

**COUNTY OF SISKIYOU,
CALIFORNIA**



**FINANCIAL STATEMENTS
TOGETHER WITH
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED
JUNE 30, 2021**

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COUNTY OF SISKIYOU
Annual Financial Report
For the Year Ended June 30, 2021

Table of Contents

	Page
INTRODUCTORY SECTION	
List of Officials	i
FINANCIAL SECTION	
Independent Auditor’s Report.....	1-4
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position	5-6
Statement of Activities.....	7
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	8
Reconciliation of the Governmental Funds Balance Sheet to the	
Government-Wide Statement of Net Position – Governmental Activities	9
Statement of Revenues, Expenditures and Changes in Fund Balances	10
Reconciliation of the Statement of Revenues, Expenditures and Changes in	
Fund Balances of Governmental Funds to the Government-Wide Statement	
of Activities – Governmental Activities	11
Proprietary Funds:	
Statement of Net Position.....	12-13
Statement of Revenues, Expenses and Changes in Net Position.....	14
Statement of Cash Flows	15-16
Fiduciary Funds:	
Statement of Net Position.....	17
Statement of Changes in Net Position	18
Notes to Basic Financial Statements	19-56
Required Supplementary Information (Unaudited):	
County Pension Plan – Schedule of Changes in the Net Pension Liability and Related Ratios.....	57-58
County Pension Plan – Schedule of Contributions.....	59
County Pension Plan – Notes to County Pension Plan.....	60
County OPEB Plan – Schedule of Changes in Net OPEB Liability and Related Ratios	61
County OPEB Plan – Schedule of Contributions	62
County OPEB Plan – Notes to County OPEB Plan.....	63
Budgetary Comparison Schedule – General Fund	64
Budgetary Comparison Schedule – Road.....	65
Budgetary Comparison Schedule – Human Services	66
Budgetary Comparison Schedule – Behavioral Health Services.....	67
Budgetary Comparison Schedule – HCD Block Grants.....	68
Budgetary Comparison Schedule – Public Health	69
Note to Budgetary Comparison Schedules.....	70

COUNTY OF SISKIYOU
Annual Financial Report
For the Year Ended June 30, 2021

Table of Contents

	Page
FINANCIAL SECTION (CONTINUED)	
Combining Nonmajor Fund Financial Statements:	
Nonmajor Governmental Funds:	
Combining Balance Sheet.....	71
Combining Statement of Revenues, Expenditures and Changes in Fund Balances.....	72
Special Revenue Funds:	
Combining Balance Sheet	73-75
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	76-78
Capital Projects Funds:	
Combining Balance Sheet	79
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	80
Debt Service Funds:	
Combining Balance Sheet	81
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	82
Internal Service Funds:	
Combining Statement of Net Position.....	83-84
Combining Statement of Revenues, Expenses and Changes in Net Position.....	85
Combining Statement of Cash Flows	86-87
Fiduciary Funds:	
Investment Trust Funds:	
Combining Statement of Fiduciary Net Position.....	88
Combining Statement of Changes in Fiduciary Net Position.....	89

INTRODUCTORY SECTION

- **List of Officials**

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COUNTY OF SISKIYOU
List of Officials
For the Year Ended June 30, 2021

ELECTED OFFICIALS

Supervisor, District 1	Brandon Criss
Supervisor, District 2	Ed Valenzuela
Supervisor, District 3	Michael Kobseff
Supervisor, District 4	Nancy Ogren
Supervisor, District 5	Ray Haupt
Assessor/Recorder	Craig Kay
Auditor-Controller	Jennie Ebejer
County Clerk	Laura Bynum
Coroner/Sheriff	Jeremiah LaRue
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	Jason Ledbetter
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**
- **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, 2021, 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 unmodified and qualified audit opinions.

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

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Unmodified
Business-Type Activities	Unmodified
Aggregate Discretely Presented Component Units	Unmodified
General Fund	Unmodified
Governmental Fund Y	Unmodified
Governmental Fund Z	Unmodified
Enterprise Fund A	Unmodified
Enterprise Fund B	Unmodified
Aggregate Remaining Fund Information	Qualified

Basis for Qualified Opinion on Aggregate Remaining Fund Information – Fiduciary Funds

Management has not implemented Statement No. GASB 84 as to the classification of the Fiduciary Funds and the classification of additions and deductions. Accounting principles generally accepted in the United States of America require that all fiduciary funds be classified. The amount by which this departure would affect the assets, net position, additions and deductions has not been determined.

Qualified Opinion

In our opinion, except for the effects of the matter described in the “Basis for Qualified Opinion on Aggregate Remaining Fund Information – Fiduciary Funds” paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the Aggregate Remaining Fund Information of the County of Siskiyou, as of June 30, 2021, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

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

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the 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.

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

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.

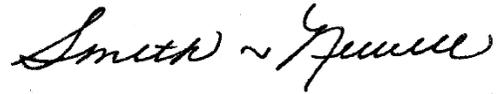
The combining nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the 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.

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.

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated September 19, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's internal control over financial reporting and compliance.



Smith & Newell CPAs
Yuba City, California
September 19, 2022

Basic Financial Statements

- **Government-Wide Financial Statements**

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COUNTY OF SISKIYOU
Statement of Net Position
June 30, 2021

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 69,944,612	\$ 10,589,122	\$ 80,533,734
Cash with fiscal agents	4,669,658	79,357	4,749,015
Receivables:			
Accounts	1,741,550	28,088	1,769,638
Interest	87,912	13,531	101,443
Taxes	1,127,447	8,474	1,135,921
Intergovernmental	8,027,793	1,401,661	9,429,454
Inventory	1,071,471	118,121	1,189,592
Prepaid costs	12,254	-	12,254
Internal balances	(21,391)	21,391	-
Due from external parties	6,635	-	6,635
Restricted cash and investments	-	561,290	561,290
Loans receivable	1,731,585	-	1,731,585
Capital assets:			
Non depreciable	10,591,783	1,586,868	12,178,651
Depreciable, net	67,393,732	4,483,707	71,877,439
Total capital assets	<u>77,985,515</u>	<u>6,070,575</u>	<u>84,056,090</u>
Total Assets	<u>166,385,041</u>	<u>18,891,610</u>	<u>185,276,651</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension adjustments	7,527,245	256,457	7,783,702
Deferred OPEB adjustments	7,394,969	239,194	7,634,163
Total Deferred Outflows of Resources	<u>14,922,214</u>	<u>495,651</u>	<u>15,417,865</u>
LIABILITIES			
Accounts payable	2,673,578	63,210	2,736,788
Accrued salaries and benefits	2,938,609	89,892	3,028,501
Accrued interest expense	76,809	14,380	91,189
Deposits payable	464,870	3,400	468,270
Unearned revenue	510,016	64,728	574,744
Long-term liabilities:			
Due within one year	2,236,312	112,608	2,348,920
Due in more than one year	26,301,330	14,330,199	40,631,529
Net pension liability	99,758,386	2,929,480	102,687,866
Net OPEB liability	53,934,574	1,744,544	55,679,118
Total Liabilities	<u>188,894,484</u>	<u>19,352,441</u>	<u>208,246,925</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred pension adjustments	402,178	24,819	426,997
Deferred OPEB adjustments	4,837,248	156,464	4,993,712
Total Deferred Inflows of Resources	<u>5,239,426</u>	<u>181,283</u>	<u>5,420,709</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, 2021

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
NET POSITION			
Net investment in capital assets	76,665,048	6,070,575	82,735,623
Restricted for			
General government	5,192,502	-	5,192,502
Public protection	13,676,560	-	13,676,560
Public assistance	12,013,868	-	12,013,868
Health and welfare	23,155,800	-	23,155,800
Public ways and facilities	8,546,254	78,638	8,624,892
Capital projects	21,826	-	21,826
Debt service	1,245,346	-	1,245,346
Unrestricted	<u>(153,343,859)</u>	<u>(6,295,676)</u>	<u>(159,639,535)</u>
Total Net Position	<u>\$ (12,826,655)</u>	<u>\$ (146,463)</u>	<u>\$ (12,973,118)</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, 2021

<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	\$ 9,945,703	\$ 3,325,455	\$ 11,587,131	\$ 48,902
Public protection	39,887,074	4,712,049	15,429,849	-
Health and welfare	19,851,703	1,561,746	18,960,261	-
Public assistance	26,082,872	19,829	26,918,514	-
Education	844,205	29	84,717	-
Culture and recreation	58,917	517	-	-
Public ways and facilities	13,989,341	188,468	11,693,333	-
Interest on long-term debt	827,823	-	-	-
Total Governmental Activities	111,487,638	9,808,093	84,673,805	48,902
Business-type activities:				
STAGE	2,484,555	51,130	1,957,944	-
Sanitation	510,489	2,139,318	25,000	-
Aviation	330,988	152,769	77,130	-
Septage receiving facility	1,363	-	-	-
Total Business-Type Activities	3,327,395	2,343,217	2,060,074	-
Total	\$ 114,815,033	\$ 12,151,310	\$ 86,733,879	\$ 48,902

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

Change in Net Position

Net Position - Beginning

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**

Governmental Activities	Business-Type Activities	Total
\$ 5,015,785	\$ -	\$ 5,015,785
(19,745,176)	-	(19,745,176)
670,304	-	670,304
855,471	-	855,471
(759,459)	-	(759,459)
(58,400)	-	(58,400)
(2,107,540)	-	(2,107,540)
(827,823)	-	(827,823)
<u>(16,956,838)</u>	<u>-</u>	<u>(16,956,838)</u>
-	(475,481)	(475,481)
-	1,653,829	1,653,829
-	(101,089)	(101,089)
-	(1,363)	(1,363)
<u>-</u>	<u>1,075,896</u>	<u>1,075,896</u>
<u>(16,956,838)</u>	<u>1,075,896</u>	<u>(15,880,942)</u>
12,770,642	-	12,770,642
6,591,374	-	6,591,374
1,599,532	-	1,599,532
382,612	-	382,612
276,312	-	276,312
291,750	-	291,750
2,281,446	111,292	2,392,738
1,411,269	504	1,411,773
<u>25,604,937</u>	<u>111,796</u>	<u>25,716,733</u>
8,648,099	1,187,692	9,835,791
<u>(21,474,754)</u>	<u>(1,334,155)</u>	<u>(22,808,909)</u>
<u>\$ (12,826,655)</u>	<u>\$ (146,463)</u>	<u>\$ (12,973,118)</u>

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Basic Financial Statements

- **Fund Financial Statements**

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COUNTY OF SISKIYOU
Balance Sheet
Governmental Funds
June 30, 2021

	<u>General Fund</u>	<u>Road</u>	<u>Human Services</u>	<u>Behavioral Health Services</u>
ASSETS				
Cash and investments	\$ 12,288,842	\$ 6,231,994	\$ 11,380,597	\$ 15,396,765
Cash with fiscal agent	3,233,006	308,276	405,894	340,558
Receivable:				
Accounts	1,226,213	5,708	13,629	164,170
Interest	18,553	6,888	12,755	18,285
Taxes	903,745	-	-	135,013
Intergovernmental	2,410,905	1,178,796	739,214	2,665,593
Due from other funds	190,564	93,320	28,682	261,391
Prepaid costs	7,653	-	-	-
Loans receivable	-	-	-	-
Inventory	-	918,225	-	-
Total Assets	<u>\$ 20,279,481</u>	<u>\$ 8,743,207</u>	<u>\$ 12,580,771</u>	<u>\$ 18,981,775</u>
LIABILITIES				
Accounts payable	\$ 553,096	\$ 184,727	\$ 137,357	\$ 675,039
Accrued salaries and benefits	1,410,934	356,224	443,650	310,679
Deposits payable	464,870	-	-	-
Due to other funds	151,712	12,311	163,048	274,182
Unearned revenue	700	-	509,316	-
Total Liabilities	<u>2,581,312</u>	<u>553,262</u>	<u>1,253,371</u>	<u>1,259,900</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	3,892,487	439,196	16,441	2,162,110
Deferred housing loan payments	-	-	-	-
Deferred business loan payments	-	-	-	-
Total Deferred Inflows of Resources	<u>3,892,487</u>	<u>439,196</u>	<u>16,441</u>	<u>2,162,110</u>
FUND BALANCES				
Nonspendable	7,653	918,225	-	-
Restricted	6,296,855	463,932	705,634	5,817,520
Committed	4,358,571	5,150	1,550	11,300
Assigned	5,435	6,363,442	10,603,775	9,730,945
Unassigned	3,137,168	-	-	-
Total Fund Balances	<u>13,805,682</u>	<u>7,750,749</u>	<u>11,310,959</u>	<u>15,559,765</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 20,279,481</u>	<u>\$ 8,743,207</u>	<u>\$ 12,580,771</u>	<u>\$ 18,981,775</u>

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

HCD Block Grants	Public Health	Other Governmental Funds	Total
\$ 1,218,315	\$ 6,273,162	\$ 13,593,348	\$ 66,383,023
-	108,717	249,621	4,646,072
107,868	10	215,864	1,733,462
1,559	7,569	17,948	83,557
-	87,172	1,517	1,127,447
-	746,918	284,422	8,025,848
114,633	972,057	318,041	1,978,688
-	1,611	2,990	12,254
1,731,585	-	-	1,731,585
-	-	-	918,225
<u>\$ 3,173,960</u>	<u>\$ 8,197,216</u>	<u>\$ 14,683,751</u>	<u>\$ 86,640,161</u>
\$ 1,813	\$ 130,578	\$ 863,590	\$ 2,546,200
-	167,336	217,544	2,906,367
-	-	-	464,870
131,565	1,119,961	216,323	2,069,102
-	-	-	510,016
<u>133,378</u>	<u>1,417,875</u>	<u>1,297,457</u>	<u>8,496,555</u>
-	693,410	30,370	7,234,014
859,704	-	-	859,704
871,881	-	-	871,881
<u>1,731,585</u>	<u>693,410</u>	<u>30,370</u>	<u>8,965,599</u>
-	1,611	2,990	930,479
1,308,997	1,416,378	5,695,993	21,705,309
-	2,652	3,106,378	7,485,601
-	4,665,290	4,707,466	36,076,353
-	-	(156,903)	2,980,265
<u>1,308,997</u>	<u>6,085,931</u>	<u>13,355,924</u>	<u>69,178,007</u>
<u>\$ 3,173,960</u>	<u>\$ 8,197,216</u>	<u>\$ 14,683,751</u>	<u>\$ 86,640,161</u>

COUNTY OF SISKIYOU
Reconciliation of the Governmental Funds Balance Sheet to the
Government-Wide Statement of Net Position - Governmental Activities
June 30, 2021

Total Fund Balance - Total Governmental Funds	\$ 69,178,007
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.	77,797,698
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	7,234,014
Deferred housing loan payments	859,704
Deferred business loan payments	871,881
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.	(76,809)
Deferred outflows of resources related to pension and OPEB are not reported in the governmental funds.	14,769,425
Deferred inflows of resources related to pension and OPEB are not reported in the governmental funds.	(5,180,691)
Certain liabilities are not due and payable in the current period and therefore are not reported in reported in the governmental funds.	
Bonds payable	(12,340,738)
Loans payable	(1,168,066)
Behavioral Health repayment liability	(11,877,336)
Compensated absences	(2,923,657)
Net pension liability	(98,878,656)
Net OPEB liability	(53,332,754)
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.	2,241,323
Net Position of Governmental Activities	<u><u>\$ (12,826,655)</u></u>

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, 2021

	General Fund	Road	Human Services	Behavioral Health Services
REVENUES				
Taxes and assessments	\$ 16,306,889	\$ 263,378	\$ 3,184,533	\$ 1,620,151
Licenses and permits	805,807	-	-	-
Fines and forfeitures	968,004	-	-	5,055
Use of money and property	682,075	113,248	152,866	205,126
Intergovernmental	16,427,300	11,748,068	24,838,768	13,474,684
Charges for services	5,127,473	183,980	18,307	404,287
Other revenues	188,218	67,330	32,447	3,924
Total Revenues	40,505,766	12,376,004	28,226,921	15,713,227
EXPENDITURES				
Current:				
General government	9,272,204	-	-	-
Public protection	27,272,471	-	-	-
Health and welfare	32,274	-	-	11,823,790
Public assistance	243,254	-	24,705,558	-
Education	780,697	-	-	-
Culture and recreation	58,248	-	-	-
Public ways and facilities	-	10,182,588	-	-
Debt service:				
Principal	55,420	-	-	200,000
Interest and other charges	2,882	-	-	-
Capital outlay	219,246	1,314,161	158,991	-
Total Expenditures	37,936,696	11,496,749	24,864,549	12,023,790
Excess of Revenues Over (Under) Expenditures	2,569,070	879,255	3,362,372	3,689,437
OTHER FINANCING SOURCES (USES)				
Transfers in	14,804,094	101,981	398,379	2,003,522
Transfers out	(14,450,232)	(3,340)	(356,846)	(2,186,910)
Total Other Financing Sources (Uses)	353,862	98,641	41,533	(183,388)
Net Change in Fund Balances	2,922,932	977,896	3,403,905	3,506,049
Fund Balances - Beginning	10,882,750	6,780,959	7,907,054	12,053,716
Change in inventory on purchase method	-	(8,106)	-	-
Fund Balances - Ending	\$ 13,805,682	\$ 7,750,749	\$ 11,310,959	\$ 15,559,765

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

HCD Block Grants	Public Health	Other Governmental Funds	Total
\$ -	\$ 154,009	\$ 457,025	\$ 21,985,985
-	-	611,743	1,417,550
-	209	117,344	1,090,612
150,649	69,471	874,789	2,248,224
-	4,923,496	11,985,012	83,397,328
-	369,051	378,763	6,481,861
-	103,815	1,339,436	1,735,170
<u>150,649</u>	<u>5,620,051</u>	<u>15,764,112</u>	<u>118,356,730</u>
-	-	172,166	9,444,370
-	-	9,439,541	36,712,012
-	4,263,020	2,447,077	18,566,161
129,229	-	-	25,078,041
-	-	10,575	791,272
-	-	-	58,248
-	-	236,897	10,419,485
-	-	-	-
-	-	694,549	949,969
-	-	828,857	831,739
-	349,978	3,032,151	5,074,527
<u>129,229</u>	<u>4,612,998</u>	<u>16,861,813</u>	<u>107,925,824</u>
<u>21,420</u>	<u>1,007,053</u>	<u>(1,097,701)</u>	<u>10,430,906</u>
430,575	1,094,144	3,112,172	21,944,867
(503,151)	(1,605,690)	(2,838,698)	(21,944,867)
<u>(72,576)</u>	<u>(511,546)</u>	<u>273,474</u>	<u>-</u>
(51,156)	495,507	(824,227)	10,430,906
1,360,153	5,590,424	14,180,151	58,755,207
-	-	-	(8,106)
<u>\$ 1,308,997</u>	<u>\$ 6,085,931</u>	<u>\$ 13,355,924</u>	<u>\$ 69,178,007</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, 2021

Net Change in Fund Balances - Total Governmental Funds \$ 10,430,906

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	5,074,527
Less current year depreciation	(4,400,386)
Various adjustments affecting capital assets (including contributions and transfers)	(134,968)

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.

(34,669)

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	55,419
Principal retirements	694,550
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	2,038,622
Change in deferred housing loan payments	(119,575)
Change in deferred business loan payments	(38,029)

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	285,741
Change in deferred outflows of resources related to OPEB	3,239,603
Change in deferred inflows of resources related to pension	1,347,010
Change in deferred inflows of resources related to OPEB	158,938

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.

(8,106)

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	37,866
Change in net pension liability	(6,515,654)
Change in net OPEB liability	(4,484,470)
Change in accrued interest payable	3,916

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.

818,525

Change in Net Position of Governmental Activities

\$ 8,648,099

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, 2021

	Business-Type Activities - Enterprise Funds			
	STAGE	Sanitation	Aviation	Septage Receiving Facility
ASSETS				
Current Assets:				
Cash and investments	\$ 226,274	\$ 9,892,657	\$ 137,010	\$ 333,181
Cash with fiscal agent	59,253	20,104	-	-
Receivables:				
Accounts	553	24,023	3,512	-
Interest	341	12,580	186	424
Taxes	-	8,474	-	-
Intergovernmental	1,348,049	-	53,612	-
Due from other funds	22,106	57,682	-	-
Inventory	118,121	-	-	-
Total Current Assets	1,774,697	10,015,520	194,320	333,605
Noncurrent Assets:				
Restricted cash	-	561,290	-	-
Capital assets:				
Non-depreciable	227,803	1,069,318	289,747	-
Depreciable, net	3,207,666	232,961	1,043,080	-
Total capital assets	3,435,469	1,302,279	1,332,827	-
Total Noncurrent Assets	3,435,469	1,863,569	1,332,827	-
Total Assets	5,210,166	11,879,089	1,527,147	333,605
DEFERRED OUTFLOWS OF RESOURCES				
Deferred pension adjustments	193,601	62,856	-	-
Deferred OPEB adjustments	175,426	63,768	-	-
Total Deferred Outflows of Resources	369,027	126,624	-	-

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

<u>Totals</u>	<u>Governmental Activities Internal Service Funds</u>
\$ 10,589,122	\$ 3,561,589
79,357	23,586
28,088	8,088
13,531	4,355
8,474	-
1,401,661	1,945
79,788	105,055
118,121	153,246
<u>12,318,142</u>	<u>3,857,864</u>
561,290	-
1,586,868	81,151
4,483,707	106,666
<u>6,070,575</u>	<u>187,817</u>
<u>6,631,865</u>	<u>187,817</u>
<u>18,950,007</u>	<u>4,045,681</u>
256,457	70,274
239,194	82,515
<u>495,651</u>	<u>152,789</u>

COUNTY OF SISKIYOU
Statement of Net Position
Proprietary Funds
June 30, 2021

	Business-Type Activities - Enterprise Funds			
	STAGE	Sanitation	Aviation	Septage Receiving Facility
LIABILITIES				
Current Liabilities:				
Accounts payable	7,077	42,612	13,521	-
Accrued salaries and benefits	62,560	27,332	-	-
Interest payable	-	14,380	-	-
Deposits payable	-	-	3,400	-
Due to other funds	20,867	7,540	29,990	-
Unearned revenue	64,728	-	-	-
Compensated absences payable	20,136	12,518	-	-
Loan payable	-	79,954	-	-
Estimated claims liability	-	-	-	-
Total Current Liabilities	175,368	184,336	46,911	-
Noncurrent Liabilities:				
Compensated absences payable	33,907	18,827	-	-
Loan payable	-	918,235	-	-
Closure/postclosure liability	-	13,359,230	-	-
Net pension liability	2,141,478	788,002	-	-
Net OPEB liability	1,279,456	465,088	-	-
Total Noncurrent Liabilities	3,454,841	15,549,382	-	-
Total Liabilities	3,630,209	15,733,718	46,911	-
DEFERRED INFLOWS OF RESOURCES				
Deferred pension adjustments	13,257	11,562	-	-
Deferred OPEB adjustments	114,751	41,713	-	-
Total Deferred Inflows of Resources	128,008	53,275	-	-
NET POSITION				
Investment in capital assets	3,435,469	1,302,279	1,332,827	-
Restricted	59,139	19,499	-	-
Unrestricted	(1,673,632)	(5,103,058)	147,409	333,605
Total Net Position	\$ 1,820,976	\$ (3,781,280)	\$ 1,480,236	\$ 333,605

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

Totals	Governmental Activities Internal Service Funds
63,210	127,378
89,892	32,242
14,380	-
3,400	-
58,397	29,397
64,728	-
32,654	12,532
79,954	-
-	204,700
406,615	406,249
52,734	10,613
918,235	-
13,359,230	-
2,929,480	879,730
1,744,544	601,820
19,004,223	1,492,163
19,410,838	1,898,412
24,819	4,759
156,464	53,976
181,283	58,735
6,070,575	187,817
78,638	33,221
(6,295,676)	2,020,285
\$ (146,463)	\$ 2,241,323

COUNTY OF SISKIYOU
Statement of Revenues, Expenses, and
Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2021

	Business-Type Activities - Enterprise Funds			
	STAGE	Sanitation	Aviation	Septage Receiving Facility
OPERATING REVENUES				
Charges for services	\$ 51,130	\$ 2,139,318	\$ 2,390	\$ -
Rental income	-	-	150,379	-
Other revenues	504	-	-	-
Total Operating Revenues	51,634	2,139,318	152,769	-
OPERATING EXPENSES				
Salaries and benefits	1,572,615	644,191	-	-
Services and supplies	584,135	(181,900)	149,095	1,363
Depreciation	327,805	11,768	181,893	-
Total Operating Expenses	2,484,555	474,059	330,988	1,363
Operating Income (Loss)	(2,432,921)	1,665,259	(178,219)	(1,363)
NON-OPERATING REVENUE (EXPENSES)				
Interest income	26,954	75,609	6,453	2,276
Intergovernmental	1,957,944	25,000	77,130	-
Interest expense	-	(36,430)	-	-
Gain (loss) on disposal of capital assets	-	-	-	-
Total Non-Operating Revenue (Expenses)	1,984,898	64,179	83,583	2,276
Income (Loss) Before Capital Contributions	(448,023)	1,729,438	(94,636)	913
Capital contributions	-	-	-	-
Change in Net Position	(448,023)	1,729,438	(94,636)	913
Total Net Position (Deficit) - Beginning	2,268,999	(5,510,718)	1,574,872	332,692
Total Net Position (Deficit) - Ending	\$ 1,820,976	\$ (3,781,280)	\$ 1,480,236	\$ 333,605

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

	Governmental Activities
Totals	Internal Service Funds
\$ 2,192,838	\$ 6,907,767
150,379	3,219
504	103,001
<u>2,343,721</u>	<u>7,013,987</u>
2,216,806	710,659
552,693	5,523,118
521,466	29,311
<u>3,290,965</u>	<u>6,263,088</u>
(947,244)	750,899
111,292	20,363
2,060,074	1,953
(36,430)	-
-	(3,592)
<u>2,134,936</u>	<u>18,724</u>
1,187,692	769,623
-	48,902
1,187,692	818,525
(1,334,155)	1,422,798
<u>\$ (146,463)</u>	<u>\$ 2,241,323</u>

COUNTY OF SISKIYOU
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2021

	Business-Type Activities - Enterprise Funds			
	STAGE	Sanitation	Aviation	Septage Receiving Facility
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 51,134	\$ 2,135,520	\$ 190,535	\$ 38,026
Payments to suppliers	(576,875)	(1,015,649)	(137,092)	(20,093)
Payments to employees	(1,322,399)	(457,177)	-	-
Net Cash Provided (Used) by Operating Activities	(1,848,140)	662,694	53,443	17,933
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Intergovernmental revenue received	713,347	38,844	23,743	-
Tax revenue received	-	2,135	-	-
Interfund loans received	20,867	7,540	29,990	-
Interfund loans made	(22,106)	(57,682)	-	-
Interfund loan repayments received	39,958	9,426	-	-
Interfund loans repaid	(6,929)	(27,442)	(17,666)	(921)
Net Cash Provided (Used) by Noncapital Financing Activities	745,137	(27,179)	36,067	(921)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchase of capital assets	(141,838)	(33,324)	-	-
Principal paid on capital debt	-	(73,385)	-	-
Interest paid on capital debt	-	(37,505)	-	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(141,838)	(144,214)	-	-
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest earnings	28,802	99,257	6,267	3,070
Net Cash Provided (Used) by Investing Activities	28,802	99,257	6,267	3,070
Net Increase (Decrease) in Cash and Cash Equivalents	(1,216,039)	590,558	95,777	20,082
Balances - Beginning	1,501,566	9,883,493	41,233	313,099
Balances - Ending	\$ 285,527	\$ 10,474,051	\$ 137,010	\$ 333,181

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

Totals	Governmental Activities Internal Service Funds
\$ 2,415,215	\$ 7,007,336
(1,749,709)	(5,639,534)
(1,779,576)	(604,880)
(1,114,070)	762,922
775,934	2,522
2,135	-
58,397	29,397
(79,788)	(105,055)
49,384	40,989
(52,958)	(4,718)
753,104	(36,865)
(175,162)	(25,455)
(73,385)	-
(37,505)	-
(286,052)	(25,455)
137,396	25,839
137,396	25,839
(509,622)	726,441
11,739,391	2,858,734
\$ 11,229,769	\$ 3,585,175

COUNTY OF SISKIYOU
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2021

	Business-Type Activities - Enterprise Funds			
	STAGE	Sanitation	Aviation	Septage Receiving Facility
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ (2,432,921)	\$ 1,665,259	\$ (178,219)	\$ (1,363)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	327,805	11,768	181,893	-
Decrease (increase) in:				
Accounts receivable	(500)	(3,798)	37,766	38,026
Inventory	1,470	-	-	-
Deferred pension adjustments	(7,610)	(7,913)	-	-
Deferred OPEB adjustments	(89,192)	(38,364)	-	-
Increase (decrease) in:				
Accounts payable	5,790	3,960	12,003	(18,730)
Accrued salaries and benefits	10,869	14,034	-	-
Compensated absences payable	(10,577)	16,034	-	-
Estimated claims liability	-	-	-	-
Closure/post-closure liability	-	(1,201,509)	-	-
Net pension liability	116,435	40,677	-	-
Net OPEB liability	245,195	160,399	-	-
Deferred pension adjustments	(25,014)	(8,739)	-	-
Deferred OPEB adjustments	10,110	10,886	-	-
Net Cash Provided (Used) by Operating Activities	\$ (1,848,140)	\$ 662,694	\$ 53,443	\$ 17,933

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

Totals	Governmental Activities Internal Service Funds
\$ (947,244)	\$ 750,899
521,466	29,311
71,494	(6,651)
1,470	(40,521)
(15,523)	(3,057)
(127,556)	(39,573)
3,023	(20,794)
24,903	3,623
5,457	1,264
-	(55,101)
(1,201,509)	-
157,112	69,882
405,594	86,786
(33,753)	(15,013)
20,996	1,867
\$ (1,114,070)	\$ 762,922

COUNTY OF SISKIYOU
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2021

	Investment Trust Funds	Custodial Funds	Total
ASSETS			
Cash and investments	\$ 100,173,862	\$ 10,047,589	\$ 110,221,451
Receivables:			
Accounts	31,160	-	31,160
Interest	19,081	-	19,081
Taxes	4,706	4,659,681	4,664,387
Intergovernmental	44,504	-	44,504
Total Assets	<u>100,273,313</u>	<u>14,707,270</u>	<u>114,980,583</u>
LIABILITIES			
Accounts payable	210,197	-	210,197
Due to other funds		6,635	6,635
Long-term debt:			
Due in more than one year	523,459	-	523,459
Total Liabilities	<u>733,656</u>	<u>6,635</u>	<u>740,291</u>
NET POSITION			
Restricted for:			
Pool participants	99,539,657	-	99,539,657
Individuals, organizations, and other governments	-	14,700,635	14,700,635
Total Net Position	<u>\$ 99,539,657</u>	<u>\$ 14,700,635</u>	<u>\$ 114,240,292</u>

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

COUNTY OF SISKIYOU
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2021

	<u>Investment Trust Funds</u>	<u>Custodial Funds</u>	<u>Total Fiduciary Funds</u>
ADDITIONS			
Contributions to pooled investments	\$ 225,056,634	\$ 161,188,131	\$ 386,244,765
Net investment income	447,426	3,712,629	4,160,055
Total Additions	<u>225,504,060</u>	<u>164,900,760</u>	<u>390,404,820</u>
DEDUCTIONS			
Distributions from pooled investments	<u>205,325,583</u>	<u>159,938,617</u>	<u>365,264,200</u>
Total Deductions	<u>205,325,583</u>	<u>159,938,617</u>	<u>365,264,200</u>
Total Change in Net Position	20,178,477	4,962,143	25,140,620
Net Position - Beginning	<u>79,361,180</u>	<u>9,738,492</u>	<u>89,099,672</u>
Net Position - Ending	<u>\$ 99,539,657</u>	<u>\$ 14,700,635</u>	<u>\$ 114,240,292</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, 2021

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.

Component Units

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 4th 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, 2021

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, 2021

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. Interfund services provided and used are not eliminated in the process of consolidation. These statements distinguish between the governmental and business-type activities of the County. Governmental activities, which 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. An 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 Grants fund is a special revenue fund 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, 2021

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 County reports the following major proprietary funds:

- 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 Facility 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 external portion of the County's Investment Pool which commingles resources of legally separate entities within the County in an investment portfolio for the benefit of all participants. These entities include schools and community colleges, special districts governed by local boards, regional boards and authorities, and pass through funds for tax collections for cities. These funds represent the assets, primarily cash and investments, and the related liability of the County to disburse these monies on demand.
- Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds. These include unapportioned property taxes and other custodial funds.

COUNTY OF SISKIYOU
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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 non-operating 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 custodial funds. All trust funds are reported using the economic resources measurement focus and the accrual basis of accounting. Custodial 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, including restricted cash and investments and cash with fiscal agent, with a maturity of three months or less when purchased, and their equity in the County Treasurer's investment pool, to be cash equivalents.

COUNTY OF SISKIYOU
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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, 2021, 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. Restricted Cash and Investments

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

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

H. 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.

COUNTY OF SISKIYOU
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Other Assets

Inventory

Inventories are stated at average cost (first-in, first-out basis) for governmental and proprietary funds. Inventory recorded by governmental funds includes materials and supplies for roads and 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 and are recorded as expenses at the time the inventory is consumed.

Prepaid Items

Payments made for services that will benefit periods beyond June 30, 2021 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.

J. Loans Receivable

A total of \$1,731,585 was recorded as loans receivable at June 30, 2021. 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 \$1,731,585 have been established in the Governmental Funds Balance Sheet for the housing and business loan principal and interest payments.

K. 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

COUNTY OF SISKIYOU
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Capital Assets (Continued)

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.

L. 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.

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

	Secured	Unsecured
Valuation/lien dates	January 1	January 1
Due dates	November 1 (1 st installment) February 1 (2 nd installment)	July 1
Delinquent dates	December 10 (1 st installment) April 10 (2 nd 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 \$533,334 at June 30, 2021. 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.

M. Interfund Transactions

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

COUNTY OF SISKIYOU
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Interfund Transactions (Continued)

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.

N. 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.

O. 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.

P. 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.

COUNTY OF SISKIYOU
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. Pension (Continued)

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Measurement Period	June 30, 2019 to June 30, 2020

Q. Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows/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.

GASB 68 requires 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, 2020
Measurement Date	June 30, 2020
Measurement Period	July 1, 2019 to June 30, 2020

R. 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.

S. 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.

COUNTY OF SISKIYOU
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

T. Implementation of Governmental Accounting Standards Board (GASB) Statements

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

Statement No. 84, “Fiduciary Activities.” The requirements of this statement are effective for periods beginning after December 15, 2019. The County did not implement this statement for the fiscal year ended June 30, 2021.

Statement No. 90, “Majority Equity Interest.” In September 2018, the GASB issued Statement No. 90, an amendment of GASB Statements No. 14 and No. 61. The requirements of this statement will take effect for financial statement starting with the fiscal year that ends June 30, 2021. The County does not have any majority equity interests to report for the year ended June 30, 2021.

U. Future Accounting Pronouncements

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

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. 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, 2022. (FY 22/23)

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)

Statement No. 97 “Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans” The requirements of this statement are effective for periods beginning after June 15, 2021. (FY 21/22)

COUNTY OF SISKIYOU
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Deficit Fund Balance/Net Position

The following major enterprise fund had a deficit net position balance at June 30, 2021. This deficit is expected to be eliminated through future additional funding.

Sanitation	\$ 3,781,260
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The following nonmajor special revenue fund had a deficit fund balance at June 30, 2021. This deficit is expected to be eliminated through future additional funding.

Flood Control and Water Conservation District	\$ 156,903
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The following internal service funds had deficit net position balances at June 30, 2021. This deficit is expected to be eliminated through future additional funding.

Communications	\$ 405,673
Automotive Services	227,919
Information Technology	36,476

B. Rebatable 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, 2021, 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.

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.

COUNTY OF SISKIYOU
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

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 \$103,455,802 at June 30, 2021.

A. Financial Statement Presentation

As of June 30, 2021, the County's cash and investments are reported in the financial statements as follows:

Primary government	\$ 85,844,039
Investment trust funds	100,173,862
Agency funds	<u>10,047,589</u>
Total Cash and Investments	<u>\$ 196,065,490</u>

As of June 30, 2021, the County's cash and investments consisted of the following:

Cash:	
Cash on hand	\$ 60,894
Deposits (less outstanding checks)	(1,506,457)
Deposits with fiscal agents	<u>4,749,035</u>
Total Cash	<u>3,303,472</u>
Investments:	
In Treasurer's Pool	<u>192,762,018</u>
Total Investments	<u>192,762,018</u>
Total Cash and Investments	<u>\$ 196,065,490</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 \$6,524,538 and the bank balance was \$8,477,245. 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 \$60,894.

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.

COUNTY OF SISKIYOU
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

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:

- Bankers' 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

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.

COUNTY OF SISKIYOU
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

At June 30, 2021, the County had the following recurring fair value measurements.

Investment Type	Fair Value	Fair Value Measurements Using		
		Level 1	Level 2	Level 3
Investments by Fair Value Level				
Government Agencies	\$123,278,171	\$123,278,171	\$ -	\$ -
Corporate Notes	3,150,000	3,150,000	-	-
Certificates of Deposit	26,536,000	26,536,000	-	-
Negotiable Certificates of Deposit	<u>3,224,000</u>	<u>3,224,000</u>	-	-
Total Investments Measured at Fair Value	156,188,171	<u>\$156,188,171</u>	<u>\$ -</u>	<u>\$ -</u>
Investments in External Investment Pools				
CAMP	9,973,847			
LAIF	<u>26,600,000</u>			
Total Investments	<u>\$192,762,018</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, 2021, 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	0.220-2.375%	\$ 4,000,000	\$119,278,171	\$123,278,171	3.29
Corporate Notes	2.150-2.800%	-	3,150,000	3,150,000	1.13
Certificates of Deposit	0.400-9.000%	5,704,000	20,832,000	26,536,000	2.53
Negotiable Certificates of Deposit	0.450-1.000%	248,000	2,976,000	3,224,000	4.20
CAMP	Variable	9,973,847	-	9,973,847	-
LAIF	Variable	<u>26,600,000</u>	-	<u>26,600,000</u>	-
Total Investments		<u>\$ 46,525,847</u>	<u>\$146,236,171</u>	<u>\$192,762,018</u>	<u>2.47</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, 2021

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

<u>Investment Type</u>	<u>Minimum Legal Rating</u>	<u>Standard & Poor's Rating</u>	<u>Moody's Rating</u>	<u>% of Portfolio</u>
Federal Farm Credit Bank	-	-	-	6.22%
Federal Home Loan Bank	-	-	-	10.38%
Federal National Mortgage Association	-	-	-	17.35%
Federal Home Loan Mortgage Corporation	-	-	-	30.00%
Corporate Notes	A	A+	A1	1.63%
Certificates of Deposit	N/A	Unrated	Unrated	13.77%
Negotiable Certificates of Deposit	N/A	Unrated	Unrated	1.67%
CAMP	N/A	AAAm	Unrated	5.17%
LAIF	N/A	Unrated	Unrated	<u>13.81%</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, 2021, 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	\$ 11,991,171	6.22%
Federal Home Loan Bank	20,000,000	10.38%
Federal National Mortgage Association	33,450,000	17.35%
Federal Home Loan Mortgage Corporation	57,837,000	30.00%

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, 2021, the County's investment in LAIF valued at approximately amortized cost was \$26,600,000 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 \$193.3 billion. Of that amount, 97.69 percent is invested in non-derivative financial products and 2.31 percent in structured notes and asset-backed securities.

COUNTY OF SISKIYOU
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

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, 2021, was \$9,973,847, 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, 2021:

	Internal Participants	External Participants	Total Pool
Statement of Net Position			
Cash on hand	\$ 60,894	\$ -	\$ 60,894
Deposits (less outstanding checks)	(1,506,457)	-	(1,506,457)
Investments	<u>92,588,156</u>	<u>100,173,862</u>	<u>192,762,018</u>
Net Position at June 30, 2021	<u>\$ 91,142,593</u>	<u>\$100,173,862</u>	<u>\$191,316,455</u>
Statement of Changes in Net Position			
Net position at July 1, 2020	\$ 73,516,432	\$ 79,361,180	\$152,877,612
Net changes in investments by pool participants	<u>17,626,161</u>	<u>20,812,682</u>	<u>38,438,843</u>
Net Position at June 30, 2021	<u>\$ 91,142,593</u>	<u>\$100,173,862</u>	<u>\$191,316,455</u>

COUNTY OF SISKIYOU
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 4: CAPITAL ASSETS

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

	Balance July 1, 2020	Additions	Retirements	Adjustments/ Transfers	Balance June 30, 2021
Governmental Activities					
Capital Assets, Not Being Depreciated:					
Land	\$ 6,009,220	\$ -	\$ -	\$ -	\$ 6,009,220
Construction in progress	1,643,014	418,762	-	(333,594)	1,728,182
Intangibles	2,784,380	70,001	-	-	2,854,381
Total Capital Assets, Not Being Depreciated	<u>10,436,614</u>	<u>488,763</u>	<u>-</u>	<u>(333,594)</u>	<u>10,591,783</u>
Capital Assets, Being Depreciated:					
Buildings and improvements	31,682,728	127,949	-	247,526	32,058,203
Equipment	30,258,495	4,382,333	(567,534)	199,361	34,272,655
Infrastructure	188,171,564	100,936	-	2	188,272,502
Total Capital Assets, Being Depreciated	<u>250,112,787</u>	<u>4,611,218</u>	<u>(567,534)</u>	<u>446,889</u>	<u>254,603,360</u>
Less Accumulated Depreciation For:					
Buildings and improvements	(13,534,856)	(555,543)	-	-	(14,090,399)
Equipment	(26,378,169)	(1,121,534)	529,273	(199,358)	(27,169,788)
Infrastructure	(143,196,821)	(2,752,620)	-	-	(145,949,441)
Total Capital Assets, Being Depreciated	<u>(183,109,846)</u>	<u>(4,429,697)</u>	<u>529,273</u>	<u>(199,358)</u>	<u>(187,209,628)</u>
Total Capital Assets, Being Depreciated, Net	<u>67,002,941</u>	<u>181,521</u>	<u>(38,261)</u>	<u>247,531</u>	<u>67,393,732</u>
Governmental Activities Capital Assets, Net	<u>\$ 77,439,555</u>	<u>\$ 670,284</u>	<u>(\$ 38,261)</u>	<u>(\$ 86,063)</u>	<u>\$ 77,985,515</u>

COUNTY OF SISKIYOU
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 4: CAPITAL ASSETS (CONTINUED)

	Balance July 1, 2020	Additions	Retirements	Adjustments	Balance June 30, 2021
Business-Type Activities					
Capital Assets, Not Being Depreciated:					
Land	\$ 1,341,007	\$ -	\$ -	\$ 222,940	\$ 1,563,947
Construction in progress	192,840	33,324	-	(222,940)	3,224
Intangibles	19,697	-	-	-	19,697
Total Capital Assets, Not Being Depreciated	1,553,544	33,324	-	-	1,586,868
Capital Assets, Being Depreciated:					
Buildings and improvements	5,213,401	-	-	-	5,213,401
Equipment	3,864,089	141,839	(199,357)	-	3,806,571
Infrastructure	13,035,352	-	-	-	13,035,352
Total Capital Assets, Being Depreciated	22,112,842	141,839	(199,357)	-	22,055,324
Less Accumulated Depreciation For:					
Buildings and improvements	(2,754,160)	(55,271)	-	-	(2,809,431)
Equipment	(2,651,679)	(285,638)	199,357	-	(2,737,960)
Infrastructure	(11,843,669)	(180,557)	-	-	(12,024,226)
Total Accumulated Depreciation	(17,249,508)	(521,466)	199,357	-	(17,571,617)
Total Capital Assets, Being Depreciated, Net	4,863,334	(379,627)	-	-	4,483,707
Business-Type Activities Capital Assets, Net	\$ 6,416,878	(\$ 346,303)	\$ -	\$ -	\$ 6,070,575

Depreciation

Depreciation expense was charged to governmental activities as follows:

General government	\$ 258,261
Public protection	825,973
Health and welfare	203,837
Public assistance	136,730
Education	6,942
Public ways and facilities	2,968,643
Subtotal Governmental Funds	4,400,386
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	29,311
Total Depreciation Expense – Governmental Activities	\$ 4,429,697

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

STAGE	\$ 327,805
Sanitation	11,768
Aviation	181,893
Total Depreciation Expense – Business-Type Activities	\$ 521,466

COUNTY OF SISKIYOU
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

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, 2021:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General fund	\$ 86,976	\$ 151,712
Road	93,320	12,311
Human Services	28,682	163,048
Behavioral Health Services	261,391	274,182
HCD Block Grants	114,633	131,565
Public Health	972,057	1,119,961
Nonmajor governmental funds	318,041	216,323
STAGE	22,106	20,867
Sanitation	57,682	7,540
Aviation	-	29,990
Internal Service funds	105,055	29,397
Custodial funds	<u>103,588</u>	<u>6,635</u>
Total	<u>\$ 2,163,531</u>	<u>\$ 2,163,531</u>

COUNTY OF SISKIYOU
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

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, 2021:

	<u>Transfers In</u>	<u>Transfers Out</u>
General fund	\$ 14,804,094	\$ 14,450,232
Road	101,981	3,340
Human Services	398,379	356,846
Behavioral Health Services	2,003,522	2,186,910
HCD Block Grants	430,575	503,151
Public Health	1,094,144	1,605,690
Nonmajor governmental funds	<u>3,112,172</u>	<u>2,838,698</u>
Total	<u>\$ 21,944,867</u>	<u>\$ 21,944,867</u>

NOTE 6: UNEARNED REVENUES

At June 30, 2021, 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	509,316
STAGE	
Grantor advances received	<u>64,728</u>
Total	<u>\$ 574,744</u>

NOTE 7: LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities for the year ended June 30, 2021:

<u>Type of Indebtedness</u>	<u>Balance July 1, 2020</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance June 30, 2021</u>	<u>Amounts Due Within One Year</u>
Governmental Activities					
Bonds	\$ 156,700	\$ -	(\$ 4,300)	\$ 152,400	\$ 4,500
Pension Obligation Bonds	12,840,000	-	(625,000)	12,215,000	695,000
Less: unamortized discount	<u>(28,329)</u>	<u>-</u>	<u>1,667</u>	<u>(26,662)</u>	<u>(1,667)</u>
Pension Obligation Bonds, Net	<u>12,811,671</u>	<u>-</u>	<u>(623,333)</u>	<u>12,188,338</u>	<u>693,333</u>
Loans	1,233,316	-	(65,250)	1,168,066	67,350
Behavioral Health Repayment Liability	12,077,336	-	(200,000)	11,877,336	200,000
Capital Leases	55,419	-	(55,419)	-	-
Estimated Claims Liability	259,801	204,700	(259,801)	204,700	204,700
Compensated Absences	<u>2,983,404</u>	<u>1,961,792</u>	<u>(1,998,394)</u>	<u>2,946,802</u>	<u>1,066,429</u>
Total Governmental Activities	<u>\$ 29,577,647</u>	<u>\$ 2,166,492</u>	<u>(\$ 3,206,497)</u>	<u>\$ 28,537,642</u>	<u>\$ 2,236,312</u>

COUNTY OF SISKIYOU
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 7: LONG-TERM LIABILITIES (CONTINUED)

<u>Type of Indebtedness</u>	Balance			Amounts	
	July 1, 2020	Additions	Retirements	Balance June 30, 2021	Due Within One Year
Business-Type Activities					
Loans	\$ 1,071,574	\$ -	(\$ 73,385)	\$ 998,189	\$ 79,954
Closure/postclosure	14,560,739		(1,201,509)	13,359,230	-
Compensated Absences	79,931	66,156	(60,699)	85,388	32,654
Total Business-Type Activities	<u>\$ 15,712,244</u>	<u>\$ 66,156</u>	<u>(\$ 1,335,593)</u>	<u>\$ 14,442,807</u>	<u>\$ 112,608</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, 2021, 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.

\$ 152,400

Total Bonds

152,400

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.

12,215,000

Total Pension Obligation Bonds

12,215,000

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.

1,168,066

Total Loans

1,168,066

Total Governmental Activities

\$ 13,535,466

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.

\$ 998,189

Total Loans

998,189

Total Business-Type Activities

\$ 998,189

COUNTY OF SISKIYOU
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

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		
	Principal	Interest	Totals
2022	\$ 4,500	\$ 6,757	\$ 11,257
2023	4,700	6,550	11,250
2024	4,900	6,334	11,234
2025	5,200	6,107	11,307
2026	5,400	5,868	11,268
2027-2031	30,700	25,400	56,100
2032-2036	38,400	17,663	56,063
2037-2041	47,700	8,012	55,712
2042	10,900	245	11,145
Total	<u>\$ 152,400</u>	<u>\$ 82,936</u>	<u>\$ 235,336</u>

Year Ended June 30	Pension Obligation Bonds		
	Principal	Interest	Totals
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	455,000	548,085	1,003,085
2027-2031	2,970,000	2,270,725	5,240,725
2032-2036	4,445,000	1,195,295	5,640,295
2037	1,115,000	68,015	1,183,015
Total	<u>\$ 12,215,000</u>	<u>\$ 6,790,520</u>	<u>\$ 19,005,520</u>

Year Ended June 30	Loans		
	Principal	Interest	Totals
2022	\$ 67,350	\$ 36,527	\$ 103,877
2023	69,518	34,324	103,842
2024	71,757	32,049	103,806
2025	74,068	29,702	103,770
2026	76,453	27,278	103,731
2027-2031	420,813	97,219	518,032
2032-2035	388,107	25,489	413,597
Total	<u>\$ 1,168,066</u>	<u>\$ 282,588</u>	<u>\$ 1,450,655</u>

COUNTY OF SISKIYOU
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 7: LONG-TERM LIABILITIES (CONTINUED)

Business-Type Activities

Year Ended June 30	Loans		
	Principal	Interest	Totals
2022	\$ 79,954	\$ 30,936	\$ 110,890
2023	78,613	32,277	110,890
2024	81,364	29,526	110,890
2025	84,212	26,678	110,890
2026	87,159	23,731	110,890
2027-2031	483,747	70,703	554,450
2032	103,140	7,750	110,890
Total	<u>\$ 998,189</u>	<u>\$ 221,601</u>	<u>\$ 1,219,790</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 \$947,511 for the year ended June 30, 2021. The future minimum lease payments are as follows:

Year Ended June 30	Lease Obligations
2022	\$ 663,808
2023	<u>478,349</u>
Total	<u>\$ 1,142,157</u>

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 \$13,359,230 reported as closure/postclosure liability at June 30, 2021, 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 2021. 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.

COUNTY OF SISKIYOU
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 9: CLOSURE/POSTCLOSURE (CONTINUED)

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, 2021, 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.

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 \$63,930,794 of restricted net position, of which \$20,665,220 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.

COUNTY OF SISKIYOU
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

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, 2021, 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.
- **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.

COUNTY OF SISKIYOU
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 11: FUND BALANCES (CONTINUED)

The fund balances for all major and nonmajor governmental funds as of June 30, 2021, were distributed as follows:

	General Fund	Road	Human Services	Behavioral Health Services	HCD Block Grants	Public Health	Other Governmental Funds	Totals
Nonspendable:								
Prepaid costs	\$ 7,653	\$ -	\$ -	\$ -	\$ -	\$ 1,611	\$ 2,990	\$ 12,254
Inventory	-	918,225	-	-	-	-	-	918,225
Subtotal	7,653	918,225	-	-	-	1,611	2,990	930,479
Restricted for:								
General Government	3,417,543	-	-	-	-	-	-	3,417,543
Public Safety Programs	2,847,163	-	-	-	-	-	1,394,741	4,241,904
Water Projects	32,149	-	-	-	-	-	-	32,149
Road Projects and Services	-	463,932	-	-	-	-	71,179	535,111
Welfare Services	-	-	705,634	-	-	-	-	705,634
Behavioral Health Services	-	-	-	5,817,520	-	-	-	5,817,520
Public Health Services	-	-	-	-	-	1,416,378	-	1,416,378
Child Support Programs	-	-	-	-	-	-	-	77,756
Geothermal	-	-	-	-	-	-	71,454	71,454
Building and Planning Services	-	-	-	-	-	-	80	80
Airport Programs	-	-	-	-	-	-	3,887	3,887
Air Pollution Programs	-	-	-	-	-	-	754,925	754,925
Transportation	-	-	-	-	-	-	64,583	64,583
County Services Areas	-	-	-	-	-	-	335,435	335,435
Fire Programs	-	-	-	-	-	-	1,137,067	1,137,067
HUD Programs	-	-	-	-	1,308,997	-	-	1,308,997
Hydroelectric Project	-	-	-	-	-	-	1,766,477	1,766,477
Capital Projects	-	-	-	-	-	-	18,409	18,409
Subtotal	6,296,855	463,932	705,634	5,817,520	1,308,997	1,416,378	5,695,993	21,705,309
Committed to:								
General Government	4,053,357	-	-	-	-	-	-	4,053,357
Public Safety Programs	305,214	-	-	-	-	-	-	305,214
Road Projects and Services	-	5,150	-	-	-	-	36,211	41,361
Welfare Services	-	-	1,550	-	-	-	-	1,550
Behavioral Health Services	-	-	-	11,300	-	-	-	11,300
Child Support Services	-	-	-	-	-	-	100	100
Fire Programs	-	-	-	-	-	-	58,022	58,022
Health Services	-	-	-	-	-	2,652	-	2,652
Library Services	-	-	-	-	-	-	11,995	11,995
Air Pollution Programs	-	-	-	-	-	-	50	50
Hydroelectric Project	-	-	-	-	-	-	3,000,000	3,000,000
Subtotal	4,358,571	5,150	1,550	11,300	-	2,652	3,106,378	7,485,601
Assigned for:								
Road Projects and Services	-	6,363,442	-	-	-	-	973,870	7,337,312
Welfare Services	-	-	10,603,775	-	-	-	-	10,603,775
Health Services	-	-	-	-	-	-	237,064	237,064
Behavioral Health Services	-	-	-	9,730,945	-	-	708	9,731,653
Public Health Services	-	-	-	-	-	4,665,290	-	4,665,290
Water Projects	5,435	-	-	-	-	-	-	5,435
Child Support Programs	-	-	-	-	-	-	256,062	256,062
Fish and Game	-	-	-	-	-	-	38,314	38,314
Public Safety Programs	-	-	-	-	-	-	755,268	755,268
Transportation	-	-	-	-	-	-	54,238	54,238
Debt Services	-	-	-	-	-	-	1,245,346	1,245,346
Capital Projects	-	-	-	-	-	-	1,146,596	1,146,596
Subtotal	5,435	6,363,442	10,603,775	9,730,945	-	4,665,290	4,707,466	36,076,353
Unassigned	3,137,168	-	-	-	-	-	(156,903)	2,980,265
Total Fund Balance	\$ 13,805,682	\$ 7,750,749	\$ 11,310,959	\$ 15,559,765	\$ 1,308,997	\$ 6,085,931	\$ 13,355,924	\$ 69,178,007

COUNTY OF SISKIYOU
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 11: FUND BALANCES (CONTINUED)

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 adopted a fund balance policy on June 21, 2011 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.

Effective January 1, 2013, the County added retirement tiers for both the Miscellaneous and Safety Rate 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	Miscellaneous members hired on or after January 1, 2013
Safety PEPRA	Safety employees hired on or after January 1, 2013
Closed to New Enrollment	
Miscellaneous	Miscellaneous employees hired before January 1, 2013
Safety PEPRA	Safety employees hired before January 1, 2013

COUNTY OF SISKIYOU
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 12: PENSION PLAN (CONTINUED)

A. General Information about the Pension Plan (Continued)

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, 2021, 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	50-55	1.426-2.418%
Miscellaneous PEPRA	2.0% @ 62	52-62	1.000-2.500%
Safety	3.0% @ 50	50	3.000%
Safety PEPRA	2.7% @ 57	52-57	2.000-2.700%

Employees Covered

At June 30, 2021, the following employees were covered by the benefit terms for the Miscellaneous and Safety Rate Tiers including independent entities (courts):

	<u>Inactive Employees Or Beneficiaries Currently Receiving Benefits</u>	<u>Inactive Employees Entitled to But Not Yet Receiving Benefits</u>	<u>Active Employees</u>
Miscellaneous	940	532	525
Safety	192	55	56

COUNTY OF SISKIYOU
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 12: PENSION PLAN (CONTINUED)

A. General Information about the Pension Plan (Continued)

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 Rates	Employee Contribution Rates	Employer Paid Member Contribution Rates
Miscellaneous	9.486%	7.000%	1.000%*
Miscellaneous PEPRA	9.486%	7.250%	0.000%*
Safety	20.922%	9.000%	0.000%*
Safety PEPRA	20.922%	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, 2020, using an annual actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

Actuarial Assumptions

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

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
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

COUNTY OF SISKIYOU
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 12: PENSION PLAN (CONTINUED)

B. Net Pension Liability (Continued)

Actuarial Assumptions (Continued)

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.

Long-Term Expected Rate of Return

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 and forecasted information for all of 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, 2021

NOTE 12: PENSION PLAN (CONTINUED)

B. Net Pension Liability (Continued)

Long-Term Expected Rate of Return (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, 2021, the changes in the net pension liability of the agent multiple-employer defined benefit pension rate tier, including independent entities (Courts), 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, 2020	\$ 252,095,844	\$ 176,198,451	\$ 75,897,393
Changes for the year:			
Service cost	4,333,757	-	4,333,757
Interest on total pension liability	17,714,341	-	17,714,341
Difference between expected and actual experience	1,327,102	-	1,327,102
Contributions – employer	-	7,361,755	(7,361,755)
Contributions – employee	-	1,952,577	(1,952,577)
Net investment income	-	8,640,619	(8,640,619)
Benefit payments, including refunds of employee contributions	(15,673,629)	(15,673,629)	-
Administrative expense	-	(248,397)	248,397
Net Changes	<u>7,701,571</u>	<u>2,032,925</u>	<u>5,668,646</u>
Balances at June 30, 2021	<u>\$ 259,797,415</u>	<u>\$ 178,231,376</u>	81,566,039
Less: amount allocated to independent entities			(4,830,184)
Balance at June 30, 2021			<u>\$ 76,735,855</u>

COUNTY OF SISKIYOU
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

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, 2020	\$ 100,912,479	\$ 76,413,679	\$ 24,498,800
Changes in the year:			
Service cost	1,793,596	-	1,793,596
Interest on the total pension liability	7,061,266	-	7,061,266
Differences between expected and actual experience (451,102)	-	(451,102)
Contributions - employer	-	2,699,389	(2,699,389)
Contributions - employee	-	619,529	(619,529)
Net investment income	-	3,739,356	(3,739,356)
Benefit payments, including refunds of employee contributions	(5,198,401)	(5,198,401)	-
Administrative expense	-	(107,725)	107,725
Net Changes	<u>3,205,359</u>	<u>1,752,148</u>	<u>1,453,211</u>
Balance at June 30, 2021	<u>\$ 104,117,838</u>	<u>\$ 78,165,827</u>	<u>\$ 25,952,011</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 6.15%	Discount Rate 7.15%	1% Increase 8.15%
Miscellaneous	\$ 104,877,986	\$ 76,735,855	\$ 53,073,563
Safety	40,194,843	25,952,011	14,281,270

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, 2021

NOTE 12: PENSION PLAN (CONTINUED)

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

For the year ended June 30, 2021, the County recognized pension expense of \$15,688,473. At June 30, 2021, 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	\$ 3,697,260	\$ -
Changes of assumptions	-	(71,221)
Difference between expected and actual experience	2,181,108	(355,776)
Net differences between projected and actual earnings on plan investments	2,105,787	-
Total	7,984,155	(426,997)
Less: amounts allocated to independent entities	(200,453)	-
Total	\$ 7,783,702	(\$ 426,997)

\$3,697,260 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, 2022. 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>	
2022	\$ 483,660
2023	1,014,187
2024	1,295,228
2025	1,066,823
Thereafter	-
Total	\$ 3,859,898

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.

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, 2021, the County's cash contributions were \$228,151 to the trust, benefit payments (including implied subsidy benefit payments) of \$1,559,869, and administrative expenses of \$1,866, resulting in total payments of \$1,789,886.

COUNTY OF SISKIYOU
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

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, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	358
Active employees	<u>608</u>
	<u>966</u>

B. Net OPEB Liability

Actuarial Assumptions and Other Inputs

The net OPEB liability in the June 30, 2020 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, 2020
Actuarial Cost Method	Entry Age, Level Percent of Pay
Valuation of Fiduciary Net Position	Fair value of assets
Recognition of Deferred Inflows and Outflows Resources	Closed period equal to the expected remaining service lives of all employees provided with OPEB.
Discount Rate and Long-Term Expected Rate of Return on Assets	2.45% as of June 30, 2020 3.50% as of June 30, 2019
Salary Increase	3.00% annually
General Inflation Rate	2.75% annually
Investment Rate of Return	6.00%, net of OPEB plan investment expense
Healthcare Trend	6.00% for 2020 decreasing to 5.40% for 2023, 5.20% for 2024-2069, and 4.00% for 2070 and later years; Medicare ages: 4.50% for all years.
Preretirement Mortality:	
Miscellaneous	Preretirement Mortality Rates for Public Agency Miscellaneous from 2017 CalPERS Experience Study.
Safety	Preretirement Mortality Rates for Public Agency Police from 2017 CalPERS Experience Study.
Postretirement Mortality:	
Miscellaneous	Postretirement Mortality Rates for Public Agency Miscellaneous from 2017 CalPERS Experience Study.
Safety	Postretirement Mortality Rates for Public Agency Police from 2017 CalPERS Experience Study.

COUNTY OF SISKIYOU
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

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, 2020 for the County's proportionate share.

	Increases (Decreases)		
	Total OPEB Liability <u>(a)</u>	Plan Fiduciary Net Position <u>(b)</u>	Net OPEB Liability <u>(a) – (b)</u>
Balances at Fiscal Year Ending June 30, 2020	<u>\$51,345,105</u>	<u>\$ 642,838</u>	<u>\$50,702,267</u>
Changes during the period:			
Service cost	2,769,463	-	2,769,463
Interest cost	1,862,956	-	1,862,956
Difference between expected and actual experience	(1,735,917)	-	(1,735,917)
Changes of assumptions	4,130,912	-	4,130,912
Contributions - employer	-	2,018,038	(2,018,038)
Net investment income	-	34,391	(34,391)
Benefit payments	(1,789,886)	(1,789,886)	-
Administrative expenses	-	(1,866)	1,866
Net Changes	<u>5,237,528</u>	<u>260,677</u>	<u>4,976,851</u>
Balances at Fiscal Year Ending June 30, 2021	<u>\$56,582,633</u>	<u>\$ 903,515</u>	<u>\$55,679,118</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 <u>1.45%</u>	Current Rate <u>2.45%</u>	1% Increase <u>3.45%</u>
Net OPEB liability	\$ 65,574,363	\$ 55,679,118	\$ 47,784,628

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 <u>1.45%</u>	Trend Rate <u>2.45%</u>	1% Increase <u>3.45%</u>
Net OPEB Liability	\$ 46,740,597	\$ 55,679,118	\$ 67,254,009

COUNTY OF SISKIYOU
Notes to Basic Financial Statements
For the Year Ended June 30, 2021

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, 2021, the County recognized OPEB expense of \$3,651,005. At June 30, 2021, 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	\$ -	(\$ 1,836,675)
Changes of assumptions	5,630,154	(3,154,319)
Net difference between projected and actual earnings on plan investments	15,197	(2,718)
Employer contributions made subsequent to the measurement date	1,988,812	-
Total	\$ 7,634,163	(\$ 4,993,712)

\$1,988,812 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	
2022	(\$ 933,844)
2023	(596,846)
2024	279,720
2025	735,959
2026	462,241
Thereafter	704,409
	\$ 651,639

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, 2021

NOTE 14: RISK MANAGEMENT (CONTINUED)

Actual claims liability at June 30, 2021 was as follows:

Unemployment	\$ 11,700
General liability	<u>193,000</u>
Total	<u>\$ 204,700</u>

Changes in the County's estimated claims liability amount for the fiscal years 2019, 2020, and 2021 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>
2019	\$ 40,605	\$ 1,997,714	\$ 277,570	\$ 1,760,749
2020	1,760,749	(26,514)	1,474,434	259,801
2021	259,801	131,753	186,854	204,700

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, 2021, General fund \$492,298, Road \$174,915, Human Services \$708,071, Behavioral Health Services \$1,174,644, HCD Block Grants \$139,951, Public Health \$257,011, and nonmajor governmental funds \$1,455,090.

B. Subsequent Events

Management has evaluated events subsequent to June 30, 2021 through September 19, 2022, the date on which the financial statements were available for issuance. Management has determined no subsequent events requiring disclosure have occurred.

**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, 2021
Last 10 Years*

Measurement Date	2013/14	2014/15	2015/16
Miscellaneous			
Total Pension Liability			
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)
Net Change in Total Pension Liability	8,099,553	3,095,298	4,393,720
Total Pension Liability - Beginning	200,479,597	208,579,150	211,674,448
Total Pension Liability - Ending (a)	<u>\$ 208,579,150</u>	<u>\$ 211,674,448</u>	<u>\$ 216,068,168</u>
Plan Fiduciary Net Position			
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	-	-	-
Net Change in Plan Fiduciary Net Position	19,239,490	(2,100,479)	(5,394,702)
Plan Fiduciary Net Position - Beginning	142,362,261	161,601,751	159,501,272
Plan Fiduciary Net Position - Ending (b)	<u>\$ 161,601,751</u>	<u>\$ 159,501,272</u>	<u>\$ 154,106,570</u>
Net Pension Liability - Ending (a)-(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 seven years are shown.

2016/17	2017/18	2018/19	2019/2020
\$ 4,080,402	\$ 4,146,232	\$ 4,167,136	\$ 4,333,757
15,874,568	16,391,676	17,165,923	17,714,341
11,778,421	(1,294,241)	-	-
(1,352,771)	1,972,187	4,438,241	1,327,102
<u>(13,024,164)</u>	<u>(13,842,973)</u>	<u>(14,472,961)</u>	<u>(15,673,629)</u>
17,356,456	7,372,881	11,298,339	7,701,571
<u>216,068,168</u>	<u>233,424,624</u>	<u>240,797,505</u>	<u>252,095,844</u>
<u>\$ 233,424,624</u>	<u>\$ 240,797,505</u>	<u>\$ 252,095,844</u>	<u>\$ 259,797,415</u>
\$ 4,993,146	\$ 5,809,519	\$ 6,560,665	\$ 7,361,755
1,750,684	1,745,657	1,866,597	1,952,577
17,053,525	13,713,816	11,031,977	8,640,619
(13,024,164)	(13,842,973)	(14,472,961)	(15,673,629)
-	(398)	-	-
(227,528)	(256,574)	(122,268)	(248,397)
<u>-</u>	<u>(487,237)</u>	<u>398</u>	<u>-</u>
10,545,663	6,681,810	4,864,408	2,032,925
<u>154,106,570</u>	<u>164,652,233</u>	<u>171,334,043</u>	<u>176,198,451</u>
<u>\$ 164,652,233</u>	<u>\$ 171,334,043</u>	<u>\$ 176,198,451</u>	<u>\$ 178,231,376</u>
<u>\$ 68,772,391</u>	<u>\$ 69,463,462</u>	<u>\$ 75,897,393</u>	<u>\$ 81,566,039</u>
70.54%	71.15%	69.89%	68.60%
\$ 25,043,898	\$ 25,834,828	\$ 26,122,969	\$ 27,342,316
274.61%	268.88%	290.54%	298.31%

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, 2021
Last 10 Years*

Measurement Date	2013/14	2014/15	2015/16
Safety			
Total Pension Liability			
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)
Net Change in Total Pension Liability	3,926,032	1,761,109	4,085,880
Total Pension Liability - Beginning	75,741,946	79,667,978	81,429,087
Total Pension Liability - Ending (a)	<u>\$ 79,667,978</u>	<u>\$ 81,429,087</u>	<u>\$ 85,514,967</u>
Plan Fiduciary Net Position			
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	-	-	-
Net Change in Plan Fiduciary Net Position	8,558,529	(242,147)	(1,526,093)
Plan Fiduciary Net Position - Beginning	57,951,971	66,510,500	66,268,353
Plan Fiduciary Net Position - Ending (b)	<u>\$ 66,510,500</u>	<u>\$ 66,268,353</u>	<u>\$ 64,742,260</u>
Net Pension Liability - Ending (a)-(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 seven years are shown.

2016/17	2107/18	2018/19	2019/20
\$ 1,768,511	\$ 1,796,928	\$ 1,830,055	\$ 1,793,596
6,314,988	6,531,838	6,827,974	7,061,266
5,410,380	(376,457)	-	-
(1,312,506)	(197,425)	438,456	(451,102)
<u>(4,351,161)</u>	<u>(4,630,733)</u>	<u>(4,653,336)</u>	<u>(5,198,401)</u>
7,830,212	3,124,151	4,443,149	3,205,359
<u>85,514,967</u>	<u>93,345,179</u>	<u>96,469,330</u>	<u>100,912,479</u>
<u>\$ 93,345,179</u>	<u>\$ 96,469,330</u>	<u>\$ 100,912,479</u>	<u>\$ 104,117,838</u>
\$ 1,789,627	\$ 2,077,442	\$ 2,395,367	\$ 2,699,389
673,620	634,299	636,275	619,529
7,077,864	5,755,470	4,730,107	3,739,356
(4,351,161)	(4,630,733)	(4,653,336)	(5,198,401)
-	(170)	-	-
(95,588)	(108,825)	(52,349)	(107,725)
<u>-</u>	<u>(206,660)</u>	<u>170</u>	<u>-</u>
5,094,362	3,520,823	3,056,234	1,752,148
<u>64,742,260</u>	<u>69,836,622</u>	<u>73,357,445</u>	<u>76,413,679</u>
<u>\$ 69,836,622</u>	<u>\$ 73,357,445</u>	<u>\$ 76,413,679</u>	<u>\$ 78,165,827</u>
<u>\$ 23,508,557</u>	<u>\$ 23,111,885</u>	<u>\$ 24,498,800</u>	<u>\$ 25,952,011</u>
74.82%	76.04%	75.72%	75.07%
\$ 5,938,985	\$ 6,052,098	\$ 6,160,973	\$ 6,115,226
395.83%	381.88%	397.64%	424.38%

COUNTY OF SISKIYOU
Required Supplementary Information
County Pension Plan
Schedule of Contributions
For the Year Ended June 30, 2021
Last 10 Years*

Fiscal Year	2014/15	2015/16	2016/17
Miscellaneous			
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%
Safety			
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 seven years are shown.

2017/18	2018/19	2019/20	2020/21
\$ 5,809,519 (5,809,519)	\$ 6,560,665 (6,560,665)	\$ 7,361,755 (7,361,755)	\$ 4,305,739 (4,305,739)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 25,834,828 22.49%	\$ 26,122,969 25.11%	\$ 27,342,316 26.92%	\$ 28,005,900 15.37%
\$ 2,077,442 (2,077,442)	\$ 2,395,367 (2,395,367)	\$ 2,699,389 (2,699,389)	\$ 1,510,135 (1,510,135)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 6,052,098 34.33%	\$ 6,160,973 38.88%	\$ 6,115,226 44.14%	\$ 5,904,483 25.58%

COUNTY OF SISKIYOU
Required Supplementary Information
County Pension Plan
Notes to County Pension Plan
For the Year Ended June 30, 2021

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

Change of Assumptions and Methods

Benefit Changes: None

Changes of Assumptions: None

NOTE 2: SCHEDULE OF CONTRIBUTIONS

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

Valuation Date	June 30, 2019
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
Discount Rate	7.00%
Payroll Growth	2.75%
Inflation	2.50%
Salary increases	Varies based on entry age and service
Investment rate of return	7.00%

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, 2021
Last 10 Years*

Measurement Date	2016/17	2017/18	2018/19	2019/20
Total OPEB Liability				
Service cost	\$ 2,716,000	\$ 2,343,074	\$ 2,357,369	\$ 2,769,463
Interest	1,482,000	1,740,121	1,835,998	1,862,956
Change in assumptions	(5,783,000)	(3,063,897)	2,887,611	4,130,912
Differences between expected and actual experience	-	(643,855)	-	(1,735,917)
Benefit payments, including refunds	(1,460,000)	(1,468,676)	(1,640,640)	(1,789,886)
Net Change in Total OPEB Liability	(3,045,000)	(1,093,233)	5,440,338	5,237,528
Total OPEB Liability - Beginning	50,043,000	46,998,000	45,904,767	51,345,105
Total OPEB Liability - Ending (a)	<u>\$ 46,998,000</u>	<u>\$ 45,904,767</u>	<u>\$ 51,345,105</u>	<u>\$ 56,582,633</u>
Plan Fiduciary Net Position				
Contributions - employer	\$ -	\$ 1,929,256	\$ 1,790,700	\$ 2,018,038
Contributions - employee	-	-	-	-
Net investment income	-	(2,139)	35,943	34,391
Benefit payments	-	(1,468,676)	(1,640,640)	(1,789,886)
Net plan to plan resource movement	-	-	-	-
Administrative expense	-	(357)	(1,248)	(1,866)
Other miscellaneous income/expense	-	-	-	-
Net Change in Plan Fiduciary Net Position	-	458,084	184,755	260,677
Plan Fiduciary Net Position - Beginning	-	-	458,084	642,838
Plan Fiduciary Net Position - Ending (b)	<u>\$ -</u>	<u>\$ 458,084</u>	<u>\$ 642,839</u>	<u>\$ 903,515</u>
Net OPEB Liability - Ending (a)-(b)	<u>\$ 46,998,000</u>	<u>\$ 45,446,683</u>	<u>\$ 50,702,266</u>	<u>\$ 55,679,118</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	1.00%	1.25%	1.60%
Covered-employee payroll	\$ 31,003,000	\$ 30,555,282	\$ 33,255,731	\$ 32,237,825
Net OPEB liability as a percentage of covered-employee payroll	151.59%	148.74%	152.46%	172.71%

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

COUNTY OF SISKIYOU
Required Supplementary Information
County OPEB Plan
Schedule of Contributions
For the Year Ended June 30, 2021
Last 10 Years*

Fiscal Year	<u>2017/18</u>	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>
Contractually required contributions (actuarially determined)	N/A	N/A	N/A	\$ 3,792,007
Contributions in relation to the actuarially determined contributions	<u>(1,929,256)</u>	<u>(1,790,700)</u>	<u>(1,789,887)</u>	<u>(1,988,812)</u>
Contribution deficiency (excess)	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>\$ 1,803,195</u>
Covered-employee payroll	\$ 30,555,282	\$ 33,255,731	\$ 32,237,825	\$ 33,029,430
Contributions as a percentage of covered-employee payroll	5.03%	5.38%	5.60%	5.46%

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

COUNTY OF SISKIYOU
Required Supplementary Information
County OPEB Plan
Notes to County OPEB Plan
For the Year Ended June 30, 2021

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

Changes of Assumptions

The discount rate was changed from 3.50 percent as of June 30, 2019 to 2.45 percent as of June 30, 2020.

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.

NOTE 2: SCHEDULE OF CONTRIBUTIONS

County funding policy is to contribute 0 percent to 2 percent of pay depending on the annual budget.

COUNTY OF SISKIYOU
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES				
Taxes and assessments	\$ 15,015,328	\$ 15,015,328	\$ 16,306,889	\$ 1,291,561
Licenses and permits	755,586	755,586	805,807	50,221
Fines and forfeitures	1,467,398	1,297,998	968,004	(329,994)
Use of money and property	210,822	210,842	682,075	471,233
Intergovernmental	15,084,509	15,987,891	16,427,300	439,409
Charges for services	4,967,740	5,020,610	5,127,473	106,863
Other revenues	200,570	211,305	188,218	(23,087)
Total Revenues	<u>37,701,953</u>	<u>38,499,560</u>	<u>40,505,766</u>	<u>2,006,206</u>
EXPENDITURES				
Current:				
General government	10,073,643	10,089,616	9,272,204	817,412
Public protection	29,056,110	29,716,533	27,272,471	2,444,062
Health and welfare	32,600	32,600	32,274	326
Public assistance	416,899	408,879	243,254	165,625
Education	598,174	587,890	780,697	(192,807)
Culture and recreation	65,464	65,464	58,248	7,216
Debt service:				
Principal	118,302	118,302	55,420	62,882
Interest and other charges	2,883	2,883	2,882	1
Capital outlay	241,800	286,312	219,246	67,066
Appropriation for contingencies	392,164	50,858	-	50,858
Total Expenditures	<u>40,998,039</u>	<u>41,359,337</u>	<u>37,936,696</u>	<u>3,422,641</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,296,086)</u>	<u>(2,859,777)</u>	<u>2,569,070</u>	<u>5,428,847</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	14,058,866	14,212,987	14,804,094	591,107
Transfers out	(14,160,337)	(14,279,700)	(14,450,232)	(170,532)
Total Other Financing Sources (Uses)	<u>(101,471)</u>	<u>(66,713)</u>	<u>353,862</u>	<u>420,575</u>
Net Change in Fund Balances	<u>(3,397,557)</u>	<u>(2,926,490)</u>	<u>2,922,932</u>	<u>5,849,422</u>
Fund Balances - Beginning	<u>10,882,750</u>	<u>10,882,750</u>	<u>10,882,750</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 7,485,193</u>	<u>\$ 7,956,260</u>	<u>\$ 13,805,682</u>	<u>\$ 5,849,422</u>

COUNTY OF SISKIYOU
Required Supplementary Information
Budgetary Comparison Schedule
Road - Major Special Revenue Fund
For the Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES				
Taxes and assessments	\$ 210,000	\$ 210,000	\$ 263,378	\$ 53,378
Use of money and property	49,952	49,952	113,248	63,296
Intergovernmental	11,036,636	11,036,636	11,748,068	711,432
Charges for services	226,200	226,200	183,980	(42,220)
Other revenues	13,000	13,000	67,330	54,330
Total Revenues	<u>11,535,788</u>	<u>11,535,788</u>	<u>12,376,004</u>	<u>840,216</u>
EXPENDITURES				
Current:				
Public ways and facilities	11,040,222	11,419,277	10,182,588	1,236,689
Capital outlay	1,681,486	1,608,296	1,314,161	294,135
Total Expenditures	<u>12,721,708</u>	<u>13,027,573</u>	<u>11,496,749</u>	<u>1,530,824</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,185,920)</u>	<u>(1,491,785)</u>	<u>879,255</u>	<u>2,371,040</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	116,100	118,655	101,981	(16,674)
Transfers out	(3,540)	(3,540)	(3,340)	200
Total Other Financing Sources (Uses)	<u>112,560</u>	<u>115,115</u>	<u>98,641</u>	<u>(16,474)</u>
Net Change in Fund Balances	<u>(1,073,360)</u>	<u>(1,376,670)</u>	<u>977,896</u>	<u>2,354,566</u>
Fund Balances - Beginning	6,780,959	6,780,959	6,780,959	-
Change in inventory on purchase method	-	-	(8,106)	(8,106)
Fund Balances - Ending	<u>\$ 5,707,599</u>	<u>\$ 5,404,289</u>	<u>\$ 7,750,749</u>	<u>\$ 2,346,460</u>

COUNTY OF SISKIYOU
Required Supplementary Information
Budgetary Comparison Schedule
Human Services - Major Special Revenue Fund
For the Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES				
Taxes and assessments	\$ 3,000,000	\$ 3,000,000	\$ 3,184,533	\$ 184,533
Use of money and property	102,400	102,400	152,866	50,466
Intergovernmental	26,230,183	26,422,918	24,838,768	(1,584,150)
Charges for services	500	500	18,307	17,807
Other revenues	60,000	10,000	32,447	22,447
Total Revenues	<u>29,393,083</u>	<u>29,535,818</u>	<u>28,226,921</u>	<u>(1,308,897)</u>
EXPENDITURES				
Current:				
Public assistance	30,530,425	30,531,698	24,705,558	5,826,140
Capital outlay	6,000	13,376	158,991	(145,615)
Total Expenditures	<u>30,536,425</u>	<u>30,545,074</u>	<u>24,864,549</u>	<u>5,680,525</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,143,342)</u>	<u>(1,009,256)</u>	<u>3,362,372</u>	<u>4,371,628</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	345,716	474,502	398,379	(76,123)
Transfers out	(592,624)	(668,765)	(356,846)	311,919
Total Other Financing Sources (Uses)	<u>(246,908)</u>	<u>(194,263)</u>	<u>41,533</u>	<u>235,796</u>
Net Change in Fund Balances	<u>(1,390,250)</u>	<u>(1,203,519)</u>	<u>3,403,905</u>	<u>4,607,424</u>
Fund Balances - Beginning	<u>7,907,054</u>	<u>7,907,054</u>	<u>7,907,054</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 6,516,804</u>	<u>\$ 6,703,535</u>	<u>\$ 11,310,959</u>	<u>\$ 4,607,424</u>

COUNTY OF SISKIYOU
Required Supplementary Information
Budgetary Comparison Schedule
Behavioral Health Services - Major Special Revenue Fund
For the Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES				
Taxes and assessments	\$ 1,600,521	\$ 1,600,521	\$ 1,620,151	\$ 19,630
Fines and forfeitures	5,700	5,700	5,055	(645)
Use of money and property	241,640	641,640	205,126	(436,514)
Intergovernmental	11,542,523	11,827,541	13,474,684	1,647,143
Charges for services	55,900	536,955	404,287	(132,668)
Other revenues	-	-	3,924	3,924
Total Revenues	<u>13,446,284</u>	<u>14,612,357</u>	<u>15,713,227</u>	<u>1,100,870</u>
EXPENDITURES				
Current:				
Health and welfare	15,063,727	14,701,192	11,823,790	2,877,402
Debt service:				
Principal	200,000	200,000	200,000	-
Total Expenditures	<u>15,263,727</u>	<u>14,901,192</u>	<u>12,023,790</u>	<u>2,877,402</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,817,443)</u>	<u>(288,835)</u>	<u>3,689,437</u>	<u>3,978,272</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,491,738	2,462,450	2,003,522	(458,928)
Transfers out	(2,601,848)	(2,615,763)	(2,186,910)	428,853
Total Other Financing Sources (Uses)	<u>(110,110)</u>	<u>(153,313)</u>	<u>(183,388)</u>	<u>(30,075)</u>
Net Change in Fund Balances	<u>(1,927,553)</u>	<u>(442,148)</u>	<u>3,506,049</u>	<u>3,948,197</u>
Fund Balances - Beginning	<u>12,053,716</u>	<u>12,053,716</u>	<u>12,053,716</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 10,126,163</u>	<u>\$ 11,611,568</u>	<u>\$ 15,559,765</u>	<u>\$ 3,948,197</u>

COUNTY OF SISKIYOU
Required Supplementary Information
Budgetary Comparison Schedule
HCD Block Grants - Major Special Revenue Fund
For the Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES				
Use of money and property	\$ 61,510	\$ 168,987	\$ 150,649	\$ (18,338)
Total Revenues	<u>61,510</u>	<u>168,987</u>	<u>150,649</u>	<u>(18,338)</u>
EXPENDITURES				
Current:				
Public assistance	50,258	849,673	129,229	720,444
Total Expenditures	<u>50,258</u>	<u>849,673</u>	<u>129,229</u>	<u>720,444</u>
Excess of Revenues Over (Under) Expenditures	<u>11,252</u>	<u>(680,686)</u>	<u>21,420</u>	<u>702,106</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	46,169	143,106	430,575	287,469
Transfers out	(146,169)	(253,106)	(503,151)	(250,045)
Total Other Financing Sources (Uses)	<u>(100,000)</u>	<u>(110,000)</u>	<u>(72,576)</u>	<u>37,424</u>
Net Change in Fund Balances	<u>(88,748)</u>	<u>(790,686)</u>	<u>(51,156)</u>	<u>739,530</u>
Fund Balances - Beginning	<u>1,360,153</u>	<u>1,360,153</u>	<u>1,360,153</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 1,271,405</u>	<u>\$ 569,467</u>	<u>\$ 1,308,997</u>	<u>\$ 739,530</u>

COUNTY OF SISKIYOU
Required Supplementary Information
Budgetary Comparison Schedule
Public Health - Major Special Revenue Fund
For the Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES				
Taxes and assessments	\$ 133,260	\$ 133,260	\$ 154,009	\$ 20,749
Fines and forfeitures	228	228	209	(19)
Use of money and property	86,107	87,307	69,471	(17,836)
Intergovernmental	4,701,857	6,347,878	4,923,496	(1,424,382)
Charges for services	17,562	17,562	369,051	351,489
Other revenues	-	-	103,815	103,815
Total Revenues	<u>4,939,014</u>	<u>6,586,235</u>	<u>5,620,051</u>	<u>(966,184)</u>
EXPENDITURES				
Current:				
Health and welfare	4,799,101	5,358,808	4,263,020	1,095,788
Capital outlay	91,384	234,004	349,978	(115,974)
Total Expenditures	<u>4,890,485</u>	<u>5,592,812</u>	<u>4,612,998</u>	<u>979,814</u>
Excess of Revenues Over (Under) Expenditures	<u>48,529</u>	<u>993,423</u>	<u>1,007,053</u>	<u>13,630</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,348,811	1,915,980	1,094,144	(821,836)
Transfers out	(1,945,912)	(2,494,876)	(1,605,690)	889,186
Total Other Financing Sources (Uses)	<u>(597,101)</u>	<u>(578,896)</u>	<u>(511,546)</u>	<u>67,350</u>
Net Change in Fund Balances	<u>(548,572)</u>	<u>414,527</u>	<u>495,507</u>	<u>80,980</u>
Fund Balances - Beginning	<u>5,590,424</u>	<u>5,590,424</u>	<u>5,590,424</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 5,041,852</u>	<u>\$ 6,004,951</u>	<u>\$ 6,085,931</u>	<u>\$ 80,980</u>

COUNTY OF SISKIYOU
Required Supplementary Information
Note to Budgetary Comparison Schedules
For the Year Ended June 30, 2021

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.

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, 2021

	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>Totals</u>
ASSETS				
Cash and investments	\$ 11,255,801	\$ 1,175,251	\$ 1,162,296	\$ 13,593,348
Cash with fiscal agent	249,621	-	-	249,621
Receivables:				
Accounts	146,491	4,770	64,603	215,864
Interest	14,517	1,493	1,938	17,948
Taxes	1,517	-	-	1,517
Intergovernmental	284,422	-	-	284,422
Due from other funds	301,532	-	16,509	318,041
Prepaid costs	2,990	-	-	2,990
Total Assets	<u>\$ 12,256,891</u>	<u>\$ 1,181,514</u>	<u>\$ 1,245,346</u>	<u>\$ 14,683,751</u>
LIABILITIES				
Accounts payable	\$ 863,590	\$ -	\$ -	\$ 863,590
Accrued salaries and benefits	217,544	-	-	217,544
Due to other funds	199,814	16,509	-	216,323
Total Liabilities	<u>1,280,948</u>	<u>16,509</u>	<u>-</u>	<u>1,297,457</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	30,370	-	-	30,370
Total Deferred Inflows of Resources	<u>30,370</u>	<u>-</u>	<u>-</u>	<u>30,370</u>
FUND BALANCES				
Nonspendable	2,990	-	-	2,990
Restricted	5,677,584	18,409	-	5,695,993
Committed	3,106,378	-	-	3,106,378
Assigned	2,315,524	1,146,596	1,245,346	4,707,466
Unassigned	(156,903)	-	-	(156,903)
Total Fund Balances	<u>10,945,573</u>	<u>1,165,005</u>	<u>1,245,346</u>	<u>13,355,924</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 12,256,891</u>	<u>\$ 1,181,514</u>	<u>\$ 1,245,346</u>	<u>\$ 14,683,751</u>

COUNTY OF SISKIYOU
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2021

	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Totals
REVENUES				
Taxes	\$ 457,025	\$ -	\$ -	\$ 457,025
Licenses and permits	611,743	-	-	611,743
Fines and forfeitures	55,119	62,225	-	117,344
Use of money and property	853,686	10,908	10,195	874,789
Intergovernmental	11,985,012	-	-	11,985,012
Charges for services	378,763	-	-	378,763
Other revenues	25,062	-	1,314,374	1,339,436
Total Revenues	14,366,410	73,133	1,324,569	15,764,112
EXPENDITURES				
Current:				
General government	167,135	-	5,031	172,166
Public protection	9,439,541	-	-	9,439,541
Health and welfare	2,447,077	-	-	2,447,077
Education	10,575	-	-	10,575
Public ways and facilities	236,897	-	-	236,897
Debt service				
Principal	4,300	-	690,249	694,549
Interest and other charges	6,955	-	821,902	828,857
Capital outlay	2,993,444	38,707	-	3,032,151
Total Expenditures	15,305,924	38,707	1,517,182	16,861,813
Excess of Revenues Over (Under) Expenditures	(939,514)	34,426	(192,613)	(1,097,701)
OTHER FINANCING SOURCES (USES)				
Transfers in	1,969,215	1,040,501	102,456	3,112,172
Transfers out	(1,224,841)	(1,613,857)	-	(2,838,698)
Total Other Financing Sources (Uses)	744,374	(573,356)	102,456	273,474
Net Change in Fund Balances	(195,140)	(538,930)	(90,157)	(824,227)
Fund Balances - Beginning	11,140,713	1,703,935	1,335,503	14,180,151
Fund Balances - Ending	\$ 10,945,573	\$ 1,165,005	\$ 1,245,346	\$ 13,355,924

Nonmajor Governmental Funds

- **Special Revenue Funds**

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COUNTY OF SISKIYOU
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2021

	Dept of Child Support Services	Fish and Game	Geothermal	General County Fire
ASSETS				
Cash and investments	\$ 333,780	\$ 38,277	\$ 71,356	\$ 400,840
Cash with fiscal agent	78,056	-	-	-
Receivables:				
Accounts	-	(12)	-	-
Interest	551	49	98	578
Taxes	-	-	-	117
Intergovernmental	-	-	-	12,859
Due from other funds	-	-	-	380
Prepaid costs	2,990	-	-	-
Total Assets	<u>\$ 415,377</u>	<u>\$ 38,314</u>	<u>\$ 71,454</u>	<u>\$ 414,774</u>
LIABILITIES				
Accounts payable	\$ 1,692	\$ -	\$ -	\$ 20,249
Accrued salaries and benefits	74,780	-	-	-
Due to other funds	1,997	-	-	-
Total Liabilities	<u>78,469</u>	<u>-</u>	<u>-</u>	<u>20,249</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	-	-	-	12,859
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,859</u>
FUND BALANCES				
Nonspendable	2,990	-	-	-
Restricted	77,756	-	71,454	323,644
Committed	100	-	-	58,022
Assigned	256,062	38,314	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>336,908</u>	<u>38,314</u>	<u>71,454</u>	<u>381,666</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 415,377</u>	<u>\$ 38,314</u>	<u>\$ 71,454</u>	<u>\$ 414,774</u>

Planning Projects	Inmate Health Program	Local Community Corrections	HR 2389 Title III	Used Oil Recycling Grant	Library Donations	District Attorney Forfeiture Funds	Domestic Violence
\$ 80	\$ 429,866	\$ -	\$ 972,677	\$ 98,341	\$ 8,789	\$ 278,157	\$ 11,624
-	12,909	64,847	-	-	-	-	-
1,708	-	-	-	-	3,738	-	(12)
-	621	-	1,193	114	15	354	13
-	-	-	-	-	-	-	-
-	179	147,172	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 1,788</u>	<u>\$ 443,575</u>	<u>\$ 212,019</u>	<u>\$ 973,870</u>	<u>\$ 98,455</u>	<u>\$ 12,542</u>	<u>\$ 278,511</u>	<u>\$ 11,625</u>
\$ 1,708	\$ 23,034	\$ 6,846	\$ -	\$ 27,276	\$ 547	\$ -	\$ -
-	18,918	53,376	-	-	-	-	-
-	32,148	105,047	-	-	-	-	-
<u>1,708</u>	<u>74,100</u>	<u>165,269</u>	<u>-</u>	<u>27,276</u>	<u>547</u>	<u>-</u>	<u>-</u>
-	179	3,954	-	-	-	-	-
-	179	3,954	-	-	-	-	-
-	-	-	-	-	-	-	-
80	132,232	42,796	-	71,179	-	278,511	11,625
-	-	-	-	-	11,995	-	-
-	237,064	-	973,870	-	-	-	-
-	-	-	-	-	-	-	-
<u>80</u>	<u>369,296</u>	<u>42,796</u>	<u>973,870</u>	<u>71,179</u>	<u>11,995</u>	<u>278,511</u>	<u>11,625</u>
<u>\$ 1,788</u>	<u>\$ 443,575</u>	<u>\$ 212,019</u>	<u>\$ 973,870</u>	<u>\$ 98,455</u>	<u>\$ 12,542</u>	<u>\$ 278,511</u>	<u>\$ 11,625</u>

COUNTY OF SISKIYOU
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2021

	Environmental Health	Community Corrections Performance	Animal Control Facility	Citizens Options for Public Safety Grant
ASSETS				
Cash and investments	\$ 566,592	\$ 396,154	\$ 36,359	\$ 463,920
Cash with fiscal agent	44,422	5,430	-	-
Receivables:				
Accounts	803	-	-	-
Interest	1,151	504	45	-
Taxes	-	-	-	-
Intergovernmental	13,378	71,089	-	-
Due from other funds	293,807	-	-	-
Prepaid costs	-	-	-	-
Total Assets	\$ 920,153	\$ 473,177	\$ 36,404	\$ 463,920
LIABILITIES				
Accounts payable	\$ 5,338	\$ 214	\$ 193	\$ 66,620
Accrued salaries and benefits	29,677	21,910	-	-
Due to other funds	34,291	-	-	977
Total Liabilities	69,306	22,124	193	67,597
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	13,378	-	-	-
Total Deferred Inflows of Resources	13,378	-	-	-
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	82,201	451,053	-	396,323
Committed	-	-	36,211	-
Assigned	755,268	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	837,469	451,053	36,211	396,323
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 920,153	\$ 473,177	\$ 36,404	\$ 463,920

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
\$ 3,882	\$ 367,790	\$ 400,995	\$ 97,457	\$ 1,600	\$ 228,931	\$ 34,874	\$ 92,898
-	8,561	9,396	-	-	-	-	-
-	129,242	-	-	-	-	-	-
5	619	585	182	2	316	44	120
-	85	-	-	-	262	1	(11)
-	-	-	39,117	-	-	-	628
-	7,345	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 3,887</u>	<u>\$ 513,642</u>	<u>\$ 410,976</u>	<u>\$ 136,756</u>	<u>\$ 1,602</u>	<u>\$ 229,509</u>	<u>\$ 34,919</u>	<u>\$ 93,635</u>
\$ -	\$ 636,974	\$ 277	\$ 18,080	\$ -	\$ 22,628	\$ -	\$ -
-	12,372	6,511	-	-	-	-	-
-	21,199	211	1,457	-	-	-	-
-	670,545	6,999	19,537	-	22,628	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,887	-	403,927	62,981	1,602	206,881	34,919	93,635
-	-	50	-	-	-	-	-
-	-	-	54,238	-	-	-	-
-	(156,903)	-	-	-	-	-	-
<u>3,887</u>	<u>(156,903)</u>	<u>403,977</u>	<u>117,219</u>	<u>1,602</u>	<u>206,881</u>	<u>34,919</u>	<u>93,635</u>
<u>\$ 3,887</u>	<u>\$ 513,642</u>	<u>\$ 410,976</u>	<u>\$ 136,756</u>	<u>\$ 1,602</u>	<u>\$ 229,509</u>	<u>\$ 34,919</u>	<u>\$ 93,635</u>

COUNTY OF SISKIYOU
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2021

	Hammond Ranch Fire Zone	McCloud Fire Zone	Mt. Shasta Vista Fire Zone	Pleasant Valley Fire Zone
ASSETS				
Cash and investments	\$ 360,623	\$ 197,252	\$ 114,342	\$ 141,380
Cash with fiscal agent	-	-	-	-
Receivables:				
Accounts	759	-	-	-
Interest	458	267	143	178
Taxes	78	404	241	340
Intergovernmental	-	-	-	-
Due from other funds	-	-	-	-
Prepaid costs	-	-	-	-
Total Assets	<u>\$ 361,918</u>	<u>\$ 197,923</u>	<u>\$ 114,726</u>	<u>\$ 141,898</u>
LIABILITIES				
Accounts payable	\$ 2,487	\$ -	\$ 101	\$ 454
Accrued salaries and benefits	-	-	-	-
Due to other funds	-	-	-	-
Total Liabilities	<u>2,487</u>	<u>-</u>	<u>101</u>	<u>454</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	359,431	197,923	114,625	141,444
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>359,431</u>	<u>197,923</u>	<u>114,625</u>	<u>141,444</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 361,918</u>	<u>\$ 197,923</u>	<u>\$ 114,726</u>	<u>\$ 141,898</u>

Carl Moyer Air Pollution	Local Innovation Subaccount	Lake Siskiyou Hydroelectric Project	Coronavirus Relief Fund	Totals
\$ 350,756	\$ 706	\$ 4,755,503	\$ -	\$ 11,255,801
-	-	26,000	-	249,621
-	-	10,265	-	146,491
242	2	6,068	-	14,517
-	-	-	-	1,517
-	-	-	-	284,422
-	-	-	-	301,532
-	-	-	-	2,990
<u>\$ 350,998</u>	<u>\$ 708</u>	<u>\$ 4,797,836</u>	<u>\$ -</u>	<u>\$ 12,256,891</u>
\$ -	\$ -	\$ 28,872	\$ -	863,590
-	-	-	-	217,544
-	-	2,487	-	199,814
-	-	31,359	-	1,280,948
-	-	-	-	30,370
-	-	-	-	30,370
-	-	-	-	2,990
350,998	-	1,766,477	-	5,677,584
-	-	3,000,000	-	3,106,378
-	708	-	-	2,315,524
-	-	-	-	(156,903)
<u>350,998</u>	<u>708</u>	<u>4,766,477</u>	<u>-</u>	<u>10,945,573</u>
<u>\$ 350,998</u>	<u>\$ 708</u>	<u>\$ 4,797,836</u>	<u>\$ -</u>	<u>\$ 12,256,891</u>

COUNTY OF SISKIYOU
Combined Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2021

	Dept of Child Support Services	Fish and Game	Geothermal	General County Fire
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ 154,603
License and permits	-	-	-	-
Fines and forfeitures	-	1,545	-	-
Use of money and property	21,300	263	571	206,508
Intergovernmental	1,735,642	-	5,720	12,103
Charges for services	-	-	-	47,856
Other revenues	4,183	-	-	-
Total Revenues	<u>1,761,125</u>	<u>1,808</u>	<u>6,291</u>	<u>421,070</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public protection	1,801,235	600	167	400,827
Health and welfare	-	-	-	-
Education	-	-	-	-
Public ways and facilities	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	16,379
Total Expenditures	<u>1,801,235</u>	<u>600</u>	<u>167</u>	<u>417,206</u>
Excess of Revenues Over (Under) Expenditures	<u>(40,110)</u>	<u>1,208</u>	<u>6,124</u>	<u>3,864</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	126,303
Transfers out	(3,794)	-	(18,644)	-
Total Other Financing Sources (Uses)	<u>(3,794)</u>	<u>-</u>	<u>(18,644)</u>	<u>126,303</u>
Net Change in Fund Balances	(43,904)	1,208	(12,520)	130,167
Fund Balances - Beginning	<u>380,812</u>	<u>37,106</u>	<u>83,974</u>	<u>251,499</u>
Fund Balances - Ending	<u>\$ 336,908</u>	<u>\$ 38,314</u>	<u>\$ 71,454</u>	<u>\$ 381,666</u>

Planning Projects	Inmate Health Program	Local Community Corrections	HR 2389 Title III	Used Oil Recycling Grant	Library Donations	District Attorney Forfeiture Funds	Domestic Violence
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	5,853	2,672
1	5,543	14,820	5,434	510	84	1,879	49
-	10,000	1,435,136	211,409	28,342	-	-	-
12,086	34	1,170	-	-	-	-	4,669
-	121	1	-	342	12,317	-	-
12,087	15,698	1,451,127	216,843	29,194	12,401	7,732	7,390
-	-	-	-	-	-	-	-
-	-	1,273,558	-	-	-	1,000	-
-	698,064	-	-	26,726	-	-	-
-	-	-	-	-	10,575	-	-
9,346	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
9,346	698,064	1,273,558	-	26,726	10,575	1,000	-
2,741	(682,366)	177,569	216,843	2,468	1,826	6,732	7,390
-	875,000	30,000	-	-	-	-	-
-	(30,382)	(214,699)	-	-	-	-	(311)
-	844,618	(184,699)	-	-	-	-	(311)
2,741	162,252	(7,130)	216,843	2,468	1,826	6,732	7,079
(2,661)	207,044	49,926	757,027	68,711	10,169	271,779	4,546
\$ 80	\$ 369,296	\$ 42,796	\$ 973,870	\$ 71,179	\$ 11,995	\$ 278,511	\$ 11,625

COUNTY OF SISKIYOU
Combined Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2021

	Environmental Health	Community Corrections Performance	Animal Control Facility	Citizens Options for Public Safety Grant
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
License and permits	290,349	-	-	-
Fines and forfeitures	45,049	-	-	-
Use of money and property	15,486	2,871	226	-
Intergovernmental	16,240	284,355	-	1,762,624
Charges for services	58,828	-	-	-
Other revenues	-	-	7,966	-
Total Revenues	<u>425,952</u>	<u>287,226</u>	<u>8,192</u>	<u>1,762,624</u>
EXPENDITURES				
Current:				
General government	-	-	2,135	-
Public protection	-	47,857	-	1,567,265
Health and welfare	878,434	-	-	-
Education	-	-	-	-
Public ways and facilities	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>878,434</u>	<u>47,857</u>	<u>2,135</u>	<u>1,567,265</u>
Excess of Revenues Over (Under) Expenditures	<u>(452,482)</u>	<u>239,369</u>	<u>6,057</u>	<u>195,359</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	395,106	-	-	-
Transfers out	(125,569)	(16,000)	-	(67,597)
Total Other Financing Sources (Uses)	<u>269,537</u>	<u>(16,000)</u>	<u>-</u>	<u>(67,597)</u>
Net Change in Fund Balances	(182,945)	223,369	6,057	127,762
Fund Balances - Beginning	<u>1,020,414</u>	<u>227,684</u>	<u>30,154</u>	<u>268,561</u>
Fund Balances - Ending	<u>\$ 837,469</u>	<u>\$ 451,053</u>	<u>\$ 36,211</u>	<u>\$ 396,323</u>

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
\$ -	\$ 123,272	\$ -	\$ 40,776	\$ -	\$ 136,670	\$ 1,704	\$ -
-	267,588	53,806	-	-	-	-	-
-	-	-	-	-	-	-	-
27	120,988	5,872	742	12	1,744	231	660
-	987,124	480,230	251,220	-	1,922	25	-
-	48,666	406	825	-	32,438	-	7,920
-	-	-	-	-	-	-	-
27	1,547,638	540,314	293,563	12	172,774	1,960	8,580
-	-	-	-	-	-	-	-
-	2,273,310	-	-	149	-	-	-
-	-	644,102	-	-	195,499	-	4,252
-	-	-	-	-	-	-	-
-	-	-	227,551	-	-	-	-
-	-	-	-	-	-	-	4,300
-	-	-	-	-	-	-	6,955
-	64,271	-	-	-	21,419	-	-
-	2,337,581	644,102	227,551	149	216,918	-	15,507
27	(789,943)	(103,788)	66,012	(137)	(44,144)	1,960	(6,927)
-	450,000	92,806	-	-	-	-	-
-	-	(49,383)	-	-	-	-	-
-	450,000	43,423	-	-	-	-	-
27	(339,943)	(60,365)	66,012	(137)	(44,144)	1,960	(6,927)
3,860	183,040	464,342	51,207	1,739	251,025	32,959	100,562
\$ 3,887	\$ (156,903)	\$ 403,977	\$ 117,219	\$ 1,602	\$ 206,881	\$ 34,919	\$ 93,635

COUNTY OF SISKIYOU
Combined Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2021

	Hammond Ranch Fire Zone	McCloud Fire Zone	Mt. Shasta Vista Fire Zone	Pleasant Valley Fire Zone
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
License and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Use of money and property	2,257	1,366	735	921
Intergovernmental	28,655	-	-	1,057
Charges for services	71,073	46,465	26,399	19,928
Other revenues	-	-	-	-
Total Revenues	<u>101,985</u>	<u>47,831</u>	<u>27,134</u>	<u>21,906</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public protection	49,113	32,013	12,427	7,798
Health and welfare	-	-	-	-
Education	-	-	-	-
Public ways and facilities	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>49,113</u>	<u>32,013</u>	<u>12,427</u>	<u>7,798</u>
Excess of Revenues Over (Under) Expenditures	<u>52,872</u>	<u>15,818</u>	<u>14,707</u>	<u>14,108</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	52,872	15,818	14,707	14,108
Fund Balances - Beginning	<u>306,559</u>	<u>182,105</u>	<u>99,918</u>	<u>127,336</u>
Fund Balances - Ending	<u>\$ 359,431</u>	<u>\$ 197,923</u>	<u>\$ 114,625</u>	<u>\$ 141,444</u>

Carl Moyer Air Pollution	Local Innovation Subaccount	Lake Siskiyou Hydroelectric Project	Coronavirus Relief Fund	Totals
\$ -	\$ -	\$ -	\$ -	\$ 457,025
-	-	-	-	611,743
-	-	-	-	55,119
2,182	101	431,896	8,407	853,686
200,000	-	-	4,533,208	11,985,012
-	-	-	-	378,763
-	-	132	-	25,062
<u>202,182</u>	<u>101</u>	<u>432,028</u>	<u>4,541,615</u>	<u>14,366,410</u>
165,000	-	-	-	167,135
-	193	401,548	1,570,481	9,439,541
-	-	-	-	2,447,077
-	-	-	-	10,575
-	-	-	-	236,897
-	-	-	-	4,300
-	-	-	-	6,955
-	-	-	2,891,375	2,993,444
<u>165,000</u>	<u>193</u>	<u>401,548</u>	<u>4,461,856</u>	<u>15,305,924</u>
<u>37,182</u>	<u>(92)</u>	<u>30,480</u>	<u>79,759</u>	<u>(939,514)</u>
-	-	-	-	1,969,215
<u>(24,779)</u>	<u>(18,924)</u>	<u>(575,000)</u>	<u>(79,759)</u>	<u>(1,224,841)</u>
<u>(24,779)</u>	<u>(18,924)</u>	<u>(575,000)</u>	<u>(79,759)</u>	<u>744,374</u>
12,403	(19,016)	(544,520)	-	(195,140)
<u>338,595</u>	<u>19,724</u>	<u>5,310,997</u>	<u>-</u>	<u>11,140,713</u>
<u>\$ 350,998</u>	<u>\$ 708</u>	<u>\$ 4,766,477</u>	<u>\$ -</u>	<u>\$10,945,573</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, 2021

	Accumulated Capital Outlay	Criminal Justice Construction	Courthouse Construction	Lake Siskiyou Trail Project
ASSETS				
Cash and investments	\$ 1,137,024	\$ 16,509	\$ 18,305	\$ 3,413
Receivables:				
Accounts	-	4,689	81	-
Interest	1,457	9	23	4
Total Assets	\$ 1,138,481	\$ 21,207	\$ 18,409	\$ 3,417
LIABILITIES				
Due to other funds	\$ -	\$ 16,509	\$ -	\$ -
Total Liabilities	-	16,509	-	-
FUND BALANCES				
Restricted	-	-	18,409	-
Assigned	1,138,481	4,698	-	3,417
Total Fund Balances	1,138,481	4,698	18,409	3,417
Total Liabilities and Fund Balances	\$ 1,138,481	\$ 21,207	\$ 18,409	\$ 3,417

Jail Detention Facility	Totals
\$ -	\$ 1,175,251
-	4,770
-	1,493
<u>\$ -</u>	<u>\$ 1,181,514</u>
\$ -	\$ 16,509
-	16,509
-	18,409
-	1,146,596
-	1,165,005
<u>\$ -</u>	<u>\$ 1,181,514</u>

COUNTY OF SISKIYOU
Combined Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended June 30, 2021

	<u>Accumulated Capital Outlay</u>	<u>Criminal Justice Construction</u>	<u>Courthouse Construction</u>	<u>Lake Siskiyou Trail Project</u>
REVENUES				
Fines and forfeitures	\$ -	\$ 60,723	\$ 1,502	\$ -
Use of money and property	3,922	141	119	24
Total Revenues	<u>3,922</u>	<u>60,864</u>	<u>1,621</u>	<u>24</u>
EXPENDITURES				
Capital outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>3,922</u>	<u>60,864</u>	<u>1,621</u>	<u>24</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,040,501	-	-	-
Transfers out	(10,900)	(62,456)	-	-
Total Other Financing Sources (Uses)	<u>1,029,601</u>	<u>(62,456)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	1,033,523	(1,592)	1,621	24
Fund Balances - Beginning	104,958	6,290	16,788	3,393
Fund Balances - Ending	<u>\$ 1,138,481</u>	<u>\$ 4,698</u>	<u>\$ 18,409</u>	<u>\$ 3,417</u>

Jail Detention Facility	Totals
\$ -	\$ 62,225
<u>6,702</u>	<u>10,908</u>
6,702	73,133
<u>38,707</u>	<u>38,707</u>
<u>38,707</u>	<u>38,707</u>
<u>(32,005)</u>	<u>34,426</u>
-	1,040,501
<u>(1,540,501)</u>	<u>(1,613,857)</u>
<u>(1,540,501)</u>	<u>(573,356)</u>
(1,572,506)	(538,930)
<u>1,572,506</u>	<u>1,703,935</u>
<u>\$ -</u>	<u>\$ 1,165,005</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, 2021

	Juvenile Hall Ibank Debt Service	Pension Obligation Bonds 2007	Totals
ASSETS			
Cash and investments	\$ 83,242	\$ 1,079,054	\$ 1,162,296
Receivables:			
Accounts	-	64,603	64,603
Interest	96	1,842	1,938
Due from other funds	16,509	-	16,509
Total Assets	\$ 99,847	\$ 1,145,499	\$ 1,245,346
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ -
Total Liabilities	-	-	-
FUND BALANCES			
Assigned	99,847	1,145,499	1,245,346
Total Fund Balances	99,847	1,145,499	1,245,346
Total Liabilities and Fund Balances	\$ 99,847	\$ 1,145,499	\$ 1,245,346

COUNTY OF SISKIYOU
Combined Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended June 30, 2021

	Juvenile Hall Ibank Debt Service	Pension Obligation Bonds 2007	Totals
REVENUES			
Use of money and property	\$ 212	\$ 9,983	\$ 10,195
Other revenues	-	1,314,374	1,314,374
Total Revenues	<u>212</u>	<u>1,324,357</u>	<u>1,324,569</u>
EXPENDITURES			
Current:			
General government	3,700	1,331	5,031
Debt service:			
Principal	65,249	625,000	690,249
Interest and other charges	38,662	783,240	821,902
Total Expenditures	<u>107,611</u>	<u>1,409,571</u>	<u>1,517,182</u>
Excess of Revenues Over (Under) Expenditures	<u>(107,399)</u>	<u>(85,214)</u>	<u>(192,613)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	102,456	-	102,456
Total Other Financing Sources (Uses)	<u>102,456</u>	<u>-</u>	<u>102,456</u>
Net Change in Fund Balances	(4,943)	(85,214)	(90,157)
Fund Balances - Beginning	<u>104,790</u>	<u>1,230,713</u>	<u>1,335,503</u>
Fund Balances - Ending	<u>\$ 99,847</u>	<u>\$ 1,145,499</u>	<u>\$ 1,245,346</u>

Internal Service Funds

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COUNTY OF SISKIYOU
Combining Statement of Net Position
Internal Service Funds
June 30, 2021

	<u>Fuel Services</u>	<u>Communi- cations</u>	<u>Automotive Services</u>
ASSETS			
Current Assets:			
Cash and investments	\$ 83,971	\$ 306,479	\$ 113,865
Cash with fiscal agent	711	13,410	8,032
Receivables:			
Accounts	692	5,081	-
Interest	172	431	179
Intergovernmental	-	-	-
Due from other funds	83,328	21,727	-
Inventory	53,893	-	99,353
Total Current Assets	<u>222,767</u>	<u>347,128</u>	<u>221,429</u>
Noncurrent Assets:			
Capital assets:			
Non-depreciable	2,970	56,436	-
Depreciable, net	23,583	45,842	12,527
Total Noncurrent Assets	<u>26,553</u>	<u>102,278</u>	<u>12,527</u>
Total Assets	<u>249,320</u>	<u>449,406</u>	<u>233,956</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension adjustments	1,416	38,524	26,150
Deferred OPEB adjustments	849	41,488	24,214
Total Deferred Outflows of Resources	<u>2,265</u>	<u>80,012</u>	<u>50,364</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	(101)	5,218	1,607
Accrued salaries and benefits	334	17,082	7,781
Due to other funds	1,144	11,618	16,374
Compensated absences payable	19	7,066	2,393
Estimated claims liability	-	-	-
Total Current Liabilities	<u>1,396</u>	<u>40,984</u>	<u>28,155</u>
Noncurrent Liabilities:			
Compensated absences payable	-	8,681	1,243
Net pension liability	16,897	549,586	289,249
Net OPEB obligation	6,195	302,591	176,603
Total Noncurrent Liabilities	<u>23,092</u>	<u>860,858</u>	<u>467,095</u>
Total Liabilities	<u>24,488</u>	<u>901,842</u>	<u>495,250</u>

Information Technology	Risk Management					Self Funded Dental Insurance	Totals
	Liability	Unemployment	Workers' Compensation	Vision Insurance			
\$ 136,607	\$ 957,592	\$ 421,042	\$ 1,238,764	\$ 35,670	\$ 267,599	\$ 3,561,589	
1,433	-	-	-	-	-	23,586	
-	-	-	-	3,979	(1,664)	8,088	
277	1,056	522	1,296	50	372	4,355	
1,945	-	-	-	-	-	1,945	
-	-	-	-	-	-	105,055	
-	-	-	-	-	-	153,246	
140,262	958,648	421,564	1,240,060	39,699	266,307	3,857,864	
21,745	-	-	-	-	-	81,151	
24,714	-	-	-	-	-	106,666	
46,459	-	-	-	-	-	187,817	
186,721	958,648	421,564	1,240,060	39,699	266,307	4,045,681	
4,184	-	-	-	-	-	70,274	
15,964	-	-	-	-	-	82,515	
20,148	-	-	-	-	-	152,789	
84,057	12,142	-	-	1,337	23,118	127,378	
7,045	-	-	-	-	-	32,242	
227	17	-	17	-	-	29,397	
3,054	-	-	-	-	-	12,532	
-	193,000	11,700	-	-	-	204,700	
94,383	205,159	11,700	17	1,337	23,118	406,249	
689	-	-	-	-	-	10,613	
23,998	-	-	-	-	-	879,730	
116,431	-	-	-	-	-	601,820	
141,118	-	-	-	-	-	1,492,163	
235,501	205,159	11,700	17	1,337	23,118	1,898,412	

COUNTY OF SISKIYOU
Combining Statement of Net Position
Internal Service Funds
June 30, 2021

	<u>Fuel Services</u>	<u>Communi- cations</u>	<u>Automotive Services</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred pension adjustments	97	6,110	1,150
Deferred OPEB adjustments	556	27,139	15,839
Total Deferred Inflows of Resources	<u>653</u>	<u>33,249</u>	<u>16,989</u>
NET POSITION			
Investment in capital assets	26,553	102,278	12,527
Restricted	446	13,410	8,032
Unrestricted	199,445	(521,361)	(248,478)
Total Net Position	<u>\$ 226,444</u>	<u>\$ (405,673)</u>	<u>\$ (227,919)</u>

Information Technology	Risk Management					Totals
	Liability	Unemployment	Workers' Compensation	Vision Insurance	Self Funded Dental Insurance	
(2,598)	-	-	-	-	-	4,759
10,442						53,976
7,844	-	-	-	-	-	58,735
46,459	-	-	-	-	-	187,817
1,333	10,000	-	-	-	-	33,221
(84,268)	743,489	409,864	1,240,043	38,362	243,189	2,020,285
<u>\$ (36,476)</u>	<u>\$ 753,489</u>	<u>\$ 409,864</u>	<u>\$ 1,240,043</u>	<u>\$ 38,362</u>	<u>\$ 243,189</u>	<u>\$ 2,241,323</u>

COUNTY OF SISKIYOU
Combining Statement of Revenues, Expenses, and
Changes in Net Position
Internal Service Funds
For the Year Ended June 30, 2021

	<u>Fuel Services</u>	<u>Communi- cations</u>	<u>Automotive Services</u>
OPERATING REVENUES			
Charges for services	\$ 536,108	\$ 410,918	\$ 523,023
Rental income	-	3,219	-
Other revenues	-	-	1,705
Total Operating Revenues	<u>536,108</u>	<u>414,137</u>	<u>524,728</u>
OPERATING EXPENSES			
Salaries and benefits	4,172	378,736	179,805
Services and supplies	475,850	131,316	318,308
Depreciation	1,348	5,335	1,929
Total Operating Expenses	<u>481,370</u>	<u>515,387</u>	<u>500,042</u>
Operating Income (Loss)	<u>54,738</u>	<u>(101,250)</u>	<u>24,686</u>
NON-OPERATING REVENUE (EXPENSES)			
Interest income	1,038	5,521	2,689
Intergovernmental	-	-	-
Gain (loss) on disposal of capital assets	-	(3,592)	-
Total Non-Operating Revenue (Expenses)	<u>1,038</u>	<u>1,929</u>	<u>2,689</u>
Income (Loss) Before Capital Contributions	<u>55,776</u>	<u>(99,321)</u>	<u>27,375</u>
Capital contributions	-	48,902	-
Change in Net Position	<u>55,776</u>	<u>(50,419)</u>	<u>27,375</u>
Total Net Position - Beginning	<u>170,668</u>	<u>(355,254)</u>	<u>(255,294)</u>
Total Net Position - Ending	<u>\$ 226,444</u>	<u>\$ (405,673)</u>	<u>\$ (227,919)</u>

Risk Management

Information Technology	Liability	Unemployment	Workers' Compensation	Vision Insurance	Self Funded Dental Insurance	Totals
\$ 1,151,234	\$ 1,494,057	\$ 203,045	\$ 2,100,057	\$ 77,676	\$ 411,649	\$ 6,907,767
-	-	-	-	-	-	3,219
-	22	-	-	3,332	97,942	103,001
<u>1,151,234</u>	<u>1,494,079</u>	<u>203,045</u>	<u>2,100,057</u>	<u>81,008</u>	<u>509,591</u>	<u>7,013,987</u>
147,946	-	-	-	-	-	710,659
1,026,050	1,170,745	151,755	1,514,758	77,616	656,720	5,523,118
20,699	-	-	-	-	-	29,311
<u>1,194,695</u>	<u>1,170,745</u>	<u>151,755</u>	<u>1,514,758</u>	<u>77,616</u>	<u>656,720</u>	<u>6,263,088</u>
(43,461)	323,334	51,290	585,299	3,392	(147,129)	750,899
1,884	2,435	2,651	1,471	257	2,417	20,363
1,945	-	-	-	-	8	1,953
-	-	-	-	-	-	(3,592)
<u>3,829</u>	<u>2,435</u>	<u>2,651</u>	<u>1,471</u>	<u>257</u>	<u>2,425</u>	<u>18,724</u>
(39,632)	325,769	53,941	586,770	3,649	(144,704)	769,623
-	-	-	-	-	-	48,902
<u>(39,632)</u>	<u>325,769</u>	<u>53,941</u>	<u>586,770</u>	<u>3,649</u>	<u>(144,704)</u>	<u>818,525</u>
3,156	427,720	355,923	653,273	34,713	387,893	1,422,798
<u>\$ (36,476)</u>	<u>\$ 753,489</u>	<u>\$ 409,864</u>	<u>\$ 1,240,043</u>	<u>\$ 38,362</u>	<u>\$ 243,189</u>	<u>\$ 2,241,323</u>

COUNTY OF SISKIYOU
Combining Statement of Cash Flows
Internal Service Funds
For the year Ended June 30, 2021

	<u>Fuel Services</u>	<u>Communi- cations</u>	<u>Automotive Services</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	\$ 535,495	\$ 410,372	\$ 524,728
Payments to suppliers	(514,502)	(130,426)	(321,131)
Payments to employees	(6,167)	(304,532)	(178,899)
Net Cash Provided (Used) by Operating Activities	<u>14,826</u>	<u>(24,586)</u>	<u>24,698</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Intergovernmental revenues	-	2,514	-
Interfund loans received	1,144	11,618	16,374
Interfund loans made	(83,328)	(21,727)	-
Interfund loans repayments received	22,022	18,967	-
Interfund loans repaid	(1,415)	(1,064)	(2,009)
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(61,577)</u>	<u>10,308</u>	<u>14,365</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchase of capital assets	-	(25,455)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>-</u>	<u>(25,455)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest and dividends	1,279	6,495	2,855
Net Cash Provided (Used) by Investing Activities	<u>1,279</u>	<u>6,495</u>	<u>2,855</u>
Net Increase (Decrease) in Cash and Cash Equivalent	(45,472)	(33,238)	41,918
Balances - Beginning of year	<u>130,154</u>	<u>353,127</u>	<u>79,979</u>
Balances - End of year	<u>\$ 84,682</u>	<u>\$ 319,889</u>	<u>\$ 121,897</u>

Risk Management

Information Technology	Liability	Unemployment	Workers' Compensation	Vision Insurance	Self Funded Dental Insurance	Totals
\$ 1,151,234	\$ 1,494,079	\$ 203,045	\$ 2,100,057	\$ 77,071	\$ 511,255	\$ 7,007,336
(995,511)	(1,259,739)	(182,856)	(1,514,758)	(79,938)	(640,673)	(5,639,534)
(115,282)	-	-	-	-	-	(604,880)
40,441	234,340	20,189	585,299	(2,867)	(129,418)	762,922
-	-	-	-	-	8	2,522
227	17	-	17	-	-	29,397
-	-	-	-	-	-	(105,055)
-	-	-	-	-	-	40,989
(198)	(16)	-	(16)	-	-	(4,718)
29	1	-	1	-	8	(36,865)
-	-	-	-	-	-	(25,455)
-	-	-	-	-	-	(25,455)
2,237	3,643	3,714	1,793	338	3,485	25,839
2,237	3,643	3,714	1,793	338	3,485	25,839
42,707	237,984	23,903	587,093	(2,529)	(125,925)	726,441
95,333	719,608	397,139	651,671	38,199	393,524	2,858,734
<u>\$ 138,040</u>	<u>\$ 957,592</u>	<u>\$ 421,042</u>	<u>\$ 1,238,764</u>	<u>\$ 35,670</u>	<u>\$ 267,599</u>	<u>\$ 3,585,175</u>

COUNTY OF SISKIYOU
Combining Statement of Cash Flows
Internal Service Funds
For the year Ended June 30, 2021

	Fuel Services	Communi- cations	Automotive Services
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating income (loss)	\$ 54,738	\$ (101,250)	\$ 24,686
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	1,348	5,335	1,929
Decrease (increase) in:			
Accounts receivable	(613)	(3,765)	-
Inventory	(38,439)	-	(2,082)
Deferred pension adjustments	210	(3,674)	1,265
Deferred OPEB adjustments	(149)	(21,652)	(9,259)
Increase (decrease) in:			
Accounts payable	(213)	890	(741)
Accrued salaries and benefits	(114)	2,084	(290)
Compensated absences payable	(367)	2,001	(1,978)
Estimated claims liability	-	-	-
Net pension liability	1,164	35,272	20,687
Net OPEB obligation	(2,196)	64,682	(2,766)
Deferred pension adjustments	(250)	(7,578)	(4,444)
Deferred OPEB adjustments	(293)	3,069	(2,309)
Net Cash Provided (Used) by Operating Activities	\$ 14,826	\$ (24,586)	\$ 24,698

Information Technology	Risk Management					Self Funded Dental Insurance	Totals
	Liability	Unemployment	Workers' Compensation	Vision Insurance			
\$ (43,461)	\$ 323,334	\$ 51,290	\$ 585,299	\$ 3,392	\$ (147,129)	\$ 750,899	
20,699	-	-	-	-	-	29,311	
-	-	-	-	(3,937)	1,664	(6,651)	
-	-	-	-	-	-	(40,521)	
(858)	-	-	-	-	-	(3,057)	
(8,513)	-	-	-	-	-	(39,573)	
30,539	(64,994)	-	-	(2,322)	16,047	(20,794)	
1,943	-	-	-	-	-	3,623	
1,608	-	-	-	-	-	1,264	
-	(24,000)	(31,101)	-	-	-	(55,101)	
12,759	-	-	-	-	-	69,882	
27,066	-	-	-	-	-	86,786	
(2,741)	-	-	-	-	-	(15,013)	
1,400	-	-	-	-	-	1,867	
<u>\$ 40,441</u>	<u>\$ 234,340</u>	<u>\$ 20,189</u>	<u>\$ 585,299</u>	<u>\$ (2,867)</u>	<u>\$ (129,418)</u>	<u>\$ 762,922</u>	

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Fiduciary Funds

- **Investment Trust Funds**

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COUNTY OF SISKIYOU
Combining Statement of Fiduciary Net Position
Investment Trust Funds
June 30, 2021

	Special Districts Governed by Local Boards	School Funds	School Debt Service Funds	College Funds
ASSETS				
Cash and investments	\$ 5,582,268	\$ 73,349,417	\$ 9,496,837	\$ 11,500,139
Receivables				
Accounts	31,160	-	-	-
Interest	7,284	-	11,797	-
Taxes	2,041	-	2,665	-
Intergovernmental	44,504	-	-	-
Total Assets	<u>5,667,257</u>	<u>73,349,417</u>	<u>9,511,299</u>	<u>11,500,139</u>
LIABILITIES				
Accounts payable	210,197	-	-	-
Long-term debt:				
Due in more than one year	523,459	-	-	-
Total Liabilities	<u>733,656</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION				
Restricted for:				
Pool participants	4,933,601	73,349,417	9,511,299	11,500,139
Total Net Position	<u>\$ 4,933,601</u>	<u>\$ 73,349,417</u>	<u>\$ 9,511,299</u>	<u>\$ 11,500,139</u>

<u>Trial Court and LAFCO</u>	<u>Totals</u>
\$ 245,201	\$ 100,173,862
-	31,160
-	19,081
-	4,706
-	44,504
<u>245,201</u>	<u>100,273,313</u>
-	210,197
-	523,459
-	733,656
<u>245,201</u>	<u>99,539,657</u>
<u>\$ 245,201</u>	<u>\$ 99,539,657</u>

COUNTY OF SISKIYOU
Combining Statement of Changes in Fiduciary Net Position
Investment Trust Funds
For the Year Ended June 30, 2021

	Special Districts Governed by Local Boards	School Funds	Debt Service Funds	College Funds
ADDITIONS				
Contributions:				
Contributions to investment pool	\$ 5,341,083	\$ 179,830,378	\$ 3,146,733	\$ 36,742,015
Net investment income	171,163	-	276,263	-
Total Additions	<u>5,512,246</u>	<u>179,830,378</u>	<u>3,422,996</u>	<u>36,742,015</u>
DEDUCTIONS				
Distributions from investment pool	<u>6,033,153</u>	<u>163,949,223</u>	<u>2,623,619</u>	<u>32,719,588</u>
Total Deductions	<u>6,033,153</u>	<u>163,949,223</u>	<u>2,623,619</u>	<u>32,719,588</u>
Change in Net Position	(520,907)	15,881,155	799,377	4,022,427
Net Position - Beginning	<u>5,454,508</u>	<u>57,468,262</u>	<u>8,711,922</u>	<u>7,477,712</u>
Net Position - Ending	<u>\$ 4,933,601</u>	<u>\$ 73,349,417</u>	<u>\$ 9,511,299</u>	<u>\$ 11,500,139</u>

<u>Trial Court and LAFCO</u>	<u>Totals</u>
\$ (3,575)	225,056,634
-	447,426
<u>(3,575)</u>	<u>225,504,060</u>
-	205,325,583
-	205,325,583
(3,575)	20,178,477
<u>248,776</u>	<u>79,361,180</u>
<u>\$ 245,201</u>	<u>\$ 99,539,657</u>

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