Additions	Retirements	Adjustments/ Transfers	Balance June 30, 2020
<b>Governmental Activities</b>					
Capital Assets, Not Being Depreciated:					
Land	\$ 6,009,220	\$ -	\$ -	\$ -	\$ 6,009,220
Construction in progress	1,114,987	2,579,273	-	( 2,051,246)	1,643,014
Intangibles	2,646,545	137,835	-	-	2,784,380
Total Capital Assets, Not Being Depreciated	<u>9,770,752</u>	<u>2,717,108</u>	<u>-</u>	<u>( 2,051,246)</u>	<u>10,436,614</u>
Capital Assets, Being Depreciated:					
Buildings and improvements	31,607,446	75,282	-	-	31,682,728
Equipment	29,561,156	922,588	( 464,988)	239,739	30,258,495
Infrastructure	185,963,109	157,209	-	2,051,246	188,171,564
Total Capital Assets, Being Depreciated	<u>247,131,711</u>	<u>1,155,079</u>	<u>( 464,988)</u>	<u>2,290,985</u>	<u>250,112,787</u>
Less Accumulated Depreciation For:					
Buildings and improvements	( 12,996,760)	( 549,680)	-	11,584	( 13,534,856)
Equipment	( 25,588,677)	( 980,934)	420,761	( 229,319)	( 26,378,169)
Infrastructure	( 140,336,463)	( 2,860,358)	-	-	( 143,196,821)
Total Accumulated Depreciation	<u>( 178,921,900)</u>	<u>( 4,390,972)</u>	<u>420,761</u>	<u>( 217,735)</u>	<u>( 183,109,846)</u>
Total Capital Assets, Being Depreciated, Net	<u>68,209,811</u>	<u>( 3,235,893)</u>	<u>( 44,227)</u>	<u>2,073,250</u>	<u>67,002,941</u>
Governmental Activities Capital Assets, Net	<u>\$ 77,980,563</u>	<u>(\$ 518,785)</u>	<u>(\$ 44,227)</u>	<u>\$ 22,004</u>	<u>\$ 77,439,555</u>

**COUNTY OF SISKIYOU**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2020**

**NOTE 4: CAPITAL ASSETS (CONTINUED)**

	Balance July 1, 2019	Additions	Retirements	Adjustments	Balance June 30, 2020
<b>Business-Type Activities</b>					
Capital Assets, Not Being Depreciated:					
Land	\$ 1,341,007	\$ -	\$ -	\$ -	\$ 1,341,007
Construction in progress	205,158	312,142	( 324,460)	-	192,840
Intangibles	19,697	-	-	-	19,697
<b>Total Capital Assets, Not Being Depreciated</b>	<u>1,565,862</u>	<u>312,142</u>	<u>( 324,460)</u>	<u>-</u>	<u>1,553,544</u>
Capital Assets, Being Depreciated:					
Buildings and improvements	5,213,401	-	-	-	5,213,401
Equipment	4,416,687	-	( 177,353)	( 375,245)	3,864,089
Infrastructure	12,710,894	324,460	-	( 2)	13,035,352
<b>Total Capital Assets, Being Depreciated</b>	<u>22,340,982</u>	<u>324,460</u>	<u>( 177,353)</u>	<u>( 375,247)</u>	<u>22,112,842</u>
Less Accumulated Depreciation For:					
Buildings and improvements	( 2,698,889)	( 55,271)	-	-	( 2,754,160)
Equipment	( 2,857,787)	( 305,226)	115,280	396,054	( 2,651,679)
Infrastructure	( 11,665,235)	( 178,434)	-	-	( 11,843,669)
<b>Total Accumulated Depreciation</b>	<u>( 17,221,911)</u>	<u>( 538,931)</u>	<u>115,280</u>	<u>396,054</u>	<u>( 17,249,508)</u>
<b>Total Capital Assets, Being Depreciated, Net</b>	<u>5,119,071</u>	<u>( 214,471)</u>	<u>( 62,075)</u>	<u>20,807</u>	<u>4,863,334</u>
<b>Business-Type Activities Capital Assets, Net</b>	<u>\$ 6,684,933</u>	<u>\$ 97,671</u>	<u>(\$ 386,535)</u>	<u>\$ 20,807</u>	<u>\$ 6,416,878</u>

**Depreciation**

Depreciation expense was charged to governmental activities as follows:

General government	\$ 255,683
Public protection	791,776
Health and welfare	168,621
Public assistance	108,603
Education	6,943
Public ways and facilities	<u>3,030,552</u>
Subtotal Governmental Funds	4,362,178
Depreciation on capital assets held by the County's internal service funds are charged to the various functions based on their usage of the assets	<u>28,794</u>
<b>Total Depreciation Expense – Governmental Activities</b>	<u>\$ 4,390,972</u>

Depreciation expense was charged to business-type activities as follows:

STAGE	\$ 343,937
Sanitation	12,577
Aviation	<u>182,417</u>
<b>Total Depreciation Expense – Business-Type Activities</b>	<u>\$ 538,931</u>

**COUNTY OF SISKIYOU**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2020**

**NOTE 4: CAPITAL ASSETS (CONTINUED)**

**Construction In Progress**

Construction in progress for governmental activities relates primarily to work performed on various bridges and roads that were not completed and vehicles that were obligated prior to June 30 but not received until after year end. Construction in progress for business-type activities relates primarily to work performed on transfer sites for waste collection.

**Collections**

Collections of art and historical treasures meet the definition of a capital asset and normally should be reported in the financial statements. However, the requirement for capitalization is waived for collections that meet certain criteria. The County has collections of historical treasures that are not capitalized as they meet all of the waiver requirements which are: (1) the collections are held solely for public exhibition, (2) the collections are protected, preserved and cared for, and (3) any items sold in the past two years has resulted in the proceeds being used for operating costs.

**NOTE 5: INTERFUND TRANSACTIONS**

**Due To/From Other Funds**

During the course of operations, transactions occur between funds to account for goods received or services rendered. These receivables and payables are classified as due from or due to other funds. In addition, when funds overdraw their share of pooled cash, the receivables and payables are also classified as due from or due to other funds. The following are due from and due to balances as of June 30, 2020:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General fund	\$ 164,684	\$ 46,399
Road	17,412	6,760
Human Services	63,348	157,472
Behavioral Health Services	846,654	904,056
HCD Block Grants	3,256	40,533
Public Health	512,295	590,489
Nonmajor governmental funds	471,967	366,201
STAGE	39,958	6,929
Sanitation	9,426	27,442
Aviation	-	17,666
Septage Receiving Facility	-	921
Internal Service Funds	40,989	4,718
Agency Funds	<u>3,471,799</u>	<u>3,472,202</u>
Total	<u>\$ 5,641,788</u>	<u>\$ 5,641,788</u>

**COUNTY OF SISKIYOU**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2020**

**NOTE 5: INTERFUND TRANSACTIONS (CONTINUED)**

**Transfers**

Transfers are indicative of funding for capital projects, lease payments or debt service and re-allocations of special revenues. The following are the interfund transfer balances as of June 30, 2020:

	<u>Transfers In</u>	<u>Transfers Out</u>
General fund	\$ 1,454,591	\$ 761,987
Road	44,845	3,513
Human Services	226,009	320,961
Behavioral Health Services	277,280	325,697
HCD Block Grants	38,514	70,606
Public Health	459,153	1,359,627
Nonmajor Governmental Funds	<u>2,276,580</u>	<u>1,934,581</u>
Total	<u>\$ 4,776,972</u>	<u>\$ 4,776,972</u>

**NOTE 6: UNEARNED REVENUES**

At June 30, 2020, the components of unearned revenue were as follows:

	<u>Unearned</u>
General fund	
Recording Fees Paid in Advance	\$ 700
Human Services	
Federal and State grant advances received	279,365
STAGE Enterprise fund	
Grantor advances received	<u>64,728</u>
Total	<u>\$ 344,793</u>

**NOTE 7: LONG-TERM LIABILITIES**

The following is a summary of changes in long-term liabilities for the year ended June 30, 2020:

<u>Type of Indebtedness</u>	<u>Balance July 1, 2019</u>	<u>Adjustments/ Additions</u>	<u>Adjustments/ Retirements</u>	<u>Balance June 30, 2020</u>	<u>Amounts Due Within One Year</u>
<b>Governmental Activities</b>					
Bonds	\$ 160,800	\$ -	(\$ 4,100)	\$ 156,700	\$ 4,300
Pension Obligation Bonds	13,405,000	-	( 565,000)	12,840,000	625,000
Less: unamortized discount	( 29,996)	<u>-</u>	<u>1,667</u>	( 28,329)	( 1,667)
Pension Obligation Bonds, Net	<u>13,375,004</u>	<u>-</u>	<u>( 563,333)</u>	<u>12,811,671</u>	<u>623,333</u>
Loans	1,296,529	-	( 63,213)	1,233,316	65,249
Behavioral Health Repayment Liability	11,895,192	382,144	( 200,000)	12,077,336	200,000
Capital Leases	108,100	-	( 52,681)	55,419	55,419
Estimated Claims Liability	1,760,749	259,801	( 1,760,749)	259,801	259,801
Compensated Absences	<u>3,044,336</u>	<u>2,257,192</u>	<u>( 2,318,124)</u>	<u>2,983,404</u>	<u>1,069,542</u>
Total Governmental Activities	<u>\$ 31,640,710</u>	<u>\$ 2,899,137</u>	<u>(\$ 4,962,200)</u>	<u>\$ 29,577,647</u>	<u>\$ 2,277,644</u>

**COUNTY OF SISKIYOU**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2020**

**NOTE 7: LONG-TERM LIABILITIES (CONTINUED)**

<u>Type of Indebtedness</u>	Balance July 1, 2019	Adjustments/ Additions	Adjustments/ Retirements	Balance June 30, 2020	Amounts Due Within One Year
<b>Business-Type Activities</b>					
Loans	\$ 1,142,481	\$ -	(\$ 70,907)	\$ 1,071,574	\$ 66,190
Closure/postclosure	13,413,840	1,146,899	-	14,560,739	-
Compensated Absences	92,644	54,606	( 67,319)	79,931	28,929
Total Business-Type Activities	<u>\$ 14,648,965</u>	<u>\$ 1,201,505</u>	<u>(\$ 138,226)</u>	<u>\$ 15,712,244</u>	<u>\$ 95,119</u>

Internal Service funds predominately serve the governmental funds. Accordingly, long-term liabilities for these funds are included as part of the above totals for governmental activities. The capital lease liability is liquidated by lease payments made by the departments leasing the equipment. Compensated absences for the governmental activities are generally liquidated by the fund where the accrued liability occurred. The closure/postclosure liability will be liquidated by the Sanitation fund.

Individual issues of debt payable outstanding at June 30, 2020, are as follows:

**Governmental Activities**

Bonds:

Carrick Water - CSA Revenue Bonds, payable in annual installments of \$2,184 to \$10,900, with an interest rate of 4.50% and maturity on September 2, 2042. Bond proceeds were used to finance construction of the water distribution system improvements. \$ 156,700

Total Bonds 156,700

Pension Obligation Bonds:

County of Siskiyou Taxable Pension Obligation Bonds Series 2007, dated September 7, 2007, issued in the amount of \$16,620,000, payable in annual installments of \$100,000 to \$1,115,000, with an interest rate of 6.1% and maturity on June 1, 2037. The bonds were used to advance pay miscellaneous and safety employee pension obligations. 12,840,000

Total Pension Obligation Bonds 12,840,000

Loans:

California Infrastructure and Economic Development Bank Loan, dated January 1, 2005, payable in annual installments of \$40,562 to \$101,687, with an interest rate of 3.22% and maturity on August 1, 2034. Loan proceeds were used to finance the construction of a 40-bed juvenile detention hall. 1,233,316

Total Loans 1,233,316

Total Governmental Activities \$ 14,230,016

**Business-Type Activities**

Loans:

California Infrastructure and Economic Development Bank Loan, dated December 1, 2002, payable in annual installments of \$40,891 to \$107,141, with an interest rate of 3.50% and maturity on February 1, 2032. Loan proceeds were used to finance closure/postclosure costs. \$ 1,071,574

Total Loans 1,071,574

Total Business-Type Activities \$ 1,071,574

**COUNTY OF SISKIYOU**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2020**

**NOTE 7: LONG-TERM LIABILITIES (CONTINUED)**

Following is a schedule of debt payment requirements of governmental activities and business-type activities to maturity for long-term debt, excluding compensated absences that have indefinite maturities, capital leases which are reported in Note 8 and landfill postclosure costs which are reported in Note 9.

**Governmental Activities**

Year Ended June 30	Bonds		
	Principle	Interest	Totals
2021	\$ 4,300	\$ 6,955	\$ 11,255
2022	4,500	6,757	11,257
2023	4,700	6,550	11,250
2024	4,900	6,334	11,234
2025	5,200	6,106	11,306
2026-2030	29,400	26,752	56,152
2031-2035	36,700	19,352	56,052
2036-2040	45,700	10,114	55,814
2041-2042	21,300	970	22,270
Total	<u>\$ 156,700</u>	<u>\$ 89,890</u>	<u>\$ 246,590</u>

Year Ended June 30	Pension Obligation Bonds		
	Principle	Interest	Totals
2021	\$ 625,000	\$ 783,240	\$ 1,408,240
2022	695,000	745,115	1,440,115
2023	765,000	702,720	1,467,720
2024	845,000	656,055	1,501,055
2025	925,000	604,510	1,529,510
2026-2030	2,725,000	2,436,950	5,161,950
2031-2035	4,115,000	1,446,310	5,561,310
2036-2037	2,145,000	198,860	2,343,860
Total	<u>\$ 12,840,000</u>	<u>\$ 7,573,760</u>	<u>\$ 20,413,760</u>

Year Ended June 30	Loans		
	Principle	Interest	Totals
2021	\$ 65,249	\$ 38,662	\$ 103,911
2022	67,350	36,527	103,877
2023	69,518	34,324	103,842
2024	71,757	32,049	103,806
2025	74,067	29,702	103,769
2026-2030	407,686	110,558	518,244
2031-2034	477,689	39,428	517,117
Total	<u>\$ 1,233,316</u>	<u>\$ 321,250</u>	<u>\$ 1,554,566</u>

**COUNTY OF SISKIYOU**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2020**

**NOTE 7: LONG-TERM LIABILITIES (CONTINUED)**

**Business-Type Activities**

Year Ended June 30	Loans		
	Principle	Interest	Totals
2021	\$ 73,383	\$ 37,505	\$ 110,888
2022	75,954	34,937	110,891
2023	78,613	32,278	110,891
2024	81,364	29,526	110,890
2025	84,212	26,680	110,892
2026-2030	467,388	87,068	554,456
2031-2032	210,660	11,124	221,784
Total	<u>\$ 1,071,574</u>	<u>\$ 259,118</u>	<u>\$ 1,330,692</u>

The Behavioral Health repayment liability is the estimated amount to be repaid to the State in connection with the State's audit of the County's behavioral health programs that operated between July 1, 2006 and June 30, 2010. The County negotiated a repayment plan with the State of \$200,000 per year until the balance is paid in full. The liability is expected to be liquidated by the Behavioral Health Services fund.

**NOTE 8: LEASES**

**Operating Leases**

The County leases an office building and equipment under non-cancellable operating leases. Total cost for these leases was \$892,980 for the year ended June 30, 2020. The future minimum lease payments are as follows:

Year Ended June 30	Lease Obligations
2021	\$ 857,187
2022	<u>474,706</u>
Total	<u>\$ 1,331,893</u>

**Capital Leases**

The County has entered into certain capital lease agreements under which the related equipment will become the property of the County when all terms of the lease agreements are met.

	Stated Interest Rate	Present Value of Remaining Payments at June 30, 2020
Governmental Activities	0.00%-5.22%	\$ 55,419
Total		<u>\$ 55,419</u>

**COUNTY OF SISKIYOU**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2020**

**NOTE 8: LEASES (CONTINUED)**

**Capital Leases (Continued)**

Equipment and related accumulated depreciation under capital leases are as follows:

	Governmental Activities
Equipment	\$ 215,934
Less: accumulated depreciation	( 86,374)
Net Value	\$ 129,560

As of June 30, 2020, capital lease annual amortization is as follows:

Year Ended <u>June 30</u>	Governmental Activities
2021	\$ 58,302
Total Requirements	58,302
Less interest	( 2,883)
Present Value of Remaining Payments	\$ 55,419

**NOTE 9: CLOSURE/POSTCLOSURE**

The County is responsible for 1 active landfill site and 12 closed landfill sites. State and Federal laws and regulations require the County to place a final cover on its operating landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and postclosure costs as an expense in each year based on landfill capacity used as of each balance sheet date. The \$14,560,739 reported as closure/postclosure liability at June 30, 2020, represents 100 percent of the total closure/postclosure care liability estimate for all landfills reduced by amortization of the liabilities related to landfills that are in the postclosure phase. These amounts are based on what it would cost to perform all closure and postclosure care in 2020. Actual costs may be higher due to inflation, change in technology, or changes in regulations. None of the County's landfills are currently accepting new waste.

The County is required by State and Federal laws and regulations to provide financial assurance that appropriate resources will be available to finance closure and postclosure care costs in the future. At June 30, 2020, cash and investments of \$561,290 were held to fund closure and postclosure costs of the Yreka landfill and \$0 was held to fund postclosure costs of the County's 12 closed landfills. The County has adopted a pledge of revenue to fund 10 of the closed sites. Although the County is not legally required by State or Federal laws to provide funding for its 2 landfill sites closed prior to 1991, the County has accepted final responsibility for these sites.

**COUNTY OF SISKIYOU**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2020**

**NOTE 10: NET POSITION**

The government-wide and proprietary fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

- **Net investment in capital assets** - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- **Restricted net position** - consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. These principally include restrictions for capital projects, debt service requirements and other special revenue fund purposes.
- **Unrestricted net position** - all other net position that does not meet the definition of “restricted” or “net investment in capital assets”.

**Net Position Restricted by Enabling Legislation**

The government-wide statement of net position reports \$55,272,030 of restricted net position, of which \$18,069,861 is restricted by enabling legislation.

**Net Position Flow Assumption**

When a government funds outlays for a particular purpose from both restricted and unrestricted resources, a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted net position are available, it is considered that restricted resources are used first, followed by the unrestricted resources.

**NOTE 11: FUND BALANCES**

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. As of June 30, 2020, fund balance for governmental funds is made up of the following:

- **Nonspendable fund balance** - 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.
- **Restricted fund balance** - amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. Restrictions may effectively be changed or lifted with the consent of resource providers.

**COUNTY OF SISKIYOU**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2020**

**NOTE 11: FUND BALANCES (CONTINUED)**

- **Committed fund balance** - amounts that can only be used for the specific purposes determined by formal action of the County's highest level of decision-making authority. The Board of Supervisors is the highest level of decision making authority for the County that can, by adoption of an ordinance commit fund balance. Once adopted, the limitation imposed remains in place until a similar action is taken to remove or revise the limitation. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.
- **Assigned fund balance** - amounts that are constrained by the County's intent to be used for specific purposes. The intent can be established at either the highest level of decision-making, or by a body or an official designated for that purpose.
- **Unassigned fund balance** - the residual classification for the County's General fund that includes all amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

The fund balances for all major and nonmajor governmental funds as of June 30, 2020, were distributed as follows:

	General Fund	Road	Human Services	Behavioral Health Services	HCD Block Grants	Public Health	Other Governmental Funds	Totals
<b>Nonspendable:</b>								
Prepaid costs	\$ 1,506	\$ -	\$ -	\$ -	\$ -	\$ 1,062	\$ 2,990	\$ 5,558
Inventory	-	926,331	-	-	-	-	-	926,331
Subtotal	1,506	926,331	-	-	-	1,062	2,990	931,889
<b>Restricted for:</b>								
General Government	560,733	-	-	-	-	-	1,739	562,472
Pension	2,193,186	-	-	-	-	-	-	2,193,186
Public Safety Programs	1,921,121	-	-	-	-	-	822,496	2,743,617
Road Projects and Services	-	386,599	-	-	-	-	-	386,599
Human Services	-	-	384,822	-	-	-	-	384,822
Behavioral Health Services	-	-	-	4,318,449	-	-	-	4,318,449
Geothermal	-	-	-	-	-	-	83,974	83,974
Health Services	-	-	-	-	-	1,179,457	212,653	1,392,110
Child Support Programs	-	-	-	-	-	-	59,521	59,521
Airport Programs	-	-	-	-	-	-	3,860	3,860
Air Pollution Programs	-	-	-	-	-	-	887,411	887,411
Transportation	-	-	-	-	-	-	41,947	41,947
County Services Areas	-	-	-	-	-	-	1,100,464	1,100,464
Fire Programs	-	-	-	-	-	-	217,037	217,037
Flood Control	-	-	-	-	-	-	6,453	6,453
HUD Programs	-	-	-	-	1,360,153	-	-	1,360,153
Hydroelectric Project	-	-	-	-	-	-	2,310,997	2,310,997
Capital Projects	-	-	-	-	-	-	16,789	16,789
Subtotal	4,675,040	386,599	384,822	4,318,449	1,360,153	1,179,457	5,765,341	18,069,861
<b>Committed to:</b>								
General Government	1,150,000	-	-	-	-	-	-	1,150,000
Public Safety Programs	208,539	-	-	-	-	-	-	208,539
Road Projects and Services	-	5,225	-	-	-	-	-	5,225
Welfare Services	-	-	1,550	-	-	-	-	1,550
Behavioral Health Services	-	-	-	11,412	-	-	-	11,412
Health Services	-	-	-	-	-	2,652	-	2,652
Child Support Programs	-	-	-	-	-	-	100	100
Air Pollution Programs	-	-	-	-	-	-	50	50
Fire Programs	-	-	-	-	-	-	34,462	34,462
Library Services	-	-	-	-	-	-	10,169	10,169
Animal Control Services	-	-	-	-	-	-	30,154	30,154
Hydroelectric Project	-	-	-	-	-	-	3,000,000	3,000,000
Capital Projects	-	-	-	-	-	-	-	-
Subtotal	1,358,539	5,225	1,550	11,412	-	2,652	3,074,935	4,454,313

**COUNTY OF SISKIYOU**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2020**

**NOTE 11: FUND BALANCES (CONTINUED)**

	General Fund	Road	Human Services	Behavioral Health Services	HCD Block Grants	Public Health	Other Governmental Funds	Totals
<b>Assigned for:</b>								
General Government	5,435	-	-	-	-	-	19,724	25,159
Road Projects and Services	-	5,462,804	-	-	-	-	757,027	5,462,804
Welfare Services	-	-	7,520,682	-	-	-	-	7,520,682
Health Services	-	-	-	-	-	4,407,253	-	4,407,253
Behavioral Health Services	-	-	-	7,800,086	-	-	-	7,800,086
Child Support Programs	-	-	-	-	-	-	318,201	318,201
Fish and Game	-	-	-	-	-	-	37,106	37,106
Inmate Health Program	-	-	-	-	-	-	63,102	63,102
Flood Control	-	-	-	-	-	-	176,587	176,587
Air Pollution Programs	-	-	-	-	-	-	935,890	935,890
Transportation	-	-	-	-	-	-	9,260	9,260
Debt Services	-	-	-	-	-	-	1,335,503	1,335,503
Capital Projects	-	-	-	-	-	-	1,687,146	1,687,146
Subtotal	5,435	5,462,804	7,520,682	7,800,086	-	4,407,253	5,339,546	30,535,806
<b>Unassigned</b>	4,842,230	-	-	( 76,231)	-	-	( 2,661)	4,763,338
Total Fund Balance	<u>\$ 10,882,750</u>	<u>\$ 6,780,959</u>	<u>\$ 7,907,054</u>	<u>\$ 12,053,716</u>	<u>\$ 1,360,153</u>	<u>\$ 5,590,424</u>	<u>\$ 14,180,151</u>	<u>\$ 58,755,207</u>

**Fund Balance Flow Assumption**

When a government funds outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance), a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted fund balance are available, it is considered that restricted fund balance is depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

**Fund Balance Policy**

The Board of Supervisors has adopted a fund balance policy for financial statement reporting. The policy establishes procedures for reporting fund balance classifications, establishes prudent reserve requirements and establishes a hierarchy of fund balance expenditures. The policy also provides for a measure of financial protection for the County against unforeseen circumstances and to comply with GASB 54. The minimum unrestricted fund balance may be recognized within the committed, assigned, or unassigned classifications.

**NOTE 12: PENSION PLAN**

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

**Plan Description**

All qualified permanent and probationary employees of Siskiyou County and Siskiyou Court, are eligible to participate in the County's Safety agent multiple-employer and Miscellaneous agent multiple-employer defined benefit pension plan, administered by the California Public Employees' Retirement System (CalPERS), which acts as a common investment and administrative agent for participating member employers. Benefit provisions under the Plan are established by State statute and County resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

**COUNTY OF SISKIYOU**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2020**

**NOTE 12: PENSION PLAN (CONTINUED)**

**A. General Information about the Pension Plan (Continued)**

**Plan Description (Continued)**

Effective January 1, 2013, the County added retirement tiers for new employees as required under the Public Employee Pension Reform Act (PEPRA). New employees hired on or after January 1, 2013 will be subject to new, lower pension formulas, caps on pensionable income levels and new definitions of pensionable income. In addition, new employees will be required to contribute half of the total normal cost of the pension benefit unless impaired by an existing Memorandum of Understanding. The cumulative effect of these PEPRA changes will ultimately reduce the County's retirement costs.

**Summary of Rate of Tiers and Eligible Participants**

Open for New Enrollment Miscellaneous PEPRA Safety PEPRA	Miscellaneous members hired on or after January 1, 2013 Safety employees hired on or after January 1, 2013
Closed to New Enrollment Miscellaneous Safety PEPRA	Miscellaneous employees hired before January 1, 2013 Safety employees hired before January 1, 2013

**Benefits Provided**

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 55 for Miscellaneous employees and 50 (age 52 for Miscellaneous Plan Members if membership date is on or after January 1, 2013) for Safety employees with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for the plan are applied as specified by the Public Employees' Retirement Law.

Each Rate Tier's specific provisions and benefits in effect at June 30, 2020, are summarized as follows:

	<u>Benefit Formula</u>	<u>Retirement Age</u>	<u>Monthly Benefits as a % of Eligible Compensation</u>
Miscellaneous	2.0% @ 55	55	2.000%
Miscellaneous PEPRA	2.0% @ 62	62	2.000%
Safety	3.0% @ 50	50	3.000%
Safety PEPRA	2.7% @ 57	57	2.700%

**COUNTY OF SISKIYOU**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2020**

**NOTE 12: PENSION PLAN (CONTINUED)**

**A. General Information about the Pension Plan (Continued)**

**Employees Covered**

At June 30, 2020, the following employees were covered by the benefit terms for the Miscellaneous and Safety Rate Tiers including independent entities (courts):

	Inactive Employees Or Beneficiaries <u>Currently Receiving Benefits</u>	Inactive Employees Entitled to But Not <u>Yet Receiving Benefits</u>	Active <u>Employees</u>
Miscellaneous	861	472	534
Safety	184	61	112

**Contributions**

Section 20814(c) of the California Public Employees' Retirement Law requires that 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 all 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.

	Employer Contribution <u>Rates</u>	Employee Contribution <u>Rates</u>	Employer Paid Member <u>Contribution Rates</u>
Miscellaneous	8.985%	7.000%	3.500%*
Miscellaneous PEPRAs	8.985%	7.250%	0.000%*
Safety	19.840%	9.000%	4.500%*
Safety PEPRAs	19.840%	12.500%	0.000%*

\*The employer paid member contribution is dependent on bargaining units. Some units do not have an employer paid employee contribution, while others do. Board of Supervisors still have 100 percent employer paid employee contributions if they are Classic members.

**B. Net Pension Liability**

The County's net pension liability for the Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of the Plan is measured as of June 30, 2019, using an annual actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

**COUNTY OF SISKIYOU**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2020**

**NOTE 12: PENSION PLAN (CONTINUED)**

**B. Net Pension Liability (Continued)**

**Actuarial Assumptions**

The total pension liabilities in the June 30, 2018 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Investment Rate of Return	7.15%
Inflation	2.50%
Salary Increase	Varies by entry-age and service
Mortality	Derived using CalPERS' membership data for all funds
Post-Retirement Benefit Increase	Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90 percent of scale MP 2016. For more details on this table, please refer to the December 2017 Experience Study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

**Discount Rate**

The discount rate used to measure the total pension liability was 7.15 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. 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+ 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 rounded 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 equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

**COUNTY OF SISKIYOU**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2020**

**NOTE 12: PENSION PLAN (CONTINUED)**

**B. Net Pension Liability (Continued)**

**Discount Rate (Continued)**

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

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Real Return Years 1 – 10(a)</u>	<u>Real Return Years 11+(b)</u>
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Assets	13.0%	3.75%	4.93%
Liquidity	<u>1.0%</u>	0.00%	-0.92%
Total	<u>100.0%</u>		

(a) An expected inflation of 2.00% used for this period

(b) An expected inflation of 2.92% used for this period

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

As of June 30, 2020, the changes in the net pension liability of the agent multiple-employer defined benefit pension rate tier, including independent entities (Courts and Amador Air District), is as follows:

	<u>Increases (Decreases)</u>		
	<u>Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net Pension Liability/(Asset)</u>
Miscellaneous:			
Balances at June 30, 2018 (measurement date)	\$ 240,797,505	\$ 171,334,043	\$ 69,463,462
Changes for the year:			
Service cost	4,167,136	-	4,167,136
Interest on total pension liability	17,165,923	-	17,165,923
Difference between expected and actual experience	4,438,241	-	4,438,241
Contributions – employer	-	6,560,665	( 6,560,665)
Contributions – employee	-	1,866,597	( 1,866,597)
Net investment income	-	11,031,977	( 11,031,977)
Benefit payments, including refunds of employee contributions	( 14,472,961)	( 14,472,961)	-
Administrative expense	-	( 122,268)	122,268
Other miscellaneous income/(expense)	-	398	( 398)
Net Changes	<u>11,298,339</u>	<u>4,864,408</u>	<u>6,433,931</u>
Balances at June 30, 2019 (measurement date)	\$ 252,095,844	\$ 176,198,451	75,897,393
Less: amount allocated to independent entities			( 4,450,980)
Balance at June 30, 2019 (measurement date)			<u>\$ 71,446,413</u>

**COUNTY OF SISKIYOU**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2020**

**NOTE 12: PENSION PLAN (CONTINUED)**

**C. Changes in the Net Pension Liability (Continued)**

	Increases (Decreases)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
Safety:			
Balances at June 30, 2018 (measurement date)	\$ 96,469,330	\$ 73,357,445	\$ 23,111,885
Changes in the year:			
Service cost	1,830,055	-	1,830,055
Interest on the total pension liability	6,827,974	-	6,827,974
Differences between expected and actual experience	438,456	-	438,456
Contributions - employer	-	2,395,367	( 2,395,367)
Contributions - employee	-	636,275	( 636,275)
Net investment income	-	4,730,107	( 4,730,107)
Benefit payments, including refunds of employee contributions	( 4,653,336)	( 4,653,336)	-
Administrative expense	-	( 52,349)	52,349
Other miscellaneous income/(expense)	-	170	( 170)
Net Changes	<u>4,443,149</u>	<u>3,056,234</u>	<u>1,386,915</u>
Balance at June 30, 2019 (measurement date)	<u>\$ 100,912,479</u>	<u>\$ 76,413,679</u>	<u>\$ 24,498,800</u>

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

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

	1% Decrease <u>6.15%</u>	Discount Rate <u>7.15%</u>	1% Increase <u>8.15%</u>
Miscellaneous	\$ 105,176,670	\$ 75,897,393	\$ 51,288,215
Safety	38,400,479	24,498,800	13,108,604

**Pension Plan Fiduciary Net Position**

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

**COUNTY OF SISKIYOU**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2020**

**NOTE 12: PENSION PLAN (CONTINUED)**

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

For the year ended June 30, 2020, the County recognized pension expense of \$19,440,768. At June 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to the measurement date	\$ 3,555,551	\$ -
Changes of assumptions	636,516	( 508,510)
Difference between expected and actual experience	3,622,418	( 245,122)
Net differences between projected and actual earnings on plan investments	-	( 1,139,933)
Total	7,814,485	( 1,893,565)
Less: amounts allocated to independent entities	( 335,105)	70,788
Total	\$ 7,479,380	(\$ 1,822,777)

\$3,555,551 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Ended <u>June 30</u>		
2021		\$ 3,289,918
2022		( 942,004)
2023		( 264,022)
2024		281,477
Thereafter		-
Total		\$ 2,365,369

**NOTE 13: OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

**A. General Information about the OPEB Plan**

**Plan Description**

In addition to the pension benefits described in Note 12, the County provides postretirement healthcare benefits under its Retiree Healthcare Plan in accordance with various labor agreements. The County contributes to the Public Agency Retirement Services (PARS), an agent multiple-employer plan. PARS issues audited financial statements with supplementary information. Copies of the annual financial report may be obtained by contacting PARS at [www.pars.org](http://www.pars.org).

The County funding policy is to contribute 0 percent to 2 percent of pay depending on the annual budget. For the fiscal year ended June 30, 2020, the County's cash contributions were \$228,152 to the trust, benefit payments (including implied subsidy benefit payments) of \$1,555,950, and administrative expenses of \$5,785, resulting in total payments of \$1,789,887.

**COUNTY OF SISKIYOU**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2020**

**NOTE 13: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)**

**A. General Information about the OPEB Plan (Continued)**

**Employees Covered by Benefit Terms**

At the OPEB liability measurement date of June 30, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	351
Inactive employees entitled to but not yet receiving benefits	326
Active employees	545
	1,222

**B. Net OPEB Liability**

**Actuarial Assumptions and Other Inputs**

The net OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Valuation Date	June 30, 2018
Funding Method	County funding policy is to contribute 0% to 2% of pay depending on the annual budget. Currently the County has budgeted 0.75% for FYE 2019 and 0.50% for FYE 2020.
Discount Rate and Long-Term Expected Rate of Return on Assets	3.50% as of June 30, 2019 3.87% as of June 30, 2018
Salary Increase	Merit - CalPERS 1997-2015 Experience Study, Aggregate - 3% annually
General Inflation Rate	2.75% annually
Healthcare Trend	Non-Medicare - 7.25% for 2021, decreasing to 4% in 2076 Medicare - 6.3% for 2021, decreasing to 4% in 2076
Mortality Retirement, Disability, Termination	CalPERS 1997 to 2015 Experience Study
Mortality Improvement	Post-retirement mortality projected fully generational with Scale MP-2018
Medical Plan at Retirement	Assumed to continue in same plan as currently enrolled, or PERS Select if not non-laborer and currently waived
Healthcare Participation for Future Retirees	Laborers: 50% PEMHCA: 65%
Medicare Eligibility Rate	All Miscellaneous and Safety actives hired after 4/1/86: 100% Safety actives hired before 4/1/86: 80% Safety retirees age < 65: 90%
ACA Excise Tax	Estimated by 2% load to cash liabilities

**COUNTY OF SISKIYOU**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2020**

**NOTE 13: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)**

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

The table below shows the changes in the total OPEB liability, the plan fiduciary net position (i.e. fair value of the plan assets), and the net OPEB liability during the measurement period ending on June 30, 2019 for the County's proportionate share.

	Increases (Decreases)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at Fiscal Year Ending June 30, 2019	<u>\$45,904,767</u>	<u>\$ 458,084</u>	<u>\$45,446,683</u>
Changes during the period:			
Service cost	2,357,369	-	2,357,369
Interest cost	1,835,998	-	1,835,998
Changes of assumptions	2,887,611	-	2,887,611
Contributions - employer	-	1,790,700	( 1,790,700)
Net investment income	-	35,943	( 35,943)
Benefit payments	( 1,640,640)	( 1,640,640)	-
Administrative expenses	-	( 1,249)	1,249
Net Changes	<u>5,440,338</u>	<u>184,754</u>	<u>5,255,584</u>
Balances at Fiscal Year Ending June 30, 2020	<u>\$51,345,105</u>	<u>\$ 642,838</u>	<u>\$50,702,267</u>

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

The following presents the net OPEB liability of the County, as well as what the County's net OPEB 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 discount rate:

	1% Decrease 2.50%	Current Rate 3.50%	1% Increase 4.50%
Net OPEB liability	\$ 59,923,947	\$ 50,702,267	\$ 43,434,003

**Sensitivity of the Net OPEB Liability to Changes in the Healthcare Trend Rates**

The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower or 1-percentage point higher than the current healthcare cost trend rates:

	1% Decrease	Trend Rate	1% Increase
Net OPEB Liability	\$ 42,276,202	\$ 50,702,267	\$ 61,651,056

**COUNTY OF SISKIYOU**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2020**

**NOTE 13: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)**

**D. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended June 30, 2020, the County recognized OPEB expense of \$2,944,582. At June 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(\$ 417,941)
Changes of assumptions	2,436,422	( 4,711,846)
Net difference between projected and actual earnings on plan investments	1,122	-
Employer contributions made subsequent to the measurement date	1,789,886	-
Total	\$ 4,227,430	(\$ 5,129,787)

\$1,789,886s reported as deferred outflows related to contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ended June 30	
2021	(\$ 1,218,617)
2022	( 1,218,617)
2023	( 881,619)
2024	( 5,055)
2025	451,189
Thereafter	180,476
	(\$ 2,692,243)

**NOTE 14: 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 has Risk Management Funds (internal service funds) to account for and finance its risk management programs. The County is self-insured for unemployment and is covered by the California State Association of Counties (CSAC) Excess Insurance Authority for liability and workers' compensation. CSAC Excess Insurance Authority is a public entity risk pool currently operating as a common risk management and insurance program for Counties. Should actual loss among participants be greater than anticipated, the County will be assessed its pro rata share of the deficiency. Conversely, if the actual losses are less than anticipated, the County will be refunded its pro rata share of the excess. Settled claims have not exceeded commercial coverage in any of the past three fiscal years.

The claims liability of the County is based on the requirements of Governmental Accounting Standards Board No. 10, which requires that a liability for claims be reported if information prior to issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

**COUNTY OF SISKIYOU**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2020**

**NOTE 14: RISK MANAGEMENT (CONTINUED)**

Actual claims liability at June 30, 2020 was as follows:

Unemployment	\$ 42,801
General liability	<u>217,000</u>
Total	<u>\$ 259,801</u>

Changes in the County's estimated claims liability amount for the fiscal years 2018, 2019, and 2020 were as follows:

<u>Fiscal Year Ended</u>	<u>Estimated Claims Beginning of Fiscal Year</u>	<u>Claims and Changes in Estimates</u>	<u>Balance of Claims Payments</u>	<u>Estimated Claims End of Fiscal Year</u>
2018	\$ 30,542	\$ 161,625	\$ 151,562	\$ 40,605
2019	40,605	1,997,714	277,570	1,760,749
2020	1,760,749	( 26,514)	1,474,434	259,801

**NOTE 15: OTHER INFORMATION**

**A. Commitments and Contingencies**

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

The County is involved in several lawsuits. Due to the nature of the cases, County Counsel believes that there are no unfavorable outcomes at this time. Therefore, no provision has been made in the financial statements for a loss contingency.

The County had the following encumbrances at June 30, 2020, General fund \$221,831, Road \$350,875, Human Services \$578,279, Behavioral Health Services \$1,223,839, Public Health \$243,026, HCD Block Grants \$46,304 and nonmajor governmental funds \$687,948.

**B. Subsequent Events**

In December 2019, a novel strain of coronavirus has spread around the world resulting in business and social disruption. The coronavirus was declared a Public Health Emergency of International Concern by the World Health Organization on January 30, 2020. The operations and business results of the County could potentially be adversely affected by this global pandemic. The extent to which the coronavirus may impact business activity or investment results will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of the coronavirus and the actions required to contain the coronavirus. The County has not included any contingencies in the financial statements specific to this issue.

Management has evaluated events subsequent to June 30, 2020 through March 5, 2021, the date on which the financial statements were available for issuance. Management has determined no subsequent events requiring disclosure have occurred.

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**Required Supplementary Information  
(Unaudited)**

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**COUNTY OF SISKIYOU**  
**Required Supplementary Information**  
**County Pension Plan**  
**Schedule of Changes in Net Pension Liability and Related Ratios**  
**For the Year Ended June 30, 2020**  
**Last 10 Years\***

Measurement Date	2013/14	2014/15	2015/16
<b>Miscellaneous</b>			
<b>Total Pension Liability</b>			
Service cost	\$ 4,032,057	\$ 3,921,365	\$ 3,814,642
Interest	14,785,256	15,306,635	15,662,138
Change in assumptions	-	(3,373,129)	-
Differences between expected and actual experience	-	(1,400,398)	(2,612,807)
Benefit payments, including refunds of employee contributions	(10,717,760)	(11,359,175)	(12,470,253)
<b>Net Change in Total Pension Liability</b>	8,099,553	3,095,298	4,393,720
<b>Total Pension Liability - Beginning</b>	200,479,597	208,579,150	211,674,448
<b>Total Pension Liability - Ending (a)</b>	<u>\$ 208,579,150</u>	<u>\$ 211,674,448</u>	<u>\$ 216,068,168</u>
<b>Plan Fiduciary Net Position</b>			
Contributions - employer	\$ 3,798,118	\$ 4,123,125	\$ 4,453,500
Contributions - employee	1,760,122	1,712,785	1,797,938
Net investment income	24,399,010	3,603,472	922,883
Benefit payments, including refunds of employee contributions	(10,717,760)	(11,359,175)	(12,470,253)
Net plan to plan resource movement	-	-	(1,562)
Administrative expense	-	(180,686)	(97,208)
Other miscellaneous income/expense	-	-	-
<b>Net Change in Plan Fiduciary Net Position</b>	19,239,490	(2,100,479)	(5,394,702)
<b>Plan Fiduciary Net Position - Beginning</b>	142,362,261	161,601,751	159,501,272
<b>Plan Fiduciary Net Position - Ending (b)</b>	<u>\$ 161,601,751</u>	<u>\$ 159,501,272</u>	<u>\$ 154,106,570</u>
<b>Net Pension Liability - Ending (a)-(b)</b>	<u>\$ 46,977,399</u>	<u>\$ 52,173,176</u>	<u>\$ 61,961,598</u>
Plan fiduciary net position as a percentage of the total pension liability	77.48%	75.35%	71.32%
Covered payroll	\$ 25,341,316	\$ 25,688,599	\$ 25,527,947
Net pension liability as a percentage of covered payroll	185.38%	203.10%	242.72%

\*The County implemented GASB 68 for the fiscal year June 30, 2015, therefore only six years are shown.

<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>
\$ 4,080,402	\$ 4,146,232	\$ 4,167,136
15,874,568	16,391,676	17,165,923
11,778,421	(1,294,241)	-
(1,352,771)	1,972,187	4,438,241
<u>(13,024,164)</u>	<u>(13,842,973)</u>	<u>(14,472,961)</u>
17,356,456	7,372,881	11,298,339
<u>216,068,168</u>	<u>233,424,624</u>	<u>240,797,505</u>
<u>\$ 233,424,624</u>	<u>\$ 240,797,505</u>	<u>\$ 252,095,844</u>
\$ 4,993,146	\$ 5,809,519	\$ 6,560,665
1,750,684	1,745,657	1,866,597
17,053,525	13,713,816	11,031,977
(13,024,164)	(13,842,973)	(14,472,961)
-	(398)	-
(227,528)	(256,574)	(122,268)
<u>-</u>	<u>(487,237)</u>	<u>398</u>
10,545,663	6,681,810	4,864,408
<u>154,106,570</u>	<u>164,652,233</u>	<u>171,334,043</u>
<u>\$ 164,652,233</u>	<u>\$ 171,334,043</u>	<u>\$ 176,198,451</u>
<u>\$ 68,772,391</u>	<u>\$ 69,463,462</u>	<u>\$ 75,897,393</u>
70.54%	71.15%	69.89%
\$ 25,043,898	\$ 25,834,828	\$ 26,122,969
274.61%	268.88%	290.54%

**COUNTY OF SISKIYOU**  
**Required Supplementary Information**  
**County Pension Plan**  
**Schedule of Changes in Net Pension Liability and Related Ratios**  
**For the Year Ended June 30, 2020**  
**Last 10 Years\***

Measurement Date	2013/14	2014/15	2015/16
<b>Safety</b>			
<b>Total Pension Liability</b>			
Service cost	\$ 1,726,020	\$ 1,707,413	\$ 1,623,369
Interest	5,617,226	5,858,239	6,162,216
Change in assumptions	-	(1,485,890)	-
Differences between expected and actual experience	-	(596,337)	321,880
Benefit payments, including refunds of employee contributions	(3,417,214)	(3,722,316)	(4,021,585)
<b>Net Change in Total Pension Liability</b>	3,926,032	1,761,109	4,085,880
<b>Total Pension Liability - Beginning</b>	75,741,946	79,667,978	81,429,087
<b>Total Pension Liability - Ending (a)</b>	<u>\$ 79,667,978</u>	<u>\$ 81,429,087</u>	<u>\$ 85,514,967</u>
<b>Plan Fiduciary Net Position</b>			
Contributions - employer	\$ 1,417,277	\$ 1,474,826	\$ 1,583,594
Contributions - employee	626,305	582,501	612,784
Net investment income	9,932,161	1,497,440	337,939
Benefit payments, including refunds of employee contributions	(3,417,214)	(3,722,316)	(4,021,585)
Net plan to plan resource movement	-	-	1,562
Administrative expense	-	(74,598)	(40,387)
Other miscellaneous income/expense	-	-	-
<b>Net Change in Plan Fiduciary Net Position</b>	8,558,529	(242,147)	(1,526,093)
<b>Plan Fiduciary Net Position - Beginning</b>	57,951,971	66,510,500	66,268,353
<b>Plan Fiduciary Net Position - Ending (b)</b>	<u>\$ 66,510,500</u>	<u>\$ 66,268,353</u>	<u>\$ 64,742,260</u>
<b>Net Pension Liability - Ending (a)-(b)</b>	<u>\$ 13,157,478</u>	<u>\$ 15,160,734</u>	<u>\$ 20,772,707</u>
Plan fiduciary net position as a percentage of the total pension liability	83.48%	81.38%	75.71%
Covered payroll	\$ 6,050,903	\$ 6,244,883	\$ 6,075,030
Net pension liability as a percentage of covered payroll	217.45%	242.77%	341.94%

\*The County implemented GASB 68 for the fiscal year June 30, 2015, therefore only six years are shown.

<b>2016/17</b>	<b>2107/18</b>	<b>2018/19</b>
\$ 1,768,511	\$ 1,796,928	\$ 1,830,055
6,314,988	6,531,838	6,827,974
5,410,380	(376,457)	-
(1,312,506)	(197,425)	438,456
<u>(4,351,161)</u>	<u>(4,630,733)</u>	<u>(4,653,336)</u>
7,830,212	3,124,151	4,443,149
<u>85,514,967</u>	<u>93,345,179</u>	<u>96,469,330</u>
<u>\$ 93,345,179</u>	<u>\$ 96,469,330</u>	<u>\$ 100,912,479</u>
\$ 1,789,627	\$ 2,077,442	\$ 2,395,367
673,620	634,299	636,275
7,077,864	5,755,470	4,730,107
(4,351,161)	(4,630,733)	(4,653,336)
-	(170)	-
(95,588)	(108,825)	(52,349)
<u>-</u>	<u>(206,660)</u>	<u>170</u>
5,094,362	3,520,823	3,056,234
<u>64,742,260</u>	<u>69,836,622</u>	<u>73,357,445</u>
<u>\$ 69,836,622</u>	<u>\$ 73,357,445</u>	<u>\$ 76,413,679</u>
<u>\$ 23,508,557</u>	<u>\$ 23,111,885</u>	<u>\$ 24,498,800</u>
74.82%	76.04%	75.72%
\$ 5,938,985	\$ 6,052,098	\$ 6,160,973
395.83%	381.88%	397.64%

**COUNTY OF SISKIYOU**  
**Required Supplementary Information**  
**County Pension Plan**  
**Schedule of Contributions**  
**For the Year Ended June 30, 2020**  
**Last 10 Years\***

<b>Fiscal Year</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>
<b>Miscellaneous</b>			
Contractually required contributions (actuarially determined)	\$ 4,123,125	\$ 4,453,500	\$ 4,993,144
Contributions in relation to the actuarially determined contributions	<u>(4,123,125)</u>	<u>(4,453,500)</u>	<u>(4,993,144)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 25,688,599	\$ 25,527,947	\$ 25,043,898
Contributions as a percentage of covered payroll	16.05%	17.45%	19.94%
<b>Safety</b>			
Contractually required contributions (actuarially determined)	\$ 1,474,826	\$ 1,583,594	\$ 1,789,627
Contributions in relation to the actuarially determined contributions	<u>(1,474,826)</u>	<u>(1,583,594)</u>	<u>(1,789,627)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 6,244,883	\$ 6,075,030	\$ 5,938,985
Contributions as a percentage of covered payroll	23.62%	26.07%	30.13%

\*The County implemented GASB 68 for the fiscal year June 30, 2015, therefore only six years are shown.

<b>2017/18</b>	<b>2018/19</b>	<b>2019/20</b>
\$ 5,809,519 (5,809,519)	\$ 6,560,665 (6,560,665)	\$ 7,220,516 (7,220,516)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 25,834,828 22.49%	\$ 26,122,969 25.11%	\$ 26,701,984 27.04%
\$ 2,077,442 (2,077,442)	\$ 2,395,367 (2,395,367)	\$ 2,699,221 (2,699,221)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 6,052,098 34.33%	\$ 6,160,973 38.88%	\$ 5,950,773 45.36%

**COUNTY OF SISKIYOU**  
**Required Supplementary Information**  
**County Pension Plan**  
**Notes to County Pension Plan**  
**For the Year Ended June 30, 2020**

**NOTE 1: SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**

**Change of Assumptions and Methods**

CalPERS has implemented a new actuarial valuation software system for the June 30, 2018, valuation. This new system has refined and improved calculation methodology. In December 2017, the CalPERS Board of Administration (the Board) adopted new mortality assumptions for plan participation in the Public Employee's Retirement Fund (PERF). The new mortality table was developed from the December 2017 experience study and includes 15 years of projected ongoing mortality improvement using 90 percent of scale MP 2016 published by the Society of Actuaries. The inflation assumption was reduced from 2.75 percent to 2.50 percent.

The assumptions for individual salary increases and overall payroll growth were reduced from 3.00 percent to 2.75 percent. These changes are being implemented in two steps commencing in the June 30, 2018, funding valuation. For financial reporting purposes, these assumption changes are fully reflected in the results for Fiscal Year 2017-18. In Fiscal Year 2014-15, the financial reporting discount rate was increased from 7.50 percent to 7.65 percent resulting from eliminating the 15 basis-point reduction for administrative expenses. The funding discount rate remained at 7.50 percent during this period, and remained adjusted for administrative expenses.

**NOTE 2: SCHEDULE OF CONTRIBUTIONS**

Methods and assumptions used to determine the contribution rates were as follows:

Valuation Date	June 30, 2017
Actuarial cost method	Individual Entry Age Normal
Amortization method	Level Percentage of Payroll and Direct Rate Smoothing
Remaining Amortization Period	Differs by employer rate plan but no more than 30 years
Asset valuation method	Fair value
Inflation	2.75%
Salary increases	Varies based on entry age and service
Investment rate of return	7.38%

**COUNTY OF SISKIYOU**  
**Required Supplementary Information**  
**County OPEB Plan**  
**Schedule of Changes in Net OPEB Liability and Related Ratios**  
**For the Year Ended June 30, 2020**  
**Last 10 Years\***

Measurement Date	2016/17	2017/18	2018/19
<b>Total OPEB Liability</b>			
Service cost	\$ 2,716,000	\$ 2,343,074	\$ 2,357,369
Interest	1,482,000	1,740,121	1,835,998
Change in assumptions	(5,783,000)	(3,063,897)	2,887,611
Differences between expected and actual experience	-	(643,855)	-
Benefit payments, including refunds	(1,460,000)	(1,468,676)	(1,640,640)
<b>Net Change in Total OPEB Liability</b>	(3,045,000)	(1,093,233)	5,440,338
<b>Total OPEB Liability - Beginning</b>	50,043,000	46,998,000	45,904,767
<b>Total OPEB Liability - Ending (a)</b>	<u>\$ 46,998,000</u>	<u>\$ 45,904,767</u>	<u>\$ 51,345,105</u>
<b>Plan Fiduciary Net Position</b>			
Contributions - employer	\$ -	\$ 1,929,256	\$ 1,790,700
Contributions - employee	-	-	-
Net investment income	-	(2,139)	35,943
Benefit payments	-	(1,468,676)	(1,640,640)
Net plan to plan resource movement	-	-	-
Administrative expense	-	(357)	(1,248)
Other miscellaneous income/expense	-	-	-
<b>Net Change in Plan Fiduciary Net Position</b>	-	458,084	184,755
<b>Plan Fiduciary Net Position - Beginning</b>	-	-	458,084
<b>Plan Fiduciary Net Position - Ending (b)</b>	<u>\$ -</u>	<u>\$ 458,084</u>	<u>\$ 642,839</u>
<b>Net OPEB Liability - Ending (a)-(b)</b>	<u>\$ 46,998,000</u>	<u>\$ 45,446,683</u>	<u>\$ 50,702,266</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	1.00%	1.25%
Covered-employee payroll	\$ 31,003,000	\$ 30,555,282	\$ 33,255,731
Net OPEB liability as a percentage of covered-employee payroll	151.59%	148.74%	152.46%

\*The County implemented GASB 75 for the fiscal year June 30, 2018, therefore only three years are shown.

**COUNTY OF SISKIYOU**  
**Required Supplementary Information**  
**County OPEB Plan**  
**Schedule of Contributions**  
**For the Year Ended June 30, 2020**  
**Last 10 Years\***

<b>Fiscal Year</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/20</b>
Contractually required contributions (actuarially determined)	N/A	N/A	N/A
Contributions in relation to the actuarially determined contributions	(1,929,256)	(1,790,700)	(1,789,887)
Contribution deficiency (excess)	N/A	N/A	N/A
Covered-employee payroll	\$ 30,555,282	\$ 33,255,731	\$ 32,237,825
Contributions as a percentage of covered-employee payroll	5.03%	5.38%	5.60%

\*The County implemented GASB 75 for the fiscal year June 30, 2018, therefore only three years are shown.

**COUNTY OF SISKIYOU**  
**Required Supplementary Information**  
**County OPEB Plan**  
**Notes to County OPEB Plan**  
**For the Year Ended June 30, 2020**

**NOTE 1: SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS**

**Changes of Assumptions**

The discount rate was changed from 3.87 percent as of June 30, 2018 to 3.50 percent as of June 30, 2019.

The County healthcare contribution for Operating Engineers hired after 1/1/2020 is reduced to the minimum employer contribution required by CalPERS under PEMHCA. There is no impact on the total OPEB liability at the time of the change.

PPACA high plan cost excise tax was repealed 12/20/2019. The total OPEB liability is estimated to decrease by about \$700,000 as a result of this change.

**NOTE 2: SCHEDULE OF CONTRIBUTIONS**

County funding policy is to contribute 0 percent to 2 percent of pay depending on the annual budget. Currently, the County has budgeted 0.75 percent for FYE 2019, and 0.50 percent for FYE 2020.

**COUNTY OF SISKIYOU**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule**  
**General Fund**  
**For the Year Ended June 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Taxes and assessments	\$ 14,601,618	\$ 14,601,618	\$ 14,557,318	\$ (44,300)
Licenses and permits	745,753	745,753	772,001	26,248
Fines and forfeitures	1,370,586	1,370,586	1,534,909	164,323
Use of money and property	209,578	209,668	418,429	208,761
Intergovernmental	14,798,879	15,386,668	15,633,242	246,574
Charges for services	4,874,858	4,874,858	4,968,832	93,974
Other revenues	253,525	258,420	247,898	(10,522)
<b>Total Revenues</b>	<u>36,854,797</u>	<u>37,447,571</u>	<u>38,132,629</u>	<u>685,058</u>
<b>EXPENDITURES</b>				
Current:				
General government	11,305,530	11,397,857	9,606,207	1,791,650
Public protection	29,871,429	30,135,653	26,397,746	3,737,907
Health and welfare	32,600	32,600	32,325	275
Public assistance	430,036	434,336	303,210	131,126
Education	952,307	878,117	818,474	59,643
Culture and recreation	112,651	112,651	66,992	45,659
Debt service:				
Principal	145,085	145,085	52,681	92,404
Interest and other charges	5,622	5,622	5,621	1
Capital outlay	510,366	623,646	509,926	113,720
Appropriation for contingencies	450,000	394,861	-	394,861
<b>Total Expenditures</b>	<u>43,815,626</u>	<u>44,160,428</u>	<u>37,793,182</u>	<u>6,367,246</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(6,960,829)</u>	<u>(6,712,857)</u>	<u>339,447</u>	<u>7,052,304</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	15,360,547	15,361,494	1,454,591	(13,906,903)
Transfers out	(14,017,549)	(14,035,536)	(761,987)	13,273,549
<b>Total Other Financing Sources (Uses)</b>	<u>1,342,998</u>	<u>1,325,958</u>	<u>692,604</u>	<u>(633,354)</u>
<b>Net Change in Fund Balances</b>	<u>(5,617,831)</u>	<u>(5,386,899)</u>	<u>1,032,051</u>	<u>6,418,950</u>
<b>Fund Balances - Beginning</b>	<u>9,850,699</u>	<u>9,850,699</u>	<u>9,850,699</u>	<u>-</u>
<b>Fund Balances - Ending</b>	<u>\$ 4,232,868</u>	<u>\$ 4,463,800</u>	<u>\$ 10,882,750</u>	<u>\$ 6,418,950</u>

**COUNTY OF SISKIYOU**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule**  
**Road - Major Special Revenue Fund**  
**For the Year Ended June 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Taxes and assessments	\$ 125,000	\$ 125,000	\$ 234,336	\$ 109,336
Use of money and property	30,150	30,150	89,764	59,614
Intergovernmental	11,877,349	11,877,349	13,627,444	1,750,095
Charges for services	236,600	236,600	255,833	19,233
Other revenues	-	-	23,212	23,212
<b>Total Revenues</b>	<u>12,269,099</u>	<u>12,269,099</u>	<u>14,230,589</u>	<u>1,961,490</u>
<b>EXPENDITURES</b>				
Current:				
Public ways and facilities	11,421,020	11,425,292	10,258,532	1,166,760
Capital outlay	3,784,269	3,808,773	2,422,484	1,386,289
<b>Total Expenditures</b>	<u>15,205,289</u>	<u>15,234,065</u>	<u>12,681,016</u>	<u>2,553,049</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(2,936,190)</u>	<u>(2,964,966)</u>	<u>1,549,573</u>	<u>4,514,539</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	55,450	69,678	44,845	(24,833)
Transfers out	(3,540)	(3,540)	(3,513)	27
<b>Total Other Financing Sources (Uses)</b>	<u>51,910</u>	<u>66,138</u>	<u>41,332</u>	<u>(24,806)</u>
<b>Net Change in Fund Balances</b>	<u>(2,884,280)</u>	<u>(2,898,828)</u>	<u>1,590,905</u>	<u>4,489,733</u>
<b>Fund Balances - Beginning</b>	5,149,162	5,149,162	5,149,162	-
Change in inventory on purchase method	-	-	40,892	40,892
<b>Fund Balances - Ending</b>	<u>\$ 2,264,882</u>	<u>\$ 2,250,334</u>	<u>\$ 6,780,959</u>	<u>\$ 4,530,625</u>

**COUNTY OF SISKIYOU**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule**  
**Human Services - Major Special Revenue Fund**  
**For the Year Ended June 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Taxes and assessments	\$ 3,311,821	\$ 3,311,821	\$ 3,163,193	\$ (148,628)
Fines and forfeitures	-	-	300	300
Use of money and property	81,318	81,318	147,138	65,820
Intergovernmental	23,959,528	24,200,581	22,489,898	(1,710,683)
Charges for services	-	-	586	586
Other revenues	238,558	238,558	280,378	41,820
<b>Total Revenues</b>	<u>27,591,225</u>	<u>27,832,278</u>	<u>26,081,493</u>	<u>(1,750,785)</u>
<b>EXPENDITURES</b>				
Current:				
Public assistance	28,012,625	28,025,723	25,354,062	2,671,661
Capital outlay	220,000	381,452	375,419	6,033
<b>Total Expenditures</b>	<u>28,232,625</u>	<u>28,407,175</u>	<u>25,729,481</u>	<u>2,677,694</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(641,400)</u>	<u>(574,897)</u>	<u>352,012</u>	<u>926,909</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	358,186	358,699	226,009	(132,690)
Transfers out	(751,504)	(752,004)	(320,961)	431,043
<b>Total Other Financing Sources (Uses)</b>	<u>(393,318)</u>	<u>(393,305)</u>	<u>(94,952)</u>	<u>298,353</u>
<b>Net Change in Fund Balances</b>	<u>(1,034,718)</u>	<u>(968,202)</u>	<u>257,060</u>	<u>1,225,262</u>
<b>Fund Balances - Beginning</b>	<u>7,649,994</u>	<u>7,649,994</u>	<u>7,649,994</u>	<u>-</u>
<b>Fund Balances - Ending</b>	<u>\$ 6,615,276</u>	<u>\$ 6,681,792</u>	<u>\$ 7,907,054</u>	<u>\$ 1,225,262</u>

**COUNTY OF SISKIYOU**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule**  
**Behavioral Health Services - Major Special Revenue Fund**  
**For the Year Ended June 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Taxes and assessments	\$ 1,626,071	\$ 1,626,071	\$ 1,671,235	\$ 45,164
Fines and forfeitures	5,000	5,000	5,907	907
Use of money and property	242,140	242,140	236,761	(5,379)
Intergovernmental	9,753,272	10,629,169	9,336,472	(1,292,697)
Charges for services	55,900	55,900	36,801	(19,099)
Other revenues	-	-	3,407	3,407
<b>Total Revenues</b>	<u>11,682,383</u>	<u>12,558,280</u>	<u>11,290,583</u>	<u>(1,267,697)</u>
<b>EXPENDITURES</b>				
Current:				
Health and welfare	13,772,574	14,464,002	10,736,462	3,727,540
Debt service:				
Principal	200,000	200,000	200,000	-
Capital outlay	110,268	110,268	110,268	-
<b>Total Expenditures</b>	<u>14,082,842</u>	<u>14,774,270</u>	<u>11,046,730</u>	<u>3,727,540</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(2,400,459)</u>	<u>(2,215,990)</u>	<u>243,853</u>	<u>2,459,843</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	2,200,774	2,490,045	277,280	(2,212,765)
Transfers out	(2,307,828)	(2,360,828)	(325,697)	2,035,131
<b>Total Other Financing Sources (Uses)</b>	<u>(107,054)</u>	<u>129,217</u>	<u>(48,417)</u>	<u>(177,634)</u>
<b>Net Change in Fund Balances</b>	<u>(2,507,513)</u>	<u>(2,086,773)</u>	<u>195,436</u>	<u>2,282,209</u>
<b>Fund Balances - Beginning</b>	<u>11,858,280</u>	<u>11,858,280</u>	<u>11,858,280</u>	<u>-</u>
<b>Fund Balances - Ending</b>	<u>\$ 9,350,767</u>	<u>\$ 9,771,507</u>	<u>\$ 12,053,716</u>	<u>\$ 2,282,209</u>

**COUNTY OF SISKIYOU**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule**  
**HCD Block Grants - Major Special Revenue Fund**  
**For the Year Ended June 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Use of money and property	\$ 53,868	\$ 176,524	\$ 177,348	\$ 824
<b>Total Revenues</b>	<u>53,868</u>	<u>176,524</u>	<u>177,348</u>	<u>824</u>
<b>EXPENDITURES</b>				
Current:				
Public assistance	<u>52,729</u>	<u>52,729</u>	<u>6,074</u>	<u>46,655</u>
<b>Total Expenditures</b>	<u>52,729</u>	<u>52,729</u>	<u>6,074</u>	<u>46,655</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>1,139</u>	<u>123,795</u>	<u>171,274</u>	<u>47,479</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	44,203	162,741	38,514	(124,227)
Transfers out	<u>(194,203)</u>	<u>(312,741)</u>	<u>(70,606)</u>	<u>242,135</u>
<b>Total Other Financing Sources (Uses)</b>	<u>(150,000)</u>	<u>(150,000)</u>	<u>(32,092)</u>	<u>117,908</u>
<b>Net Change in Fund Balances</b>	<u>(148,861)</u>	<u>(26,205)</u>	<u>139,182</u>	<u>165,387</u>
<b>Fund Balances - Beginning</b>	<u>1,220,971</u>	<u>1,220,971</u>	<u>1,220,971</u>	<u>-</u>
<b>Fund Balances - Ending</b>	<u>\$ 1,072,110</u>	<u>\$ 1,194,766</u>	<u>\$ 1,360,153</u>	<u>\$ 165,387</u>

**COUNTY OF SISKIYOU**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule**  
**Public Health - Major Special Revenue Fund**  
**For the Year Ended June 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Taxes and assessments	\$ 139,473	\$ 139,473	\$ 133,138	\$ (6,335)
Fines and forfeitures	228	228	676	448
Use of money and property	93,544	93,544	98,166	4,622
Intergovernmental	4,396,973	5,219,940	4,567,552	(652,388)
Charges for services	68,084	68,084	438,603	370,519
Other revenues	-	-	1,698	1,698
<b>Total Revenues</b>	<u>4,698,302</u>	<u>5,521,269</u>	<u>5,239,833</u>	<u>(281,436)</u>
<b>EXPENDITURES</b>				
Current:				
Health and welfare	4,282,501	4,699,720	3,593,984	1,105,736
Capital outlay	-	434,791	36,469	398,322
<b>Total Expenditures</b>	<u>4,282,501</u>	<u>5,134,511</u>	<u>3,630,453</u>	<u>1,504,058</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>415,801</u>	<u>386,758</u>	<u>1,609,380</u>	<u>1,222,622</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	1,245,454	1,394,461	459,153	(935,308)
Transfers out	(1,785,534)	(2,070,713)	(1,359,627)	711,086
<b>Total Other Financing Sources (Uses)</b>	<u>(540,080)</u>	<u>(676,252)</u>	<u>(900,474)</u>	<u>(224,222)</u>
<b>Net Change in Fund Balances</b>	<u>(124,279)</u>	<u>(289,494)</u>	<u>708,906</u>	<u>998,400</u>
<b>Fund Balances - Beginning</b>	<u>4,881,518</u>	<u>4,881,518</u>	<u>4,881,518</u>	<u>-</u>
<b>Fund Balances - Ending</b>	<u>\$ 4,757,239</u>	<u>\$ 4,592,024</u>	<u>\$ 5,590,424</u>	<u>\$ 998,400</u>

**COUNTY OF SISKIYOU**  
**Required Supplementary Information**  
**Note to Budgetary Comparison Schedules**  
**For the Year Ended June 30, 2020**

**NOTE 1: BUDGETARY BASIS OF ACCOUNTING**

Formal budgetary integration is employed as a management control device during the year. The County presents a comparison of annual budget to actual results for the County's General and major special revenue funds. The amounts reported on the budgetary basis are generally on a basis consistent with accounting principles generally accepted in the United States of America (GAAP).

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.

The following procedures are performed by the County in establishing the budgetary data reflected in the financial statements:

- (1) The County Administrative Officer and the Auditor-Controller submit to the Board of Supervisors a recommended budget for the fiscal year commencing the following July 1. The budget includes recommended expenditures and the means of financing them.
- (2) The Board of Supervisors reviews the recommended budget at regularly scheduled meetings, which are open to the public. The Board also conducts a public hearing on the recommended budget to obtain comments from interested persons.
- (3) Prior to October 2, the budget is adopted through the passage of a resolution.
- (4) From the effective date of the budget, which is adopted and controlled at the department level, the amounts stated therein, as recommended expenditures become appropriations to the various County departments. The Board of Supervisors may amend the budget by motion during the fiscal year. The Auditor-Controller may authorize transfers from one object or purpose to another within the same department.

The County uses an encumbrance system as an extension of normal budgetary accounting for the General and other governmental funds. Under this system, purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of applicable appropriations. Encumbrances outstanding at year end are recorded as reservations of fund balance since they do not constitute expenditures or liabilities. Unencumbered appropriations lapse at year-end. Encumbered appropriations are carried forward in the ensuing year's budget.

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**Combining Nonmajor Fund Financial Statements**

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**Nonmajor Governmental Funds**

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**COUNTY OF SISKIYOU**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2020**

	<b>Special Revenue Funds</b>	<b>Capital Projects Funds</b>	<b>Debt Service Funds</b>	<b>Totals</b>
<b>ASSETS</b>				
Cash and investments	\$ 10,881,695	\$ 1,783,271	\$ 1,192,147	\$ 13,857,113
Cash with fiscal agent	172,826	-	-	172,826
Receivables:				
Accounts	182,599	6,391	58,800	247,790
Interest	38,399	8,528	5,894	52,821
Taxes	1,454	-	-	1,454
Intergovernmental	677,709	-	2,279	679,988
Due from other funds	395,584	-	76,383	471,967
Prepaid costs	2,990	-	-	2,990
<b>Total Assets</b>	<b>\$ 12,353,256</b>	<b>\$ 1,798,190</b>	<b>\$ 1,335,503</b>	<b>\$ 15,486,949</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 630,240	\$ 17,872	\$ -	\$ 648,112
Accrued salaries and benefits	196,636	-	-	196,636
Due to other funds	289,818	76,383	-	366,201
<b>Total Liabilities</b>	<b>1,116,694</b>	<b>94,255</b>	<b>-</b>	<b>1,210,949</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenues	95,849	-	-	95,849
<b>Total Deferred Inflows of Resources</b>	<b>95,849</b>	<b>-</b>	<b>-</b>	<b>95,849</b>
<b>FUND BALANCES</b>				
Nonspendable	2,990	-	-	2,990
Restricted	5,748,552	16,789	-	5,765,341
Committed	3,074,935	-	-	3,074,935
Assigned	2,316,897	1,687,146	1,335,503	5,339,546
Unassigned	(2,661)	-	-	(2,661)
<b>Total Fund Balances</b>	<b>11,140,713</b>	<b>1,703,935</b>	<b>1,335,503</b>	<b>14,180,151</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 12,353,256</b>	<b>\$ 1,798,190</b>	<b>\$ 1,335,503</b>	<b>\$ 15,486,949</b>

**COUNTY OF SISKIYOU**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2020**

	<b>Special Revenue Funds</b>	<b>Capital Projects Funds</b>	<b>Debt Service Funds</b>	<b>Totals</b>
<b>REVENUES</b>				
Taxes	\$ 426,610	\$ -	\$ -	\$ 426,610
Licenses and permits	523,979	-	-	523,979
Fines and forfeitures	33,929	84,442	-	118,371
Use of money and property	2,007,925	40,137	26,538	2,074,600
Intergovernmental	7,790,722	-	-	7,790,722
Charges for services	382,373	-	-	382,373
Other revenues	94,562	-	1,325,302	1,419,864
<b>Total Revenues</b>	<b>11,260,100</b>	<b>124,579</b>	<b>1,351,840</b>	<b>12,736,519</b>
<b>EXPENDITURES</b>				
Current:				
General government	761,534	-	5,221	766,755
Public protection	7,035,009	-	-	7,035,009
Health and welfare	2,532,580	-	-	2,532,580
Education	9,096	-	-	9,096
Public ways and facilities	342,868	-	-	342,868
Debt service				
Principal	4,100	-	628,213	632,313
Interest and other charges	7,144	-	858,435	865,579
Capital outlay	136,119	263,934	-	400,053
<b>Total Expenditures</b>	<b>10,828,450</b>	<b>263,934</b>	<b>1,491,869</b>	<b>12,584,253</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>431,650</b>	<b>(139,355)</b>	<b>(140,029)</b>	<b>152,266</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	2,171,753	-	104,827	2,276,580
Transfers out	(1,358,198)	(576,383)	-	(1,934,581)
<b>Total Other Financing Sources (Uses)</b>	<b>813,555</b>	<b>(576,383)</b>	<b>104,827</b>	<b>341,999</b>
<b>Net Change in Fund Balances</b>	<b>1,245,205</b>	<b>(715,738)</b>	<b>(35,202)</b>	<b>494,265</b>
<b>Fund Balances - Beginning</b>	<b>9,895,508</b>	<b>2,419,673</b>	<b>1,370,705</b>	<b>13,685,886</b>
<b>Fund Balances - Ending</b>	<b>\$ 11,140,713</b>	<b>\$ 1,703,935</b>	<b>\$ 1,335,503</b>	<b>\$ 14,180,151</b>

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## **Nonmajor Governmental Funds**

- **Special Revenue Funds**

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**COUNTY OF SISKIYOU**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**June 30, 2020**

	<b>Dept of Child Support Services</b>	<b>Fish and Game</b>	<b>Geothermal</b>	<b>General County Fire</b>
<b>ASSETS</b>				
Cash and investments	\$ 385,797	\$ 41,476	\$ 83,654	\$ 264,393
Cash with fiscal agent	59,821	-	-	-
Receivables:				
Accounts	490	69	-	20,265
Interest	1,925	161	320	1,080
Taxes	-	-	-	81
Intergovernmental	-	50	-	480
Due from other funds	-	-	-	400
Prepaid costs	2,990	-	-	-
<b>Total Assets</b>	<b>\$ 451,023</b>	<b>\$ 41,756</b>	<b>\$ 83,974</b>	<b>\$ 286,699</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 2,981	\$ 4,650	\$ -	\$ 35,200
Accrued salaries and benefits	65,200	-	-	-
Due to other funds	2,030	-	-	-
<b>Total Liabilities</b>	<b>70,211</b>	<b>4,650</b>	<b>-</b>	<b>35,200</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>				
Nonspendable	2,990	-	-	-
Restricted	59,521	-	83,974	217,037
Committed	100	-	-	34,462
Assigned	318,201	37,106	-	-
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<b>380,812</b>	<b>37,106</b>	<b>83,974</b>	<b>251,499</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 451,023</b>	<b>\$ 41,756</b>	<b>\$ 83,974</b>	<b>\$ 286,699</b>

<b>Planning Projects</b>	<b>Inmate Health Program</b>	<b>Local Community Corrections</b>	<b>HR 2389 Title III</b>	<b>Used Oil Recycling Grant</b>	<b>Library Donations</b>	<b>District Attorney Forfeiture Funds</b>	<b>Domestic Violence</b>
\$ 79	\$ 242,615	\$ 5,817	\$ 754,255	\$ 113,287	\$ 10,621	\$ 270,743	\$ 4,386
-	9,382	50,027	-	-	-	-	-
41	-	-	-	-	-	-	137
-	800	-	2,772	420	48	1,036	23
-	-	-	-	-	-	-	-
-	45	61,135	-	-	-	-	-
-	150,000	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 120</u>	<u>\$ 402,842</u>	<u>\$ 116,979</u>	<u>\$ 757,027</u>	<u>\$ 113,707</u>	<u>\$ 10,669</u>	<u>\$ 271,779</u>	<u>\$ 4,546</u>
\$ 2,781	\$ 35,490	\$ 6,935	\$ -	\$ 44,681	\$ 500	\$ -	\$ -
-	17,687	56,576	-	-	-	-	-
-	142,621	682	-	315	-	-	-
<u>2,781</u>	<u>195,798</u>	<u>64,193</u>	<u>-</u>	<u>44,996</u>	<u>500</u>	<u>-</u>	<u>-</u>
-	-	2,860	-	-	-	-	-
-	-	2,860	-	-	-	-	-
-	-	-	-	-	-	-	-
-	143,942	49,926	-	68,711	-	271,779	4,546
-	-	-	-	-	10,169	-	-
-	63,102	-	757,027	-	-	-	-
(2,661)	-	-	-	-	-	-	-
<u>(2,661)</u>	<u>207,044</u>	<u>49,926</u>	<u>757,027</u>	<u>68,711</u>	<u>10,169</u>	<u>271,779</u>	<u>4,546</u>
<u>\$ 120</u>	<u>\$ 402,842</u>	<u>\$ 116,979</u>	<u>\$ 757,027</u>	<u>\$ 113,707</u>	<u>\$ 10,669</u>	<u>\$ 271,779</u>	<u>\$ 4,546</u>

**COUNTY OF SISKIYOU**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**June 30, 2020**

	<b>Environmental Health</b>	<b>Community Corrections Performance</b>	<b>Animal Control Facility</b>	<b>Citizens Options for Public Safety Grant</b>
<b>ASSETS</b>				
Cash and investments	\$ 833,416	\$ 168,834	\$ 31,206	\$ 289,385
Cash with fiscal agent	34,548	4,475	-	-
Receivables:				
Accounts	4,929	-	60	-
Interest	3,098	735	118	-
Taxes	-	-	-	-
Intergovernmental	-	54,388	-	-
Due from other funds	241,127	-	-	-
Prepaid costs	-	-	-	-
<b>Total Assets</b>	<b>\$ 1,117,118</b>	<b>\$ 228,432</b>	<b>\$ 31,384</b>	<b>\$ 289,385</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 6,965	\$ 216	\$ 1,230	\$ -
Accrued salaries and benefits	33,704	532	-	-
Due to other funds	41,930	-	-	20,824
<b>Total Liabilities</b>	<b>82,599</b>	<b>748</b>	<b>1,230</b>	<b>20,824</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue	14,105	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>14,105</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>				
Nonspendable	-	-	-	-
Restricted	104,791	227,684	-	268,561
Committed	-	-	30,154	-
Assigned	915,623	-	-	-
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<b>1,020,414</b>	<b>227,684</b>	<b>30,154</b>	<b>268,561</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 1,117,118</b>	<b>\$ 228,432</b>	<b>\$ 31,384</b>	<b>\$ 289,385</b>

<b>Airport Comprehensive Land Use Plan</b>	<b>Flood Control and Water Conservation District</b>	<b>Air Pollution and 2.5 Grant</b>	<b>Local Transportation Commission</b>	<b>Siskiyou Association of Governmental Entities</b>	<b>County Service Area #3</b>	<b>County Service Area #4</b>	<b>County Service Area #5</b>
\$ 3,845	\$ -	\$ 534,609	\$ -	\$ 1,732	\$ 256,150	\$ 32,831	\$ 100,187
-	6,453	7,120	-	-	-	-	-
-	58,956	250	-	-	-	-	-
15	62	1,584	21	7	1,015	127	388
-	56	-	-	-	277	1	-
-	360,600	87,467	113,544	-	-	-	-
-	4,057	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 3,860</u>	<u>\$ 430,184</u>	<u>\$ 631,030</u>	<u>\$ 113,565</u>	<u>\$ 1,739</u>	<u>\$ 257,442</u>	<u>\$ 32,959</u>	<u>\$ 100,575</u>
\$ -	\$ 181,378	\$ 78,733	\$ 35,902	\$ -	\$ 6,417	\$ -	\$ 13
-	14,022	8,915	-	-	-	-	-
-	51,744	156	26,456	-	-	-	-
-	247,144	87,804	62,358	-	6,417	-	13
-	-	78,884	-	-	-	-	-
-	-	78,884	-	-	-	-	-
-	-	-	-	-	-	-	-
3,860	6,453	444,025	41,947	1,739	251,025	32,959	100,562
-	-	50	-	-	-	-	-
-	176,587	20,267	9,260	-	-	-	-
-	-	-	-	-	-	-	-
<u>3,860</u>	<u>183,040</u>	<u>464,342</u>	<u>51,207</u>	<u>1,739</u>	<u>251,025</u>	<u>32,959</u>	<u>100,562</u>
<u>\$ 3,860</u>	<u>\$ 430,184</u>	<u>\$ 631,030</u>	<u>\$ 113,565</u>	<u>\$ 1,739</u>	<u>\$ 257,442</u>	<u>\$ 32,959</u>	<u>\$ 100,575</u>

**COUNTY OF SISKIYOU**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**June 30, 2020**

	<b>Hammond Ranch Fire Zone</b>	<b>McCloud Fire Zone</b>	<b>Mt. Shasta Vista Fire Zone</b>	<b>Pleasant Valley Fire Zone</b>
<b>ASSETS</b>				
Cash and investments	\$ 305,615	\$ 181,748	\$ 98,933	\$ 126,239
Cash with fiscal agent	-	-	-	-
Receivables:				
Accounts	436	-	327	436
Interest	1,191	845	397	487
Taxes	140	321	261	317
Intergovernmental	-	-	-	-
Due from other funds	-	-	-	-
Prepaid costs	-	-	-	-
<b>Total Assets</b>	<u>\$ 307,382</u>	<u>\$ 182,914</u>	<u>\$ 99,918</u>	<u>\$ 127,479</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 823	\$ 809	\$ -	\$ 143
Accrued salaries and benefits	-	-	-	-
Due to other funds	-	-	-	-
<b>Total Liabilities</b>	<u>823</u>	<u>809</u>	<u>-</u>	<u>143</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>				
Nonspendable	-	-	-	-
Restricted	306,559	182,105	99,918	127,336
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<u>306,559</u>	<u>182,105</u>	<u>99,918</u>	<u>127,336</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 307,382</u>	<u>\$ 182,914</u>	<u>\$ 99,918</u>	<u>\$ 127,479</u>

<b>Carl Moyer Air Pollution</b>	<b>Local Innovation Subaccount</b>	<b>Lake Siskiyou Hydroelectric Project</b>	<b>Totals</b>
\$ 502,443	\$ 19,604	\$ 5,217,795	\$ 10,881,695
-	-	1,000	172,826
-	-	96,203	182,599
1,152	120	18,452	38,399
-	-	-	1,454
-	-	-	677,709
-	-	-	395,584
-	-	-	2,990
<u>\$ 503,595</u>	<u>\$ 19,724</u>	<u>\$ 5,333,450</u>	<u>\$ 12,353,256</u>
\$ 165,000	\$ -	\$ 19,393	630,240
-	-	-	196,636
-	-	3,060	289,818
<u>165,000</u>	<u>-</u>	<u>22,453</u>	<u>1,116,694</u>
-	-	-	95,849
-	-	-	95,849
-	-	-	2,990
338,595	-	2,310,997	5,748,552
-	-	3,000,000	3,074,935
-	19,724	-	2,316,897
-	-	-	(2,661)
<u>338,595</u>	<u>19,724</u>	<u>5,310,997</u>	<u>11,140,713</u>
<u>\$ 503,595</u>	<u>\$ 19,724</u>	<u>\$ 5,333,450</u>	<u>\$ 12,353,256</u>

**COUNTY OF SISKIYOU**  
**Combined Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended June 30, 2020**

	Dept of Child Support Services	Fish and Game	Geothermal	General County Fire
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ 152,584
License and permits	-	-	-	-
Fines and forfeitures	-	10,022	-	-
Use of money and property	17,481	597	1,524	91,988
Intergovernmental	1,683,164	-	5,726	2,179
Charges for services	-	-	-	42,967
Other revenues	114	-	-	42,650
<b>Total Revenues</b>	<u>1,700,759</u>	<u>10,619</u>	<u>7,250</u>	<u>332,368</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public protection	1,757,248	5,171	734	562,008
Health and welfare	-	-	-	-
Education	-	-	-	-
Public ways and facilities	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	15,660
<b>Total Expenditures</b>	<u>1,757,248</u>	<u>5,171</u>	<u>734</u>	<u>577,668</u>
<b>Excess of Revenues Over (Under)</b>				
<b>  Expenditures</b>	<u>(56,489)</u>	<u>5,448</u>	<u>6,516</u>	<u>(245,300)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	173,988
Transfers out	(4,876)	-	(20,235)	-
<b>Total Other Financing Sources (Uses)</b>	<u>(4,876)</u>	<u>-</u>	<u>(20,235)</u>	<u>173,988</u>
<b>Net Change in Fund Balances</b>	(61,365)	5,448	(13,719)	(71,312)
<b>Fund Balances - Beginning</b>	<u>442,177</u>	<u>31,658</u>	<u>97,693</u>	<u>322,811</u>
<b>Fund Balances - Ending</b>	<u>\$ 380,812</u>	<u>\$ 37,106</u>	<u>\$ 83,974</u>	<u>\$ 251,499</u>

<b>Planning Projects</b>	<b>Inmate Health Program</b>	<b>Local Community Corrections</b>	<b>HR 2389 Title III</b>	<b>Used Oil Recycling Grant</b>	<b>Library Donations</b>	<b>District Attorney Forfeiture Funds</b>	<b>Domestic Violence</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	66	-	-	-	-	-	-
-	-	-	-	-	-	17,696	1,377
(13)	4,994	6,276	9,367	1,340	202	4,350	107
-	200,000	1,414,219	238,668	(18,296)	-	-	-
19,610	301	1,732	-	-	-	-	4,508
-	-	-	-	1,174	10,851	-	-
19,597	205,361	1,422,227	248,035	(15,782)	11,053	22,046	5,992
-	-	-	-	-	-	-	-
-	-	1,229,613	-	-	-	-	3,877
-	711,374	-	-	13,360	-	-	-
-	-	-	-	-	9,096	-	-
11,291	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
11,291	711,374	1,229,613	-	13,360	9,096	-	3,877
8,306	(506,013)	192,614	248,035	(29,142)	1,957	22,046	2,115
-	825,000	37,944	-	-	-	-	-
-	(143,319)	(222,549)	-	(478)	-	-	(408)
-	681,681	(184,605)	-	(478)	-	-	(408)
8,306	175,668	8,009	248,035	(29,620)	1,957	22,046	1,707
(10,967)	31,376	41,917	508,992	98,331	8,212	249,733	2,839
\$ (2,661)	\$ 207,044	\$ 49,926	\$ 757,027	\$ 68,711	\$ 10,169	\$ 271,779	\$ 4,546

**COUNTY OF SISKIYOU**  
**Combined Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended June 30, 2020**

	<b>Environmental Health</b>	<b>Community Corrections Performance</b>	<b>Animal Control Facility</b>	<b>Citizens Options for Public Safety Grant</b>
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
License and permits	303,518	-	-	-
Fines and forfeitures	84	-	-	-
Use of money and property	13,799	3,498	484	-
Intergovernmental	17,656	217,543	-	1,753,891
Charges for services	65,394	12	-	-
Other revenues	-	-	7,380	-
<b>Total Revenues</b>	<b>400,451</b>	<b>221,053</b>	<b>7,864</b>	<b>1,753,891</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	5,112	-
Public protection	-	152,529	-	1,559,476
Health and welfare	950,187	-	-	-
Education	-	-	-	-
Public ways and facilities	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total Expenditures</b>	<b>950,187</b>	<b>152,529</b>	<b>5,112</b>	<b>1,559,476</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(549,736)</b>	<b>68,524</b>	<b>2,752</b>	<b>194,415</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	808,587	-	-	-
Transfers out	(60,578)	(15,000)	-	(92,406)
<b>Total Other Financing Sources (Uses)</b>	<b>748,009</b>	<b>(15,000)</b>	<b>-</b>	<b>(92,406)</b>
<b>Net Change in Fund Balances</b>	<b>198,273</b>	<b>53,524</b>	<b>2,752</b>	<b>102,009</b>
<b>Fund Balances - Beginning</b>	<b>822,141</b>	<b>174,160</b>	<b>27,402</b>	<b>166,552</b>
<b>Fund Balances - Ending</b>	<b>\$ 1,020,414</b>	<b>\$ 227,684</b>	<b>\$ 30,154</b>	<b>\$ 268,561</b>

Airport Comprehensive Land Use Plan	Flood Control and Water Conservation District	Air Pollution and 2.5 Grant	Local Transportation Commission	Siskiyou Association of Governmental Entities	County Service Area #3	County Service Area #4	County Service Area #5
\$ -	\$ 119,177	\$ -	\$ 21,120	\$ -	\$ 132,026	\$ 1,703	\$ -
-	166,177	54,218	-	-	-	-	-
-	-	4,750	-	-	-	-	-
64	82,222	5,139	1,147	30	4,345	459	1,684
-	572,706	873,070	271,858	-	1,943	26	-
-	69,566	-	-	-	31,684	-	7,199
-	-	1,085	-	-	-	6,200	-
64	1,009,848	938,262	294,125	30	169,998	8,388	8,883
-	-	-	-	-	-	157	-
-	1,306,305	-	-	241	-	-	-
-	-	686,005	-	-	170,035	-	1,619
-	-	-	-	-	-	-	-
-	-	-	331,577	-	-	-	-
-	-	-	-	-	-	-	4,100
-	-	-	-	-	-	-	7,144
-	-	-	-	-	-	-	-
-	1,306,305	686,005	331,577	241	170,035	157	12,863
64	(296,457)	252,257	(37,452)	(211)	(37)	8,231	(3,980)
-	275,000	51,234	-	-	-	-	-
-	-	-	-	-	-	-	-
-	275,000	51,234	-	-	-	-	-
64	(21,457)	303,491	(37,452)	(211)	(37)	8,231	(3,980)
3,796	204,497	160,851	88,659	1,950	251,062	24,728	104,542
\$ 3,860	\$ 183,040	\$ 464,342	\$ 51,207	\$ 1,739	\$ 251,025	\$ 32,959	\$ 100,562

**COUNTY OF SISKIYOU**  
**Combined Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended June 30, 2020**

	<b>Hammond Ranch Fire Zone</b>	<b>McCloud Fire Zone</b>	<b>Mt. Shasta Vista Fire Zone</b>	<b>Pleasant Valley Fire Zone</b>
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
License and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Use of money and property	4,699	3,576	1,713	1,982
Intergovernmental	8,460	-	751	-
Charges for services	68,339	45,725	24,692	644
Other revenues	-	-	5,514	19,388
<b>Total Revenues</b>	<u>81,498</u>	<u>49,301</u>	<u>32,670</u>	<u>22,014</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public protection	39,946	64,614	13,301	8,557
Health and welfare	-	-	-	-
Education	-	-	-	-
Public ways and facilities	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	18,479	-
<b>Total Expenditures</b>	<u>39,946</u>	<u>64,614</u>	<u>31,780</u>	<u>8,557</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>41,552</u>	<u>(15,313)</u>	<u>890</u>	<u>13,457</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	41,552	(15,313)	890	13,457
<b>Fund Balances - Beginning</b>	<u>265,007</u>	<u>197,418</u>	<u>99,028</u>	<u>113,879</u>
<b>Fund Balances - Ending</b>	<u>\$ 306,559</u>	<u>\$ 182,105</u>	<u>\$ 99,918</u>	<u>\$ 127,336</u>

<b>Carl Moyer Air Pollution</b>	<b>Local Innovation Subaccount</b>	<b>Lake Siskiyou Hydroelectric Project</b>	<b>Totals</b>
\$ -	\$ -	\$ -	\$ 426,610
-	-	-	523,979
-	-	-	33,929
7,231	702	1,736,938	2,007,925
540,000	7,158	-	7,790,722
-	-	-	382,373
-	-	206	94,562
<u>547,231</u>	<u>7,860</u>	<u>1,737,144</u>	<u>11,260,100</u>
756,265	-	-	761,534
-	44	331,345	7,035,009
-	-	-	2,532,580
-	-	-	9,096
-	-	-	342,868
-	-	-	4,100
-	-	-	7,144
-	-	101,980	136,119
<u>756,265</u>	<u>44</u>	<u>433,325</u>	<u>10,828,450</u>
<u>(209,034)</u>	<u>7,816</u>	<u>1,303,819</u>	<u>431,650</u>
-	-	-	2,171,753
<u>(30,999)</u>	<u>(42,350)</u>	<u>(725,000)</u>	<u>(1,358,198)</u>
<u>(30,999)</u>	<u>(42,350)</u>	<u>(725,000)</u>	<u>813,555</u>
(240,033)	(34,534)	578,819	1,245,205
<u>578,628</u>	<u>54,258</u>	<u>4,732,178</u>	<u>9,895,508</u>
<u>\$ 338,595</u>	<u>\$ 19,724</u>	<u>\$ 5,310,997</u>	<u>\$ 11,140,713</u>

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## **Nonmajor Governmental Funds**

- **Capital Projects Funds**

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**COUNTY OF SISKIYOU**  
**Combining Balance Sheet**  
**Nonmajor Capital Projects Funds**  
**June 30, 2020**

	<u>Accumulated Capital Outlay</u>	<u>Criminal Justice Construction</u>	<u>Courthouse Construction</u>	<u>Lake Siskiyou Trail Project</u>
<b>ASSETS</b>				
Cash and investments	\$ 104,551	\$ 76,383	\$ 16,395	\$ 3,380
Receivables:				
Accounts	-	6,052	339	-
Interest	407	246	62	13
<b>Total Assets</b>	<u>\$ 104,958</u>	<u>\$ 82,681</u>	<u>\$ 16,796</u>	<u>\$ 3,393</u>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ 8	\$ 8	\$ -
Due to other funds	-	76,383	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>76,391</u>	<u>8</u>	<u>-</u>
<b>FUND BALANCES</b>				
Restricted	1	-	16,788	-
Assigned	104,957	6,290	-	3,393
<b>Total Fund Balances</b>	<u>104,958</u>	<u>6,290</u>	<u>16,788</u>	<u>3,393</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 104,958</u>	<u>\$ 82,681</u>	<u>\$ 16,796</u>	<u>\$ 3,393</u>

<b>Jail Detention Facility</b>	<b>Totals</b>
\$ 1,582,562	\$ 1,783,271
-	6,391
<u>7,800</u>	<u>8,528</u>
<u>\$ 1,590,362</u>	<u>\$ 1,798,190</u>
\$ 17,856	\$ 17,872
-	76,383
<u>17,856</u>	<u>94,255</u>
-	16,789
<u>1,572,506</u>	<u>1,687,146</u>
<u>1,572,506</u>	<u>1,703,935</u>
<u>\$ 1,590,362</u>	<u>\$ 1,798,190</u>

**COUNTY OF SISKIYOU**  
**Combined Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Capital Projects Funds**  
**For the Year Ended June 30, 2020**

	<u>Accumulated Capital Outlay</u>	<u>Criminal Justice Construction</u>	<u>Courthouse Construction</u>	<u>Lake Siskiyou Trail Project</u>
<b>REVENUES</b>				
Fines and forfeitures	\$ -	\$ 82,037	\$ 2,405	\$ -
Use of money and property	1,744	636	252	56
<b>Total Revenues</b>	<u>1,744</u>	<u>82,673</u>	<u>2,657</u>	<u>56</u>
<b>EXPENDITURES</b>				
Capital outlay	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess of Revenues Over         (Under) Expenditures</b>	<u>1,744</u>	<u>82,673</u>	<u>2,657</u>	<u>56</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	-	(76,383)	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>(76,383)</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	1,744	6,290	2,657	56
<b>Fund Balances - Beginning</b>	<u>103,214</u>	<u>-</u>	<u>14,131</u>	<u>3,337</u>
<b>Fund Balances - Ending</b>	<u>\$ 104,958</u>	<u>\$ 6,290</u>	<u>\$ 16,788</u>	<u>\$ 3,393</u>

<b>Jail Detention Facility</b>	<b>Totals</b>
\$ -	\$ 84,442
37,449	40,137
<u>37,449</u>	<u>124,579</u>
<u>263,934</u>	<u>263,934</u>
<u>263,934</u>	<u>263,934</u>
<u>(226,485)</u>	<u>(139,355)</u>
<u>(500,000)</u>	<u>(576,383)</u>
<u>(500,000)</u>	<u>(576,383)</u>
(726,485)	(715,738)
<u>2,298,991</u>	<u>2,419,673</u>
<u>\$ 1,572,506</u>	<u>\$ 1,703,935</u>

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## **Nonmajor Governmental Funds**

- **Debt Service Funds**

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**COUNTY OF SISKIYOU**  
**Combining Balance Sheet**  
**Nonmajor Debt Service Funds**  
**June 30, 2020**

	<b>Juvenile Hall Ibank Debt Service</b>	<b>Pension Obligation Bonds 2007</b>	<b>Totals</b>
<b>ASSETS</b>			
Cash and investments	\$ 28,297	\$ 1,163,850	\$ 1,192,147
Receivables:			
Accounts	-	58,800	58,800
Interest	110	5,784	5,894
Intergovernmental	-	2,279	2,279
Due from other funds	76,383	-	76,383
<b>Total Assets</b>	\$ 104,790	\$ 1,230,713	\$ 1,335,503
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ -	\$ -
<b>Total Liabilities</b>	-	-	-
<b>FUND BALANCES</b>			
Assigned	104,790	1,230,713	1,335,503
<b>Total Fund Balances</b>	104,790	1,230,713	1,335,503
<b>Total Liabilities and Fund Balances</b>	\$ 104,790	\$ 1,230,713	\$ 1,335,503

**COUNTY OF SISKIYOU**  
**Combined Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Debt Service Funds**  
**For the Year Ended June 30, 2020**

	<b>Juvenile Hall Ibank Debt Service</b>	<b>Pension Obligation Bonds 2007</b>	<b>Totals</b>
<b>REVENUES</b>			
Use of money and property	\$ 385	\$ 26,153	\$ 26,538
Other revenues	-	1,325,302	1,325,302
<b>Total Revenues</b>	<u>385</u>	<u>1,351,455</u>	<u>1,351,840</u>
<b>EXPENDITURES</b>			
Current:			
General government	3,890	1,331	5,221
Debt service:			
Principal	63,213	565,000	628,213
Interest and other charges	40,730	817,705	858,435
<b>Total Expenditures</b>	<u>107,833</u>	<u>1,384,036</u>	<u>1,491,869</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(107,448)</u>	<u>(32,581)</u>	<u>(140,029)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	104,827	-	104,827
<b>Total Other Financing Sources (Uses)</b>	<u>104,827</u>	<u>-</u>	<u>104,827</u>
<b>Net Change in Fund Balances</b>	<u>(2,621)</u>	<u>(32,581)</u>	<u>(35,202)</u>
<b>Fund Balances - Beginning</b>	<u>107,411</u>	<u>1,263,294</u>	<u>1,370,705</u>
<b>Fund Balances - Ending</b>	<u>\$ 104,790</u>	<u>\$ 1,230,713</u>	<u>\$ 1,335,503</u>

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## **Internal Service Funds**

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**COUNTY OF SISKIYOU**  
**Combining Statement of Net Position**  
**Internal Service Funds**  
**June 30, 2020**

	<b>Fuel Services</b>	<b>Communi- cations</b>	<b>Automotive Services</b>
<b>ASSETS</b>			
Current Assets:			
Cash and investments	\$ 129,537	\$ 343,186	\$ 73,783
Cash with fiscal agent	617	9,941	6,196
Receivables:			
Accounts	79	1,316	-
Interest	414	1,405	345
Intergovernmental	-	2,514	-
Due from other funds	22,022	18,967	-
Inventory	15,454	-	97,271
<b>Total Current Assets</b>	<b>168,123</b>	<b>377,329</b>	<b>177,595</b>
Noncurrent Assets:			
Capital assets:			
Non-depreciable	2,970	8,505	-
Depreciable, net	24,930	28,343	14,456
<b>Total Noncurrent Assets</b>	<b>27,900</b>	<b>36,848</b>	<b>14,456</b>
<b>Total Assets</b>	<b>196,023</b>	<b>414,177</b>	<b>192,051</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension adjustments	1,626	34,850	27,415
Deferred OPEB adjustments	700	19,836	14,955
<b>Total Deferred Outflows of Resources</b>	<b>2,326</b>	<b>54,686</b>	<b>42,370</b>
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts payable	112	4,328	2,348
Accrued salaries and benefits	448	14,998	8,071
Due to other funds	1,415	1,064	2,009
Compensated absences payable	242	6,906	4,299
Estimated claims liability	-	-	-
<b>Total Current Liabilities</b>	<b>2,217</b>	<b>27,296</b>	<b>16,727</b>
Noncurrent Liabilities:			
Compensated absences payable	144	6,840	1,315
Net pension liability	15,733	514,314	268,562
Net OPEB obligation	8,391	237,909	179,369
<b>Total Noncurrent Liabilities</b>	<b>24,268</b>	<b>759,063</b>	<b>449,246</b>
<b>Total Liabilities</b>	<b>26,485</b>	<b>786,359</b>	<b>465,973</b>

Information Technology	Risk Management					Self Funded Dental Insurance	Totals
	Liability	Unemployment	Workers' Compensation	Vision Insurance			
\$ 94,549	\$ 719,608	\$ 397,139	\$ 651,671	\$ 38,199	\$ 393,524	\$ 2,841,196	
784	-	-	-	-	-	17,538	
-	-	-	-	42	-	1,437	
631	2,264	1,585	1,618	131	1,440	9,833	
-	-	-	-	-	-	2,514	
-	-	-	-	-	-	40,989	
-	-	-	-	-	-	112,725	
95,964	721,872	398,724	653,289	38,372	394,964	3,026,232	
21,745	-	-	-	-	-	33,220	
45,412	-	-	-	-	-	113,141	
67,157	-	-	-	-	-	146,361	
163,121	721,872	398,724	653,289	38,372	394,964	3,172,593	
3,326	-	-	-	-	-	67,217	
7,451	-	-	-	-	-	42,942	
10,777	-	-	-	-	-	110,159	
53,518	77,136	-	-	3,659	7,071	148,172	
5,102	-	-	-	-	-	28,619	
198	16	-	16	-	-	4,718	
2,135	-	-	-	-	-	13,582	
-	217,000	42,801	-	-	-	259,801	
60,953	294,152	42,801	16	3,659	7,071	454,892	
-	-	-	-	-	-	8,299	
11,239	-	-	-	-	-	809,848	
89,365	-	-	-	-	-	515,034	
100,604	-	-	-	-	-	1,333,181	
161,557	294,152	42,801	16	3,659	7,071	1,788,073	

**COUNTY OF SISKIYOU**  
**Combining Statement of Net Position**  
**Internal Service Funds**  
**June 30, 2020**

	<b>Fuel Services</b>	<b>Communi- cations</b>	<b>Automotive Services</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pension adjustments	347	13,688	5,594
Deferred OPEB adjustments	849	24,070	18,148
<b>Total Deferred Inflows of Resources</b>	1,196	37,758	23,742
<b>NET POSITION</b>			
Investment in capital assets	27,900	36,848	14,456
Restricted	352	9,941	6,196
Unrestricted	142,416	(402,043)	(275,946)
<b>Total Net Position</b>	\$ 170,668	\$ (355,254)	\$ (255,294)

<b>Information Technology</b>	<b>Risk Management</b>					<b>Totals</b>
	<b>Liability</b>	<b>Unemployment</b>	<b>Workers' Compensation</b>	<b>Vision Insurance</b>	<b>Self Funded Dental Insurance</b>	
143	-	-	-	-	-	19,772
9,042						52,109
9,185	-	-	-	-	-	71,881
67,157	-	-	-	-	-	146,361
684	10,000	-	-	-	-	27,173
(64,685)	417,720	355,923	653,273	34,713	387,893	1,249,264
<u>\$ 3,156</u>	<u>\$ 427,720</u>	<u>\$ 355,923</u>	<u>\$ 653,273</u>	<u>\$ 34,713</u>	<u>\$ 387,893</u>	<u>\$ 1,422,798</u>

**COUNTY OF SISKIYOU**  
**Combining Statement of Revenues, Expenses, and**  
**Changes in Net Position**  
**Internal Service Funds**  
**For the Year Ended June 30, 2020**

	<u>Fuel Services</u>	<u>Communi- cations</u>	<u>Automotive Services</u>
<b>OPERATING REVENUES</b>			
Charges for services	\$ 564,404	\$ 435,534	\$ 535,798
Rental income	-	4,156	-
Other revenues	-	-	1,178
<b>Total Operating Revenues</b>	<u>564,404</u>	<u>439,690</u>	<u>536,976</u>
<b>OPERATING EXPENSES</b>			
Salaries and benefits	10,913	310,189	250,289
Services and supplies	550,692	103,694	277,754
Depreciation	1,348	5,328	1,699
<b>Total Operating Expenses</b>	<u>562,953</u>	<u>419,211</u>	<u>529,742</u>
<b>Operating Income (Loss)</b>	<u>1,451</u>	<u>20,479</u>	<u>7,234</u>
<b>NON-OPERATING REVENUE (EXPENSES)</b>			
Interest income	1,618	6,183	2,427
<b>Total Non-Operating Revenue (Expenses)</b>	<u>1,618</u>	<u>6,183</u>	<u>2,427</u>
<b>Change in Net Position</b>	3,069	26,662	9,661
<b>Total Net Position - Beginning</b>	<u>167,599</u>	<u>(381,916)</u>	<u>(264,955)</u>
<b>Total Net Position - Ending</b>	<u>\$ 170,668</u>	<u>\$ (355,254)</u>	<u>\$ (255,294)</u>

**Risk Management**

<b>Information Technology</b>	<b>Liability</b>	<b>Unemployment</b>	<b>Workers' Compensation</b>	<b>Vision Insurance</b>	<b>Self Funded Dental Insurance</b>	<b>Totals</b>
\$ 1,093,840	\$ 1,750,000	\$ 80,000	\$ 2,100,000	\$ 58,584	\$ 612,263	\$ 7,230,423
-	-	-	-	-	-	4,156
-	-	-	-	3,423	99,291	103,892
<u>1,093,840</u>	<u>1,750,000</u>	<u>80,000</u>	<u>2,100,000</u>	<u>62,007</u>	<u>711,554</u>	<u>7,338,471</u>
146,387	-	-	-	-	-	717,778
968,431	1,352,193	122,241	1,935,574	67,081	604,557	5,982,217
20,419	-	-	-	-	-	28,794
<u>1,135,237</u>	<u>1,352,193</u>	<u>122,241</u>	<u>1,935,574</u>	<u>67,081</u>	<u>604,557</u>	<u>6,728,789</u>
(41,397)	397,807	(42,241)	164,426	(5,074)	106,997	609,682
<u>2,417</u>	<u>2,560</u>	<u>7,214</u>	<u>(5,958)</u>	<u>608</u>	<u>4,953</u>	<u>22,022</u>
2,417	2,560	7,214	(5,958)	608	4,953	22,022
(38,980)	400,367	(35,027)	158,468	(4,466)	111,950	631,704
<u>42,136</u>	<u>27,353</u>	<u>390,950</u>	<u>494,805</u>	<u>39,179</u>	<u>275,943</u>	<u>791,094</u>
<u>\$ 3,156</u>	<u>\$ 427,720</u>	<u>\$ 355,923</u>	<u>\$ 653,273</u>	<u>\$ 34,713</u>	<u>\$ 387,893</u>	<u>\$ 1,422,798</u>

**COUNTY OF SISKIYOU**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the year Ended June 30, 2020**

	<u>Fuel Services</u>	<u>Communi- cations</u>	<u>Automotive Services</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers	\$ 564,325	\$ 440,404	\$ 536,976
Payments to suppliers	(542,971)	(150,081)	(285,390)
Payments to employees	(9,725)	(267,938)	(206,448)
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>11,629</u>	<u>22,385</u>	<u>45,138</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Intergovernmental revenues	-	4,329	-
Interfund loans received	-	-	-
Interfund loans repayments received	59,016	3,310	-
Interfund loans repaid	(1,021)	(4,024)	(17,291)
<b>Net Cash Provided (Used) by Noncapital Financing Activities</b>	<u>57,995</u>	<u>3,615</u>	<u>(17,291)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Purchase of capital assets	-	-	(6,898)
<b>Net Cash Provided (Used) by Capital and Related Financing Activities</b>	<u>-</u>	<u>-</u>	<u>(6,898)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest and dividends	<u>1,582</u>	<u>5,925</u>	<u>2,464</u>
<b>Net Cash Provided (Used) by Investing Activities</b>	<u>1,582</u>	<u>5,925</u>	<u>2,464</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	71,206	31,925	23,413
<b>Balances - Beginning of year</b>	<u>58,948</u>	<u>321,202</u>	<u>56,566</u>
<b>Balances - End of year</b>	<u>\$ 130,154</u>	<u>\$ 353,127</u>	<u>\$ 79,979</u>

**Risk Management**

<b>Information Technology</b>	<b>Liability</b>	<b>Unemployment</b>	<b>Workers' Compensation</b>	<b>Vision Insurance</b>	<b>Self Funded Dental Insurance</b>	<b>Totals</b>
\$ 1,093,840	\$ 1,802,089	\$ 80,000	\$ 2,100,000	\$ 61,230	\$ 724,917	\$ 7,403,781
(914,913)	(2,825,989)	(123,793)	(1,935,984)	(63,422)	(614,338)	(7,456,881)
(102,716)	-	-	-	-	-	(586,827)
76,211	(1,023,900)	(43,793)	164,016	(2,192)	110,579	(639,927)
-	-	-	-	-	-	4,329
30	3	-	3	-	-	36
-	-	-	-	-	-	62,326
-	-	-	-	-	-	(22,336)
30	3	-	3	-	-	44,355
(10,670)	-	-	-	-	-	(17,568)
(10,670)	-	-	-	-	-	(17,568)
2,042	6,159	7,360	(6,317)	646	4,622	24,483
2,042	6,159	7,360	(6,317)	646	4,622	24,483
67,613	(1,017,738)	(36,433)	157,702	(1,546)	115,201	(588,657)
27,720	1,737,346	433,572	493,969	39,745	278,323	3,447,391
<u>\$ 95,333</u>	<u>\$ 719,608</u>	<u>\$ 397,139</u>	<u>\$ 651,671</u>	<u>\$ 38,199</u>	<u>\$ 393,524</u>	<u>\$ 2,858,734</u>

**COUNTY OF SISKIYOU**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the year Ended June 30, 2020**

	<b>Fuel Services</b>	<b>Communi- cations</b>	<b>Automotive Services</b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ 1,451	\$ 20,479	\$ 7,234
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	1,348	5,328	1,699
Decrease (increase) in:			
Accounts receivable	(79)	714	-
Inventory	10,231	-	(9,146)
Deferred pension adjustments	242	7,474	4,300
Deferred OPEB adjustments	(380)	(10,650)	(8,923)
Increase (decrease) in:			
Accounts payable	(2,510)	(46,387)	1,510
Accrued salaries and benefits	98	5,411	1,758
Compensated absences payable	(102)	2,306	(379)
Estimated claims liability	-	-	-
Net pension liability	1,385	42,265	24,628
Net OPEB obligation	289	5,599	26,823
Deferred pension adjustments	19	537	312
Deferred OPEB adjustments	(363)	(10,691)	(4,678)
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ 11,629</b>	<b>\$ 22,385</b>	<b>\$ 45,138</b>

Information Technology	Risk Management					Self Funded Dental Insurance	Totals
	Liability	Unemployment	Workers' Compensation	Vision Insurance			
\$ (41,397)	\$ 397,807	\$ (42,241)	\$ 164,426	\$ (5,074)	\$ 106,997	\$ 609,682	
20,419	-	-	-	-	-	28,794	
-	52,089	-	-	(777)	13,363	65,310	
-	-	-	-	-	-	1,085	
555	-	-	-	-	-	12,571	
(5,312)	-	-	-	-	-	(25,265)	
53,518	25,600	-	(410)	3,659	(9,781)	25,199	
1,208	-	-	-	-	-	8,475	
(380)	-	-	-	-	-	1,445	
-	(1,499,396)	(1,552)	-	-	-	(1,500,948)	
11,239	-	-	-	-	-	79,517	
35,270	-	-	-	-	-	67,981	
143	-	-	-	-	-	1,011	
948	-	-	-	-	-	(14,784)	
<u>\$ 76,211</u>	<u>\$ (1,023,900)</u>	<u>\$ (43,793)</u>	<u>\$ 164,016</u>	<u>\$ (2,192)</u>	<u>\$ 110,579</u>	<u>\$ (639,927)</u>	

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## **Fiduciary Funds**

- **Trust and Agency Funds**

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**COUNTY OF SISKIYOU**  
**Combining Statement of Net Position**  
**Investment Trust Funds**  
**June 30, 2020**

	<b>Special Districts Governed by Local Boards</b>	<b>School Funds</b>	<b>Debt Service Funds</b>	<b>College Funds</b>	<b>Trial Court and LAFCO</b>	<b>Totals</b>
<b>ASSETS</b>						
Cash and investments	\$ 5,454,508	\$ 57,468,262	\$ 8,711,922	\$ 7,477,712	\$ 248,776	\$ 79,361,180
<b>Total Assets</b>	<u>5,454,508</u>	<u>57,468,262</u>	<u>8,711,922</u>	<u>7,477,712</u>	<u>248,776</u>	<u>79,361,180</u>
<b>NET POSITION</b>						
Net position held in trust for pool participants	<u>5,454,508</u>	<u>57,468,262</u>	<u>8,711,922</u>	<u>7,477,712</u>	<u>248,776</u>	<u>79,361,180</u>
<b>Total Net Position</b>	<u><u>\$ 5,454,508</u></u>	<u><u>\$ 57,468,262</u></u>	<u><u>\$ 8,711,922</u></u>	<u><u>\$ 7,477,712</u></u>	<u><u>\$ 248,776</u></u>	<u><u>\$ 79,361,180</u></u>

**COUNTY OF SISKIYOU**  
**Combining Statement of Changes in Net Position**  
**Investment Trust Funds**  
**For the Year Ended June 30, 2020**

	<b>Special Districts Governed by Local Boards</b>	<b>School Funds</b>	<b>Debt Service Funds</b>	<b>College Funds</b>	<b>Trial Court and LAFCO</b>	<b>Totals</b>
<b>ADDITIONS</b>						
Contributions:						
Contributions to investment po	\$ 286,246	\$ 8,666,409	\$ 813,246	\$ 1,028,670	\$ 14,751	10,809,322
<b>Total Additions</b>	<u>286,246</u>	<u>8,666,409</u>	<u>813,246</u>	<u>1,028,670</u>	<u>14,751</u>	<u>10,809,322</u>
<b>DEDUCTIONS</b>						
Distributions from investment pc	658,749	10,081,470	20,866	791,764	7,652	11,560,501
<b>Total Deductions</b>	<u>658,749</u>	<u>10,081,470</u>	<u>20,866</u>	<u>791,764</u>	<u>7,652</u>	<u>11,560,501</u>
<b>Change in Net Position</b>	(372,503)	(1,415,061)	792,380	236,906	7,099	(751,179)
<b>Net Position - Beginning</b>	<u>5,827,011</u>	<u>58,883,323</u>	<u>7,919,542</u>	<u>7,240,806</u>	<u>241,677</u>	<u>80,112,359</u>
<b>Net Position - Ending</b>	<u>\$ 5,454,508</u>	<u>\$ 57,468,262</u>	<u>\$ 8,711,922</u>	<u>\$ 7,477,712</u>	<u>\$ 248,776</u>	<u>\$ 79,361,180</u>

**COUNTY OF SISKIYOU**  
**Combining Statement of Assets and Liabilities**  
**Agency Funds**  
**June 30, 2020**

	<u>Accrued Unapportioned Interest Trust Fund</u>	<u>Accrued Unapportioned Tax Trust Fund</u>	<u>County Departmental Agency Funds</u>	<u>Totals</u>
<b>ASSETS</b>				
Cash and investments	\$ 497,965	\$ -	\$ 4,488,899	\$ 4,986,864
Taxes receivable	-	4,752,031	-	4,752,031
Due from other funds	-	-	3,471,799	3,471,799
<b>Total Assets</b>	<u>\$ 497,965</u>	<u>\$ 4,752,031</u>	<u>\$ 7,960,698</u>	<u>\$ 13,210,694</u>
<b>LIABILITIES</b>				
Due to other funds	\$ -	\$ 3,472,202	\$ -	\$ 3,472,202
Agency obligations	497,965	1,279,829	7,960,698	9,738,492
<b>Total Liabilities</b>	<u>\$ 497,965</u>	<u>\$ 4,752,031</u>	<u>\$ 7,960,698</u>	<u>\$ 13,210,694</u>

**COUNTY OF SISKIYOU**  
**Combining Statement of Changes**  
**in Assets and Liabilities**  
**Agency Funds**  
**For the Year Ended June 30, 2020**

	<b>Balance June 30, 2019</b>	<b>Additions &amp; Adjustments</b>	<b>Deductions &amp; Adjustments</b>	<b>Balance June 30, 2020</b>
<b>Accrued Unapportioned Interest Trust Fund</b>				
<b>ASSETS</b>				
Cash and investments	\$ 384,223	\$ 497,965	\$ 384,223	\$ 497,965
<b>Total Assets</b>	<b>\$ 384,223</b>	<b>\$ 497,965</b>	<b>\$ 384,223</b>	<b>\$ 497,965</b>
<b>LIABILITIES</b>				
Agency obligations	\$ 384,223	\$ 497,965	\$ 384,223	\$ 497,965
<b>Total Liabilities</b>	<b>\$ 384,223</b>	<b>\$ 497,965</b>	<b>\$ 384,223</b>	<b>\$ 497,965</b>
<b>Accrued Unapportioned Tax Trust Fund</b>				
<b>ASSETS</b>				
Taxes receivable	\$ 4,466,421	\$ 4,752,031	\$ 4,466,421	\$ 4,752,031
<b>Total Assets</b>	<b>\$ 4,466,421</b>	<b>\$ 4,752,031</b>	<b>\$ 4,466,421</b>	<b>\$ 4,752,031</b>
<b>LIABILITIES</b>				
Due to other funds	\$ 3,159,134	\$ 3,472,202	\$ 3,159,134	\$ 3,472,202
Agency obligations	1,307,287	1,279,829	1,307,287	1,279,829
<b>Total Liabilities</b>	<b>\$ 4,466,421</b>	<b>\$ 4,752,031</b>	<b>\$ 4,466,421</b>	<b>\$ 4,752,031</b>
<b>County Departmental Agency Funds</b>				
<b>ASSETS</b>				
Cash and investments	\$ 4,633,549	\$ 3,159,134	\$ 3,303,784	\$ 4,488,899
Due from other funds	3,174,669	3,471,799	3,174,669	3,471,799
<b>Total Assets</b>	<b>\$ 7,808,218</b>	<b>\$ 6,630,933</b>	<b>\$ 6,478,453</b>	<b>\$ 7,960,698</b>
<b>LIABILITIES</b>				
Agency obligations	\$ 7,808,218	\$ 6,630,933	\$ 6,478,453	\$ 7,960,698
<b>Total Liabilities</b>	<b>\$ 7,808,218</b>	<b>\$ 6,630,933</b>	<b>\$ 6,478,453</b>	<b>\$ 7,960,698</b>
<b>Total</b>				
<b>ASSETS</b>				
Cash and investments	\$ 5,017,772	\$ 3,657,099	\$ 3,688,007	\$ 4,986,864
Taxes receivable	4,466,421	4,752,031	4,466,421	4,752,031
Due from other funds	3,174,669	3,471,799	3,174,669	3,471,799
<b>Total Assets</b>	<b>\$ 12,658,862</b>	<b>\$ 11,880,929</b>	<b>\$ 11,329,097</b>	<b>\$ 13,210,694</b>
<b>LIABILITIES</b>				
Due to other funds	\$ 3,159,134	\$ 3,472,202	\$ 3,159,134	\$ 3,472,202
Agency obligations	9,499,728	8,408,727	8,169,963	9,738,492
<b>Total Liabilities</b>	<b>\$ 12,658,862</b>	<b>\$ 11,880,929</b>	<b>\$ 11,329,097</b>	<b>\$ 13,210,694</b>