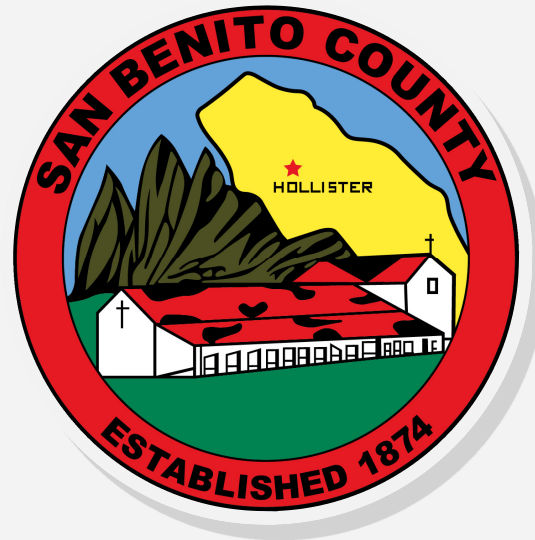


# COUNTY OF SAN BENITO

STATE OF CALIFORNIA



## ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Fiscal Year Ended

June 30, 2021

Prepared and submitted by the Office of the Auditor-Controller, Joe Paul Gonzalez

### **Special Thanks!**

This year's ACFR is dedicated to the staff in the Auditor-Controller's Office. Each person is a valuable member of our team and each person help ensure timely and accurate financial reporting despite the many challenges of facing a pandemic.

### **Cover credits:**

Pinnacles National Park currently spans 26,000 acres. On January 10, 2013 President Barack Obama signed legislation passed by Congress that redesignated the area from a National Monument to a National Park. Many visitors come to hike, picnic, bird watch, rock climb, learn about geology and plants, and enjoy the wilderness.

Photo by Juan Carlos Godinez

# COUNTY OF SAN BENITO | ANNUAL COMPREHENSIVE FINANCIAL REPORT

Fiscal Year Ended June 30, 2021

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Fiscal Year Ended June 30, 2021

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# COUNTY OF SAN BENITO

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**JOE PAUL GONZALEZ**

AUDITOR, CLERK, RECORDER, REGISTRAR OF VOTERS

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Telephone: (831) 636-4090

E-Mail: [jgonzalez@cosb.us](mailto:jgonzalez@cosb.us)

December 29, 2021

To the Honorable Board of Supervisors and Citizens of San Benito County:

I am pleased to present this fiscal year 2020/2021 Annual Comprehensive Financial Report (ACFR) for the County of San Benito. This ACFR is intended to present information above and beyond what is required by generally accepted accounting principles or State Law.

This ACFR is in compliance with Sections 25250 & 25253 of the Government Code of the State of California. These statutes require all general-purpose local governments to issue an annual report on the financial position and activities of that government. The report must be presented in conformance with generally accepted accounting principles (GAAP) and must be audited by an independent firm of certified public accountants (CPA). The independent CPA conducts the audit in conformance with generally accepted auditing standards (GAAS) and generally accepted government auditing standards (GAGAS). The financial statements contained in this ACFR meet these requirements.

This report contains management's representations and is prepared by the Office of the County Auditor. Consequently, management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive internal control framework that is established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

The County of San Benito's financial statements have been audited by Eide Bailly LLP, a firm of licensed certified public accountants, who have issued an unmodified ("clean") opinion on the County's financial statements for the fiscal year ended June 30, 2021. The auditors have concluded, based on their audit that the financial statements combined with the accompanying Notes, present fairly, in all material respects, the financial condition of San Benito County as of June 30, 2021. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the County of San Benito includes the broader, federally mandated "single audit" designed to meet the special needs of federal grantor agencies. The standards governing single audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports will be available in the County of San Benito's separately issued Single Audit Report.

Management is required by the Government Accounting Standards Board to provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A) in conjunction with financial statement reporting. This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The

County of San Benito's MD&A can be found immediately following the report of the independent auditors.

The ACFR is organized into three sections:

- The *Introductory Section* is intended to familiarize the reader with the organizational structure of the County, the nature and scope of the services it provides, and the specifics of its legal operating environment.
- The *Financial Section* includes the independent auditor's report on the basic financial statements, MD&A, audited basic financial statements, note disclosures and supporting statements, and schedules necessary to provide readers with a comprehensive understanding of the county's financial activities of the past fiscal year.
- The *Statistical Section* provides the reader with additional historic perspective, context, and detail to assist in using the information in the financial statements. It provides information in five categories: Financial trends; revenue capacity; debt capacity; demographic and economic information; and operating indicators.

## **PROFILE OF THE COUNTY OF SAN BENITO**

### **Overview of the County**

San Benito County is located in the northwestern part of the State of California and is located approximately 85 miles south of San Francisco. The County of San Benito currently occupies over 1,396 square miles and serves a population of 64,055. Open space and agricultural land account for a great majority of this area. San Benito County was formed in 1874 from a portion of Monterey County. Thirteen years later, the state legislature expanded the county to include land in Fresno and Merced counties. Territorially, it has remained unchanged since 1887.

The western and southern boundary of San Benito County is established by a coastal range of mountains known as the Gabilans. To the east lie the Diablo Mountain range and Panoche Valley, separating San Benito County from Merced and Fresno Counties. To the north, the Pajaro River creates the Santa Clara and Santa Cruz County boundaries. San Benito County is the valley that stretches between these geographical features and reaches nearly eighty miles south to the Mustang Ridge. These lands are rich in Mexican and Spanish heritage. The fertile soil of the San Juan Valley portion of San Benito County is known for the colorful fields of row crops and prolific orchards.

San Benito County government is comprised of ten publicly elected officials including a five- member Board of Supervisors, the Clerk-Auditor-Recorder, the Assessor, the District Attorney, the Sheriff-Coroner and the Treasurer- Tax Collector-Public Administrator. A County Administrative Officer (CAO) is appointed by the Board of Supervisors and functions as the Chief Executive. Averaging 450 full time equivalent employees, the County government provides a full range of public services including public safety, roads and facilities, social services, administrative services, health services, sanitation, library, parks and recreational facilities and a variety of other general governmental services. Every resident of the County, directly or indirectly, benefits from these services. Most services performed by the County are provided for all residents, regardless of whether those residents live in cities or unincorporated areas.

In accordance with the County Budget Act in the California Government Code, the County adopts a final budget each year. This annual budget serves as the foundation for the County's financial planning and control. The County maintains budgetary controls to assure compliance with legal provisions embodied in the annual appropriated budget approved by the Board. If appropriations are not sufficient, Board of Supervisors-approved appropriation transfers are required before commitments or expenditures are permitted. Unencumbered annual appropriations lapse at year-end.



## **FACTORS AFFECTING FINANCIAL CONDITION**

### **Local Economy**

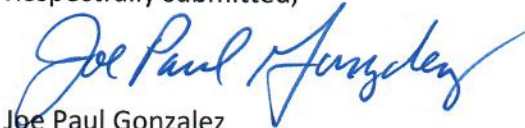
The County of San Benito's economy has continued to experience increases in housing construction. Attracting homebuyers from the northern bay area with the lower housing costs. The net assessed value of taxable property, along with the total taxes levied, have increased to \$9.9 billion. The unemployment rate in the County increased from 7.9% in June 2020 to 8.4% in June 2021, and is higher than the State's June 2021 average of 7.6%. All of these factors will impact the County's revenue and tax base.

The County continues its efforts in mitigating the impacts of COVID-19 on public health and the local economy. The County implemented various programs during FY2020/2021 making grants available to local businesses, providing meals to those most at-risk, and providing financial assistance to the public. The County's local sales tax across various industries have experienced a positive shift as compared to the previous fiscal year. Industries experienced positive change and overall the County sales tax revenues increase over the previous fiscal year.

### **Acknowledgments**

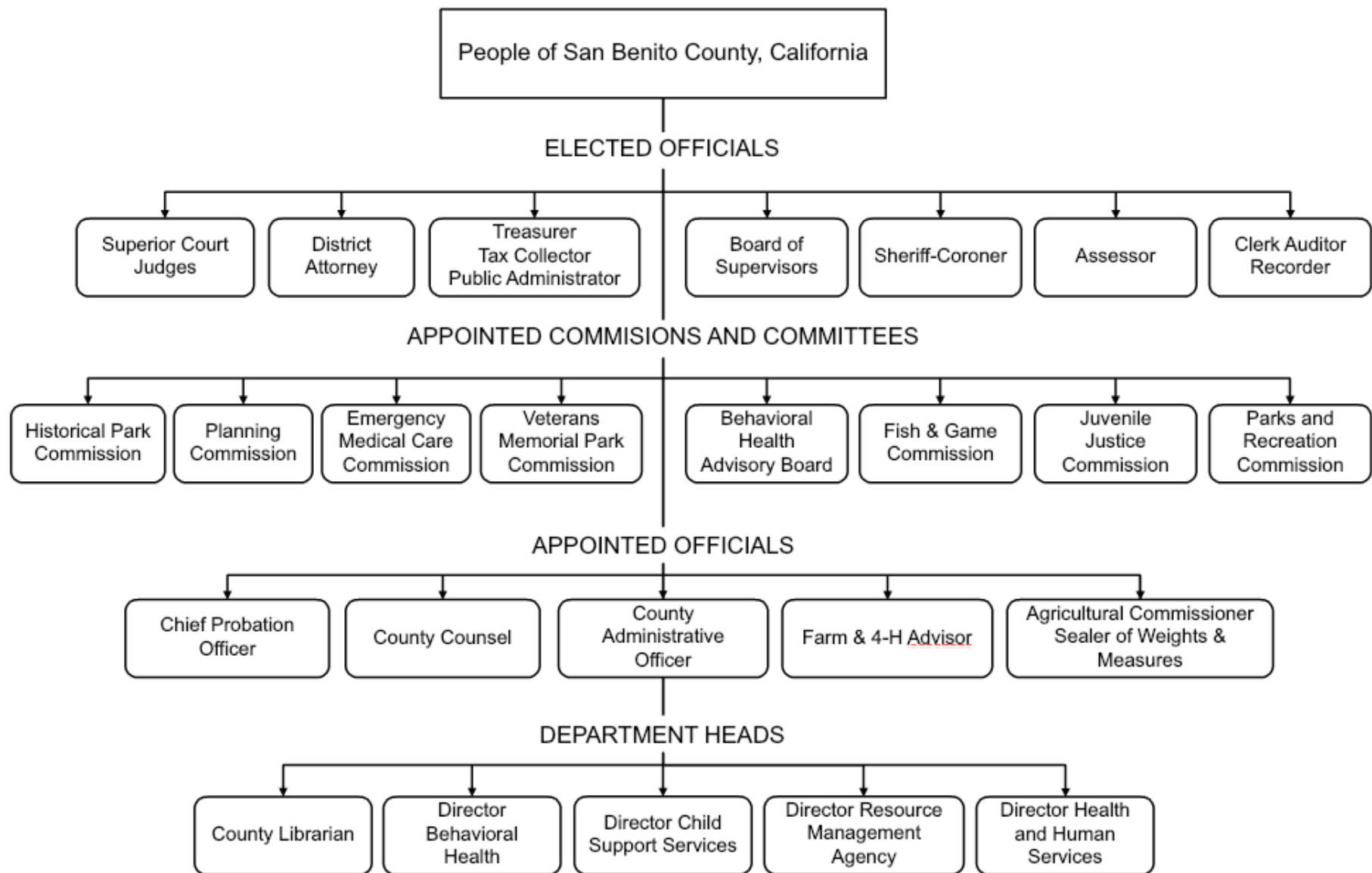
The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the Accounting Division of the Office of the Auditor. I would like to express my appreciation to all members of the Auditor's Office and County departments who assisted and contributed to its preparation. I would also like to thank the members of the Board of Supervisors and the County Administrator for their interest and support, and for their leadership, planning and conducting the financial operations of the County in a responsible and progressive manner. I also thank the accounting firm of Eide Bailly LLP, for their assistance and guidance in the preparation of this report.

Respectfully submitted,



Joe Paul Gonzalez

Auditor-Controller-Clerk-Recorder-Registrar





San Benito County Elected and Appointed Officials

***Elected Officials***

---

Board of Supervisors:

District 1	Betsy Dirks
District 2	Kollin Kosmicki
District 3	Peter Hernandez
District 4	Bob Tiffany
District 5	Bea Gonzalez
Assessor	Tom Slavich
Clerk, Auditor, Recorder, Registrar of Voters	Joe Paul Gonzalez
District Attorney	Candice Hooper
Sheriff - Coroner	Eric Taylor
Treasurer, Tax Collector, Public Administrator	Melinda Casillas

***Appointed Officials***

---

County Administrative Officer	Ray Espinosa
Agricultural Commissioner – Sealer of Weights & Measures	Karen Overstreet
Chief Probation Officer	Joe Frontella
County Counsel	Barbara Thompson
County Health Officer	George Gellert
Director - Child Support Services	Jamie Murray
Director - County Library	Nora Conte
Director - Health & Human Services Agency, Interim	Tracey Belton
Director - Mental Health Services	Alan Yamamoto
Director - Resource Management Agency, Interim	Michael Chambless
Director - U.C. Cooperative Ext. Service	Devii Rao



## Independent Auditor's Report

To the Board of Supervisors  
County of San Benito, California

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of San Benito, California (County), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise County's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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

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4040 Campbell Ave., Ste. 200 | Menlo Park, CA 94025-1053 | T 650.522.3400 | F 650.645.7393 | EOE

## **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, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Emphasis of Matter**

As discussed in Notes 1 and 18 to the financial statements, the County has adopted the provisions of GASB Statement No. 84, *Fiduciary Activities*, which has resulted in a restatement of the net position as of July 1, 2020. Our opinions are not modified with respect to this matter.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, pension schedules, and other post-employment benefits schedules on pages 4–21 and 84–102 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

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

The combining and individual nonmajor fund schedules are the responsibility of management and was derived from and relates 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 and individual nonmajor fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 29, 2021 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Eide Sully LLP".

Menlo Park, California

December 29, 2021

**COUNTY OF SAN BENITO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
June 30, 2021

As management of the County of San Benito, we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County of San Benito for the fiscal year ended June 30, 2021. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal at the front of this report and the County's financial statements which follow this section.

**I. FINANCIAL HIGHLIGHTS**

- The Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law on March 27, 2020. Through this economic relief the County of San Benito received approximately \$6.3 million in federal aid. The County utilized the funding to assist the community with business grants, housing and utility assistance, as well as food vouchers.
- On March 11, 2021 the American Rescue Plan Act (ARPA) became public law. Through ARPA, the County of San Benito is set to receive approximately \$12.2 million in federal aid. The County will be developing a plan for spending the allocated funds, through public input. This funding will be used for various purposes beginning in FY2021/2022.
- The County also participated in the Great Plates program funded 100% through FEMA. The program was established for the purposes of providing meals to: adults 65 and older, and adults 60-64 who are at high-risk, and were unable to access meals while staying at home during the pandemic.
- Additionally, County departments received approximately \$1.75 million in aid from other government revenue for public health and public assistance programs specifically targeted towards mitigating the impacts of COVID-19 throughout the County.
- January through March 2021 actual taxable sales in the unincorporated area increased by 16.4%. Home and building projects contributed to higher contractor activity, pushing building-construction revenues up by 18.7%. The County's share of the countywide use tax pool allocations increased by 29.8%, attributed by taxes on out-of-state online purchases and surges in online shopping as consumers continued to favor the ease of e-commerce.
- Transient occupancy taxes increased by 90% over the previous fiscal year. TOT taxes for quarter 4 of the current year increased by 237%, or 156 thousand, over the previous fiscal year's fourth quarter.
- Capital outlay expenditures, in governmental funds, increased by \$13.5 million, primarily due to an increase in local road projects of \$5.3 million, and the construction of the behavioral health facility of \$10 million in the capital improvement projects fund.
- At the close of the current fiscal year, the County's governmental funds reported combined fund balances of \$119 million, an increase of \$17.4 million in comparison to the ending fund balance in the previous fiscal year, largely by federal aid from ARPA and revenues received in the Road fund for future local road improvement projects. Approximately 8%, or \$9.4 million, is available for spending at the government's discretion (unassigned fund balance).

## II. OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis provided here are intended to serve as an introduction to the County of San Benito's basic financial statements. The County of San Benito's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

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

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

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

The government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their cost through user fees and charges (*business-type activities*). The governmental activities of the County include general government, public protection, public ways and facilities, health and sanitation, public assistance, education, and recreation and cultural services. The county has one business-type activity, the John Smith Landfill (solid waste fund).

Component units are included in the basic financial statements and consist of legally separate entities for which the County is financially accountable, and have the same, or substantially the same board as the County or provides services entirely to the County. The County Service Areas (CSA's) and Community Facilities Districts (CFD's) are examples of these. Financial data of the CSA's and CFD's are combined with the presentation of the primary government's financial data and are therefore referred to as a "blended" component unit (see Note 1 for more details). On the other hand, a "discretely presented" component unit is one that is presented separately in the financial statements to emphasize its independence from the primary government. The County of San Benito has one discretely presented component unit, First 5 San Benito. The government-wide financial statements can be found on pages 23-24 of this report.

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



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

It is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements because the focus of governmental funds is narrower than that of the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between *governmental funds* and *government-wide* financial statements.

The County maintains 35 individual governmental funds. For financial reporting purposes, information is presented separately for major funds: General Fund, Human Services Agency Fund, Road Fund, Mental Health Fund, and Capital Improvement Projects Fund. Information is presented separately in the Governmental Funds Balance Sheet and in the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances for these five funds. Information for the remaining 30 governmental funds is combined into the presentation of Other Governmental Funds. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements located under the Supplementary Information section in this report, starting on page 104. The governmental funds financial statements can be found on pages 26-29 of this report.

**Proprietary Funds.** *Proprietary funds* include Enterprise Funds. Enterprise funds report the same functions presented as the business-type activities in the government-wide financial statements. The County has one enterprise fund used to account for its Landfill-Solid Waste Operations. The proprietary fund financial statements can be found on pages 30-32 of this report.

**Fiduciary Funds.** *Fiduciary funds* are used to account for resources that are held for the benefit of third parties outside of the County. Fiduciary funds are not available to support the County's own programs. The fiduciary fund financial statements can be found on pages 33-34 of this report.

**Notes to the Basic Financial Statements.** The Notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found starting on page 36 of this report.

**Other Information.** In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the County's progress in funding its obligation to provide other post-employment benefits (OPEB) to its employees. It also provides information about the County's proportionate share of the California Public Employees Retirement (CalPERS) Safety pension plan collective net pension liability and information regarding the County's contributions to CalPERS; as well as, the County's net pension liability for the Miscellaneous Pension Plan and the County's net OPEB liability for retiree medical benefits. Required supplementary information can be found beginning on page 84 of this report.

This section also includes budgetary comparison schedules which compare the budgeted amounts for the fiscal year with the actual activity for four of the County's Major Governmental Funds - the General Fund, the Human Services Agency, the Road Fund, and the Mental Health Fund. This information shows how well the County stayed within the budget constraints it established.

The notes to the required supplementary information discuss the County's budgetary basis of accounting and the policies and regulations to which it adheres.

**Combining and Individual Fund Statements and Schedules.** The financial statements of the County's non-major funds are represented here. It includes all other non-major special revenue funds, the developer projects fund, and the County's debt service fund, and can be found beginning on page 105 of this report. Additional budget-to-actual comparison schedules are presented for the County's Capital Improvement Projects fund and all individual non-major special revenue funds for which annual budgets are legally adopted. The financial statements of investment trust and custodial fiduciary funds are presented in separate combining statements beginning on page 147.

### III. GOVERNMENT-WIDE OVERALL FINANCIAL ANALYSIS

The net position over time may serve as a useful indicator of a government’s financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$192.5 million at the close of the most recent fiscal year.

Statement of Net Position (condensed)							
(in thousands)							
	Governmental Activities		Business-type Activities		Total		Percent Change
	2021	2020	2021	2020	2021	2020	
<b>Assets:</b>							
Current and other assets	\$ 153,317	\$ 135,921	\$ 4,533	\$ 8,221	\$ 157,850	\$ 144,142	9.5 %
Capital assets, net	147,822	127,905	604	648	148,426	128,553	15.5 %
Total assets	301,139	263,826	5,137	8,869	306,276	272,695	12.3 %
<b>Deferred outflows or resources:</b>	21,563	15,510	76	48	21,639	15,557	39.1 %
<b>Liabilities:</b>							
Current and other liabilities	23,889	23,399	260	143	24,150	23,542	2.6 %
Long-term liabilities	108,988	98,758	939	898	109,927	99,656	10.3 %
Total liabilities	132,877	122,157	1,199	1,041	134,077	123,198	8.8 %
<b>Deferred inflows of resources:</b>	1,379	2,419	6	10	1,385	2,429	(43.0)%
<b>Net Position:</b>							
Net investment in capital assets	131,870	118,970	604	648	132,474	119,618	10.7 %
Restricted	90,770	74,118	751	751	91,521	74,869	22.2 %
Unrestricted	(34,194)	(38,329)	2,654	6,466	(31,540)	(31,863)	(1.0)%
Total net position, as restated	\$ 188,446	\$ 154,760	\$ 4,009	\$ 7,864	\$ 192,455	\$ 162,623	18.3 %

The largest portion of the County’s net position reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, vehicles, and infrastructure), less any related outstanding debt that was used to acquire those assets. The County uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the County’s investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Total government-wide (governmental and business-type activities) net position increased by \$29.8 million, an increase of 18% over the previous year's net position. Net investment in capital assets increased by approximately \$19.9 million over the previous year, which is contributed by both road and facility construction in progress; for projects that are anticipated to be completed in subsequent fiscal years. The increase in total assets of \$34 million, is also mainly contributed by the increase in construction in progress. The increase in current and other assets of 9.5% was contributed by unspent American Rescue Plan Act of 2021 funds of \$6.1 million and a net increase of \$2.8 million related to funding from the San Benito County Council of Governments funding raised through local sales taxes and \$4 million transferred-in from the Solid Waste fund as revenue sources for local road improvement

### III. GOVERNMENT-WIDE OVERALL FINANCIAL ANALYSIS (continued)

projects. The \$10.9 million increase to total liabilities was contributed to the increase in the County's net pension liability and net OPEB liability, which increased by a combined \$11 million over the previous fiscal year.

**Governmental Activities.** During the current fiscal year, net position for governmental activities increased \$33.7 million from the prior fiscal year's net position for an ending balance of \$188.4 million. The positive change was due to an increase in net investments in capital assets which increased by approximately \$20 million over the previous year and new funding sources, which consisted of \$6 million from American Rescue Plan Act funding received in June 2021 and \$6 million in revenues received from the San Benito County Council of Governments (COG) for local road improvement projects.

**Business-type Activities.** Business-type activities are represented by the County's Landfill-Solid Waste operations and total assets decreased by \$4 million, primarily in cash during the year which resulted from the transfers-out to the Road Fund for Best and Fairview Roads improvements project and to the General Fund. Other than the transfers, there was minimal change over the previous fiscal year, the largest change occurring in accounts payable which increased by \$120 thousand mainly due to delayed receipt of invoices from vendors of the Landfill. Accounts receivable and other accrued receivables decreased by \$35 thousand over the previous fiscal year.

Changes in Net Position							
(in thousands)							
	Governmental Activities		Business-type Activities		Total		Percent Change
	2021	2020	2021	2020	2021	2020	
<b>Revenues:</b>							
Program revenues:							
Fees, fines and charges for services	\$ 17,725	\$ 16,637	\$ 2,154	\$ 1,925	\$ 19,879	\$ 18,562	7 %
Operating grants and contributions	76,892	57,954	46	51	76,938	58,005	33 %
Capital grants and contributions	14,529	6,590	—	—	14,529	6,590	120 %
General revenues:							
Property taxes	20,858	19,370	—	—	20,858	19,370	8 %
Other taxes	5,509	3,984	—	—	5,509	3,984	38 %
Interest and investment earnings	885	2,443	28	141	913	2,584	(65)%
Other revenue	93	689	—	—	93	689	(87)%
Total revenues	<u>\$ 136,492</u>	<u>\$ 107,668</u>	<u>\$ 2,227</u>	<u>\$ 2,116</u>	<u>\$138,719</u>	<u>\$109,784</u>	<u>26 %</u>
<b>Expenses:</b>							
General government	\$ 13,201	\$ 12,435	\$ —	\$ —	\$ 13,201	\$ 12,435	6 %
Public protection	43,327	35,789	—	—	43,327	35,789	21 %
Public ways and facilities	6,343	9,594	—	—	6,343	9,594	(34)%
Health and sanitation	15,582	15,957	—	—	15,582	15,957	(2)%
Public assistance	26,956	25,499	—	—	26,956	25,499	6 %
Education	1,421	1,302	—	—	1,421	1,302	9 %
Recreation and culture	285	218	—	—	285	218	31 %
Interest on long-term debt	787	708	—	—	787	708	11 %
Solid waste	—	—	986	779	986	779	27 %
Total expenses	<u>\$ 107,902</u>	<u>\$ 101,503</u>	<u>\$ 986</u>	<u>\$ 779</u>	<u>\$108,888</u>	<u>\$102,281</u>	<u>6 %</u>
Excess (deficiency) of revenues over expenditures	28,590	6,165	1,241	1,337	29,831	7,503	298 %
Transfers in (out)	5,097	341	(5,097)	(341)	—	—	— %
Change in net position	<u>33,687</u>	<u>6,506</u>	<u>(3,856)</u>	<u>996</u>	<u>29,831</u>	<u>7,503</u>	<u>—</u>
Net position, as previously stated	154,081	—	—	—	154,081	—	— %
Restatement due to new GASB standards	678	—	—	—	678	—	— %
Net position, beginning, as restated	<u>154,760</u>	<u>147,574</u>	<u>7,864</u>	<u>6,868</u>	<u>162,624</u>	<u>154,442</u>	<u>5 %</u>
Net position, ending	<u>\$ 188,447</u>	<u>\$ 154,080</u>	<u>\$ 4,009</u>	<u>\$ 7,864</u>	<u>\$192,455</u>	<u>\$161,944</u>	<u>19 %</u>

**Changes in Net Position.** Governmental activities program revenue, which includes charges for services (service charges, fines and fees) and grants for operations and capital acquisitions, had a combined net increase of \$28 million over the previous fiscal year. Grants and contributions, for both operating and capital purposes, increased by a combined \$26 million, due to the recognition of federal revenues from the Coronavirus Aid, Relief, and Economic Security Act (CARES), the American Rescue Plan Act (ARPA) and other funding related to the mitigation of the coronavirus pandemic. General revenues, which includes taxes, investment earnings and miscellaneous revenues increased by \$5.6 million; \$4.7 million related to transfers-in to fund road improvement projects. Expenditures for the fiscal year were \$108 million, an increase of \$6.4 million from last year, including \$7.5 million in public protection related to mitigation and recovery costs resulting from the coronavirus pandemic.

*Business-type activities* (Landfill) experienced a \$229 thousand increase to fees, fines and charges for services while interest income decreased by approximately \$113 thousand. The fees, fines and charges for services revenue increase has to do with the increased amount of solid waste being handled/gross receipts by the franchised hauler as the fees are calculated by percentage and the tonnage being handled by the franchised hauler. The decrease in interest income is attributed to a transfer-out which decreased the interest income allocation base of the cash balance. Expenditures including transfer-outs increased by approximately \$4.6 million, resulting in a decrease to net position of \$3.9 million.

#### **IV. FINANCIAL ANALYSIS OF COUNTY FUNDS**

As mentioned in the overview of the financial statements of this section, the County uses fund accounting to ensure and demonstrate compliance with budgetary and legal requirements.

**Governmental Funds.** Governmental funds include, the General Fund, major and nonmajor special revenue funds, and Developer Project and Debt Service funds. Included in the nonmajor special revenue funds are the blended component unit special districts, governed by the County Board of Supervisors. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources, such information is useful in assessing the County's financing requirements.

As of the end of the fiscal year, the County's governmental funds reported total fund balances of \$119 million, an increase of \$17.4 million from the previous year's fund balance, which is largely attributed to the net change in fund balances for the General Fund and Road Fund. The increase to fund balance in the Road Fund of \$9 million is primarily related revenues received for future local road projects, which included an allocation of Measure G revenues from the San Benito County Council of Governments for various local road improvement projects, and a transfer-in from the Solid Waste (Landfill) fund for the improvement to roads that lead to the landfill facility. The increase to fund balance in the General Fund of \$10.7 million is largely attributed to \$6.1 million of unspent American Rescue Plan Act (ARPA) funds. The funding from ARPA will be budgeted and expensed in subsequent fiscal years. The net change for the General Fund was largely due to increased aid from other governmental units: Coronavirus Relief Fund \$6.4 million, American Rescue Plan Act Funds - First Payment \$6.1 million, FEMA Great Plates approximately \$733 thousand.

The governmental funds combined unassigned fund balance of \$9.4 million represents the County's resources that are not classified in the other categories and are considered available for current and future needs. The restricted fund balance of \$97.8 million are amounts with constraints placed on their use by those external to the County, largely found in the County's major and nonmajor special revenue funds. Major governmental fund restricted fund balances includes amounts collected and regulated by state statute and granting agencies, including \$6.1 million restricted by the American Rescue Plan Act of 2021, in addition, it also includes amounts held at PARS for the County's pension obligations and revenues for impact fees established by the County Board of Supervisors through ordinance or resolution. The Assigned fund balance of \$11.5 million is earmarked to meet the County's current and future needs, which includes designations for future capital improvement projects and future self-insurance claim liabilities. The Nonspendable balance of \$722 thousand represents a balance of inventories and prepaid expenditures, which cannot be spent because of their form (see the Fund



Balance section of Note 1 - Summary of Significant Accounting Policies). The major activities in the County's governmental funds are highlighted in the next section.

**General Fund.** The General Fund is the chief operating fund of the County. All County activities not included in a separate fund are included in the General Fund. At June 30, 2021, unassigned fund balance totaled \$11 million, while the total fund balance amounted to \$38.9 million. As a measure of the general fund's liquidity, it is useful to note that the unassigned fund balance represents 32% of the fund's total expenditures. General Fund expenditures increased by 17%, or \$7.8 million, due to a combined increase of \$7.4 million in current and capital expenditures for public protection, which was contributed by a \$6.9 million increase in the Disaster Recovery division which included costs associated with the response to the pandemic, such as, capital expenditures \$282 thousand, community programs \$3.3 million, and services and supplies \$3.7 million. Another \$1 million increase can be attributed to the Agricultural Commissioner and Planning & Zoning divisions. Increases to capital expenditures for the Agricultural Commissioner were \$264 thousand and current expenditures \$141 thousand. Increases to current expenditures for Planning & Zoning were: services and supplies \$333 thousand, salary and benefits \$247 thousand, and other current expenditures \$53 thousand. All current and capital expenditures for all other functions in the General Fund experienced minimal increase of a combined \$389 thousand over the previous year. The General Fund experienced a 42.5% increase in total revenues over the previous year. The largest increases occurred in taxes \$2.8 million, aid from other governments \$13.6 million, and charges for services \$3.2 million. Taxes increased in the following areas: Property Tax \$1.4 million, Sales Tax \$445 thousand, and Other taxes had a combined increase of \$976 thousand from Documentary Transfer Tax Transient Occupancy Tax, Aircraft Tax, and the Business License Tax (Measure H). Aid from other governments from the following sources, CARES, ARPA, and FEMA federal aid for a combined \$13.2 million. The change in charges for services was from cost plan interdepartmental charges \$1.7 million and a combined \$1.3 million primarily from General Election services, the County Recorder's Recording Fees, and Administration & Engineering's Surveyor Inspection Fees.

**Human Services Agency.** The Human Services Agency's primary revenue sources are derived from State and Federal agencies, which establish restrictions on its uses. Fund balance totaled \$7.5 million at June 30, 2021. Total revenue during the year decreased by \$418 thousand or 1.7%, primarily due to the \$246 thousand decrease in aid from other government as the state funding for Calworks and Adoption assistance was lower in the current year compared to prior year. Other miscellaneous revenue also decreased by \$143 thousand due to the prior year one-time funding for HCFC program. Overall, total expenditures increased by \$49 thousand or .22% over previous year, as a result of the net changes in various expenditures. Salaries and benefits increased by \$649 thousand. Services and supplies decreased by \$438 thousand attributed to the \$361 thousand decrease in Calworks ESE charges in the current year in view of low level client participation in the program during pandemic. Also, the costs of consultant's services dropped by \$48 thousand in the current year since the Whole Person Care program has ended in December 2020. The cost of training decreased by \$21 thousand since the pandemic has curbed the cost of out of town training. Other charges increased by \$517 thousand due to the combined \$1 million increase in the following expenditures: \$785 thousand in cost plan charges, \$171 thousand in welfare assistance and winter shelter, and a decrease of \$397 thousand in retiree medical contributions and the \$578 thousand decrease in expenditures for the rental, mileage, and childcare assistance programs as the the service level went down. The department's total revenues

exceeded total expenditures by \$1.6 million and with a net financing uses, there is overall increase in fund balances of \$693 thousand in the current year.

**Road Fund.** The Road Fund, in which all road and infrastructure projects are recorded, experienced a \$17 million increase in revenues and other financing sources, over the previous year. Aid from other governments increased by \$5.6 million, which represents state and federal funding for various road capital projects expenditures that have already been realized, as revenues are received on a reimbursement basis. The increase is due to the collection of the previous year's unavailable revenues and more timely submitted and collected current year's reimbursements for current year expenditures. Additionally, the Road Fund received a \$6.1 million first year allocation of the Measure G funding which is designated for local street and road rehabilitation. There was a \$4.4 million increase to transfers-in over the previous year, mainly from the landfill fund to fund the road improvement projects that lead to the landfill facility. Capital expenditures related to road capital projects increased by \$5.3 million over the previous fiscal year; \$2.2 million of which were associated with the Hospital Road Bridge project. The remainder of the increase is mainly related to various Measure G and SB 1 road projects. Meanwhile non-capital, or current expenditures decreased by \$820 thousand. The net expenditures of current and capital increased by approximately \$4.5 million over the previous fiscal year.

**Mental Health Fund.** The Mental Health Fund also receives its funding from state and federal agencies, making its fund balance restricted. At June 30, 2021 fund balance totaled \$14.2 million. Total revenue increased by \$2 million due to the \$2.3 million increase in aid from other government. Revenue from other governmental agencies increased by \$2.3 million due to the \$1.7 million MHSA apportionment for CSS, INN, and PEI program in 2021 being higher than previous year. About \$288 thousand in federal medi-cal funding for 2020 was recognized in 2021 while the state funding for Realignment I and II is greater by \$166 thousand, as more funding was received by the County during the year. Total expenditures increased by \$303 thousand or 3.9% which resulted from the net change of salary and benefits which increased by \$557 thousand and services and supplies which decreased by \$273 thousand. Also, other charges decreased by \$19 thousand since the level of services in residential care and inpatient services is lower than prior year. Total revenues exceeded total expenditures by \$2.3 million during the year but with a net financing uses of \$4.2 million, resulted in a decrease to fund balance by \$1.9 million. The \$4.2 million represent total transfer of funds for debt servicing, building CIP, and substance abuse.

**Capital Improvement Projects Fund.** The Capital Improvement Project Fund reports all revenues and expenditures associated with capital projects primarily for property and equipment of the County. The fund experienced a minor increase in revenues and a significant decrease in other financing sources and uses over the previous year, which included the proceeds of the 2020 certificates of participation (COPs) for the new behavioral health facility construction project. The increased capital expenditures of \$7.2 million were largely associated with the construction of the County's behavioral health facility, emergency homeless shelter, and transitional housing projects.

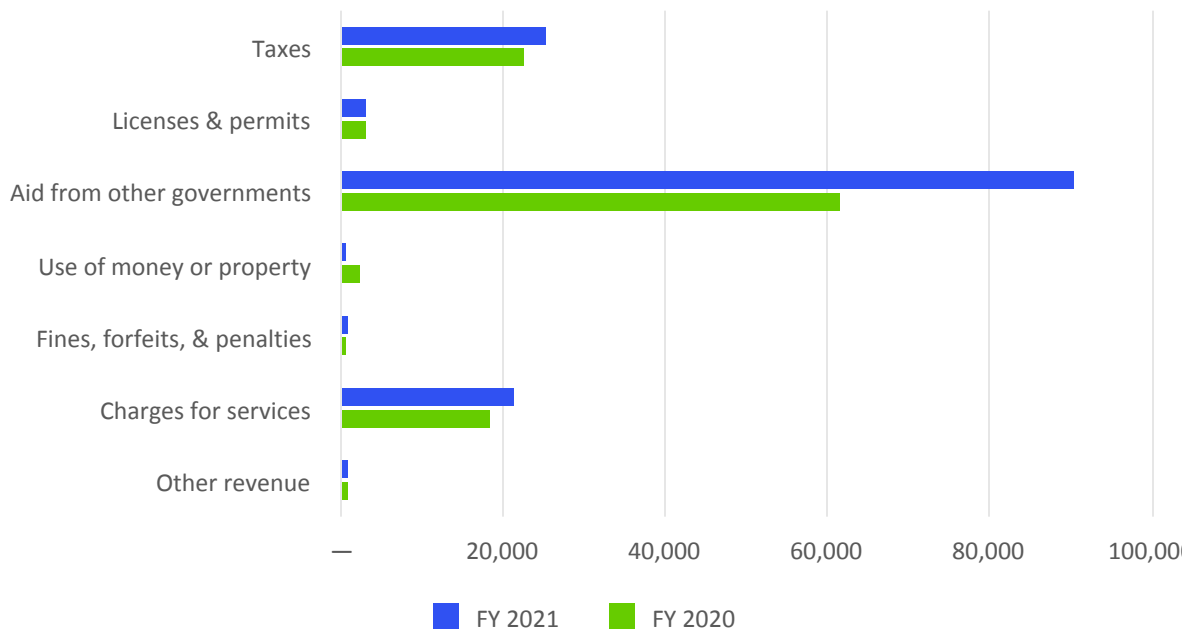
**Other Governmental Funds.** Other Governmental Funds finance specific services for the benefit of County constituents. Included are the County's impact fee funds, and blended component units, as well as various protective and health service funds. The sum of the restricted, committed, assigned and unassigned fund balances of the remaining governmental funds increased by approximately \$4.8

million; the operating expenditures of the funds were less than the revenues collected during the year by \$7.4 million. County impact funds reported a combined \$5.3 million net change in fund balance. The County's blended component units reported as county service areas and community facilities districts experienced a combined increase of approximately \$701 thousand to fund balance, and all other non-major special revenue funds experienced a combined decrease to fund balance of \$1.2 million.

**Revenues.** The following table presents the revenues by category from various sources as well as the amounts and changes from the prior year in governmental funds.

	Revenues Classified by Source (in thousands)					
	FY 2021		FY 2020		Change	
	Amount	% of Total	Amount	% of Total	Amount	% of Change
Taxes	\$ 25,551	17.8 %	\$ 22,642	20.5 %	\$ 2,909	11.4 %
Licenses and permits	3,228	2.2 %	3,172	2.9 %	\$ 56	1.7 %
Aid from other governments	90,637	63.1 %	61,750	56.0 %	\$ 28,887	31.9 %
Use of money or property	733	0.5 %	2,443	2.2 %	\$ (1,710)	(233.3)%
Fines, forfeits, and penalties	866	0.6 %	796	0.7 %	\$ 70	8.1 %
Charges for services	21,597	15.0 %	18,444	16.7 %	\$ 3,153	14.6 %
Other revenue	1,058	0.7 %	1,012	0.9 %	\$ 46	4.3 %
<b>Total</b>	<b>\$ 143,670</b>	<b>100 %</b>	<b>\$ 110,259</b>	<b>100 %</b>	<b>\$ 33,411</b>	<b>23.3 %</b>

Revenues Classified by Source (in thousands)



Revenue totals reported in governmental funds had a net increase of \$33.4 million or 23.3%. The largest increases being in aid from other governments, followed by charges for services and taxes, while use of money or property experienced the largest decrease over the previous year.

Tax revenues account for 18% of all revenues received by governmental funds of the County. The change in tax revenue over the previous fiscal year was an increase of \$2.9 million mainly contributed by increases in current secured taxes of \$871 thousand, taxes in-lieu of VLF of \$510 thousand, business license tax (Measure H) of \$471 thousand, sales and use tax of \$445 thousand, and documentary transfer tax of \$316 thousand.

Aid from other governments increased by \$28.9 million. The change in the General Fund was attributed to a combined \$13.1 million increase related to one-time revenues from the Coronavirus Relief Funds, American Rescue Plan Act Funds, and FEMA Great Plates federal aid. Road fund also contributed to the increase as aid from other governments increased by \$6.4 million due to an increase in reimbursements from the State and reimbursement for road maintenance projects under the Transportation and Development Act .

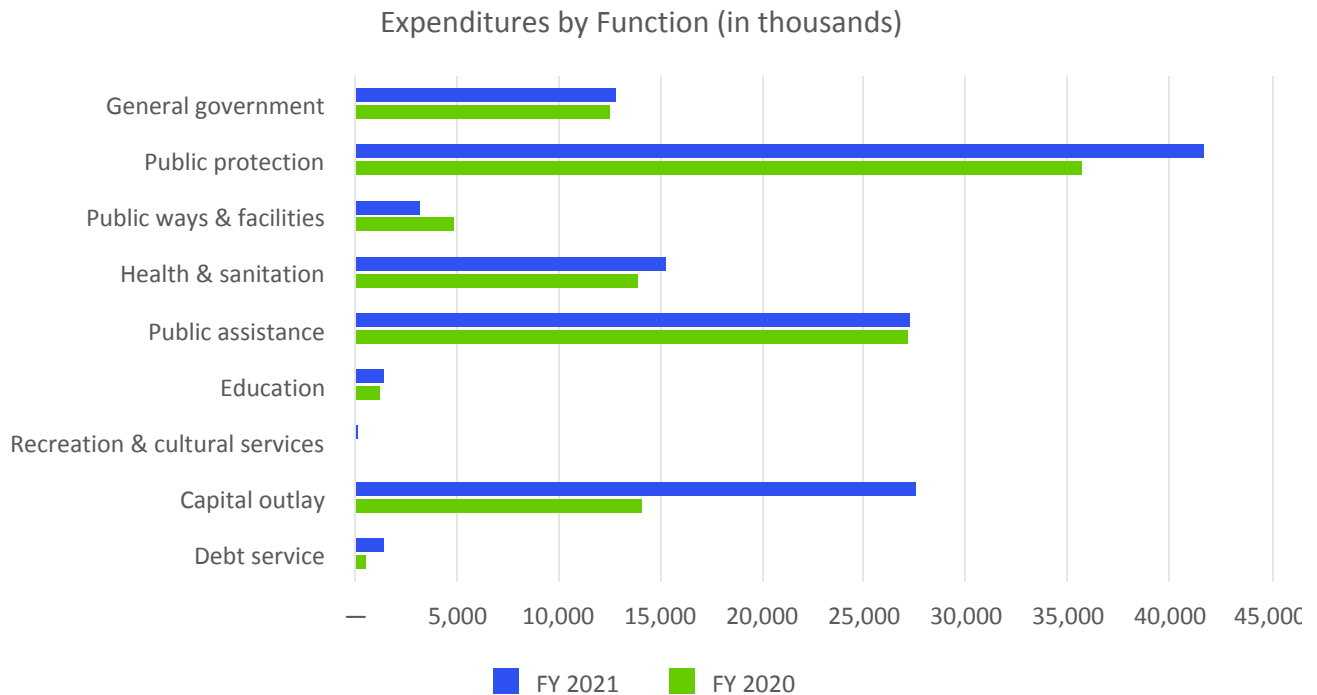
Mental Health's revenue from other governments increased by \$2.3 million due to timing in receiving \$288 thousand in federal medi-cal funding for FY 2020 in 2021, the \$1.7 million increase in CCS/INN/PEI revenue primarily since the State provided additional distribution to all counties in the month of August, and the combined increase of \$166 thousand in realignment funding in 2021. The special revenue funds' aid from other governments increased by \$763 thousand mainly because Public Health revenue went up by \$772 thousand as it received funding for ELC Enhancing Detection program, a new Covid-2019 program in 2021. Public Health also received more funding for the Snap-Ed program in the current year. Moreover, the revenue for the HEAP Homeless Services program went up by \$275 thousand in the current year as more clients who were at risk of becoming homeless were provided with hotel vouchers. Revenue from the HEAP Youth Alliance program also went up by \$134 thousand because more youths, who were needing rapid rehousing, rental assistance, and supportive services, were served in the current year as the contract has come to an end on June 30, 2021.

Charges for services had a net increase of \$3.2 million due to a increases in recording fees of \$134 thousand as the number of documents recorded increased by 31% over the previous year, surveyor and development processing fees of a combined \$329 thousand, and charges for services associated with the 2020 General Election of \$835 thousand.

Revenues from licenses, permits and franchises; fines, forfeitures, and penalties; and other revenues experienced minimal change over the previous year of a combined \$173 thousand.

**Expenditures.** The following table presents expenditures by function as well as the amounts and changes from the prior year in governmental funds.

	Expenditures by Function (in thousands)					
	FY 2021		FY 2020		Change	
	Amount	% of Total	Amount	% of Total	Amount	% of Change
General government	\$ 12,804	9.7 %	\$ 12,578	11.4 %	\$ 225	1.8 %
Public protection	41,760	31.8 %	35,734	32.3 %	6,026	14.4 %
Public ways and facilities	3,195	2.4 %	4,916	4.4 %	(1,721)	(53.9)%
Health and sanitation	15,360	11.7 %	13,974	12.6 %	1,386	9.0 %
Public assistance	27,350	20.8 %	27,184	24.6 %	166	0.6 %
Education	1,477	1.1 %	1,306	1.2 %	171	11.6 %
Recreation and cultural services	215	0.2 %	143	0.1 %	72	33.5 %
Capital outlay	27,655	21.1 %	14,117	12.8 %	13,538	49.0 %
Debt service	1,551	1.2 %	626	0.6 %	925	59.6 %
<b>Total</b>	<b>\$ 131,367</b>	<b>100 %</b>	<b>\$ 110,578</b>	<b>100 %</b>	<b>\$ 20,789</b>	<b>15.8 %</b>



General government expenditures increased by \$225 thousand as a net change between the various departments reported under general government in the General Fund. The largest change occurred in large part due to an increase of \$327 thousand in Information Technology division and \$326 thousand in the Auditor-Controller division. Information Technology experienced an increase in consultant costs; and the Auditor-Controller experienced an increase in accounting related costs as the expenditures were shifted from non-departmental to the Auditor-Controller division in the General Fund.

A \$6 million increase in public protection expenditures was due to the disaster recovery division found in the General Fund which increased by \$6.9 million as a result of expenditures associated with the mitigation and response to the coronavirus pandemic. Included in the \$6.9 million total, is \$3.3 million related to Community Programs - CoronaVirus Relief Fund Business Grants and Rent/Food/Utility Assistance Program, as well as an increase in operating expenditures for the County in services and supplies of \$3.1 million.

Public Ways expenditures decreased by \$1.7 million due to a \$855 thousand decrease in services and supplies under the county service areas fund which mainly has to do with decreases in roads condition assessment consulting services and a decrease of \$820 thousand in services and supplies in the Road fund as a result of decreases in repair and maintenance costs while the capitalized costs increased by \$5.3 million.

Health and sanitation expenditures increased by a combined \$1.4 million across all funds. The largest increase occurring in Other Governmental Funds of \$1.2 million, which includes the Public Health fund. Public Health was at the forefront for the response to the coronavirus pandemic; the fund experienced increases in both salaries and benefits which increased by \$630 thousand and services and supplies which increased by \$538 thousand as more Covid 2019 expenditures, especially consulting services, were incurred under the new program ELC Enhancing Detection. The Mental Health fund experienced a minimal change over the previous year, primarily in the category of salaries and benefits which increased by \$480 thousand.

Public Assistance, Education, and Recreation and Culture experienced a combined \$413 thousand increase over the previous year in current expenditures.

Capital outlay expenditures increased by \$13.5 million over the previous fiscal year. In the Capital Improvement Projects Fund an increase of \$7.2 million was attributed to the construction of the new behavioral health facility, the construction of an emergency homeless shelter and transitional housing under the functions of health & sanitation and public assistance, respectively. All three projects combined for total capital outlay expenditures of \$12.1 million. Capital outlay under public protection decreased by \$2.3 million in the capital improvement projects fund under the function of public protection as the majority of the adult detention facility project was completed in the previous fiscal year. \$5.3 million increase pertains to more road projects in progress, including Union Road Bridge, Southside Road east side, Cienega and Hidden Valley Roads, and various emergency repair projects.

Debt service increased by \$925 thousand as a result of the debt service payments for the 2019 certificates of participation (adult detention facility), the 2020 certificates of participation (behavioral health facility), loan payments, and capital lease payments. Principal and interest payments for the debt are primarily accounted for under the debt service fund, except for equipment capital leases which are accounting for in the fund receiving services of the equipment such as the General Fund and Human Services Agency Fund.

**Proprietary Fund.** The County has a proprietary fund, the John Smith Landfill (Landfill-Solid Waste Fund). The net change of revenues over expenses including transfer outs in the Solid Waste Fund was approximately \$3.9 million reduction, mainly due to the transfer out of \$4.3 million to fund future costs



associated with the Road Fund for Best and Fairview road improvements projects, roads that lead to the landfill facility, and a \$700 thousand to the General Fund.

Total assets in the proprietary fund decreased by \$3.7 million due to the same amount decrease in cash for the transfer outs during the year, and accounts receivable from its customers in the fund also decreased by \$35 thousand.

## V. GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund revenues for the fiscal year were budgeted at \$51.7 million and actual revenues collected were \$63.8 million. The reason for the increase was because each revenue classification experienced higher than expected actuals with taxes and aid from other governments totaling \$10.3 million more than expected and all other classifications combining for \$1.7 million more than expected. General Fund tax revenues were budgeted at \$21.4 million and actual taxes collected were \$23.9 million. Despite the impacts of the coronavirus pandemic, the county received \$713 thousand more in sales and use tax dollars than the previous year largely due to the increase to the sales tax pool which is derived from online sales. The County was relatively conservative when budgeting property tax revenues, with the uncertainty in the economy and the community from the coronavirus pandemic, as such property taxes were \$1 million more than expected. *Aid from other governments* was budgeted at \$15.2 million and actual revenue received was \$23.1 million. The revenue sources contributing to the variance between budget and actual revenues are the \$6.1 million American Rescue Plan Act funds received at the end of the fiscal year, \$578 thousand in higher Prop 172 funds for Public Safety, and \$909 thousand in trial court security funds allocated from the state. During fiscal year 2020/2021 management maintained a conservative budget estimate for *use of money*, which has historically been budgeted at approximately \$130 thousand; actual use of money during the year was \$275 thousand. *Licenses, permits and franchises* were budgeted conservatively due to the coronavirus pandemic, with actual revenues \$757 thousand more than budgeted, however, when compared to the previous fiscal year revenues license, permit and franchises were less than the previous fiscal year by \$14 thousand. *Fines, forfeitures, and penalties* were budgeted at \$757 thousand and actual revenues collected were \$832 thousand. The difference can be attributed to non-budgeted GASB 84 reclassification items recorded in the following divisions: Jail construction \$48 thousand and the County's share of Prop 69 DNA fees \$33 thousand. *Charges for services* were budgeted at \$11.5 million and actual revenues collected came in at \$12.1 million; the difference was due to \$835 thousand charges for services related to the 2020 General Election, \$442 thousand more than originally anticipated charges for services related to internal department charges, and \$133 thousand more than anticipated recording fees. *Other revenue* was budgeted at \$348 thousand with actual revenue of \$357 thousand. This 3% difference was a result of amounts received by the Sheriff's office for reimbursement of operational costs from outside agencies such as the Drug Enforcement Agency, the Department of Justice, the Unified Narcotic Enforcement Team, and the County of Santa Clara.

The General Fund final budget was \$1.2 million or 2.04% higher than the original budget. The primary cause of the change was due to expenditures that had not been anticipated during the preparation of the original budget pertaining to services and supplies of \$957 thousand within the Office of Emergency Services for community power resiliency, the Disaster Recovery division for additional homeless assistance funding received by the County, General Elections for additional COVID19 grant

funding received, the Administration and Engineering division for an update to the traffic impact study. The total final budgeted expenditures for the year were \$59.4 million while actual total expenditures were \$54 million, a difference of \$5.5 million. The main reason for the change was due to lower than expected salary and benefits as well as services and supplies expenditures. The divisions within the General Fund that contributed to the lower than expected actual expenditures were the Land Developer Projects division for \$836 thousand in expenditures related to development projects that did not realize, \$400 thousand in consultants and contracts budgeted within the non-departmental division that were not utilized, \$130 thousand in less than anticipating physician related expenditures and \$225 thousand in less than anticipating utility costs in the Jail division, \$130 thousand in consultant costs for Administration and Engineering that were not contracted, and \$300 thousand in the Library division for materials that were not purchased.

## **VI. CAPITAL ASSETS AND LONG-TERM LIABILITIES ADMINISTRATION**

**Capital Assets.** Valuation has been established for the County's infrastructure, property improvements and equipment, and a schedule of depreciation has been prepared for each capital asset class. The County Landfill capital assets are discussed separately in this report.

Assets classed as infrastructure include roads, bridges, bike paths and culverts- storm drains. Roads are depreciated at 35 years for larger, major traffic carrying streets and 50 years for minor, less utilized streets. Bridges are depreciated at 50 years, as are bike paths. Culverts and storm drains are depreciated at 30 years for metal culverts and 50 years for concrete. All infrastructure capital assets are depreciated using the straight line method and the county uses the "Basic Approach" as defined by GASB No. 34 for infrastructure reporting.

Assets classed as property improvements include all improvements to land or existing structures owned by the County. Land is not depreciated by the County. Improvements that are full-scale buildings are depreciated for 50 years. All other improvements are depreciated for 15 years. All improvements are depreciated using the straight line method.

Assets classed as equipment are either individual or grouped assets that have a cost of \$5 thousand or more. These assets are grouped as vehicles, computers, or furniture and equipment on the schedules. All assets in this class are depreciated at 3 or 5 years using the straight line method. Software is depreciated at a 5 year minimum using the straight line method. The same useful life schedules are used for equipment and software acquired through capital lease.

The original cost of County infrastructure assets is \$177.6 million, an increase of \$1.3 million due to the transfer of \$1 million from construction in progress to depreciable infrastructure for the completion of the Shore Road guardrail replacement project and the transfer of \$287 thousand for the Santana Ranch Fairview Road intersection and San Felipe Bridge guardrail improvements. Infrastructure has accumulated depreciation of \$124 million, including the addition of \$3.5 million of depreciation expense for the current year. The net asset value, or unrecovered cost of infrastructure, is \$53.2 million.

Original cost of property improvements is \$75.4 million, an increase of \$37.8 million for projects

completed during the year. The majority of the total amount transferred to depreciable property was for the adult detention facility of \$25.8 million, and the behavioral health facility of \$12 million. Property improvements depreciation expense was \$2.6 million for the year, bringing total accumulated depreciation to \$19.8 million. Unrecovered cost (net asset value) at the end of the year is \$55.6 million.

A total of \$1.6 million was added in capital asset equipment, bringing total original cost to \$22.6 million at fiscal year-end. \$1 million for purchase of multiple vehicles and equipment for the vehicles, \$364 thousand for various equipment, and \$170 thousand for furniture and furnishings. \$17 thousand capital lease equipment is also added. A few vehicles in the original amount of \$137 thousand retired during the fiscal year. Accumulated depreciation totaled \$20 million, including \$1.7 million in depreciation expense for the year. Unrecovered cost (net asset value) at the end of the year is \$3.1 million.

Significant highlights to capital assets in fiscal year 2020/2021 included:

- Behavioral health facility's current year construction in progress (CIP) of \$12 million was transferred to depreciable property which completed the project for a total cost of \$12.3 million.
- Adult detention facility's current year CIP of \$25.8 million was transferred to depreciable property which completed the project for a total cost of \$26.1 million.
- \$1 million for vehicles, including a dump truck of \$288 thousand and a weights and measures truck of \$233 thousand.
- \$13.5 million in road improvement costs that were an increase to construction in progress.

More information on the primary governments capital assets reported for governmental activities and business-type activities can be found in Note 5.

**Long-Term Liabilities.** The County's compensated absences, the amount of time employees have earned and retained for vacation and comp time that is payable to them at some time in the future, was a total of \$4 million; an increase of \$298 thousand over the previous year for all employees. As separations of employment occur either by retirement or termination, all or a portion of their accumulated compensated absences become due and payable to them.

The County's liability for unpaid claims for self-insurance, including workers compensation, property loss, medical malpractice, and other types of loss, decreased by \$493 thousand over the previous fiscal year; more information can be found in Note 14.

The County has entered into certain capital lease arrangements under which the related equipment will become the property of the County when all terms of the agreement are met. At fiscal year end capital lease obligations totaled \$8.2 million, a net decrease of \$228 thousand which includes \$17 thousand for a capital lease added during the fiscal year to finance copiers. The capital lease with the largest liability value is \$8 million for the solar improvement project; more information on capital leases can be found in Note 6 and 7.

The County's long-term debt balance reduced by \$635 thousand during the fiscal year by making principal payments for, the two certificates of participation (COPs) issued by the San Benito County

Financing Corporation for the behavioral health facility project for \$10.8 million and adult detention facility for \$7.5 million; PG&E on-bill financing loans in the amount of \$260 thousand to finance costs for the solar improvements project; and aforementioned equipment capital leases. The County covenants to include all lease payments due in the operating budget for each fiscal year and to make annual appropriations; more information can be found in Note 7.

The County also recognizes long-term liabilities for pension and other post-employment benefits for health care. The County's governmental activities net pension and net OPEB liabilities increased by a combined \$4 million, as the County continues to prefund for its liabilities through its investments in CERBT and PARS; more information can be found in Note 12 and Note 13.

## **VII. ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

The County began the Strategic Planning process to aid in successfully advancing the County's vision and priorities over the next five years. The Strategic Plan will ensure maximum alignment between the County's resources and the Board of Supervisors' policy direction, countywide organizational culture, employee and stakeholder interest, and customer service expectations. The County anticipates that its revenues will continue to increase, as experienced in FY2020/2021 over the previous year. There were no significant budget cuts in the FY21/22 budget.

As part of the American Rescue Plan Act (ARPA), signed into law on March 11th, 2021, the County of San Benito was allocated approximately \$12.2 million in aid from other governments. The Board of Supervisors has begun discussions, and has sought input from the public, on developing a plan of future projects to fund with the aid.

With the completion of the adult detention facility and the behavioral health facility, the County is set to focus heavily on local road and bridges repairs and construction projects. Through the passage of Measure G Local Transportation sales tax of 1%, it is anticipated that the County's capital road expenditures will either increase or continue to be at the level as experienced in FY20/21 which increased by 62% over the previous fiscal year.

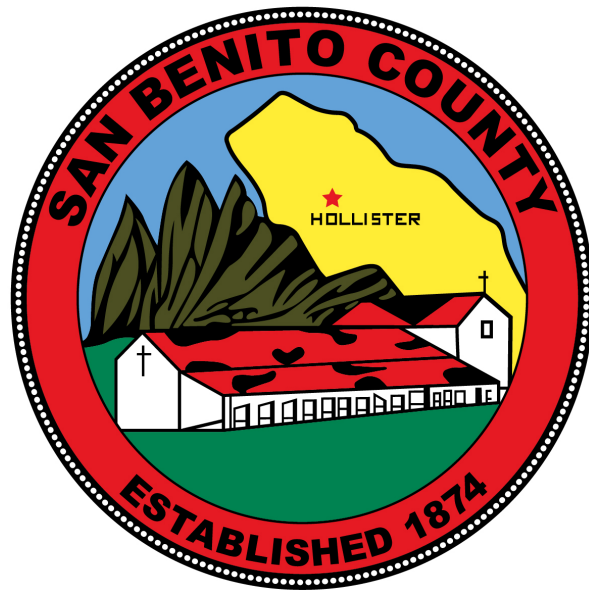
On June 2, 2020, the County Board of Supervisors approved an Other Post-Employment Benefits (OPEB) funding policy to contribute a fixed amount of \$500 thousand in OPEB costs, annually, and fund the pay-as-you-go OPEB costs using the County's assets held with CERBT and PARS. This funding policy was implemented in FY20/21.

## **VIII. REQUEST FOR INFORMATION**

This financial report is designed to provide a general overview of the County's finances and assist anyone interested in the County's financial condition. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the San Benito County Auditor, 481 Fourth Street, 2nd Floor, Hollister, CA 95023.

**BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**



## COUNTY OF SAN BENITO

### Statement of Net Position June 30, 2021

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	First 5 of San Benito
<b>Assets</b>				
Cash and investments:				
Held in County treasury	\$ 103,244,251	\$ 3,029,807	\$ 106,274,058	\$ —
Other bank accounts - restricted	17,671,172	750,922	18,422,094	—
Other bank accounts	9,268,594	—	9,268,594	800,261
Imprest cash	5,093	—	5,093	—
Receivables	7,030,548	489,978	7,520,526	330,116
Due from other governments	13,790,776	260,318	14,051,094	—
Loan receivable	1,584,822	—	1,584,822	—
Prepaid expenses and inventories	721,959	1,750	723,709	35,370
Net OPEB asset	—	—	—	33,572
Capital assets, nondepreciable	35,929,838	383,527	36,313,365	—
Capital assets, depreciable, net	111,892,049	220,867	112,112,916	55,197
<b>Total Assets</b>	<b>301,139,102</b>	<b>5,137,169</b>	<b>306,276,271</b>	<b>1,254,516</b>
<b>Deferred Outflows of Resources</b>				
Related to pension	13,149,242	25,959	13,175,201	62,299
Related to OPEB	8,413,726	50,453	8,464,179	51,362
<b>Total Deferred Outflows of Resources</b>	<b>21,562,968</b>	<b>76,412</b>	<b>21,639,380</b>	<b>113,661</b>
<b>Liabilities</b>				
Accounts payable and accrued liabilities	10,788,576	260,331	11,048,907	105,306
Due to other agencies	364,793	—	364,793	—
Deposits from others	929,276	—	929,276	—
Contingency reserve	9,161,221	—	9,161,221	—
Unearned revenues	556,487	—	556,487	—
Accrued interest on outstanding debt	271,877	—	271,877	—
Long- Term Liabilities:				
Portion due or payable within one year:				
Capital lease obligations	262,290	—	262,290	—
Compensated absences	395,753	—	395,753	5,817
Liability for unpaid claims	729,421	—	729,421	—
Loan payable	65,026	—	65,026	—
Certificate of participation	364,707	—	364,707	—
Portion due or payable after one year:				
Unearned leasehold incentive	—	—	—	20,747
Closure/post-closure liability	—	714,000	714,000	—
Capital lease obligations	7,917,124	—	7,917,124	—
Compensated absences	3,561,775	7,637	3,569,412	11,633
Liability for unpaid claims	2,917,682	—	2,917,682	—
Loan payable	112,800	—	112,800	—
Certificate of participation	17,764,098	—	17,764,098	—
Net pension liability	66,536,211	157,720	66,693,931	378,526
Net OPEB liability	10,177,829	59,335	10,237,164	—
<b>Total Liabilities</b>	<b>132,876,946</b>	<b>1,199,023</b>	<b>134,075,969</b>	<b>522,029</b>
<b>Deferred Inflows of Resources</b>				
Deferred pension adjustments	257,739	—	257,739	—
Deferred OPEB adjustments	1,121,278	5,645	1,126,923	76,351
<b>Total Deferred Inflows of Resources</b>	<b>1,379,017</b>	<b>5,645</b>	<b>1,384,662</b>	<b>76,351</b>
<b>Net Position</b>				
Net investment in capital assets	131,870,201	604,394	132,474,595	55,197
Restricted (Note 16)				
General Fund programs	12,018,816	—	12,018,816	—
HSA programs	7,328,166	—	7,328,166	—
Mental Health programs	14,220,066	—	14,220,066	—
Purpose of funds	57,202,893	750,922	57,953,815	268,765
Unrestricted	(34,194,035)	2,653,597	(31,540,438)	445,835
<b>Total Net Position</b>	<b>\$ 188,446,107</b>	<b>\$ 4,008,913</b>	<b>\$ 192,455,020</b>	<b>\$ 769,797</b>

The accompanying notes are an integral part of these financial statements.

**COUNTY OF SAN BENITO**

Statement of Activities

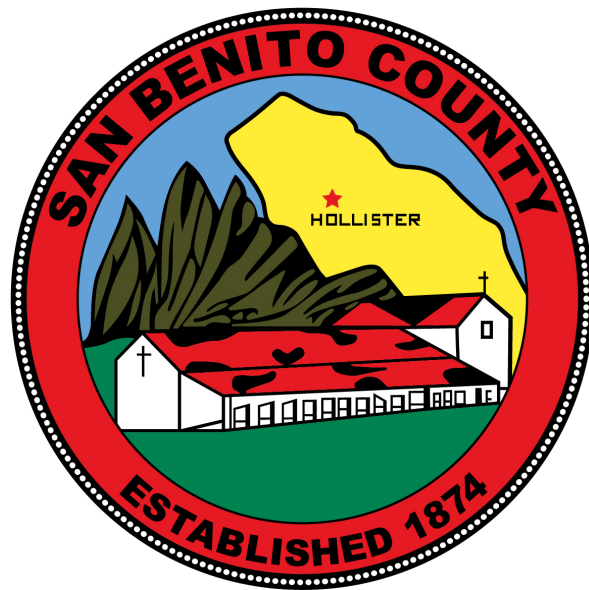
For the Fiscal Year Ended June 30, 2021

Functions/ Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			Component Unit First 5 of San Benito
	Expenses	Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business- type Activities	Total	
Primary Government:								
Governmental Activities:								
General government	\$ 13,200,523	\$ 3,227,993	\$ 7,482,154	\$ —	\$ (2,490,376)	\$ —	\$ (2,490,376)	\$ —
Public protection	43,327,067	7,119,185	20,082,235	—	(16,125,647)	—	(16,125,647)	—
Public ways and facilities	6,343,017	4,062,420	2,862,868	14,529,166	15,111,437	—	15,111,437	—
Health and sanitation	15,581,942	1,312,058	17,555,904	—	3,286,020	—	3,286,020	—
Public assistance	26,956,169	599,551	28,757,333	—	2,400,715	—	2,400,715	—
Education	1,421,142	774,160	151,510	—	(495,472)	—	(495,472)	—
Recreation and culture	285,187	630,042	—	—	344,855	—	344,855	—
Interest and debt service costs	787,010	—	—	—	(787,010)	—	(787,010)	—
Total Governmental Activities	<u>107,902,057</u>	<u>17,725,409</u>	<u>76,892,004</u>	<u>14,529,166</u>	<u>1,244,522</u>	<u>—</u>	<u>1,244,522</u>	<u>—</u>
Business-type Activities:								
Solid Waste	985,634	2,153,708	45,575	—	—	1,213,649	1,213,649	—
Total Primary Government	<u>108,887,691</u>	<u>19,879,117</u>	<u>76,937,579</u>	<u>14,529,166</u>	<u>1,244,522</u>	<u>1,213,649</u>	<u>2,458,171</u>	<u>—</u>
Component Unit:								
First Five of San Benito	<u>1,385,631</u>	<u>—</u>	<u>1,469,632</u>	<u>—</u>				<u>84,001</u>
General Revenues and Transfers								
General Revenues:								
Property taxes					20,858,444	—	20,858,444	—
Sales and use taxes					2,643,469	—	2,643,469	—
Franchise taxes					816,561	—	816,561	—
Other taxes					2,048,681	—	2,048,681	—
Interest and investment earnings					885,346	27,831	913,177	33,096
Miscellaneous					92,694	—	92,694	3,072
Transfers					5,096,883	(5,096,883)	—	—
Total General Revenues and Transfers					<u>32,442,078</u>	<u>(5,069,052)</u>	<u>27,373,026</u>	<u>36,168</u>
Change in Net Position					33,686,600	(3,855,403)	29,831,197	120,169
Net position - June 30, 2020, as restated					<u>154,759,507</u>	<u>7,864,316</u>	<u>162,623,823</u>	<u>649,628</u>
Net position - June 30, 2021					<u>\$ 188,446,107</u>	<u>\$ 4,008,913</u>	<u>\$192,455,020</u>	<u>\$ 769,797</u>

The accompanying notes are an integral part of these financial statements.

**BASIC FINANCIAL STATEMENTS**

**FUND FINANCIAL STATEMENTS**





**COUNTY OF SAN BENITO**

**Balance Sheet  
Governmental Funds  
June 30, 2021**

	General	Human Services Agency	Road	Mental Health	Capital Improvement Projects	Other Governmental Funds	Total
<b>Assets</b>							
Cash and investments:							
Held in County treasury	\$ 24,119,649	\$ 7,095,645	\$12,694,671	\$ 14,604,451	\$ —	\$ 44,729,835	\$103,244,251
Other banks - restricted	4,094,714	—	—	—	10,534,007	3,042,451	17,671,172
Other banks	9,268,594	—	—	—	—	—	9,268,594
Imprest cash	1,393	200	—	3,450	—	50	5,093
Accounts Receivable	6,545,385	115,380	93,342	9,569	92,898	173,974	7,030,548
Loan receivable	—	—	—	—	—	1,584,822	1,584,822
Due from other funds	7,965,238	668,243	—	—	—	48,300	8,681,781
Due from other governments	2,990,276	858,060	1,874,429	2,065,565	—	6,002,446	13,790,776
Advances to other funds	1,925,615	—	—	—	—	—	1,925,615
Inventories and other assets	468,859	183,909	29,735	—	—	39,456	721,959
<b>Total Assets</b>	<b>57,379,723</b>	<b>8,921,437</b>	<b>14,692,177</b>	<b>16,683,035</b>	<b>10,626,905</b>	<b>55,621,334</b>	<b>163,924,611</b>
<b>Liabilities</b>							
Accounts payable and accrued liabilities	3,126,455	700,482	3,750,065	911,058	995,449	1,305,067	10,788,576
Due to other funds	—	—	—	—	6,508,168	2,173,613	8,681,781
Due to other governments	115,510	196,400	—	—	48,997	3,886	364,793
Advances from other funds	—	—	—	—	—	1,925,615	1,925,615
Deposits from others	903,599	—	—	—	—	25,677	929,276
Contingency reserve	9,161,221	—	—	—	—	—	9,161,221
Unearned revenues	172,715	383,772	—	—	—	—	556,487
<b>Total Liabilities</b>	<b>13,479,500</b>	<b>1,280,654</b>	<b>3,750,065</b>	<b>911,058</b>	<b>7,552,614</b>	<b>5,433,858</b>	<b>32,407,749</b>
<b>Deferred Inflows of Resources</b>							
Unavailable revenues	5,021,642	128,708	1,678,229	1,551,911	133,418	3,584,633	12,098,541
<b>Fund Balances</b>							
Nonspendable	468,859	183,909	29,735	—	—	39,456	721,959
Restricted	16,108,544	7,328,166	9,234,148	14,220,066	2,940,873	47,968,745	97,800,542
Assigned	11,298,216	—	—	—	—	153,692	11,451,908
Unassigned	11,002,962	—	—	—	—	(1,559,050)	9,443,912
<b>Total Fund Balances</b>	<b>\$ 38,878,581</b>	<b>\$ 7,512,075</b>	<b>\$ 9,263,883</b>	<b>\$ 14,220,066</b>	<b>\$ 2,940,873</b>	<b>\$ 46,602,843</b>	<b>\$119,418,321</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 57,379,723</b>	<b>\$ 8,921,437</b>	<b>\$14,692,177</b>	<b>\$ 16,683,035</b>	<b>\$ 10,626,905</b>	<b>\$ 55,621,334</b>	<b>\$163,924,611</b>

The accompanying notes are an integral part of these financial statements.

**COUNTY OF SAN BENITO**

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

Fund Balance - Total governmental funds		\$ 119,418,321
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>		
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the governmental funds.		147,821,887
Other assets are not available to pay for current period expenditures and therefore, are deferred in the governmental funds.		12,098,541
Deferred outflows of resources related to pension and other post-employment benefits are applicable to future periods, and therefore, are not reported in the governmental funds.		21,562,968
Deferred inflows of resources related to pension and other post-employment benefits are applicable to future periods, and therefore, are not reported in the governmental funds.		(1,379,017)
Long-term liabilities are not due and payable in the current period, and therefore, are not reported in the governmental funds.		
Capital leases	(8,179,414)	
Interest on outstanding debt	(271,877)	
Loan payable	(177,826)	
Certificate of participation	(18,128,805)	
Net OPEB liability	(10,177,829)	
Liability for unpaid claims	(3,647,103)	
Compensated absences	(3,957,528)	
Net pension liability	(66,536,211)	(111,076,593)
Net position of governmental activities		\$ 188,446,107

The accompanying notes are an integral part of these financial statements.

**COUNTY OF SAN BENITO**

Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Fiscal Year Ended June 30, 2021

	General	Human Services Agency	Road	Mental Health	Capital Improvement Projects	Other Governmental Funds	Total
<b>Revenues</b>							
Taxes	\$ 23,910,916	\$ —	\$ —	\$ —	\$ —	\$ 1,639,677	\$ 25,550,593
Licenses, permits and franchises	3,221,511	—	—	—	—	6,080	3,227,591
Aid from other governments	23,059,900	24,098,343	18,894,764	10,265,462	404,704	13,913,669	90,636,842
Use of money or property	275,375	27,455	6,162	67,629	3,924	352,753	733,298
Fines, forfeits and penalties	831,601	—	—	—	—	34,689	866,290
Charges for services	12,120,828	6,644	—	121,000	—	9,348,922	21,597,394
Other revenue	357,383	34,348	588,442	9,569	35,168	33,249	1,058,159
<b>Total Revenues</b>	<b>63,777,514</b>	<b>24,166,790</b>	<b>19,489,368</b>	<b>10,463,660</b>	<b>443,796</b>	<b>25,329,039</b>	<b>143,670,167</b>
<b>Expenditures</b>							
Current							
General government	12,788,600	—	—	—	14,958	—	12,803,558
Public protection	37,866,951	—	—	—	—	3,893,041	41,759,992
Public ways and facilities	—	—	2,265,443	—	—	929,862	3,195,305
Health and sanitation	—	—	—	8,146,670	—	7,213,425	15,360,095
Public assistance	554,372	22,592,979	—	—	—	4,202,316	27,349,667
Education	1,477,115	—	—	—	—	—	1,477,115
Recreation and culture	215,444	—	—	—	—	—	215,444
Debt Service:							
Principal	54,761	4,730	—	—	—	575,273	634,764
Interest and debt service costs	8,421	33	—	—	—	907,494	915,948
Capital outlay							
General government	67,469	—	—	—	18,545	—	86,014
Public protection	887,317	—	—	—	269,144	—	1,156,461
Public ways and facilities	—	—	13,878,018	—	18,499	—	13,896,517
Health and sanitation	—	—	—	—	10,109,405	183,089	10,292,494
Public assistance	—	—	—	—	2,048,430	11,661	2,060,091
Education	41,824	—	—	—	—	—	41,824
Recreation and culture	—	—	—	—	121,795	—	121,795
<b>Total Expenditures</b>	<b>53,962,274</b>	<b>22,597,742</b>	<b>16,143,461</b>	<b>8,146,670</b>	<b>12,600,776</b>	<b>17,916,161</b>	<b>131,367,084</b>
Excess (deficiency) of revenues over expenditures	9,815,240	1,569,048	3,345,907	2,316,990	(12,156,980)	7,412,878	12,303,083
<b>Other Financing Sources/(Uses)</b>							
Transfers in	1,917,491	101,500	5,669,609	—	6,222,247	1,956,938	15,867,785
Transfers out	(1,075,000)	(977,813)	—	(4,181,200)	—	(4,536,889)	(10,770,902)
Capital Leases	16,827	—	—	—	—	—	16,827
<b>Total other financing sources/(uses)</b>	<b>859,318</b>	<b>(876,313)</b>	<b>5,669,609</b>	<b>(4,181,200)</b>	<b>6,222,247</b>	<b>(2,579,951)</b>	<b>5,113,710</b>
<b>Net change in fund balances</b>	<b>10,674,558</b>	<b>692,735</b>	<b>9,015,516</b>	<b>(1,864,210)</b>	<b>(5,934,733)</b>	<b>4,832,927</b>	<b>17,416,793</b>
Fund balances - beginning of year, as restated	28,204,023	6,819,340	248,367	16,084,276	8,875,606	41,769,916	102,001,528
Fund balances - end of year	<u>\$ 38,878,581</u>	<u>\$ 7,512,075</u>	<u>\$ 9,263,883</u>	<u>\$ 14,220,066</u>	<u>\$ 2,940,873</u>	<u>\$ 46,602,843</u>	<u>\$ 119,418,321</u>

The accompanying notes are an integral part of these financial statements.

**COUNTY OF SAN BENITO**

Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances of Governmental Funds to the  
Government-Wide Statement of Activities  
For the Fiscal Year Ended June 30, 2021

Net change in fund balances- total governmental funds		17,416,793
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 these assets is allocated over their estimated useful lives and reported as depreciation expense.		
Expenditures for capital assets, retirements, transfers and adjustments.	27,653,427	
Less current year depreciation	<u>(7,736,709)</u>	19,916,718
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
		(522,350)
Revenues included in the governmental funds related to long-term debt proceeds that are not reported as revenues in the statement of activities.		
		(16,827)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Current year capital lease principal payments	244,491	
Change in compensated absences	(298,026)	
Change in liability for unpaid claims	492,641	
Current year long-term debt principal payments	347,072	
Current year long-term debt interest expense	104,193	
Current year OPEB cost difference	(1,333,048)	
Current year pension cost difference	<u>(2,665,057)</u>	(3,107,734)
Change in net position of governmental activities		<u><u>\$ 33,686,600</u></u>

The accompanying notes are an integral part of these financial statements.

**COUNTY OF SAN BENITO**

Statement of Net Position  
Proprietary Funds  
June 30, 2021

	Business-type Activities Solid Waste Fund
<b>Assets</b>	
Current Assets:	
Cash and investments	\$ 3,029,807
Accounts receivable	489,978
Due from other governments	260,318
Prepaid expense	1,750
Total Current Assets	3,781,853
Noncurrent Assets:	
Restricted Assets	
Cash and investments	750,922
Capital Assets (nondepreciable)	
Land	313,079
Construction in process	70,448
Capital Assets (depreciable)	
Structures and improvements	806,262
Equipment	74,145
Less: accumulated depreciation	(659,540)
Total Noncurrent Assets	1,355,316
<b>Total Assets</b>	<b>5,137,169</b>
<b>Deferred Outflows of Resources</b>	
Related to pension	25,959
Related to OPEB	50,453
<b>Total Deferred Outflows of Resources</b>	<b>76,412</b>
<b>Liabilities</b>	
Current Liabilities:	
Accounts payable and accrued liabilities	260,331
Noncurrent Liabilities:	
Closure/post-closure liability	714,000
Compensated absences	7,637
Net pension liability	157,720
Net OPEB liability	59,335
Total Noncurrent Liabilities	938,692
<b>Total Liabilities</b>	<b>1,199,023</b>
<b>Deferred Inflows of Resources</b>	
Deferred OPEB adjustments	5,645
<b>Total Deferred Inflows of Resources</b>	<b>5,645</b>
<b>Net Position</b>	
Investment in capital assets	604,394
Restricted	750,922
Unrestricted	2,653,597
<b>Total Net Position of Proprietary Funds</b>	<b>\$ 4,008,913</b>

The accompanying notes are an integral part of these financial statements.

**COUNTY OF SAN BENITO**

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

	<u>Business-type Activities</u>
	<u>Solid Waste Fund</u>
<b>Operating Revenues:</b>	
Licenses, permits and franchises	\$ 441,268
Aid from other governmental units	45,575
Charges for services	1,712,080
Other revenue	360
<b>Total Operating Revenues</b>	<u>2,199,283</u>
<b>Operating Expenses:</b>	
Salaries, wages and employee benefits	167,427
Services and supplies	755,227
Landfill closure and postclosure charges	8,377
Depreciation	43,114
Indirect Costs	11,489
<b>Total Operating Expense</b>	<u>985,634</u>
<b>Operating income (loss)</b>	<u>1,213,649</u>
<b>Non-Operating Revenues (Expenses)</b>	
Interest income	27,831
<b>Total Non-Operating Revenues     (Expenses)</b>	<u>27,831</u>
<b>Income Before Transfers</b>	1,241,480
Transfers In (Out)	(5,096,883)
<b>Change in Net Position</b>	<u>(3,855,403)</u>
Net position - beginning of year	7,864,316
Net position - end of year	<u>\$ 4,008,913</u>

The accompanying notes are an integral part of these financial statements.

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

	Business-type Activities
	Solid Waste Fund
<b>Cash Flows from Operating Activities</b>	
Receipts from customers	\$ 2,234,110
Payments to suppliers for goods and services	(656,145)
Payments to employees for salaries and benefits	(164,143)
Net cash provided by operating activities	1,413,822
<b>Cash Flows from Non-Capital Financing Activities</b>	
Transfers (out)	(5,096,883)
<b>Cash Flows from Investing Activities</b>	
Interest received	30,546
Net Increase (Decrease) in Cash and Cash Equivalents	(3,652,515)
Cash and cash equivalents, July 1	7,433,244
Cash and cash equivalents, June 30	\$ 3,780,729
<b>Reconciliation of cash and investments to the Statement of Net Position</b>	
Current assets - cash and investments	\$ 3,029,807
Restricted assets - cash and investments	750,922
	\$ 3,780,729
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>	
Operating income	\$ 1,213,649
Adjustments to reconcile operating income to net cash provided by operating activities:	
Effects of changes in assets and deferred outflows:	
Receivables	70,145
Prepaid expenses	(1,750)
Due From Other Agencies	(35,318)
PERS contributions	(1,266)
Deferred pension adjustment	(1,996)
OPEB contributions	6,972
Deferred OPEB adjustment	(32,616)
Depreciation	43,114
Effects of changes in liabilities and deferred inflows:	
Payables	116,433
Compensated absences	3,341
Net Pension liability	6,919
Net OPEB liability	30,792
Deferred inflows - pension adjustments	(2,670)
Deferred inflows - OPEB adjustments	(1,928)
Total adjustments	200,172
Net cash provided by operating activities	\$ 1,413,821
Non cash capital, financing, and investing activities	\$ —

The accompanying notes are an integral part of these financial statements.

**COUNTY OF SAN BENITO**

Statement of Fiduciary Net Position  
Fiduciary Funds  
June 30, 2021

	Investment Trust Funds	Custodial Funds
<b>Assets</b>		
Cash and investments	\$ 111,218,310	\$ 19,920,606
Receivables:		
Taxes for other governments	—	6,355,067
Accounts receivable	—	21,840
Due from other	574,058	—
Due from other governments	4,831,826	—
Inventories and other assets	6,409	—
Nondepreciable capital assets	2,248	—
Depreciable capital assets, net	1,049,237	—
<b>Total Assets</b>	<b>117,682,088</b>	<b>26,297,513</b>
<b>Liabilities</b>		
Accounts payable and other liabilities	900,810	3,928,381
Due to other	574,058	—
Due to other governments	109,712	1,156,941
Deposits	—	322,509
Unearned revenue	3,105	—
<b>Total Liabilities</b>	<b>1,587,685</b>	<b>5,407,831</b>
<b>Net Position</b>		
Restricted for individuals, organizations and other governments	116,094,403	20,889,682
<b>Total Net Position</b>	<b>\$ 116,094,403</b>	<b>\$ 20,889,682</b>

The accompanying notes are an integral part of these financial statements.



**COUNTY OF SAN BENITO**

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

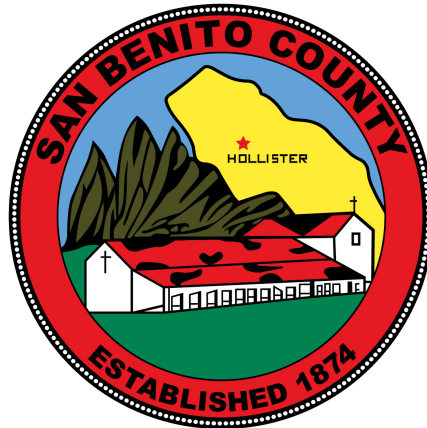
	Investment Trust Funds	Custodial Funds
	<u>                    </u>	<u>                    </u>
<b>Additions</b>		
Contributions to pooled investments	\$ —	\$ 65,199,247
Taxes	64,923,407	10,453,470
Aid from other governments	144,610,009	379,436
Charges for services	93,120	151,122
Fines, forfeitures and penalties	—	570,760
Other revenue	2,637,941	19,618
Net investment earnings	449,386	94,890
<b>Total Additions</b>	<u>212,713,863</u>	<u>76,868,543</u>
<b>Deductions</b>		
Distributions from pooled investments	—	65,150,069
Operating expenses	194,012,940	515,605
Other charges	7,531,178	22,746
Depreciation expense	336,037	—
Benefit payments	—	10,186,488
<b>Total Deductions</b>	<u>201,880,155</u>	<u>75,874,908</u>
<b>Net increase (decrease) in fiduciary net position</b>	10,833,708	993,635
Net position - beginning of year, as restated	<u>105,260,695</u>	<u>19,896,047</u>
Net position - end of year	<u>\$ 116,094,403</u>	<u>\$ 20,889,682</u>

The accompanying notes are an integral part of these financial statements.

**COUNTY OF SAN BENITO**  
**INDEX TO THE NOTES TO BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED June 30, 2021**

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**COUNTY OF SAN BENITO**  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED June 30, 2021

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

**A. Description of the Reporting Entity**

The County of San Benito (County), was created pursuant to general law as a subdivision of the State of California. It is governed by a five-member elected Board of Supervisors. As required by generally accepted accounting principles, the accompanying financial statements present the County (the primary government) and its component units, entities for which the government is considered to be financially accountable and has a potential financial benefit/burden relationship under the criteria set by Government Auditing Standards Board (GASB) Statements.

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

**Blended Component Units**

*County Service Areas (CSA)*

CSAs are special districts established by the Board of Supervisors for the purpose of providing specific services to County residents. Although the CSAs are legally separate from the County, they are reported as if they were part of the primary government because they are governed by the County Board of Supervisors and the Board has operational responsibility for the CSAs. The books and records of these CSAs are maintained by the County, and their activities are reported within non-major governmental funds.

CSA #4 Santa Rosa Acres	CSA #33 Fallon/Fairview
CSA #5 Hillcrest/ El Toro	CSA #34 Ausaymas Estates
CSA #8 Bonnie View	CSA #35 Union Heights
CSA #9 Ridgemark	CSA #36 Advanced Life Support
CSA #11 Barnes Lane	CSA #42 Lemmon Acres
CSA #16 Holiday Estates	CSA #45 Rancho Larios
CSA #19 Springwood	CSA #46 Quail Hollow
CSA #21 Long Acres	CSA #47 Oak Creek
CSA #22 Cielo Vista	CSA #48 Dry Creek Estates
CSA #23 Rancho San Joaquin	CSA #49 Hollister Ranch Estates
CSA #24 Santa Ana Acres	CSA #50 Dunnville
CSA #25 Vineyard Estates	CSA #51 Creekbridge
CSA #28 Heatherwood	CSA #52 Monte Bello
CSA #29 Brown/ Magladry	CSA #53 Riverview Estates
CSA #30 McCloskey Acres	CSA #54 Pacheco Creek Estates
CSA #31 Stonegate	CSA #55 Creekside

### *Community Facilities Districts (CFD)*

CFDs are special districts established by the Board of Supervisors for the purpose of providing specific services to County residents. Although the CFDs are legally separate from the County, they are reported as if they were part of the primary government because they are governed by the County Board of Supervisors and the Board has operational responsibility for the CFDs. The books and records of these Districts are maintained by the County, and their activities are reported within non-major governmental funds.

CFD - Santana Ranch  
CFD - Brigantino-Sunnyside Estates (zone 1)  
CFD - Fay-Bennet Ranch (zone 2)  
CFD - Bluffs (zone 3)

### *San Benito County Financing Corporation (SBCFC)*

The San Benito County Financing Corporation (SBCFC) is a nonprofit public benefit corporation which provides financial assistance to the County of San Benito by financing various public facilities, and by leasing certain facilities for the use and benefit of the public served by the County. Even though the SBCFC is legally separate, it is reported as if it were part of the County because it is governed by a board composed of the members of the Board of Supervisors of the County. The County covenanted to make payments for any debt issuance and to make necessary annual appropriations for all such payments. The SBCFC does not issue separate financial statements.

### ***Discretely Presented Component Units***

#### *First 5 San Benito*

The First 5 San Benito (First 5) was created under the provisions of the California Children and Families Act of 1998 (the Act). The Act became law in 1998 when California voters approved Proposition 10, authorizing the State to levy a tax on tobacco products to pay for programs to promote the healthy development of young children. First 5's Board consists of nine members, four of whom are officers of the County, while the remaining five are appointed by the Board. First 5 does not provide a financial benefit nor impose a financial burden on the County. However, due to the nature and significance of First 5's relationship with the County, it would be misleading to exclude the First 5 therefore the First 5 is included as a discretely presented component unit of the County. A separately issued financial report can be obtained from First 5 San Benito, 351 Tres Pinos Road, Suite 100A, Hollister, CA 95023.

### **B. Basis of Presentation and Measurement Focus**

#### *Government-Wide Financial Statements*

The Statement of Net Position and Statement of Activities display information about the primary government (County) and its component units. These statements include the financial activities of the overall government, except for fiduciary activities. All internal balances in the Statement of Net Position have been eliminated with the exception of those representing balances between governmental activities and the business-type activities, which are presented as internal balances. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the governmental and business-type activities of the County. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported

separately from business-type activities, which rely to a significant extent on fees charged to external parties.

The Statement of Activities presents a comparison between program expenses and program revenues for each segment of the business-type activities of the County and for each function of the County's governmental activities. Program expenses include direct expenses, which are clearly identifiable with a specific function, and allocated indirect expenses. Program revenues include 1) charges paid by the recipients of goods or services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented instead as general revenues.

### *Fund Financial Statements*

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

Proprietary 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 operation. The principal operating revenues of the County's enterprise fund is charges to customers for sales and services. Operating expenses for the proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses that do not meet these definitions are reported as non-operating revenues and expenses.

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 safety and protection, public ways and facilities, health and sanitation, public assistance, education and recreation services.
- The *Human Services Agency fund* is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the County that relate to health programs, children's programs and veterans services, such as public health, veteran's services, public guardian, and drug and alcohol programs. Revenues are primarily from aid from other governments, both state and federal.
- The *Road fund* is used to account for the planning, design, construction, maintenance and administration of County roads. It is also used to account for traffic safety and other transportation planning activities. Funding comes primarily from local sales and state highway user taxes, along with state and federal highway improvement grants for road improvement projects.

- The *Mental Health fund* is used to account for mandated community health services under the California Mental Health Act including a mandated responsibility to “guarantee and protect public safety.” Revenue sources are primarily charges for services, sales tax revenue and state and federal grants.
- The *Capital Improvement Project fund* is used for all County capital projects, excluding infrastructure projects. The fund is administered by the Resource Management Agency of the County. Revenue sources are primarily from local and state funding, depending on the project; and recently funding from the issuance of long-term debt for facility construction projects.

The County reports the following enterprise fund:

- The *Solid Waste Fund* is used to account for operations of the solid waste handling activity.

The County reports the following fiduciary fund types:

- The *Investment Trust Funds* are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds. These include the external portion of the County Treasurer's investment pool, which commingles resources of legally separate local governments within the County in an investment portfolio for the benefit of all participants. These include amounts held on behalf of special districts of the county and school districts.
- The *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, amounts collected on behalf of and payable to beneficiaries, including individuals or other government entities.

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

Governmental funds are reported using the current financial resources measurement focus and the modified basis of accounting. Under this method, revenues are recognized when measurable and available (“susceptible to accrual”). The County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due. General capital assets acquisitions are reported as expenditures in governmental

funds. Proceeds of general long-term debt and capital leases are reported as other financing sources.

### **C. Cash and Investments**

The County follows the practice of pooling cash and investments of all funds with the County Treasurer, except for certain amounts which are generally held by outside custodians and classified as “other bank accounts” on the accompanying financial statements. Cash and cash equivalents are combined with investments and displayed as cash and investments.

The County is required, by the California Integrated Waste Management board, to set aside the amounts identified as restricted cash in the Solid Waste Fund to assure that these amounts will be available in a timely manner for the postclosure class I maintenance cost, as specified in the California Public Resources Code. These amounts are reported as restricted, non-current assets in the Statement of Net Position of the Proprietary Fund. The County owns an area referred to as the class III site for landfill waste, which is operated by Waste Solutions Group of San Benito County, LLC.

At June 30, 2021, the County reported approximately \$3 million in the Tobacco Securitization Fund as cash with fiscal agent, amounts in this fund are assigned for future capital improvement costs. The County reports cash with fiscal agents in the General Fund for amounts held at Trindel Insurance, River City Bank, and the Public Agencies Post-Employment Benefits Trust (PARS). Trindel Insurance is the County’s insurance claims-servicing joint powers agency. These amounts are managed for the purposes specified in the agreements with these agents. Cash with fiscal agents, reported in the Capital Improvement Projects Fund, represent long-term debt proceeds for the purpose of the behavioral health facility construction project. Long-term debt proceeds are discussed in more detail in Note 7. Additionally, cash with fiscal agents is reported in the Tobacco Securitization Fund, and the Migrant Labor Camp Fund, listed under Other Governmental Funds.

State statutes authorize the County to invest its surplus cash in obligations of the U.S. Treasury, agencies and instruments, corporate bonds rated P-1 by Standard & Poor’s Corporation or A-1 by Moody’s Investor Service, bankers’ acceptances, certificates of deposit, commercial paper, repurchase agreements, and the State of California Local Agency Investment Fund. Gains and losses are recognized upon sale based upon the specific identification method. Investments in nonparticipating, interest earning investment contracts (guaranteed investment contracts) are reported at cost, commercial paper with maturities of less than 90 days are reported at amortized cost and all other investments are reported at fair value. The fair values of investments are obtained by using quotations from independent published sources.

The County participates in an investment pool managed by the State of California titled Local Agency Investment Fund (LAIF), which has invested a portion of the pooled funds in derivatives and similar transactions. LAIF’s investments are subject to credit risk with the full faith of the State of California collateralizing these investments. In addition, these derivatives and similar transactions are subject to market risk as to change in interest rates. LAIF’s investments are managed by the State Treasurer. The Fund is not SEC registered, but is required to invest according to California Government Code. A Local Investment Advisory Board has oversight responsibility for LAIF.

Interest income earned on pooled cash and investments is allocated quarterly to the appropriate funds for the quarter in which the interest was earned.

**D. Receivables**

The County considers all of its receivables to be collectible and therefore does not report an allowance for doubtful accounts. The County considers all receivables to be collectible until they prove to be uncollectible. At that time, the County asks for approval from the Board of Supervisors to write-off any uncollectible receivables.

**E. Inventories and Prepaid Items**

Inventories are valued at cost using first-in/first-out (FIFO) method and consist of expendable supplies. The cost is recorded as an expenditure at the time individual inventory items are consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Reported inventories and prepaid items of governmental funds are equally offset by corresponding nonspendable portion of fund balance to indicate that they are not expendable financial resources.

**F. Capital Assets**

Capital assets include public domain general capital assets consisting of roads, bridges, water/sewer, lighting system, drainage systems, flood control and other infrastructure. The County defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years.

Donated capital assets are recorded at their acquisition value on the date of donation. Capital assets, purchased or acquired through donation, that are used in operations are depreciated or amortized (assets under capital leases) using the straight-line method over the lesser of the capital lease period or their estimated useful lives in the government-wide statements and proprietary funds. All capital asset acquired through purchase or donation are approved by the County Board of Supervisors.

Depreciation begins when the asset is placed in service and ends in the fiscal year that it is retired from service or is fully depreciated.

The estimated useful lives are as follows:

Roads and bridges	35 to 50 years
Infrastructure (except for the maintained pavement subsystem)	15 to 50 years
Structures and improvements	10 to 50 years
Equipment	3 to 25 years
Software	5 to 7 years

**G. Deferred Outflows/Inflows of Resources**

In addition to assets, the Statement of Net Position reports 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(s) and so will not be recognized as an outflow of resources (expense) until then.



In addition to liabilities, the Statement of Net Position reports 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(s) and so will not be recognized as an inflow of resources (revenue) until that time.

**H. Unearned Revenue**

In the government-wide financial statements, unearned revenue is a liability reported when revenue has been received prior to revenue recognition.

**I. Net Position Flow Assumption**

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government’s policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

**J. Compensated Absences**

The County allows employees to accumulate unused sick leave and unused vacation leave up to a specified maximum cap based on an employee’s bargaining unit or management group. Sick leave is paid only upon retirement at half the employee’s hourly rate. Upon separation, all accrued vacation is paid to the employee. County employees can also accrue compensatory time which is payable upon separation.

Vacation and compensatory time is accrued when incurred in the government-wide and proprietary fund statements. In the governmental funds financial statements, a liability for these amounts is reported only as a result of employee resignations or retirements that occur prior to year-end, and payment of the liability is made subsequent to year-end. The liability for compensated absences will be paid by the Fund in which the employee works at the time compensated absences are paid.

During the fiscal year ended June 30, 2021, changes to compensated absences were as follows:

	Balance June 30, 2020	Increases	Decreases	Balance June 30, 2021	Due within one year
Governmental Activities	\$ 3,659,503	\$ 2,164,011	\$ (1,865,986)	\$ 3,957,528	\$ 395,753
Business-type Activities	\$ 5,146	\$ 8,359	\$ (5,019)	\$ 8,486	\$ 849

**K. Other Long-term Obligations**

In the government-wide financial statements and the proprietary fund types in the fund financial statements, long-term debt and other long-term obligation are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net position. Long-term debt premiums and discounts are deferred and amortized over the life of the debt using a method that approximates the effective interest method. Long-term debt issuance costs are reported

as expenses in the period incurred. Debt payables are reported net of the applicable premium or discount. Gains or losses from advance refunding are deferred and amortized as interest expense over the life of the new refunding debt.

In the fund financial statements, governmental fund types recognize bond premium and discount, during the current period. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**L. Property Taxes**

The State of California Constitution, Article XIII A provides that the combined maximum property tax rate on any given property may not exceed 1% of its assessed value unless an additional amount for general obligation debt has been approved by the voters. Assessed value is calculated at 100% of market value as defined by Article XIII A and may be increased by no more than 2% per year unless the property is sold or transferred. These general property tax rates do not apply to taxes levied to pay the interest and redemption charges on any indebtedness incurred prior to June 6, 1978, or subsequently approved by the voters. Supplemental property taxes are levied on a pro rata basis when changes in assessed valuation occur due to sales transactions or the completion of construction. The State Legislature has determined the method of distribution among the counties, cities, school districts, and other districts of receipts from the 1% property tax levy.

Property taxes are levied by San Benito County on January 1 and are payable in two installments on April 10 and December 10. San Benito County bills and collects its own property taxes and also collects such taxes for cities, schools and special districts. Property tax revenues are recognized when levied to the extent they result in current receivables.

The County assesses properties and bills for and collects property taxes as follows:

	<u>Secured</u>	<u>Unsecured</u>
Valuation/lien dates	January 1	January 1
Levy dates	January 1	January 1
Due dates (*delinquent as of)	50% on November 1 (December 10) 50% on February 1 (April 10)	March 1 (August 31)

\*Delinquent taxes are subject to late penalties and interest. Secured property taxes remaining delinquent for more than five years may be subject to tax sale.

The term “unsecured” refers to taxes on personal property other than land and buildings. These taxes are secured by liens on the property being taxed. The county adopted the Alternate Method of Property Tax Allocation (commonly referred to as the Teeter Plan). Under the Teeter Plan, the County Auditor-Controller, an elected official, is authorized to pay 100% of the property taxes billed (secured, supplemental and debt service) to the taxing agencies within the County. The County recognizes property tax revenues in the period for which the taxes are levied. Previously, such taxes were allocated and paid as the taxes were collected.

## **M. Interfund Transactions**

Interfund transactions are reflected as loans, services provided, reimbursements or transfers. Loans are reported as receivables and payables as appropriate, are subject to elimination upon consolidation, and are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as “internal balances”. Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not available financial resources. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide presentation.

## **N. Estimates**

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

## **O. Budgetary Basis of Accounting**

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

An operating budget is adopted each fiscal year for the majority of the Governmental Funds. Expenditures are controlled at the object level of each department of the General fund and at the fund level for special revenue funds of the County. Department and/or fund level expenditures may not legally exceed appropriations. Any amendments or transfers of appropriations between departments or funds are authorized by the County Administrative Office and must be approved by the Board of Supervisors. Supplementary appropriations normally financed by unanticipated revenues during the year must be approved by the Board of Supervisors. Pursuant to Board Resolution, the County Administrative Officer and/or appointed department head are authorized to approve transfers and revisions of appropriations under \$25,000 within a single budget unit as deemed necessary and appropriate unless it is to a capital asset object. Transfers to capital asset objects must be approved by the Board of Supervisors. Budgeted amounts in the budgetary financial schedules are reported as originally adopted and as amended during the fiscal year by resolutions approved by the Board of Supervisors.

## **P. Net Position**

The government-wide and business-type activities financial statements utilize a net position presentation. Net position represents the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources and are displayed in three components:

- *Net Investment in Capital Assets* - This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.
- *Restricted Net Position* - This category represents net position that is subject to constraints either (1) externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments or (2) imposed by law through constitutional provisions or enabling legislation.
- *Unrestricted Net Position* - This category represents the net position of the County, not restricted for any project or other purpose.
- When both restricted and unrestricted net assets are available, restricted resources are used first, then unrestricted resources as they are needed.

#### **Q. Fund Balances**

Fund balance classifications are based primarily on the extent to which the County is bound to honor constraints on the use of the resources reported in each governmental fund.

The County reports the following classifications:

- *Nonspendable fund balance* - This category represents amounts that cannot be spent because they are either not spendable in form or legally or contractually required to remain intact.
- *Restricted fund balance* - This category represents amounts with constraints placed on their use by those external to the County, including creditors, grantors, contributors or laws and regulations of other governments. It also includes constraints imposed by law through constitutional provisions or enabling legislation.
- *Committed fund balance* - This category represents amounts that can only be used for specific purposes determined by formal action (ordinance) of the County's highest level of decision-making authority (the Board of Supervisors) and that remain binding unless removed in the same manner. The underlying action (ordinance) that imposed the limitation needs to occur no later than the close of the reporting period.
- *Assigned fund balance* - This category represents amounts that are constrained by the County Administrative Officer intent to be used for specific purposes. The assigned fund balance and the purpose of the assignment is presented to the highest level of decision making, the County Board of Supervisors, on an annual basis.
- *Unassigned fund balance* - This category represents the residual classification that includes

amounts not contained in the other classifications.

The County's Board establishes, modifies or rescinds fund balance commitments by passage of a resolution. When restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, followed by the unrestricted resources that are committed, assigned and unassigned, in this order as they are needed.

#### Fund Balance Policy:

Fund balance of governmental funds is reported in various categories based on the nature of any limitation requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance). In circumstances when an expenditure is made for a purpose for which amounts are available in multiple fund balance classifications, fund balance is generally depleted in the order of restricted, committed, assigned, and unassigned.

The purpose of the County's fund balance policy is to maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures. The County believes that sound financial management principles require that sufficient funds be retained by the County to provide a stable financial base at all times. To retain this stable financial base, the County needs to maintain unrestricted fund balance in its county funds sufficient to fund cash flows of the County and to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature. Committed, assigned and unassigned fund balances are considered unrestricted.

#### **R. Pensions**

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) plans 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 benefits terms. Pension expense is liquidated by the Fund in where the employee worked at the time of retirement. Investments are reported at fair value.

#### **S. Postemployment Benefits Other Than Pensions (OPEB)**

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the County of San Benito Retiree Healthcare Plan (Plan) and additions to/deductions from the California Employer's Retirement Benefit Trust's (CERBT) fiduciary net position. For this purpose, the OPEB plan recognizes benefit payments when due and payable in accordance with the benefit terms. OPEB expense is liquidated by the Fund in where the employee worked at the time of separation from employment. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

## **T. Effects of New Pronouncements**

As of July 1, 2020, the County adopted GASB Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The requirements of this Statement will enhance consistency and comparability by (1) establishing specific criteria for identifying activities that should be reported as fiduciary activities and (2) [clarifying whether and how business-type activities should report their fiduciary activities]. Greater consistency and comparability enhances the value provided by the information reported in financial statements for assessing government accountability and stewardship. The impact to the County resulted in the reporting of an investment trust fund and custodial fund. The effect of the implementation of this standard on beginning net position is disclosed in Note 18. In addition the County implemented GASB Statment No. 98, *Annual Comprehensive Financial Report*. The objective of this Statement establishes the term annual comprehensive financial report and its acronym, ACFR, to replace the comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. For a list of pronouncements that the County will implement in the coming years, see Note 17.

## NOTE 2. CASH AND INVESTMENTS

The County maintains a cash and investment pool for the purpose of increasing interest income through pooled investment activities. This pool, which is available for use by all funds, is displayed on the basic financial statements as “Cash and Investments.” Interest earned on the investment pool is distributed to the participating funds quarterly using a formula based on the average daily cash balance of each fund.

Cash and investments with the County Treasurer are invested pursuant to investment policy guidelines established by the County Treasurer. Investments made by the Treasurer are regulated by the California Government Code and by the County’s investment policy. The objectives of the policy are, in order of priority, safety of principal, liquidity, availability and yield. The County investment pool is not registered as an investment company with the Securities and Exchange Commission (SEC) nor is it an SEC Rule 2a7-like pool.

The following is a summary of investments held by the County as of June 30, 2021:

Investment	Fair Value	Current Yield Range	Maturity Range	Weighted Average Maturity
Treasurer's pooled investments				
CAMP	\$ 28,651,260	0.05%	On Demand	On Demand
LAIF	74,918,000	0.26%	On Demand	On Demand
Money Market Funds	—	—%	On Demand	On Demand
Certificate of Deposits - Negotiable	25,001,400	0.21 - 1.95%	8/9/21-2/11/22	152 days
Commercial Paper - Discount	49,982,350	0.14 - 0.16%	7/16-12/20/21	103 days
Commercial Paper - Non Discount	—	—%		103 days
Corporate Bonds MTN	59,513,268	0 - 3.51%	7/12/21-7/25/22	223 days
Total pooled investments	238,066,278			
Cash and investments held with fiscal agents	28,490,949			
<i>Total investments</i>	<u>\$ 266,557,227</u>			
Cash in banks	3,265,614			
Imprest cash	5,093			
Outstanding checks/deposits in transit	(3,918,918)			
<i>Total cash</i>	<u>\$ (648,211)</u>			
<b><i>Total cash and investments</i></b>	<b><u><u>\$ 265,909,016</u></u></b>			
Total unrestricted cash and investments	174,388,153			
Total restricted cash and investments	91,520,863			
<b><i>Total cash and investments</i></b>	<b><u><u>\$ 265,909,016</u></u></b>			
Total cash and investments summary:				
Total governmental activities	130,189,110			
Total business-type activities	3,780,729			
Total fiduciary funds	131,138,916			
Total component unit	800,261			
<b><i>Total cash and investments</i></b>	<b><u><u>\$ 265,909,016</u></u></b>			

The following is a reconciliation between cash and investments and the Net Position of the Treasurer's investment pool as of June 30, 2021:

<b>Total cash and investments</b>	<b>\$ 265,909,016</b>
Less: investments held with fiscal agents	(27,690,688)
Less: imprest cash	(5,093)
Less: deposits in transit	(21,069)
Add: outstanding checks/deposits	3,939,987
<b>Total pooled cash and investments</b>	<b><u>\$ 242,132,153</u></b>

The following represents a condensed Statement of Net Position and Changes in Net Position for the Treasurer's investment pool as of June 30, 2021:

Statement of Net Position

Net position held in trust	<u>\$ 242,132,153</u>
Equity of internal pool	\$ 130,913,843
Equity of external pool participants	<u>111,218,310</u>
Total equity	<u>\$ 242,132,153</u>

Statement of Changes in Net Position

Net position held for pool participants, July 1, 2020	\$ 211,137,205
Net change in investments by pool	<u>30,994,948</u>
Net position held for pool participants, June 30, 2021	<u>\$ 242,132,153</u>

Investment income consisted of the following for the year ended June 30, 2021:

Investment earnings	\$ 1,398,798
Less: administrative expenses	<u>465,493</u>
Net investment income	<u>\$ 933,305</u>

### Custodial Credit Risk Related to Deposits

The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Pool will not be able to recover deposits nor be able to recover collateral securities that are in possession of an outside party. At year-end, the balance of deposits at the County's banking institution was \$3,265,614. Any difference between the carrying amount of the County's deposits and the bank balance is a result of transactions in transit. Of the bank balance, \$250,000 was covered by federal depository insurance and \$3,015,614 was covered by collateral pledged by the financial institution. Per Government Code Section 53652, the depository is required to maintain a market value of at least 110% of the pledged collateral.

The County follows the practice of pooling cash and investments of all funds, except for funds required to be held by fiscal agents under the provisions of bond indentures. Interest income earned on pooled cash and investments is allocated on a quarterly basis to the various funds based on their average daily cash balance and investment balances. Interest income from cash and investments with fiscal agents is credited directly to the related fund.



## Investments

The County's investment policy requires that securities be registered in the name of the County. All safekeeping receipts for investment instruments are held in accounts in the County's name and all securities are registered in the County's name.

Investments are made based upon prevailing market conditions at the time of the transaction with the intent to hold the instrument until maturity. If the yield of the portfolio can be improved upon the sale of an investment, prior to its maturity, with the reinvestment of the proceeds, then this provision is also allowed.

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

Authorized Investment Types	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local agency bonds	None	10%	10%
U.S. Treasury obligations	None	None	None
State of California Obligations	None	None	10%
Obligation of California local agency	None	None	10%
Joint Powers Authority investment funds	N/A	25%	10%
U.S. Government Agency obligations	None	25%	15%
Bankers' acceptances	180 days	40%	10%
Commercial paper	270 days	30%	10%
Negotiable certificates of deposit	5 years	30%	10%
Repurchase agreements	1 year	None	10%
Reverse Repurchase agreements	92 days	20%	10%
Medium-term notes	5 years	30%	10%
Mutual funds/money market mutual funds	N/A	20%	10%
Local Agency Investment Fund (LAIF)	N/A	\$75 million	None
Asset secured indebtedness	None	None	10%
Collateralized Mortgage obligations	5 years	20%	10%
Contracted Non-Neg. Time Deposits	1 year	5%	10%
Deposited Pooled small C.D.s	None	30%	10%

Segregated funds held in trust, separate and apart from the County's Treasury pool, are invested in accordance with applicable Trust Agreements. The PARS 115 Retirement Trust shall be governed by the Government code §53216 et seq.

## Credit Risk and Concentration of Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Concentration of credit risk is the risk of loss attributed to the magnitude of an investment in a single issuer. The County Treasurer mitigates these risks by holding a diversified portfolio of high quality investments. The adopted investment policy contains specific limitations on investments by credit quality, maturity length and the maximum allocation by asset class.

As of June 30, 2021, the County of San Benito's investments were rated by Standard & Poor's and Moody's Investor Services as follows:

Investment Type	Fair Market	S & P	Moody's	% of Portfolio
Commercial Paper	14,999,550	A1	P1	6.30%
Commercial Paper	14,995,200	A1	P1	6.30%
Commercial Paper	19,987,600	A+	Aa3	8.40%
Certificate of Deposit	10,002,300	A1	P1	4.20%
Certificate of Deposit	14,999,100	AA-	Aa2	6.30%
Medium-term notes	5,001,450	Aa3	AA-	2.10%
Medium-term notes	20,066,400	A-	A1	8.43%
Medium-term notes	10,034,700	AA-	Aa3	4.22%
Medium-term notes	24,410,718	A-	A1	10.25%
CAMP	28,651,260	NR	NR	12.03%
LAIF	74,918,000	NR	NR	31.47%
Total	<u>\$ 238,066,278</u>			<u>100%</u>

Generally, credit risk is the risk that an insurer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assessment of a rating by a nationally recognized statistical rating organization. It is the County's policy to purchase investments meeting ratings requirements established by the California Government Code.

Instruments in any one issuer that represent 5% or more the County's investments as of June 30, 2021, are as follows (excluding investment pools and debt explicitly guaranteed by the U.S. government):

Issuer	Issuer Type	Fair Value Holdings	Percentage Holdings
Treasurer's Pooled Investments:			
Banco Santander 10/19/20 7/16/21	Commercial Paper	14,999,550	6.30 %
Mountcliff Funding 5/10/21 10/5/21	Commercial Paper	14,995,200	6.30 %
Credit Suisse First Boston 3/25/21 12/20/21	Commercial Paper	19,987,600	8.40 %
Svenska Handelsbanken YCD 2/11/2022	Certificate of Deposit	14,999,100	6.30 %
Sumitomo Mitsui 10/19/2021	Medium-term notes	20,066,400	8.43 %
Mitsubishi UFJ FINL Group 7/25/2022	Medium-term notes	24,410,718	10.25 %
CAMP LGIP	Government Sponsored	28,651,260	12.03 %
LAIF LGIP	Government Sponsored	74,918,000	31.47 %
			<u>89.48 %</u>

The fair value of the Treasurer's investments is determined on a quarterly basis. Values are obtained from the securities custodian for registered securities.

## Custodial Credit Risk Related to Investments

Custodial credit risk for investments is the risk that the Pool will not be able to recover the value of investment securities that are in the possession of an outside party. All securities owned by the Pool are deposited in trust for safekeeping with a custodial bank different from the County's primary bank. Securities are not held in broker accounts.

## Interest Rate Risk

In accordance with its investment policy, the County manages its interest rate risk by limiting the weighted average maturity of its investment portfolio to three years or less. No security, at the time of purchase, shall have a maturity exceeding five (5) years. As of June 30, 2021 the County Treasurer's investment pool consisted of the following:

Type of Investment	Maturities		Total
	Less Than One Year	One to Three Years	
California Asset Management Program	\$ 28,651,260	\$ —	\$ 28,651,260
Commercial Paper - Discount	49,982,350	—	49,982,350
Commercial Paper - Non Discount	—	—	—
Certificate of Deposits - Negotiable	25,001,400	—	25,001,400
Corporate Bonds MTN	35,102,550	24,410,718	59,513,268
Local Agency Investment Fund (LAIF)	74,918,000	—	74,918,000
Total pooled investments	<u>\$213,655,560</u>	<u>\$24,410,718</u>	<u>\$238,066,278</u>

Local Agency Investment Fund – The County participates in the Local Agency Investment Fund (LAIF) which, under the oversight of the Treasury of the State of California, is regulated by California Government Code Section 16429. LAIF management calculates the fair value and cost of the entire LAIF pool. The Authority adjusts its cost basis invested in LAIF to fair value based on this ratio. The fair value of the County's position in the pool is the same as the value of the pool share. The balance available for withdrawal on demand is based on accounting records maintained by LAIF, which are recorded on an amortized cost basis. At June 30, 2021 LAIF had a weighted average maturity of 291 days.

The amount in the Local Agency Investment Fund (LAIF) was \$74.9 million at June 30, 2021. The state pools these funds with those of other local agencies in the state and invests the cash as prescribed by the California Government Code. Interest earned is deposited quarterly into participating funds. Any investment gains/losses are shared proportionately by all funds in the pool. Funds are accessible and transferable to the County's bank accounts on the same day for amounts under \$10,000,000 and require a twenty-four (24) hour notice for larger amounts. The Local Agency Investment Fund has a very diversified and regulated investment portfolio; the fund is not insured by either the State of California or the Federal Government.

California Asset Management Program – The County is a voluntary participant in the California Asset Management Program (CAMP). CAMP is an investment pool offered by the California Asset Management Trust (Trust). The Trust is a joint powers authority and public agency created by the Declaration of Trust and established under the provisions of the California Joint Exercise of Powers Act (California Government Code Sections 6500 et seq., or the "Act") for the purpose of exercising the

common power of its participants to invest certain proceeds of debt issues and surplus funds. Funds are accessible and transferable to the County's bank accounts on demand. The County's investments are limited to investments permitted by subdivisions (a) to (n), inclusive, of Section 53601 of the California Government Code. The County reports its investments in CAMP at the fair value amounts provided by CAMP, which is the same as the value of the pool share. On June 30, 2021, CAMP had a weighted average maturity of not more than 60 days.

Deposits in the LAIF and CAMP are not insured or otherwise guaranteed by the State of California, and participants share proportionally in any realized gains or losses on investments.

## Fair Value Measurements

The Pool categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. These principles recognize a three-tiered fair value hierarchy, as follows:

- Level 1: Investments reflect prices quoted in active markets;
- Level 2: Investments reflect prices that are based on a similar observable asset either directly or indirectly, which may include inputs in markets that are not considered to be active. The certificates of deposit, commercial paper, and corporate bonds, are valued using quoted matrix pricing models; and,
- Level 3: Investments reflect prices based upon unobservable sources.

Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.

The Pool uses fair value measurements determined by the financial institution holding the investment.

The following table presents fair value of investments held within the Pool as of June 30, 2021:

Investments by fair value level	Fair Value Measurements Using		
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Debt securities:			
Certificate of Deposits - Negotiable	\$ 25,001,400	\$ —	\$ 25,001,400
Commercial Paper - Discount	49,982,350	—	49,982,350
Corporate Bonds MTN	59,513,268	—	59,513,268
Total investments by fair value hierarchy	134,497,018	\$ —	\$ 134,497,018
Investments not subject to fair value hierarchy:			
CAMP	28,651,260		
LAIF	74,918,000		
Total investments not subject to fair value hierarchy	103,569,260		
Total investments measured at fair value	\$ 238,066,278		

The fair value of the Authority’s investment in Local Agency Investment Fund and California Asset Management Program is reported in the accompanying financial statements at amounts based upon the Authority’s pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio).

Deposits and withdrawals in the Local Agency Investment Fund and California Asset Management Program are made on the basis of \$1 and not fair value. Accordingly, the Authority’s proportionate share of investments in those funds at June 30, 2021 and June 30, 2020 is an uncategorized input not defined as a Level 1, Level 2, or Level 3 input.

### Restricted Cash and Investments

Cash and Investments at June 30, 2021 that are restricted by legal or contractual requirements are comprised of the following:

<b>Governmental Activities</b>	
General Fund	\$ 16,108,544
Human Services Agency	7,328,166
Road Fund	9,234,148
Mental Health Fund	14,220,066
Capital Improvement Projects	2,940,873
Other Governmental Funds	47,968,745
Total governmental activities	<u>97,800,542</u>
<b>Business-type Activities</b>	
Integrated Waste Management Fund	
Financial assurance for landfill corrective action	<u>750,922</u>
Total business-type activities	<u>750,922</u>
Total restricted cash and investments	<u>\$ 98,551,464</u>

Additional detail can be found in Note 16: Fund Balances

**NOTE 3. INTERFUND TRANSACTIONS**

**Interfund Receivables/Payable**

The balances below are due to be paid in the subsequent fiscal year and resulted from when funds overdrew their share of pooled cash; or the time lag between the dates that 1) interfund goods and services are provided or reimbursable expenditures occur, 2) transactions are recorded in the accounting system, and 3) payments between funds are made.

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

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>	<u>Purpose</u>
<b>Due to/from other funds:</b>			
General Fund	Capital Improvement Projects fund	6,508,168	Interfund borrowing
General Fund	Non-major governmental fund	1,457,070	Interfund borrowing
Non-major governmental fund	Non-major governmental fund	48,300	Interfund borrowing
Health Services Agency	Non-major governmental fund	668,243	Interfund borrowing
		<u>\$ 8,681,781</u>	
<b>Advances to/from funds:</b>			
General Fund	Tobacco Securitization fund	1,925,615	Capital improvement projects
	Total interfund balances	<u><u>\$ 10,607,396</u></u>	

**NOTE 3. INTERFUND TRANSACTIONS (continued)**

**Transfers**

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

Transfer From	Transfer To	Amount	Purpose
General Fund	Road Fund	1,000,000	Funding for capital outlay
General Fund	Non-major governmental fund	25,000	Funding for operations
General Fund	Capital Improvement Projects fund	50,000	Funding for capital outlay
Health Services Agency	Capital Improvement Projects fund	972,065	Funding for capital outlay
Health Services Agency	Non-major governmental fund	5,748	Funding for operations
Mental Health Fund	Health Services Agency	62,404	Funding for operations
Mental Health Fund	Non-major governmental fund	906,706	Funding for operations
Mental Health Fund	Capital Improvement Projects fund	3,212,090	Funding for capital outlay
Non-major governmental fund	General Fund	1,168,217	Funding for operations
Non-major governmental fund	Road Fund	322,000	Funding for capital outlay
Non-major governmental fund	Health Services Agency	39,096	Funding for operations
Non-major governmental fund	Non-major governmental fund	1,019,484	Funding for operations
Non-major governmental fund	Capital Improvement Projects fund	1,988,092	Funding for capital outlay
		<u>\$ 10,770,902</u>	
Solid Waste Fund (Proprietary)	Road Fund	4,347,609	Funding for capital outlay
Solid Waste Fund (Proprietary)	General Fund	749,274	Funding for operations
		<u><u>\$ 15,867,785</u></u>	

**NOTE 4. RECEIVABLES**

GASB Statement No. 38, "Certain Financial Statement Note Disclosures," requires disclosure of significant receivable balances not expected to be collected within one year of the date of the financial statements.

*Housing Loans Receivable*

A total of \$1,584,822 was recorded as housing loans receivable under other governmental funds at June 30, 2021. These loan receivables represent low or zero interest mortgage notes and related accrued interest to finance multi-family and single family construction and rehabilitation projects, as well as home-buyer assistance for low income families, as part of the County’s affordable housing program. Loan terms range from 15 to 55 years with interest rates from 0% to 6%. The County’s primary sources of funding for these loans come from grants from the federal HOME Investment Partnership (HOME) and Community Development Block Grant (CDBG) programs. The HOME and CDBG grants contain monitoring requirements to ensure grant compliance. These requirements are reflected in the loan agreements.

*Panoche Valley Solar Project Receivable*

In 2010, a development agreement was entered into between the County and Solargen Energy, Inc. (Solargen). In 2011, Solargen assigned its interests to PV2 Energy, LLC (PV2) and again in 2012 PV2 assigned its interests to Panoche Valley Solar, LLC (PVS). One of the terms of the agreement was for the developer to provide the County 0.14% of the assessed value of the property for a period of twenty years, on the value of the solar energy improvements which would otherwise be exempt from taxation pursuant to California Revenue and Taxation Code Section 73. When the amended agreement was approved in 2018, the principal's net present value of \$4,259,238 with discount rate of 3% was recorded in the General Fund. The current portion of the receivable is \$366,606 and non current portion is \$3,086,290 at June 30, 2021.

*Other Receivable*

Other receivables as of June 30, 2021, for the County’s individual major, nonmajor and enterprise fund that are expected to be collected within in the next fiscal year is as follows:

<b>Governmental Funds:</b>	<u>General</u>	<u>Human Services Agency</u>	<u>Road</u>	<u>Mental Health</u>	<u>Capital Improvement Projects</u>	<u>Other Governmental</u>	<u>Total Governmental Funds</u>
Accounts receivable from customers	\$ 6,545,385	\$ 115,380	\$ 93,342	\$ 9,569	\$ 92,898	\$ 173,974	\$ 7,030,548
Due from other governments	2,990,276	858,060	1,874,429	2,065,565	—	6,002,446	13,790,776
<b>Totals</b>	<u>\$ 9,535,661</u>	<u>\$ 973,440</u>	<u>\$1,967,771</u>	<u>\$ 2,075,134</u>	<u>\$ 92,898</u>	<u>\$ 6,176,420</u>	<u>\$ 20,821,324</u>
<b>Proprietary Fund:</b>	<u>Solid Waste</u>						
Accounts receivable	\$ 489,978						
Due from other governments	\$ 260,318						
<b>Totals</b>	<u>\$ 750,296</u>						



## NOTE 5. CAPITAL ASSETS

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

	Balance June 30, 2020	Additions	Deletions	Transfers & Adjustments	Balance June 30, 2021
<b>Governmental Activities</b>					
Capital assets, not being depreciated:					
Land	\$ 1,910,902	\$ —	\$ —	\$ —	\$ 1,910,902
Construction in progress	47,018,011	26,077,851	—	(39,076,926)	34,018,936
Total capital assets, not being depreciated	48,928,913	26,077,851	—	(39,076,926)	35,929,838
Capital assets, being depreciated:					
Infrastructure	176,290,113	—	—	1,298,374	177,588,487
Buildings & Improvements	37,584,548	—	—	37,778,552	75,363,100
Equipment	21,199,788	1,577,345	(137,452)	—	22,639,681
Total capital assets, being depreciated	235,074,449	1,577,345	(137,452)	39,076,926	275,591,268
Less accumulated depreciation for:					
Infrastructure	(120,953,595)	(3,464,372)	—	—	(124,417,967)
Buildings & Improvements	(17,148,358)	(2,608,009)	—	—	(19,756,367)
Equipment	(17,996,240)	(1,664,328)	135,683	—	(19,524,885)
Total accumulated depreciation	(156,098,193)	(7,736,709)	135,683	—	(163,699,219)
Total capital assets, being depreciated, net	78,976,256	(6,159,364)	(1,769)	39,076,926	111,892,049
Governmental Activities, capital assets, net	\$ 127,905,169	\$ 19,918,487	\$ (1,769)	\$ —	\$ 147,821,887
	Balance June 30, 2020	Additions	Deletions	Transfers & Adjustments	Balance June 30, 2021
<b>Business - Type Activities</b>					
Capital assets not being depreciated:					
Land	\$ 313,079	\$ —	\$ —	\$ —	\$ 313,079
Construction in progress	70,448	—	—	—	70,448
Total capital assets not being depreciated	383,527	—	—	—	383,527
Capital assets being depreciated:					
Improvements	806,262	—	—	—	806,262
Equipment	74,145	—	—	—	74,145
Total capital assets being depreciated	880,407	—	—	—	880,407
Less accumulated depreciation	(616,426)	(43,114)	—	—	(659,540)
Total capital assets, being depreciated, net	263,981	(43,114)	—	—	220,867
Business-type activities, capital assets, net	\$ 647,508	\$ (43,114)	\$ —	\$ —	\$ 604,394

**NOTE 5. CAPITAL ASSETS (continued)**

**Depreciation**

Depreciation expense was charged to governmental and business-type activities by function as follows:

**Governmental Activities:**

General government	\$ 698,256
Public protection	2,123,408
Public ways and facilities	4,087,102
Health and sanitation	506,192
Public assistance	232,269
Education	16,989
Recreation and cultural services	<u>72,493</u>

Total Governmental Activities Depreciation Expense \$ 7,736,709

**Business-Type Activities:**

Solid Waste - County Landfill \$ 43,114

**NOTE 6. LEASES**

**Operating Leases**

The County rents various office space and equipment for normal operations. All of these leases contain options to renew the lease at the end of the lease terms. Remaining noncancellable, subject to non-appropriation, minimum future payments on these leases are as follows:

<u>June 30</u>	<u>Total</u>
2022	\$ 1,281,252
2023	1,139,397
2024	244,669
2025	145,441
2026	44,966
Total minimum rental payments	<u>\$ 2,855,725</u>

Total lease expenditures for the year ended June 30, 2021 was \$1,341,848, of which \$265,802 was paid by the General Fund, \$672,448 was paid by the Human Services Agency Fund, \$136,218 was paid by the Public Health Fund, and \$267,380 paid by the Mental Health Fund.

**Capital Lease Obligations**

The County has entered into capital lease arrangements under which the related equipment will become the property of the County when all terms of the agreement are met. Capital lease arrangements include various office equipment, and one lease/purchase agreement executed in FY18/19 with Bank of America for building improvements and solar equipment.

The following schedule presents future minimum capital lease payments, payable by the General Fund and other major and non-major special revenue funds:

<u>June 30</u>	<u>Governmental Activities</u>	
	Principal	Interest
2022	\$ 262,290	\$ 302,596
2023	283,124	292,384
2024	299,824	281,559
2025	319,177	270,315
2026	295,000	258,218
2027-2031	1,890,000	1,096,792
2032-2036	2,715,000	666,930
2037-2039	2,115,000	122,670
Total lease payments	<u>\$ 8,179,415</u>	<u>\$ 3,291,464</u>

The following schedule includes all property and equipment assets held under capital leases:

Solar project	\$ 8,122,090
Equipment	544,611
Less: Accumulated Depreciation-Equipment	(783,103)
Total	<u>\$ 7,883,598</u>

## NOTE 7. LONG-TERM LIABILITIES

### Summary of Long-Term Liabilities

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

	Balance			Balance June 30, 2021	Due Within One Year
	June 30, 2020	Increases	Decreases		
<b>Governmental Activities:</b>					
<i>Capital leases</i>	\$ 8,407,078	\$ 16,827	\$ (244,491)	\$ 8,179,414	\$ 262,290
<i>Loans payable (direct borrowings)</i>	259,897	—	(82,071)	177,826	65,026
<i>2019 Certificates of Participation (COP)</i>	7,370,000	—	(135,000)	7,235,000	140,000
Unamortized premium on COP	269,713	—	(9,464)	260,249	9,464
Subtotal 2019 COP	7,639,713	—	(144,464)	7,495,249	149,464
<i>2020 Certificates of Participation (COP)</i>	10,190,000	—	(130,000)	10,060,000	195,000
Unamortized premium on COP	607,294	—	(33,738)	573,556	20,243
Subtotal 2020 COP	10,797,294	—	(163,738)	10,633,556	215,243
<b>Total Governmental Activities LT Liabilities</b>	<b>\$ 27,103,982</b>	<b>\$ 16,827</b>	<b>\$ (634,764)</b>	<b>\$ 26,486,045</b>	<b>\$ 692,023</b>

### Capital Leases - 2019 Equipment Lease/Purchase Agreement

The County entered into an Equipment Lease/Purchase Agreement with Bank of America on August 3, 2018. The terms of the agreement were a 20-year lease with a principal amount of \$8,175,000 at 3.760% interest rate per annum. The lease agreement was related to the Energy Conservation Measures Project which consists of the design, construction, installation, and monitoring of certain energy conservation measurement improvements to various County facilities. Solar energy panels, lighting and HVAC improvements are part of the scope of work.

### Loans Payable - direct borrowings (PG&E On-Bill Financing)

In addition to the lease/purchase agreement for the above referenced Energy Conservation Measures Project, the County executed a total of eight on-bill financing loan agreements with Pacific, Gas, and Electric Company (PG&E) in fiscal year 2018/2019 totaling \$51,022 and additional \$246,888 in fiscal year 2019/2020 in loan proceeds. Loan proceeds are disbursed to the County after work has been completed at each County facility, and a post installation inspection and project verification has been conducted. As of June 30, 2020, eight loans had been executed and a loan payable was recognized. Each loan carries zero percent interest rate, and payment terms that range from 27 to 94 months.

### 2019 and 2020 Certificates of Participation

The San Benito County Financing Corporation (the "Corporation") is a nonprofit public benefit corporation duly organized and existing under the laws of the State of California. The Corporation was established for the purpose of facilitating the financing of public projects in the County. The Board of Directors of the Corporation is composed of the sitting members of the Board of Supervisors of the County.

### 2019 Certificates of Participation

The County agreed to lease the County sheriff administration building, approximately 42,000 square feet located at 2301 Technology Parkway in Hollister, CA, to the San Benito County Financing Corporation (the "Corporation"). The lease agreement terminates on October 1, 2048. The Corporation then subleases the leased property back to the County under the lease agreement. The County has the option at any time during the term of the lease agreement to substitute or remove the leased property, upon satisfaction of certain conditions set forth in the lease agreement. Under the lease agreement the County pays semiannual lease payments as the rental for the use and occupancy of the leased property. The County is obligated to deposit with Wells Fargo Bank, N.A. (the "Trustee") the full amount of the lease payment.

In fiscal year 2018/2019, the County issued \$7.48 million in certificates of participation. The certificates were sold to provide funds to the County to finance the acquisition of land and the costs of construction of the County adult detention facility (capital asset). These certificates are secured by annual lease payments, described in the previous paragraph, paid by the County directly to the Trustee, as assignee of the Corporation, and the lease payments are used to pay the principal and interest of the debt. The final maturity of the certificates is October 1, 2048, which corresponds to the final lease payment, with an interest rate of 3.34% .

### 2020 Certificates of Participation

In December 2019, the County has determined that it is in the best interest of the County to provide for the financing of a portion of the cost of improving certain real property to be used as a County behavioral health facility (the "Project"). The County agreed to lease the County jail located at 710 Flynn Road in Hollister, CA and the site on which the Project will be constructed, which is adjacent to the existing County behavioral health facility located at 1131 San Felipe Road in Hollister, CA to the San Benito County Financing Corporation (the "Corporation"). The lease agreement terminates on October 1, 2049. The Corporation then subleases the leased property back to the County under the lease agreement. The County has the option to prepay the principal component of the lease payments, in whole or in part, on any date on or after October 1, 2029. Under the lease agreement the County pays semiannual lease payments as the rental for the use and occupancy of the leased property. The County is obligated to deposit with Wells Fargo Bank, N.A. (the "Trustee") the full amount of the lease payment.

In fiscal year 2019/2020, the County issued \$10.19 million in certificates of participation. The certificates were sold to provide funds to the County to finance the costs of construction of the County behavioral health facility (capital asset). These certificates are secured by annual lease payments, described in the previous paragraph, paid by the County directly to the Trustee, as assignee of the Corporation, and the lease payments are used to pay the principal and interest of the debt. The final maturity of the certificates is October 1, 2049, which corresponds to the final lease payment, with an interest rate of 3.14% .

The certificates contain debt covenants, which are deemed by the County to be duties imposed by law. The County must include the applicable lease payments due each year in its annual budget and make the necessary appropriations. The County is also required to maintain certain levels of public liability and property damage, fire and extended coverage insurance, rental interruption insurance, and title

insurance in connection with the lease agreement. The County is under no obligation to provide insurance against loss or damage occasioned by the perils of earthquake or flood. The County is in compliance with all significant financial restrictions and requirements as set forth in its debt covenants.

The County maintains a Standard & Poor's "AA" rating for long-term certificates of participation. There is no assurance that any credit rating given will be maintained for any period of time.

The following is a schedule of total COP debt service obligations to maturity as of June 30, 2021:

Year Ending June 30	2019 Certificates of Participation		2020 Certificates of Participation	
	Principal	Interest	Principal	Interest
2022	\$ 140,000	\$ 265,769	\$ 195,000	\$ 313,912
2023	145,000	258,644	205,000	303,913
2024	155,000	251,144	215,000	293,412
2025	165,000	243,144	225,000	282,413
2026	170,000	234,769	235,000	270,913
2027-2031	1,000,000	1,033,694	1,370,000	1,160,938
2032-2036	1,215,000	814,894	1,680,000	855,903
2037-2041	1,415,000	611,884	1,880,000	648,528
2042-2046	1,675,000	352,694	2,135,000	394,875
2047-2049	1,155,000	61,687	1,920,000	102,506
Sub-total	7,235,000	4,128,323	10,060,000	4,627,313
Unamortized Premium	260,249		573,556	
Total COP debt	<u>\$ 7,495,249</u>	<u>\$ 4,128,323</u>	<u>\$ 10,633,556</u>	<u>\$ 4,627,313</u>

## **NOTE 8. CONTINGENCIES**

### **Litigation**

The County is involved in various litigation arising from the normal course of business. Some of the lawsuits have been filed solely against the County, while in others, the County is one of a group of defendants. In the opinion of management, the disposition of all litigation pending is not expected to have a material effect on the overall financial position of the County on June 30, 2021.

### **Grants**

The County participates in a number of federal and state programs that are fully or partially funded by grants received from other governmental entities. The County participates in other federal and state programs where County costs are recovered on a reimbursable basis. Grant expenditures and reimbursements are subject to audit by the appropriate grantor government. If, after an audit is performed, expenditures are disallowed due to noncompliance with the relevant regulations, the County may be required to reimburse the appropriate governmental agency. As of June 30, 2021, significant amounts of grant expenditures and records relating to reimbursements have not been audited, but the County believes that disallowed expenditures or reimbursements, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the County.

**NOTE 9. EXCESS OF EXPENDITURES OVER APPROPRIATIONS IN INDIVIDUAL DEPARTMENTS/FUNDS**

The following fund(s), or individual department within a fund, reported an excess of expenditures over appropriations for the fiscal year ended June 30, 2021:

<u>Fund</u>	<u>Department</u>	<u>Amount in Excess</u>
General Fund:		
	Clerk of the Board of Supervisors	\$27,226
	County Treasurer	\$8,819
	UNET-Anti-Drug Task Force	\$2,450
	Juvenile Detention Facility	\$54,603
	Disaster Recovery	\$1,390,279
	Agricultural Commissioner	\$8,573
	First 5 San Benito	\$53,740
	Veterans Memorial Park	\$12,442
	De Anza Trail	\$204
	Regional Parks	\$701
	Historical & San Justo Reservoir Parks	\$31,606
Public Safety Realignment		\$209,567
HOME Special Revenue Fund		\$122,047
Debt Service Special Revenue Fund		\$560,111

**NOTE 10. DEFICIT FUND EQUITY**

The special revenue fund *Victim Witness* had a deficit of \$389,182 at fiscal year end. Victim Witness is solely funded through Federal and State grants. The deficit was caused by the timing of grant reimbursements. As grant reimbursements are received in the following fiscal year the deficit will be resolved.

The special revenue fund *Cal Fire* had a deficit of \$651,462 at fiscal year end. Cal Fire is mainly funded through taxes and general fund contributions. The deficit was caused by the timing of the general fund contributions. As the general fund contributions are completed in the following fiscal year the deficit will be resolved.

The special revenue fund *Family Support* had net expenditures over revenues of \$165,129 due to the timing of collecting revenues; this increased the deficit fund balance to \$508,213 at fiscal year end. Family Support is 66% federally funded and 34% state funded. The deficit will be resolved once reimbursement is received.

The *debt service* fund had a deficit fund balance of \$10,193 due to year-end accrued liabilities. In the following fiscal year those expenditures will be charged out to the recipients of the long-term debt and the deficit will be resolved.



## **NOTE 11. CLOSURE AND POSTCLOSURE CARE COSTS**

The County owns the John Smith Landfill, a Class III facility. Approximately 90 acres are for solid waste disposal. An additional 5 acres of the landfill are for Class I operations that ceased in 1983, with closure activities completed in 1992. Ownership of the hazardous waste Class I site was transferred to the City of Hollister in 1984. As part of a 1994 agreement, the County shares fifty percent of the postclosure costs with the City of Hollister for the Class I hazardous waste site.

The estimated cost of closure and postclosure care are subject to change due to variables such as inflation, changes in the cost of materials, revisions of Federal and state laws, changes in technology and other variables. In addition to the above, State and federal laws and regulations require that landfill operators demonstrate the availability of financial resources to fund closure, postclosure and corrective activities at the landfill site. The California Environmental Protection Agency, Department of Resources Recycling and Recovery (CalRecycle) holds a beneficiary authority in the form of an "Enterprise Fund and Pledge of Revenue Agreement" in the closure and postclosure funds.

The total postclosure cost of the Class I site has been estimated and verified by the Department of Toxic Substance Control at \$1.4 million in 2016 dollars. Per the 1994 agreement with the City of Hollister, and as the California law requires to have financial assurance for postclosure care, the County's share of the Class I postclosure costs of \$714 thousand, subject to changes resulting from inflation, deflation, technology, or changes in applicable laws or regulations. A liability is recognized for the postclosure obligation, and is restricted as net position in the Solid Waste Fund. The balance of the restricted net position as of June 30, 2021 is \$751 thousand.

On December 21, 2010, Waste Solutions Group of San Benito County, LLC., the contract operator of the Class III landfill, entered into a new Landfill Operating Agreement with the County. One of the conditions of the new agreement was the transfer of the Class III closure, postclosure and corrective liability from the County to Waste Solutions Group. Waste Solutions Group posted surety bonds with CalRecycle to cover the liability for these activities. On July 9, 2014, CalRecycle accepted the bonds as a substitute for the "Enterprise Fund and Pledge of Revenue Agreement" thereby freeing the dedicated County enterprise funds held for this purpose. As of May 22, 2019, Waste Solutions Group provided CalRecycle with surety bond riders to update coverage for the liability as required. Consequently, the County does not recognize closure, postclosure and corrective costs for its Class III landfill operations.

**NOTE 12. PENSION PLANS**

*General Information about the County Employees Retirement Plan (Defined Benefit Pension Plans)*

**A. Plan Description**

All qualified permanent and probationary employees are eligible to participate in the County’s Safety (sheriff and other public protection members) Plan or Miscellaneous (all others) Plan. The County's Safety Plan is a cost-sharing multiple-employer defined benefit pension plan while the County's Miscellaneous Plan is an agent multiple-employer defined benefit pension plan. The Plans are administered by the California Public Employees Retirement Systems (CalPERS) which acts as a common investment and administrative agent for its 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 plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

**Benefits Provided** - CalPERS provides service retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries, 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 50 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 each plan are applied as specified by the Public Employee’ Retirement Law.

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

	Miscellaneous		Safety	
	Prior to	On or after	Prior to	On or after
Hire Date	January 1, 2013	January 1, 2013	January 1, 2013	January 1, 2013
Benefit Formula	2.0% @ 55	2.0% @ 62	3.0% @ 55	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life	Monthly for life	Monthly for life
Retirement age	50-55	52-62	50	50-57
Monthly benefits, as a % of eligible compensation	2.0% to 2.418%	1.0% to 2.5%	3.0%	2.0% to 2.7%
Required employee contribution rates	7%	7.25%	9.0%	13.75%
Required employer contribution rates	9.167%	9.167%	22.397%	13.884%
Required employer contribution for unfunded liability (prepayment option)	\$3,520,867	\$—	\$1,682,479	\$21,071

**Employees Covered** - At June 30, 2021, the following employees were covered by the benefit terms for the Miscellaneous Plan. Data related to employees covered in the Safety Plan is not available as the plan is a cost-sharing multiple employer plan.

	<u>Miscellaneous</u>
Active employees	420
Inactive employees entitled to but not yet receiving benefits	564
Inactive employees or beneficiaries currently receiving benefits	<u>548</u>
Total	<u><u>1,532</u></u>

**Contributions** - Section 20814(c) of the California Public Employees’ Retirement Law (PERL) 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 the Plan is determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined contribution rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance the unfunded accrued liability. The County is required to contribute the difference between the actuarially determined contribution normal cost rate and the contribution rate of employees.

**B. Net Pension Liability**

The County’s net pension liability for each plan is measured as the total pension liability, less the pension plan’s fiduciary net position. The net pension liability of each 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:

	<u>Miscellaneous</u>	<u>Safety</u>
Valuation Date	June 30, 2019	June 30, 2019
Measurement Date	June 30, 2020	June 30, 2020
Actuarial Cost Method	Entry - Age Normal Cost Method	
Actuarial Assumptions:		
Discount Rate	7.15%	7.15%
Inflation	2.50%	2.50%
Payroll Growth	2.75%	2.75%
Projected Salary Increase	Varies by Entry Age and Service	
Investment Rate of Return	7.25%	
Mortality	Derived using CalPERS' Membership Data for all Funds	

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period 1997 to 2011. Further details of the Experience study can be found on the CalPERS website under Forms and Publications.

**Discount Rate** - The discount rate used to measure the total pension liability was 7.15% for each plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the plan, CalPERS performed stress test on plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15% discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15% will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained from CalPERS' website under the GASB 68 section.

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

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

<u>Asset Class</u>	Current Target Allocation	Real Return Years 1-10 <sup>(a)</sup>	Real Return Years 11+ <sup>(b)</sup>
Global Equity	50%	4.80%	5.98%
Global Fixed Income	28%	1.00%	2.62%
Inflation Assets	—%	0.77%	1.81%
Real Assets	13%	3.75%	4.93%
Private Equity	8%	6.30%	7.23%
Liquidity	1%	—%	(0.92)%
Total	100%		

<sup>(a)</sup> An expected inflation of 2.00% used for this period

<sup>(b)</sup> An expected inflation of 2.92% used for this period

### C. Changes in the Net Pension Liability

The changes in the Net Pension Liability for the Miscellaneous Plan are as follows:

<b>Miscellaneous Plan:</b>			
<b>Primary Government</b>	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
<b>Balance at June 30, 2019, measurement date</b>	\$ 167,970,708	\$ 123,333,240	\$ 44,637,468
<b>Changes in the year:</b>			
Service Cost	3,437,102	—	3,437,102
Interest on the Total Pension Liability	11,424,781	—	11,424,781
Differences between Expected and Actual Experience	1,126,755	—	1,126,755
Contributions - Employer	—	5,010,850	(5,010,850)
Contributions - Employees	—	1,739,433	(1,739,433)
Net Investment Income	—	5,801,522	(5,801,522)
Benefit Payments, including Refunds of Employee Contributions	(8,079,840)	(8,079,840)	—
Administrative Expense	—	(130,019)	130,019
<b>Net Changes</b>	<b>7,908,798</b>	<b>4,341,946</b>	<b>3,566,852</b>
<b>Balance at June 30, 2020, measurement date</b>	<b>\$ 175,879,506</b>	<b>\$ 127,675,186</b>	<b>\$ 48,204,320</b>
<b>Component Unit</b>			
<b>Balance at June 30, 2019, measurement date</b>	\$ 899,957	\$ 505,883	\$ 394,074
<b>Changes in the year:</b>			
Service Cost	26,990	—	26,990
Interest on the Total Pension Liability	89,714	—	89,714
Differences between Expected and Actual Experience	8,848	—	8,848
Contributions - Employer	—	39,348	(39,348)
Contributions - Employees	—	13,659	(13,659)
Net Investment Income	—	45,557	(45,557)
Benefit Payments, including Refunds of Employee Contributions	(63,447)	(63,447)	—
Administrative Expense	—	42,536	(42,536)
<b>Net Changes</b>	<b>62,105</b>	<b>77,653</b>	<b>(15,548)</b>
<b>Balance at June 30, 2020, measurement date</b>	<b>\$ 962,062</b>	<b>\$ 583,536</b>	<b>\$ 378,526</b>

The above schedule excludes the Courts' share of the Miscellaneous Plan determined at June 30, 2021 to be 7.59 percent of the plans total pension liability.

As of June 30, 2021, the County reported net pension liabilities of \$18,489,611 for its proportionate share of the net pension liability of the Safety Plan. The County's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2020, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020, using standard update procedures. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

The County's proportionate share of the net pension liability for the Plan as of June 30, 2019 and 2020 was as follows:

	Safety
Proportion - June 30, 2019	0.275818%
Proportion - June 30, 2020	0.277524%
Change - Increase (Decrease)	0.001706%

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

The following presents the net pension liability of the County's Plans as of the measurement date, calculated using the discount rate of 7.15%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.15%) or 1 percentage-point higher (8.15%) than the current rate:

	<u>Miscellaneous</u>	<u>Safety</u>
1% Decrease	6.15 %	6.15 %
Net Pension Liability	\$ 70,199,576	\$ 28,886,146
Current Discount Rate	7.15 %	7.15 %
Net Pension Liability	\$ 48,204,320	\$ 18,489,611
1% Increase	8.15 %	8.15 %
Net Pension Liability	\$ 30,060,753	\$ 9,958,271

***Pension Plan Fiduciary Net Position*** - Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

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

For the year ended June 30, 2021, the primary government recognized total pension expense of \$11,343,400, of which \$7,128,510 is for the Miscellaneous Plan and \$4,214,890 for the Safety Plan. Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits.

At June 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Primary Government						Component Unit	
	Miscellaneous Plan		Safety Plan		Total Primary Govt		Miscellaneous Plan	
	Deferred	Deferred	Deferred	Deferred	Deferred	Deferred	Deferred	Deferred
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources
Pension contributions subsequent to measurement date	\$ 5,442,642	\$ —	\$ 3,110,909	\$ —	\$ 8,553,551	\$ —	\$ 42,739	\$ —
Difference in proportion	—	—	83,415	(76,952)	83,415	(76,952)	—	—
Changes in assumptions	—	—	44,752	(106,341)	44,752	(106,341)	—	—
Differences between actual and expected experience	1,473,752	—	1,433,777	—	2,907,529	—	11,573	—
Difference between employer's contribution and employer's proportionate share of contributions	—	—	166,950	(74,446)	166,950	(74,446)	—	—
Net differences between projected and actual investment earnings	1,017,147	—	401,857	—	1,419,004	—	7,987	—
<b>Total</b>	<b>\$ 7,933,541</b>	<b>\$ —</b>	<b>\$ 5,241,660</b>	<b>\$ (257,739)</b>	<b>\$13,175,201</b>	<b>\$ (257,739)</b>	<b>\$ 62,299</b>	<b>\$ —</b>

The primary government reports a combined \$8,553,551, and the primary government's component unit reports \$42,739, as deferred outflows of resources related to pension contributions made subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2022. Other amounts reported as deferred inflows of resources, related to pensions, will be recognized as pension expense as follows:

Fiscal Year Ended June 30	Primary Government			Component Unit
	Miscellaneous Plan	Safety Plan	Total	Miscellaneous Plan
	Deferred	Deferred	Deferred	Deferred
	Outflows/(Inflows) of Resources	Outflows/(Inflows) of Resources	Outflows/(Inflows) of Resources	Outflows/(Inflows) of Resources
2022	\$ 726,010	\$ 530,839	\$ 1,256,849	\$ 6,745
2023	664,345	679,324	1,343,669	6,745
2024	613,274	461,497	1,074,771	6,070
2025	487,269	201,352	688,621	—
	<b>\$ 2,490,898</b>	<b>\$ 1,873,012</b>	<b>\$ 4,363,910</b>	<b>\$ 19,560</b>

At June 30, 2021 the Primary Government reported the following balances for the pension plans:

	Net Pension Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
Miscellaneous Plan	\$ 48,204,320	\$ 7,933,541	\$ —	\$ 7,128,510
Safety Plan	18,489,611	5,241,660	(257,739)	4,214,890
<b>Total Primary Government</b>	<b>\$ 66,693,931</b>	<b>\$ 13,175,201</b>	<b>\$ (257,739)</b>	<b>\$ 11,343,400</b>

**NOTE 13. OTHER POST-EMPLOYMENT BENEFITS (OPEB)**

*General Information about the OPEB Plan*

**A. Plan Description**

The County of San Benito participates in the California Employers' Retiree Benefit Trust Fund Program (CERBT), an agent-multiple employer post-employment health plan, to prefund other postemployment benefits through CalPERS. On June 24, 2021 the County liquidated all assets held at CERBT and transferred assets to the PARS Section 115 Public Agencies Post-Employment Benefits Trust irrevocably dedicated to pre-funding OPEB, as defined by Government Accounting Standards Board (GASB), and the pre-funding of pension obligations appointing the authority to the County Auditor as Plan Administrator. Public Agency Retirement System (PARS) serves as Trust Administrator, and U.S. Bank, N.A. serves as Trustee.

The County's Retiree Healthcare Plan (Plan) provides healthcare insurance benefits to eligible retirees. Effective 2017, the County left the CalPERS Healthcare Program provided through PEMHCA and joined CSAC-EIA Healthcare Plan. CSAC-EIA operates a community-rated employer purchasing pool with employees and non-Medicare retirees rated together.

The County provides post-employment healthcare benefits to all employees who retire through CalPERS from the County on or after attaining age 50 with at least five years of service. The surviving spouse of an eligible retiree is eligible for the employer contribution upon the death of the retiree. Under CSAC-EIA, the premium rates are the same for both active and retired employees covered under the same medical plan. The premium contributions of the plan members and the County are established and may be amended by the County. The County's contribution is based on the retiree's elected family coverage category and whether the retiree is Medicare eligible. Currently, 266 retirees meet those eligibility requirements.

A Schedule of Changes in Fiduciary Net Position by Employer, Independent Accountant's Report and Notes to the GASB 75 Schedule for measurement date June 30, 2020 are now available and can be accessed at <https://www.calpers.ca.gov/docs/forms-publications/gasb-68-fiduciary-net-position-2020.pdf>

**Employees Covered** - At the OPEB liability measurement date of June 30, 2020, the following employees were covered by the benefit terms:

	<u>Primary Government</u>	<u>Component Unit</u>
Inactive plan members or beneficiaries currently receiving benefits	266	3
Inactive plan members entitled to but not receiving benefits	—	—
Active plan members	306	8
	<u>572</u>	<u>11</u>

**Contributions** - An actuarial valuation determines the County's actuarially determined contribution (ADC) for OPEB. The ADC is a target or recommended contribution to a defined contribution OPEB plan, determined in accordance with the parameters and in conformity with Actuarial Standards of Practice. For the fiscal year ended June 30, 2021, the County's contribution was \$500,000, and the component unit contributed \$24,427.



## B. Net OPEB Liability

The net OPEB liability measured as of June 30, 2020, including its discretely presented component unit, was reported as \$10,203,592.

Measurement Date	Fiscal Year Ending		Fiscal Year Ending	
	2021	2020	2021	2020
	(2020)	(2019)	(2020)	(2019)
	Primary Government		Component Unit	
Total OPEB Liability (TOL)	36,674,715	28,354,410	455,703	436,018
Fiduciary Net Position (FNP)	26,437,551	24,408,077	489,275	472,805
Net OPEB Liability (NOL)	10,237,164	3,946,333	(33,572)	(36,787)
Funded Status (FNP/TOL)	72.09 %	86.08 %	107.37 %	108.44 %

**Actuarial Assumptions** - The total OPEB liability measured as of June 30, 2020 was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date	June 30, 2020			
Contribution Policy	\$500,000 per year.			
Discount Rate	4.19%; the discount rate assumes the County will fund \$500,000 per year for its retiree health benefits.			
Expected Long-term Rate of Return on Investments	6.75%; combines CERBT asset allocation long-term rate of return of 7.00% and PARS asset allocation long-term rate of return of 6.5%.			
Inflation	2.75% per annum			
Salary Increases	3.25% per annum			
Pre-retirement turnover	according to the termination rates under the 2017 experience study for the CalPERS pension plan.			
Medical trend rates	medical costs are adjusted in future years by the following trends:			
	Year	Trend	Year	Trend
	2020	Actual	2025	5.25%
	2021	6.25%	2026	5.00%
	2022	6.00%	2027	4.75%
	2023	5.75%	2028+	4.50%
	2024	5.50%		

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

These ranges are combined to produce the long-term expected rate of return by weighing the expected future return for each major asset class included in the OPEB plan's target asset allocation as of June 30, 2020 as summarized in the following table:

Asset class	CERBT	
	Target allocation	Long-term expected real rate of return
Global Equity	59%	5.50%
Securities	25%	2.35%
Inflation Assets	5%	1.50%
Commodities	3%	1.75%
REIT's	8%	3.65%
	100%	

**Discount Rate** - The discount rate used to measure the total OPEB liability is 4.19%. This discount rate assumes the County contributes \$500,000 towards its retiree health benefits and makes disbursements from the assets held with CERBT and PARS. under its investment allocation strategy 1. The rate is a blended rate between the CERBT balance and PARS balance.

### C. Changes in the Net OPEB Liability

The table below shows the changes in the Total OPEB liability, the Plan Fiduciary Net Position, and the Net OPEB liability during the measurement period ending on June 30, 2020 for the County's proportionate share, including its discretely presented component unit:

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
<b><u>Primary Government</u></b>			
<b>Balances at June 30, 2019, measurement date</b>	\$ 28,354,410	\$ 24,408,077	\$ 3,946,333
<b>Changes in the year:</b>			
Service cost	622,814	—	622,814
Interest	1,942,483	—	1,942,483
Differences between expected and actual experience	(60,215)	—	(60,215)
Changes of assumptions	8,312,402	—	8,312,402
Contributions - employer	—	2,422,635	(2,422,635)
Net investment income	—	2,135,278	(2,135,278)
Benefit payments, including refunds of member contributions	(2,497,179)	(2,497,179)	—
Administrative expense	—	(31,260)	31,260
<b>Net changes</b>	<b>8,320,305</b>	<b>2,029,474</b>	<b>6,290,831</b>
<b>Balance at June 30, 2020, measurement date</b>	<b>\$ 36,674,715</b>	<b>\$ 26,437,551</b>	<b>\$ 10,237,164</b>
<b><u>Component Unit</u></b>			
<b>Balances at June 30, 2019, measurement date</b>	\$ 436,018	\$ 472,805	\$ (36,787)
<b>Changes in the year:</b>			
Service cost	13,864	—	13,864
Interest	30,155	16,701	13,454
Benefit payments, including refunds of member contributions	(38,206)	—	(38,206)
Administrative expense	—	(231)	231
Experience gains/losses	13,872	—	13,872
<b>Net changes</b>	<b>19,685</b>	<b>16,470</b>	<b>3,215</b>
<b>Balance at June 30, 2020, measurement date</b>	<b>\$ 455,703</b>	<b>\$ 489,275</b>	<b>\$ (33,572)</b>

**Sensitivity of the Net OPEB Liability to Changes in the Discount Rate** - The following presents the Net OPEB Liability of the County, calculated using the discount rate of 4.19%, 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 (3.19%) or 1-percentage-point higher (5.19%) than the current rate:

	1% Decrease 3.19%	Current Discount Rate 4.19%	1% Increase 5.19%
<b><u>Primary Government</u></b>			
Net OPEB Liability	\$14,227,044	\$10,237,164	\$6,856,362
	1% Decrease 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
<b><u>Component Unit</u></b>			
Net OPEB Asset/(Liability)	\$(20,654)	\$33,572	\$78,665

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

	1% Decrease 5.50% decreasing to 3.50%	Current Healthcare Cost Trend Rates 6.50% decreasing to 4.50%	1% Increase 7.50% decreasing to 5.50%
<b><u>Primary Government</u></b>			
Net OPEB Liability	\$6,115,053	\$10,237,164	\$15,072,639
	3.00%	4.00%	5.00%
<b><u>Component Unit</u></b>			
Net OPEB Asset/(Liability)	\$84,933	\$33,572	\$(28,103)

**OPEB Plan Fiduciary Net Position** - Detailed information about the OPEB plan's fiduciary net position is available in the separately issued CERBT and PARS financial reports.

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

For the year ended June 30, 2021, the County recognized OPEB expense of \$1,015,900, and its component unit recognized OPEB expense of \$35,397. OPEB expense represents the change in the net OPEB liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, and actuarial assumptions or method. At June 30, 2021, the County, including its discretely presented component unit, reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Primary Government		Component Unit	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
County contributions subsequent to the measurement date	\$ 500,000	\$ —	\$ 24,427	\$ —
Differences between expected and actual experience	839,262	(206,038)	13,201	(76,351)
Changes of assumptions	7,124,917	(466,050)	—	—
Net difference between projected and actual investment earnings	—	(454,835)	13,734	—
	<u>\$ 8,464,179</u>	<u>\$ (1,126,923)</u>	<u>\$ 51,362</u>	<u>\$ (76,351)</u>

For the primary government and its component unit, \$500,000 and \$24,427, respectively, is reported as deferred outflows of resources, related to contributions subsequent to the measurement date, and will be recognized as OPEB expense in the fiscal year ended June 30, 2022. 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	Deferred Outflows/(Inflows) of Resources	
	Primary Government	Component Unit
2022	944,636	(192)
2023	1,087,200	(188)
2024	1,205,551	603
2025	1,167,457	(137)
2026	1,253,525	(3,412)
Thereafter	1,178,887	(46,090)
	<u>6,837,256</u>	<u>(49,416)</u>

**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 is a member of a joint powers agency (JPA), Trindel Insurance Fund, which self-insures losses up to \$300,000 for workers compensation, up to \$250,000 for general liability, \$10,000 for auto liability, and \$25,000 for all risk property, per occurrence. The liability rests with the County. Trindel Insurance Fund is classified as a claims-servicing or account pool, wherein the County retains the risk of loss and is considered self-insured with regard to liability coverage. Trindel provides for an annual actuarial study to determine the necessary annual premium and to attain a reserve for claims at the 90% confidence level. Reserves are currently booked at the expected 70% confidence level.

In January 2018, the Trindel Board approved the creation of the workers compensation pool; the pool was established on July 1, 2018. Premiums paid into the pool are combined and shared between all members, and reported separately from individual self-insurance funds. Risk pooling does not prevent losses, nor transfer risk. Premiums for the pool will be determined by a third party actuary; premium calculations use a funding level of 80% confidence level. The pool insures losses between \$300,000 and \$1 million for workers compensation.

The County also belongs to another larger JPA called the California State Association of Counties Excess Insurance Authority (CSACEIA). CSACEIA, along with other commercial carriers, increases the coverage for general liability to \$25 million. Also, CSACEIA, with other commercial carriers, covers replacement cost on property to \$600 million with a \$25,000 deductible for real property and a \$20,000 deductible for vehicles. Trindel covers all but \$1,000 of these deductibles, per occurrence.

The actuarial expected claims liability at June 30, 2021 is \$3,647,103.

<u>Fiscal Year Ending,</u>	<u>Beginning Fiscal Year Liability</u>	<u>Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>Balance at Fiscal Year End</u>
2020	4,139,743	115,309	(607,949)	3,647,103
2019	3,954,500	911,143	(725,900)	4,139,743

The County has not incurred a claim that has exceeded its insurance coverage limits in any of the last three fiscal years, nor has there been any significant reduction in insurance coverage.

**NOTE 15. TAX ABATEMENT**

The County provides tax abatements for restricted parcels of land under the Land Conservation Act (Williamson Act). Under the Williamson Act private landowners can enter into a contract with the County restricting the use of their land for agricultural or related open space use in exchange for reduced property tax assessments.

Property tax under the Williamson Act is assessed at a rate consistent with the property's actual use rather than the market value. The contracts are binding for a period of ten years and are automatically renewed each year unless the property owner files a Notice of Non-Renewal with the Assessor's Office. After the filing of the notice the land may not be converted to other uses for ten years, during which time the property taxes are gradually increased to reflect the full market value of the land.

No other commitments were made by the County as part of the Williamson Act contracts. For the fiscal year ended June 30, 2021, the County tax abatements under the Williamson Act totaled \$3,039,757.

**NOTE 16. FUND BALANCES**

Fund balances are presented in the following categories: nonspendable, restricted, committed, assigned, and unassigned (see Note 1 for a description of these categories). Presented below is a detailed schedule of fund balances, for major and nonmajor governmental funds, at June 30, 2021.

	General	Human Services Agency	Road	Mental Health	Capital Improvement Projects	Other Governmental	Total
<b>Nonspendable:</b>							
Inventory	—	—	29,735	—	—	—	29,735
Prepays	468,859	183,909	—	—	—	39,456	692,224
<i>Total nonspendable fund balance</i>	468,859	183,909	29,735	—	—	39,456	721,959
<b>Restricted:</b>							
General government							
Assessor - SCAPAP	452,153	—	—	—	—	—	452,153
Office of Emergency Services - PSPS	299,706	—	—	—	—	—	299,706
PARS - pension	4,089,728	—	—	—	—	—	4,089,728
ARPA (American Rescue Plan Act of 2021)	6,099,859	—	—	—	—	—	6,099,859
Tobacco securitization	—	—	—	—	—	871,592	871,592
General government impact fees	—	—	—	—	—	2,215,563	2,215,563
Public protection							
Recorder programs	1,489,379	—	—	—	—	—	1,489,379
Sheriff programs	3,368,435	—	—	—	—	—	3,368,435
Probation programs	134,971	—	—	—	—	—	134,971
Juvenile probation programs	27,106	—	—	—	—	—	27,106
District attorney programs	129,207	—	—	—	—	—	129,207
Public safety realignment	—	—	—	—	—	7,904,549	7,904,549
Pipeline safety initiative	18,000	—	—	—	—	—	18,000
Fish and game programs	—	—	—	—	—	5,041	5,041
Public protection impact fees	—	—	—	—	—	3,091,876	3,091,876
Public ways and facilities							
Purpose of fund	—	—	9,234,148	—	2,940,873	—	12,175,021
Development projects	—	—	—	—	—	3,336,788	3,336,788
Public ways and facilities impact fees	—	—	—	—	—	14,393,894	14,393,894
Health and sanitation							
Substance abuse programs	—	—	—	—	—	633,541	633,541
Public health programs	—	—	—	—	—	2,073,036	2,073,036
Emergency medical services	—	—	—	—	—	931,337	931,337
Purpose of fund	—	—	—	14,220,066	—	—	14,220,066
Public assistance							
Community services workforce development	—	—	—	—	—	380,848	380,848
Migrant labor camp	—	—	—	—	—	215,325	215,325
Housing assistance programs	—	—	—	—	—	1,752,734	1,752,734
Public authority	—	—	—	—	—	249,070	249,070
Public assistance programs	—	7,328,166	—	—	—	—	7,328,166
Inclusionary housing impact fees	—	—	—	—	—	1,146,372	1,146,372
Recreation and culture							
Parks and recreation impact fees	—	—	—	—	—	5,282,511	5,282,511
County service areas	—	—	—	—	—	2,273,599	2,273,599
Community Facilities District	—	—	—	—	—	1,211,069	1,211,069
<i>Total restricted fund balance</i>	16,108,544	7,328,166	9,234,148	14,220,066	2,940,873	47,968,745	97,800,542
<b>Assigned:</b>							
General government							
Insurance and general liability	8,165,852	—	—	—	—	—	8,165,852
River City	578,653	—	—	—	—	—	578,653
Capital Improvement Projects	2,553,711	—	—	—	—	—	2,553,711
Public Protection							
Mosquito Abatement	—	—	—	—	—	153,692	153,692
<i>Total assigned fund balance</i>	11,298,216	—	—	—	—	153,692	11,451,908
<b>Unassigned</b>	11,002,962	—	—	—	—	(1,559,050)	9,443,912
<b>Total Fund Balances</b>	<u>\$ 38,878,581</u>	<u>\$ 7,512,075</u>	<u>\$ 9,263,883</u>	<u>\$ 14,220,066</u>	<u>\$ 2,940,873</u>	<u>\$ 46,602,843</u>	<u>\$ 119,418,321</u>

**NOTE 17. AUTHORITATIVE PRONOUNCEMENTS ISSUED BUT NOT YET IMPLEMENTED**

**GASB Statements effective in future fiscal years:**

Statement No. 87 "Leases"	The requirements of this Statement are effective for reporting periods beginning after December 15, 2019 (FY2020/21). GASB issued Statement No. 95 to provide temporary relief to governments in light of the COVID-19 pandemic, which postponed by 18 months the effective date of Statement No. 87. Hence, the requirements of Statement No. 87 are now effective for reporting periods beginning after June 15, 2021 (FY2021/22).
Statement No. 91 "Conduit Debt Obligations"	The requirements of this Statement are effective for reporting periods beginning after December 15, 2020 (FY2021/22). Moreover, GASB issued Statement No. 95 to provide temporary relief to governments in light of the COVID-19 pandemic, which postponed by one year the effective date of Statement No. 91. Hence, the requirements of Statement No. 91 are now effective for reporting periods beginning after December 15, 2021 (FY2022/23).
Statement No. 92 "Omnibus 2020"	The requirements of this Statement related to application of Statement 73,74, and 84 are effective for fiscal years beginning after June 15, 2020 (FY2020/21). GASB issued Statement No. 95 to provide temporary relief to governments in light of the COVID-19 pandemic, which postponed by one year the effective date of Statement No. 92. Hence, the requirements of Statement No. 92 are now effective for reporting periods beginning after June 15, 2021 (FY2021/22).
Statement No. 93 "Replacement of Interbank Offered Rates"	In March 2020, the GASB issued Statement No. 93. The objective of this Statement is to address the accounting and financial reporting implications that result from the replacement of an IBOR. The Statement is effective for reporting periods beginning after June 15, 2021.
Statement No. 94 "Public-Private and Public-Public Partnerships and Availability Payment Arrangements"	The requirements of this Statement are effective for fiscal years beginning after June 15, 2022 (FY2022/23).
Statement No. 96 "Subscription-Based Information Technology Arrangements"	The requirements of this Statement are effective for fiscal years beginning after June 15, 2022 (FY2022/23).
Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32	The requirements of this Statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021 (FY2021/22).



**NOTE 18. PRIOR PERIOD ADJUSTMENTS**

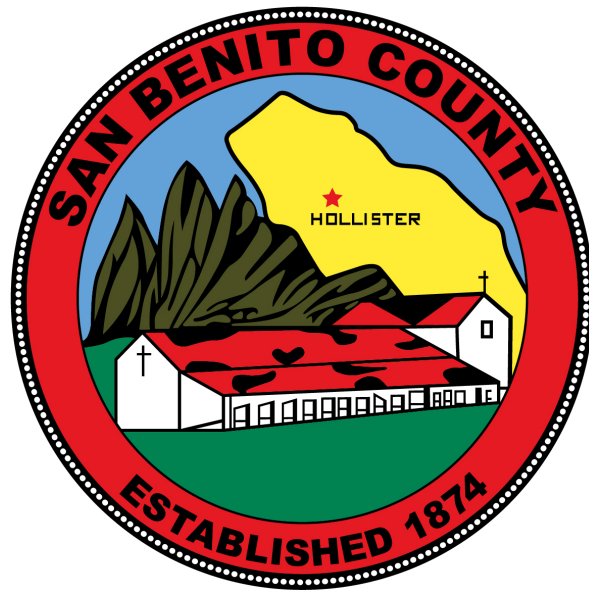
During the fiscal year ended June 30, 2021, the County implemented GASB Statement No. 84, Fiduciary Activities. As a result, the County restated fund balance and governmental activities net position and fiduciary net position as of July 1, 2020 to properly reflect beginning equity and the change in accounting related to the implementation.

The restatement of beginning fund balance and net position is summarized as follows:

	<u>Governmental Funds</u>	<u>Governmental Activities</u>
	<u>General Fund</u>	
Fund balance/net position at June 30, 2020, as originally reported	\$ 27,525,600	\$ 154,081,084
GASB 84 implementation	678,423	678,423
Fund balance/net position at June 30, 2020, as restated	<u>\$ 28,204,023</u>	<u>\$ 154,759,507</u>

	<u>Fiduciary Funds</u>	
	<u>Investment Trust Funds</u>	<u>Custodial Funds</u>
Net Position at June 30, 2020, as originally reported	\$ 115,734,660	\$ —
GASB 84 implementation	(10,473,965)	19,896,047
Net Position at June 30, 2020, as restated	<u>105,260,695</u>	<u>19,896,047</u>

**REQUIRED SUPPLEMENTARY INFORMATION**



**COUNTY OF SAN BENITO**

Budgetary Comparison Schedule  
 General Fund  
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>REVENUES</b>				
Taxes	21,395,338	21,395,338	23,910,916	2,515,578
Licenses, permits and franchises	2,265,920	2,465,920	3,221,511	755,591
Aid from other governments	14,237,563	15,199,185	23,059,900	7,860,715
Use of money or property	130,000	130,000	275,375	145,375
Fines, forfeits and penalties	757,300	757,300	831,601	74,301
Charges for services	11,450,583	11,450,583	12,120,828	670,245
Other revenue	348,237	348,237	357,383	9,146
<b>Total Revenues</b>	<b>50,584,941</b>	<b>51,746,563</b>	<b>63,777,514</b>	<b>12,030,951</b>
<b>EXPENDITURES</b>				
<b>CURRENT:</b>				
<b>General Government</b>				
<b>Non-Departmental</b>				
Salaries & Benefits	—	—	1,423	(1,423)
Services & Supplies	705,000	705,000	312,740	392,260
Other Charges	886,824	886,824	731,686	155,138
Total	1,591,824	1,591,824	1,045,849	545,975
<b>Board of Supervisors</b>				
Salaries & Benefits	409,840	409,840	343,654	66,186
Services & Supplies	102,200	102,200	50,290	51,910
Other Charges	15,000	15,000	14,000	1,000
Indirect Cost	184,264	184,264	170,209	14,055
Total	711,304	711,304	578,153	133,151
<b>Clerk of the Board of Supervisors</b>				
Salaries & Benefits	162,643	162,643	194,709	(32,066)
Services & Supplies	34,850	34,850	33,575	1,275
Indirect Cost	71,536	71,536	67,971	3,565
Total	269,029	269,029	296,255	(27,226)

**COUNTY OF SAN BENITO**

Budgetary Comparison Schedule  
 General Fund (continued)  
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Administration Officer</b>				
Salaries & Benefits	1,031,925	1,031,925	714,219	317,706
Services & Supplies	119,500	119,500	47,461	72,039
Total	1,151,425	1,151,425	761,680	389,745
<b>Census 2020</b>				
Services & Supplies	25,000	25,000	1,913	23,087
Total	25,000	25,000	1,913	23,087
<b>Information Technology</b>				
Salaries & Benefits	491,433	491,433	490,340	1,093
Services & Supplies	661,500	661,500	480,728	180,772
Capital Assets	40,000	40,000	—	40,000
Total	1,192,933	1,192,933	971,068	221,865
<b>Geographical Information Systems</b>				
Salaries & Benefits	117,228	117,228	116,448	780
Services & Supplies	43,105	43,105	40,355	2,750
Indirect Cost	2,262	2,262	1,860	402
Total	162,595	162,595	158,663	3,932
<b>Internal Services</b>				
Salaries & Benefits	560,783	560,783	575,037	(14,254)
Services & Supplies	185,000	185,000	110,013	74,987
Total	745,783	745,783	685,050	60,733
<b>Elections</b>				
Salaries & Benefits	482,884	482,884	543,085	(60,201)
Services & Supplies	538,666	590,459	492,301	98,158
Capital Assets	90,247	90,247	67,469	22,778
Indirect Cost	156,261	156,261	149,980	6,281
Total	1,268,058	1,319,851	1,252,835	67,016
<b>County Auditor/Controller</b>				
Salaries & Benefits	1,275,540	1,275,540	1,344,117	(68,577)
Services & Supplies	371,200	371,200	292,554	78,646
Other Charges	—	—	648	(648)
Total	1,646,740	1,646,740	1,637,319	9,421

**COUNTY OF SAN BENITO**

Budgetary Comparison Schedule  
 General Fund (continued)  
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>County Treasurer</b>				
Salaries & Benefits	239,915	239,915	322,311	(82,396)
Services & Supplies	91,500	91,500	22,180	69,320
Indirect Cost	75,218	75,218	70,961	4,257
Total	406,633	406,633	415,452	(8,819)
<b>Tax Collector</b>				
Salaries & Benefits	389,112	389,112	286,358	102,754
Services & Supplies	72,120	72,120	36,548	35,572
Indirect Cost	61,748	61,748	57,814	3,934
Total	522,980	522,980	380,720	142,260
<b>County Assessor</b>				
Salaries & Benefits	1,992,299	1,992,299	1,880,096	112,203
Services & Supplies	238,200	238,200	197,076	41,124
Indirect Cost	236,718	236,718	225,510	11,208
Total	2,467,217	2,467,217	2,302,682	164,535
<b>County Counsel</b>				
Salaries & Benefits	855,878	859,378	873,498	(14,120)
Services & Supplies	621,637	618,137	482,799	135,338
Total	1,477,515	1,477,515	1,356,297	121,218
<b>Maintenance - Buildings &amp; Grounds</b>				
Salaries & Benefits	295,257	295,257	254,903	40,354
Services & Supplies	661,100	661,100	709,592	(48,492)
Capital Assets	13,200	13,200	—	13,200
Total	969,557	969,557	964,495	5,062
<b>Risk Management</b>				
Salaries & Benefits	—	—	(1,783,148)	1,783,148
Other Charges	1,283,801	1,283,801	1,886,790	(602,989)
Total	1,283,801	1,283,801	103,642	1,180,159
<b>Total General Government</b>	<b>15,892,394</b>	<b>15,944,187</b>	<b>12,912,073</b>	<b>3,032,114</b>

**COUNTY OF SAN BENITO**

Budgetary Comparison Schedule  
 General Fund (continued)  
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Public Protection</b>				
<b>Grand Jury</b>				
Services & Supplies	22,000	22,000	2,371	19,629
Indirect Cost	12,152	12,152	11,207	945
Total	34,152	34,152	13,578	20,574
<b>District Attorney</b>				
Salaries & Benefits	1,710,443	1,710,443	1,746,245	(35,802)
Services & Supplies	112,465	112,465	71,413	41,052
Indirect Cost	164,821	164,821	156,610	8,211
Total	1,987,729	1,987,729	1,974,268	13,461
<b>Public Defender</b>				
Services & Supplies	930,000	930,000	734,358	195,642
Indirect Cost	12,017	12,017	10,939	1,078
Total	942,017	942,017	745,297	196,720
<b>Sheriff - Operations Division</b>				
Salaries & Benefits	5,802,939	5,802,939	5,618,398	184,541
Services & Supplies	709,020	709,020	566,993	142,027
Capital Assets	266,000	266,000	143,229	122,771
Indirect Cost	509,145	509,145	482,211	26,934
Total	7,287,104	7,287,104	6,810,831	476,273
<b>911 Communications Center</b>				
Salaries & Benefits	66,007	66,007	78,929	(12,922)
Services & Supplies	544,583	544,583	500,760	43,823
Total	610,590	610,590	579,689	30,901
<b>UNET - Anti-Drug Task Force</b>				
Salaries & Benefits	106,080	106,080	128,781	(22,701)
Services & Supplies	128,920	128,920	108,799	20,121
Indirect Cost	(3,122)	(3,122)	(3,252)	130
Total	231,878	231,878	234,328	(2,450)

**COUNTY OF SAN BENITO**

Budgetary Comparison Schedule  
 General Fund (continued)  
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Sheriff's Grant</b>				
Salaries & Benefits	284,256	284,256	291,742	(7,486)
Services & Supplies	18,200	18,200	10,282	7,918
Total	302,456	302,456	302,024	432
<b>Corrections Division - Jail</b>				
Salaries & Benefits	3,996,607	3,996,607	4,514,524	(517,917)
Services & Supplies	2,618,402	2,618,402	2,085,100	533,302
Other Charges	—	—	84,734	(84,734)
Capital Assets	144,000	144,000	87,042	56,958
Indirect Cost	476,473	476,473	462,747	13,726
Total	7,235,482	7,235,482	7,234,147	1,335
<b>Probation Department</b>				
Salaries & Benefits	2,740,146	2,740,146	2,559,698	180,448
Services & Supplies	620,313	620,313	338,695	281,618
Other Charges	1,000	1,000	17,665	(16,665)
Capital Assets	10,000	10,000	16,827	(6,827)
Indirect Cost	282,630	282,630	266,674	15,956
Total	3,654,089	3,654,089	3,199,559	454,530
<b>Juvenile Detention Facility</b>				
Salaries & Benefits	1,135,423	1,135,423	1,275,096	(139,673)
Services & Supplies	468,727	468,727	381,505	87,222
Other Charges	1,000	1,000	17,459	(16,459)
Capital Assets	9,000	9,000	—	9,000
Indirect Cost	121,140	121,140	115,833	5,307
Total	1,735,290	1,735,290	1,789,893	(54,603)
<b>Agricultural Commissioner</b>				
Salaries & Benefits	911,440	911,440	926,988	(15,548)
Services & Supplies	104,500	104,500	107,345	(2,845)
Capital Assets	267,000	267,000	264,191	2,809
Indirect Cost	126,388	126,388	119,377	7,011
Total	1,409,328	1,409,328	1,417,901	(8,573)

**COUNTY OF SAN BENITO**

Budgetary Comparison Schedule  
General Fund (continued)  
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Public Works - Administration &amp; Engineering</b>				
Salaries & Benefits	1,532,515	1,532,515	1,199,500	333,015
Services & Supplies	561,350	611,350	483,397	127,953
Indirect Cost	109,244	109,244	106,300	2,944
Total	2,203,109	2,253,109	1,789,197	463,912
<b>County Clerk</b>				
Salaries & Benefits	210,128	280,128	289,179	(9,051)
Services & Supplies	51,065	51,065	25,970	25,095
Indirect Cost	34,276	34,276	33,522	754
Total	295,469	365,469	348,671	16,798
<b>County Recorder</b>				
Salaries & Benefits	303,790	303,790	204,080	99,710
Services & Supplies	154,443	141,443	130,549	10,894
Capital Assets	1,500	14,500	12,769	1,731
Indirect Cost	71,991	71,991	68,686	3,305
Total	531,724	531,724	416,084	115,640
<b>Coroner</b>				
Services & Supplies	98,420	98,420	84,355	14,065
Other Charges	15,000	15,000	8,650	6,350
Indirect Cost	3,879	3,879	3,779	100
Total	117,299	117,299	96,784	20,515
<b>Public Administrator</b>				
Services & Supplies	4,460	4,460	2,039	2,421
Indirect Cost	6,649	6,649	6,155	494
Total	11,109	11,109	8,194	2,915
<b>Office of Emergency Services</b>				
Salaries & Benefits	183,105	183,105	249,648	(66,543)
Services & Supplies	460,829	552,347	140,158	412,189
Capital Assets	—	91,518	80,341	11,177
Indirect Cost	69,592	69,592	63,172	6,420
Total	713,526	896,562	533,319	363,243
<b>Disaster Recovery</b>				
Salaries & Benefits	—	—	280,185	(280,185)
Services & Supplies	6,100,000	6,250,000	3,697,506	2,552,494
Other Charges	—	—	3,379,670	(3,379,670)
Capital Assets	—	—	282,918	(282,918)
Total	6,100,000	6,250,000	7,640,279	(1,390,279)



**COUNTY OF SAN BENITO**

Budgetary Comparison Schedule  
 General Fund (continued)  
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Planning and Building Department</b>				
Salaries & Benefits	1,297,892	1,297,892	1,067,798	230,094
Services & Supplies	438,400	798,400	892,242	(93,842)
Indirect Cost	317,600	317,600	276,372	41,228
Total	2,053,892	2,413,892	2,236,412	177,480
<b>Animal Control &amp; Veterinarian Services</b>				
Services & Supplies	356,000	356,000	308,627	47,373
Indirect Cost	56,745	56,745	51,606	5,139
Total	412,745	412,745	360,233	52,512
<b>Housing</b>				
Services & Supplies	57,850	57,850	51,436	6,414
Indirect Cost	802	802	744	58
Total	58,652	58,652	52,180	6,472
<b>Economic Development</b>				
Services & Supplies	—	—	135,750	(135,750)
Other Charges	150,000	150,000	9,250	140,750
Total	150,000	150,000	145,000	5,000
<b>Abandoned Vehicle Abatement</b>				
Indirect Cost	—	—	(4)	4
Total	—	—	(4)	4
<b>Land Development Projects</b>				
Services & Supplies	1,591,500	1,591,500	832,682	758,818
Indirect Cost	5,500	5,500	—	5,500
Total	1,597,000	1,597,000	832,682	764,318
<b>Cannabis</b>				
Salaries & Benefits	25,000	25,000	—	25,000
Services & Supplies	156,200	156,200	618	155,582
Other Charges	14,000	14,000	—	14,000
Capital Assets	35,000	35,000	—	35,000
Indirect Cost	293	293	282	11
Total	230,493	230,493	900	229,593
<b>Total Public Protection</b>	<b>39,905,133</b>	<b>40,718,169</b>	<b>38,761,446</b>	<b>1,956,723</b>

**COUNTY OF SAN BENITO**

Budgetary Comparison Schedule  
 General Fund (continued)  
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Public Assistance</b>				
<b>Aid to Indigents</b>				
Other Charges	450,000	450,000	262,173	187,827
Total	450,000	450,000	262,173	187,827
<b>Contributions to Community Organizations</b>				
Other Charges	120,000	120,000	110,000	10,000
Indirect Cost	3,262	3,262	2,798	464
Total	123,262	123,262	112,798	10,464
<b>Veteran Services</b>				
Salaries & Benefits	19,670	19,670	18,423	1,247
Services & Supplies	110,000	110,000	106,939	3,061
Indirect Cost	904	904	299	605
Total	130,574	130,574	125,661	4,913
<b>First 5 San Benito</b>				
Salaries & Benefits	—	—	29,500	(29,500)
Other Charges	—	—	24,240	(24,240)
Total	—	—	53,740	(53,740)
<b>Total Public Assistance</b>	<b>703,836</b>	<b>703,836</b>	<b>554,372</b>	<b>203,204</b>
<b>Education</b>				
<b>County Library</b>				
Salaries & Benefits	854,527	947,173	869,704	77,469
Services & Supplies	465,100	719,247	418,296	300,951
Capital Assets	7,000	7,000	6,565	435
Indirect Cost	140,080	140,080	135,196	4,884
Total	1,466,707	1,813,500	1,429,761	383,739

**COUNTY OF SAN BENITO**

Budgetary Comparison Schedule  
General Fund (continued)  
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Agricultural Extension</b>				
Services & Supplies	48,652	48,652	44,906	3,746
Capital Assets	35,000	35,000	35,259	(259)
Indirect Cost	9,188	9,188	9,013	175
Total	92,840	92,840	89,178	3,662
<b>Total Education</b>	<b>1,559,547</b>	<b>1,906,340</b>	<b>1,518,939</b>	<b>387,401</b>
<b>Parks and Recreation</b>				
<b>Veterans Memorial Park</b>				
Salaries & Benefits	56,530	56,530	—	56,530
Services & Supplies	33,700	33,700	102,808	(69,108)
Indirect Cost	2,019	2,019	1,883	136
Total	92,249	92,249	104,691	(12,442)
<b>De Anza Trail</b>				
Services & Supplies	—	—	204	(204)
Total	—	—	204	(204)
<b>Regional Parks</b>				
Services & Supplies	—	—	701	(701)
Total	—	—	701	(701)
<b>Historical &amp; San Justo Reservoir Parks</b>				
Salaries & Benefits	57,486	57,486	85,963	(28,477)
Services & Supplies	12,550	12,550	16,392	(3,842)
Indirect Cost	8,206	8,206	7,493	713
Total	78,242	78,242	109,848	(31,606)
<b>Total Parks and Recreation</b>	<b>170,491</b>	<b>170,491</b>	<b>215,444</b>	<b>(44,953)</b>
<b>Total Expenditures</b>	<b>58,231,401</b>	<b>59,443,023</b>	<b>53,962,274</b>	<b>5,480,749</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>(7,646,460)</b>	<b>(7,696,460)</b>	<b>9,815,240</b>	<b>17,511,700</b>
<b>Other Financing Sources (Uses):</b>				
Transfers in	3,416,899	3,466,899	1,917,491	(1,549,408)
Transfers out	(4,031,186)	(5,106,186)	(1,075,000)	(4,031,186)
Capital Leases	—	—	16,827	(16,827)
Total other financing sources (uses)	<b>(614,287)</b>	<b>(1,639,287)</b>	<b>859,318</b>	<b>(5,597,421)</b>
<b>Net Change in Fund Balance</b>	<b>(8,260,747)</b>	<b>(9,335,747)</b>	<b>10,674,558</b>	<b>20,010,305</b>
Fund balance - beginning of year	6,930,651	4,093,381	28,204,023	24,110,642
Fund balance - end of year	<u>(1,330,096)</u>	<u>(5,242,366)</u>	<u>38,878,581</u>	<u>44,120,947</u>

(Concluded)

**COUNTY OF SAN BENITO**

Budgetary Comparison Schedule  
Human Services Agency Fund Special Revenue Fund  
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Revenues:</b>				
Aid from other governments	24,856,296	24,856,296	24,098,343	(757,953)
Use of money or property	—	—	27,455	27,455
Charges for services	—	—	6,644	6,644
Other revenue	10,000	10,000	34,348	24,348
<b>Total Revenues</b>	<b>24,866,296</b>	<b>24,866,296</b>	<b>24,166,790</b>	<b>(699,506)</b>
<b>Expenditures:</b>				
Current:				
Salaries & Benefits	12,896,612	12,896,612	10,042,513	2,854,099
Services & Supplies	2,869,627	2,869,627	2,316,462	553,165
Other Charges	9,102,360	9,102,360	8,933,056	169,304
Capital Assets	50,000	50,000	—	50,000
Indirect Costs	864,253	864,253	1,305,711	(441,458)
<b>Total Expenditures</b>	<b>25,782,852</b>	<b>25,782,852</b>	<b>22,597,742</b>	<b>3,185,110</b>
Excess (deficiency) of revenues over expenditures	(916,556)	(916,556)	1,569,048	2,485,604
<b>Other Financing Sources (Uses):</b>				
Transfers in	531,297	531,297	101,500	(429,797)
Transfers out	(500,000)	500,000	(977,813)	(1,477,813)
<b>Total other financing sources (uses)</b>	<b>31,297</b>	<b>1,031,297</b>	<b>(876,313)</b>	<b>(1,907,610)</b>
<b>Net change in fund balance</b>	<b>(885,259)</b>	<b>114,741</b>	<b>692,735</b>	<b>577,994</b>
Fund balance - beginning of year	6,819,340	6,819,340	6,819,340	—
Fund balance - end of year	<u>5,934,081</u>	<u>6,934,081</u>	<u>7,512,075</u>	<u>577,994</u>

**COUNTY OF SAN BENITO**

Budgetary Comparison Schedule  
Road Fund Special Revenue Fund  
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Revenues:</b>				
Aid from other governments	\$ 20,584,766	\$ 20,584,766	\$ 18,894,764	(1,690,002)
Use of money or property	—	—	6,162	6,162
Other revenue	50,000	50,000	588,442	538,442
<b>Total Revenues</b>	<b>20,634,766</b>	<b>20,634,766</b>	<b>19,489,368</b>	<b>(1,145,398)</b>
<b>Expenditures:</b>				
Current:				
Salaries & Benefits	554,717	904,717	859,353	45,364
Services & Supplies	29,610,204	30,291,449	1,096,525	29,194,924
Other Charges	15,187	15,187	20,179	(4,992)
Capital Assets	1,470,700	1,470,700	13,878,018	(12,407,318)
Indirect Costs	313,769	313,769	289,386	24,383
<b>Total Expenditures</b>	<b>31,964,577</b>	<b>32,995,822</b>	<b>16,143,461</b>	<b>16,852,361</b>
Excess (deficiency) of revenues over expenditures	(11,329,811)	(12,361,056)	3,345,907	15,706,963
<b>Other Financing Sources (Uses):</b>				
Transfers in	10,077,699	11,077,699	5,669,609	(5,408,090)
<b>Total other financing sources (uses)</b>	<b>10,077,699</b>	<b>11,077,699</b>	<b>5,669,609</b>	<b>(5,408,090)</b>
<b>Net change in fund balance</b>	<b>(1,252,112)</b>	<b>(1,283,357)</b>	<b>9,015,516</b>	<b>10,298,873</b>
Fund balance - beginning of year	248,367	248,367	248,367	—
Fund balance - end of year	<u>(1,003,745)</u>	<u>(1,034,990)</u>	<u>9,263,883</u>	<u>10,298,873</u>

**COUNTY OF SAN BENITO**

Budgetary Comparison Schedule  
Mental Health Fund Special Revenue Fund  
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Revenues:</b>				
Aid from other governments	7,662,732	7,662,732	10,265,462	2,602,730
Use of money or property	—	—	67,629	67,629
Charges for services	95,000	95,000	121,000	26,000
Other revenue	—	—	9,569	9,569
<b>Total Revenues</b>	<b>7,757,732</b>	<b>7,757,732</b>	<b>10,463,660</b>	<b>2,705,928</b>
<b>Expenditures:</b>				
Current:				
Salaries & Benefits	6,775,951	6,775,951	5,163,705	1,612,246
Services & Supplies	2,573,075	2,573,075	2,064,365	508,710
Other Charges	1,132,980	1,132,980	430,590	702,390
Indirect Costs	543,027	543,027	488,010	55,017
<b>Total Expenditures</b>	<b>11,025,033</b>	<b>11,025,033</b>	<b>8,146,670</b>	<b>2,878,363</b>
Excess (deficiency) of revenues over expenditures	(3,267,301)	(3,267,301)	2,316,990	5,584,291
<b>Other Financing Sources (Uses):</b>				
Transfer In	1,228,983	1,228,983	—	(1,228,983)
Transfer Out	(4,979,737)	(4,979,737)	(4,181,200)	798,537
<b>Total other financing sources (uses)</b>	<b>(3,750,754)</b>	<b>(3,750,754)</b>	<b>(4,181,200)</b>	<b>(430,446)</b>
<b>Net change in fund balance</b>	<b>(7,018,055)</b>	<b>(7,018,055)</b>	<b>(1,864,210)</b>	<b>5,153,845</b>
Fund balance - beginning of year	16,084,276	16,084,276	16,084,276	—
Fund balance - end of year	<u>9,066,221</u>	<u>9,066,221</u>	<u>14,220,066</u>	<u>5,153,845</u>

**COUNTY OF SAN BENITO**

Schedule of Changes in the Net Pension Liability and Related Ratios - Miscellaneous Plan  
Last 10 years\*

Reporting Fiscal Year (Measurement Period)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)
<b>Total Pension Liability</b>							
Service Cost	\$ 3,437,102	\$ 3,244,088	\$ 3,231,619	\$ 2,995,157	\$ 2,601,753	\$ 2,669,215	\$ 2,807,691
Interest on Total Pension Liability	11,424,781	10,883,604	10,218,985	9,798,018	9,519,074	9,982,906	9,676,904
Changes in Assumptions	—	—	(786,892)	8,085,676	—	(2,443,007)	—
Differences between Expected and Actual Experience	1,126,755	2,892,787	(161,111)	(1,463,872)	(450,028)	(2,370,448)	—
Benefit Payments, Including Refunds of Employee Contributions	(8,079,840)	(7,238,413)	(6,870,098)	(7,064,583)	(6,802,297)	(6,375,115)	(5,888,439)
Proportional Difference between County and Courts Share	—	—	—	—	—	(116,765)	(3,171,456)
Net Change in Total Pension Liability	7,908,798	9,782,066	5,632,503	12,350,396	4,868,502	1,346,786	3,424,700
Total Pension Liability - Beginning	167,970,708	158,188,642	152,556,139	140,205,743	135,337,241	133,990,455	130,565,755
Total Pension Liability - Ending (a)	\$175,879,506	\$167,970,708	\$158,188,642	\$152,556,139	\$140,205,743	\$135,337,241	\$133,990,455
<b>Plan Fiduciary Net Position</b>							
Plan to Plan Resource Movement	\$ —	\$ —	\$ 86,268	\$ (1,723)	\$ 147	\$ 12,552	\$ —
Contributions - Employer	5,010,850	4,435,281	3,893,261	3,318,269	3,349,688	2,643,107	2,335,003
Contributions - Employee	1,739,433	1,564,693	1,570,462	1,319,054	1,307,237	1,282,053	1,317,844
Net Investment Income	5,801,522	7,198,449	8,681,388	10,496,935	496,432	2,363,317	15,669,334
Administrative Expense	(130,019)	(65,447)	(296,150)	(139,492)	(58,279)	(129,721)	—
Benefit Payments	(8,079,840)	(7,238,413)	(6,870,098)	(7,064,583)	(6,802,297)	(6,375,115)	(5,888,439)
Net Change in Plan Fiduciary Net Position	4,341,946	5,894,563	7,065,131	7,928,460	(1,707,072)	(203,807)	13,433,742
Plan Fiduciary Net Position - Beginning	123,333,240	117,438,677	110,373,546	102,445,086	104,152,158	104,355,965	90,922,223
Plan Fiduciary Net Position - Ending (b)	127,675,186	123,333,240	117,438,677	110,373,546	102,445,086	104,152,158	104,355,965
Net Pension Liability - Ending [(a) - (b)]	\$48,204,320	\$44,637,468	\$40,749,965	\$42,182,593	\$37,760,657	\$31,185,083	\$29,634,490
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	72.6 %	73.4 %	74.2 %	72.3 %	73.1 %	77.0 %	77.9 %
Covered Payroll	\$24,473,579	\$20,294,993	\$21,656,716	\$19,535,316	\$18,698,111	\$16,887,977	\$16,609,778
Net Pension Liability as a Percentage of Covered Payroll	197.0 %	219.9 %	188.2 %	215.9 %	201.9 %	184.7 %	178.4 %

\*The amounts presented were determined as of June 30. This schedule is presented to illustrate information for 10 years, however, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

**Notes to Schedule of Changes in Net Pension Liability and Related Ratios:**

Changes in benefits - The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2019 valuation date. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes).

Changes of assumptions - None in 2019 or 2020. In 2018, demographic assumptions and inflation rates were changed in accordance to the CalPERS Experience Study and Review of Actuarial Assumptions December 2017. There were no changes to the discount rate. In 2017, the accounting discount rate reduced from 7.65% to 7.15%. In 2016, there were no changes. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5% (net of administrative expense) to 7.65% (without a reduction for pension plan administrative expense). In 2014, amounts reported were based on the 7.5% discount rate.

**COUNTY OF SAN BENITO**

Schedule of Proportionate Share of the Net Pension Liability - Safety Plan  
Last 10 years\*

	Reporting Fiscal Year						
	(Measurement Period)						
	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)
Proportion of the net pension liability	0.277524 %	0.275818 %	0.278882 %	0.281291 %	0.29129 %	0.28241 %	0.204400 %
Proportionate share of the net pension liability	\$18,489,612	\$17,218,033	\$16,363,570	\$16,807,744	\$15,056,206	\$12,283,792	\$12,718,583
Covered Payroll	\$6,930,972	\$6,273,888	\$6,464,677	\$6,127,371	\$5,712,124	\$5,032,565	\$4,639,083
Proportionate share of the net pension liability as percentage of covered payroll	266.77 %	274.44 %	253.12 %	274.31 %	263.58 %	244.09 %	274.16 %
Plan's fiduciary net position as a percentage of total pension liability	75.85 %	75.99 %	75.51 %	73.05 %	72.73 %	76.31 %	74.65 %

\*The amounts presented were determined as of June 30. This schedule is presented to illustrate information for 10 years, however, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

**Notes to Schedule of Proportionate Share of the Net Pension Liability:**

Benefit changes - There were no changes to benefit terms that applied to all members of the Safety plan. The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2019 valuation date. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes).

Changes of assumptions - None in 2019 and 2020. In 2018, demographic assumptions and inflation rate were changed in accordance to the CalPERS Experience Study and Review of Actuarial Assumptions December 2017. In 2017, the accounting discount rate reduced from 7.65 percent to 7.15 percent. In 2016, there were no changes of assumptions. In 2015, the discount rate changed from 7.5% (net of administrative expense) to 7.65% to correct for an adjustment to exclude administrative expense.



**COUNTY OF SAN BENITO**

Schedule of Contributions - Miscellaneous Plan  
Last 10 years\*

	Fiscal Year							
	2021	2020	2019	2018	2017	2016	2015	2014
Actuarially Determined Contributions	\$5,442,642	\$5,010,850	\$4,435,281	\$3,893,261	\$3,318,269	\$3,349,688	\$2,643,107	\$2,335,003
Contributions in Relation to the Actuarially Determined Contributions	(5,442,642)	(5,010,850)	(4,435,281)	(3,893,261)	(3,318,269)	(3,349,688)	(2,643,107)	(2,335,003)
Contribution Deficiency (Excess)	—	—	—	—	—	—	—	—
Covered Payroll	\$26,346,195	\$24,473,579	\$20,294,993	\$21,656,716	\$19,535,316	\$18,698,111	\$16,887,977	\$16,609,778
Contributions as a Percentage of Covered Payroll	20.66 %	20.47 %	21.85 %	17.98 %	16.99 %	17.91 %	15.65 %	14.06 %

\*The amounts presented were determined as of June 30. This schedule is presented to illustrate information for 10 years, however, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

**Notes to Schedule of Plan Contributions:**

The actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal Year 2019/20 were derived from the June 30, 2017 funding valuation report.

Actuarial Cost Method	Entry age normal
Amortization Method/Period	For details, see June 30, 2017 Funding Valuation Report
Asset valuation method	Fair Value of Assets. For details, see June 30, 2017 Funding Valuation Report
Inflation	2.63%
Salary increases	Varies by Entry Age and Service
Payroll Growth	2.875%
Investment rate of return	7.25%, net of pension plan investment and administrative expenses, including inflation
Retirement Age	The probabilities of Retirement are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015.
Mortality	The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015. Pre-retirement and Post-retirement mortality rates include 15 years of projected mortality improvement using 90% of Scale MP-2016 published by the Society of Actuaries.

**COUNTY OF SAN BENITO**

Schedule of Contributions - Safety Plan  
Last 10 years\*

	Fiscal Year							
	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution (actuarially determined)	\$3,110,909	\$2,905,823	\$2,607,926	\$2,425,269	\$2,218,718	\$2,000,014	\$1,614,663	\$1,480,209
Contribution in relation to the actuarially determined contributions	\$(3,110,909)	\$(2,905,823)	\$(2,607,926)	\$(2,425,269)	\$(2,218,718)	\$(2,000,014)	\$(1,614,663)	\$(1,480,209)
Contribution deficiency (excess)	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Covered Payroll	\$7,289,649	\$6,930,972	\$6,273,888	\$6,464,677	\$6,127,371	\$5,712,124	\$5,032,565	\$4,650,125
Contributions as a percentage of covered payroll	42.68 %	41.93 %	41.57 %	37.52 %	36.21 %	35.01 %	32.08 %	31.83 %

\*The amounts presented were determined as of June 30. This schedule is presented to illustrate information for 10 years, however, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

**Notes to Schedule of Plan Contributions:**

The actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal Year 2019/20 were derived from the June 30, 2017 funding valuation report.

Actuarial Cost Method	Entry age normal cost method
Amortization Method/Period	For details, see June 30, 2017 Funding Valuation Report
Asset valuation method	Market Value of Assets. For details, see June 30, 2017 Funding Valuation Report
Inflation	2.5%
Salary increases	Varies by Entry Age and Service
Payroll Growth	2.875%
Investment rate of return	7.25%, net of pension plan investment and administrative expenses, including inflation
Retirement Age	The probabilities of Retirement are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015.
Mortality	The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015. Pre-retirement and Post-retirement mortality rates include 20 years of projected mortality improvement using Scale BB published by the Society of Actuaries.

**COUNTY OF SAN BENITO**

Schedule of Changes in Net OPEB Liability/(Assets) and Related Ratios - Retiree Healthcare Plan (OPEB)  
Last 10 Fiscal Years\*

	Reporting Fiscal Year (Measurement Period)			
	2021	2020	2019	2018
	(2020)	(2019)	(2018)	(2017)
<b>Total OPEB Liability</b>				
Service Cost	\$ 622,814	\$ 726,910	\$ 704,029	\$ 657,971
Interest	1,942,483	1,916,269	1,924,449	1,881,943
Differences between expected and actual experience	(60,215)	1,174,966	(386,064)	—
Changes of assumptions	8,312,402	(652,473)	—	—
Benefit payments, including refunds of member contributions	(2,497,179)	(2,919,250)	(1,845,051)	(2,112,439)
Net change in Total OPEB Liability	8,320,305	246,422	397,363	427,475
Total OPEB Liability - Beginning	28,354,410	28,107,988	27,710,625	27,283,150
Total OPEB Liability - Ending (a)	<u>\$ 36,674,715</u>	<u>\$ 28,354,410</u>	<u>\$ 28,107,988</u>	<u>\$ 27,710,625</u>
<b>Plan Fiduciary Net Position</b>				
Contributions - employer	2,422,635	2,919,250	1,845,051	806,487
Contributions - employee	—	—	—	—
Net investment income	2,135,278	1,418,940	1,697,805	2,105,057
Benefit payments, including refunds of member contributions	(2,497,179)	(2,919,250)	(1,845,051)	(2,112,439)
Administrative expense	(31,260)	(4,925)	(11,371)	(10,790)
Other expense	—	—	(28,220)	—
Net change in Plan Fiduciary Net Position	2,029,474	1,414,015	1,658,214	788,315
Plan Fiduciary Net Position - Beginning	24,408,077	22,994,062	21,335,848	20,547,533
Plan Fiduciary Net Position - Ending (b)	<u>\$ 26,437,551</u>	<u>\$ 24,408,077</u>	<u>\$ 22,994,062</u>	<u>\$ 21,335,848</u>
Net OPEB Liability - Ending [(a) - (b)]	<u>\$ 10,237,164</u>	<u>\$ 3,946,333</u>	<u>\$ 5,113,926</u>	<u>\$ 6,374,777</u>
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	72.09 %	86.08 %	81.81 %	77.00 %
Covered-Employee Payroll	\$33,995,335	\$31,811,023	\$29,739,194	\$28,000,717
Net OPEB Liability as a Percentage of Covered-Employee Payroll	30.11 %	12.41 %	17.20 %	22.77 %

\*The amounts presented were determined as of June 30th. This schedule is presented to illustrate information for 10 fiscal years, however, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

**COUNTY OF SAN BENITO**

Schedule of Contributions - Retiree Healthcare Plan (OPEB)  
Last 10 years\*

	Fiscal Year				
	2021	2020	2019	2018	2017
Actuarially determined contribution	\$ 1,009,960	\$ 991,673	\$ 1,438,409	\$ 1,413,606	\$ 775,313
Contribution in relation to the actuarially determined contributions	500,000	2,422,636	2,919,250	1,845,052	806,487
Contribution deficiency (excess)	509,960	(1,430,963)	(1,480,841)	(431,446)	(31,174)
Covered-Employee Payroll	\$ 36,324,548	\$ 33,995,335	\$ 31,811,023	\$ 29,739,194	\$ 28,000,717
Contributions as a Percentage of Covered-Employee Payroll	1.38 %	7.13 %	9.18 %	6.20 %	2.88 %

\*The amounts presented were determined as of June 30th. This schedule is presented to illustrate information for 10 fiscal years, however, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

**Notes to Schedule of Contributions (OPEB):**

The actuarial methods and assumptions used to set the actuarially determined contributions are described below:

Valuation Date	June 30, 2020
Actuarial Cost Method	The actuarial cost method used to determine the allocation of the retiree health actuarial liability to the past (accrued), current and future periods is the Entry Age Normal (EAN) cost method. The EAN cost method is a projected benefit cost method which means the "cost" is based on the projected benefit expected to be paid at retirement.
Expected average remaining service lifetime	4 years
Asset Valuation Method	Investment gains and losses are amortized over a 5-year period
Discount Rate	4.19%

## **Notes to Required Supplementary Information**

### *Budgetary Principles*

In accordance with Chapter 1, Division 3, Title 3, of the Government Code of the State of California, known as the "Budget Act," the County adopts a budget for each fiscal year on or before October 2. Budgeted expenditures are enacted into law through the passage of an Appropriation Resolution. This resolution mandates the maximum authorized expenditures for the fiscal year and cannot be exceeded except by subsequent amendments to the budget by the County's Board of Supervisors.

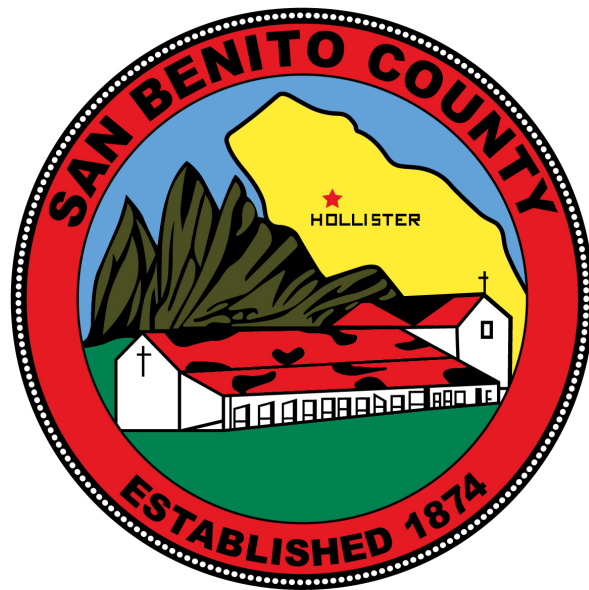
An operating budget is adopted each fiscal year for most Governmental Funds and the County's Proprietary Funds; excluded is the County's other governmental funds: Tobacco Securitization fund and Developer Projects fund. The adopted budget is prepared on the modified accrual basis for governmental funds and on an accrual basis for proprietary funds, consistent with generally accepted accounting principles (GAAP). Expenditures are controlled at the object level within budget units for the County. The object level within a budget unit is the level at which expenditures may not legally exceed appropriations. Any amendments or transfers of appropriations between object levels within the same budget unit or between departments or funds are authorized by the County Administrator's office and must be approved by the Board of Supervisors.

Supplementary appropriations normally financed by unanticipated revenues during the year must be approved by the Board of Supervisors. Pursuant to Board Resolution, the County Administrator is authorized to approve transfers and revision of appropriations under \$25,000 within a single budget unit as deemed necessary and appropriate. Budgeted amounts in the budgetary financial schedules are reported as originally adopted and are amended during the fiscal year by resolutions approved by the Board of Supervisors.

### *Encumbrances*

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary accounting in the General and Special Revenue Funds. Encumbrances outstanding at year-end are reported as reservations of fund balance since they do not constitute expenditures or liabilities. Encumbrances at year end are rebudgeted in the new year. For the fiscal year ending June 30, 2021, there were no recorded encumbrances outstanding at year end for any of the Governmental Funds.

**SUPPLEMENTARY INFORMATION**



## Nonmajor Governmental Funds

**COUNTY OF SAN BENITO**  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
June 30, 2021

	Fish and Game	Victim Witness	Emergency Medical Services	Migrant Labor Camp	CSWD	Mosquito Abatement	Public Authority
<b>Assets</b>							
Cash and investments in Treasury	\$ 5,041	\$ —	\$ 1,061,710	\$ 333,131	\$ —	\$ 162,510	\$ 102,092
Restricted assets - cash with fiscal agent	—	—	—	245,075	—	—	—
Imprest cash	—	—	—	—	—	—	—
Receivables	—	—	229	10,281	—	—	—
Due from other governments	—	364,795	—	203,081	1,300,717	—	259,464
Inventories and other assets	—	—	262	120	6,307	—	6,500
<b>Total Assets</b>	<u>5,041</u>	<u>364,795</u>	<u>1,062,201</u>	<u>791,688</u>	<u>1,307,024</u>	<u>162,510</u>	<u>368,056</u>
<b>Liabilities</b>							
Accounts payable and accrued liabilities	—	16,055	130,967	37,605	213,320	8,818	18,515
Due to other funds	—	373,127	—	319,477	348,766	—	—
Due to other agencies	—	—	(365)	4,251	—	—	—
Deposits from others	—	—	—	11,829	9,532	—	—
<b>Total Liabilities</b>	<u>—</u>	<u>389,182</u>	<u>130,602</u>	<u>373,162</u>	<u>571,618</u>	<u>8,818</u>	<u>18,515</u>
<b>Deferred Inflows of Resources</b>							
Unavailable revenues	—	364,795	—	203,081	348,251	—	93,971
<b>Fund Balances</b>							
Nonspendable	—	—	262	120	6,307	—	6,500
Restricted	5,041	—	931,337	215,325	380,848	—	249,070
Assigned	—	—	—	—	—	153,692	—
Unassigned	—	(389,182)	—	—	—	—	—
<b>Total Fund Balances</b>	<u>5,041</u>	<u>(389,182)</u>	<u>931,599</u>	<u>215,445</u>	<u>387,155</u>	<u>153,692</u>	<u>255,570</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 5,041</u>	<u>\$ 364,795</u>	<u>\$ 1,062,201</u>	<u>\$ 791,688</u>	<u>\$ 1,307,024</u>	<u>\$ 162,510</u>	<u>\$ 368,056</u>

The accompanying notes are an integral part of these financial statements.



**COUNTY OF SAN BENITO**

Combining Balance Sheet  
Nonmajor Special Revenue Funds  
June 30, 2021

	County Service Areas	Community Facilities Districts	Substance Abuse	Public Health	Public Safety Realignment	Cal Fire	Family Support
<b>Assets</b>							
Cash and investments in Treasury	\$ 2,455,756	\$ 1,217,438	\$ 843,488	\$ 2,019,045	\$ 7,786,140	\$ —	\$ —
Restricted assets - cash with fiscal agent	—	—	—	—	—	—	—
Imprest cash	—	—	—	50	—	—	—
Receivables	—	—	—	—	—	—	—
Due from other governments	—	—	62,477	1,971,905	124,739	—	734,645
Inventories and other assets	—	—	—	20,796	5,471	—	—
<b>Total Assets</b>	<u>2,455,756</u>	<u>1,217,438</u>	<u>905,965</u>	<u>4,011,796</u>	<u>7,916,350</u>	<u>—</u>	<u>734,645</u>
<b>Liabilities</b>							
Accounts payable and accrued liabilities	129,541	6,369	215,903	269,640	6,330	10,148	94,003
Due to other funds	48,300	—	—	—	—	641,314	442,629
Due to other agencies	—	—	—	—	—	—	—
Deposits from others	4,316	—	—	—	—	—	—
<b>Total Liabilities</b>	<u>182,157</u>	<u>6,369</u>	<u>215,903</u>	<u>269,640</u>	<u>6,330</u>	<u>651,462</u>	<u>536,632</u>
<b>Deferred Inflows of Resources</b>							
Unavailable revenues	—	—	56,521	1,648,324	—	—	706,226
<b>Fund Balances</b>							
Nonspendable	—	—	—	20,796	5,471	—	—
Restricted	2,273,599	1,211,069	633,541	2,073,036	7,904,549	—	—
Assigned	—	—	—	—	—	—	—
Unassigned	—	—	—	—	—	(651,462)	(508,213)
<b>Total Fund Balances</b>	<u>2,273,599</u>	<u>1,211,069</u>	<u>633,541</u>	<u>2,093,832</u>	<u>7,910,020</u>	<u>(651,462)</u>	<u>(508,213)</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 2,455,756</u>	<u>\$ 1,217,438</u>	<u>\$ 905,965</u>	<u>\$ 4,011,796</u>	<u>\$ 7,916,350</u>	<u>\$ —</u>	<u>\$ 734,645</u>

The accompanying notes are an integral part of these financial statements.

**COUNTY OF SAN BENITO**

Combining Balance Sheet  
Nonmajor Special Revenue Funds  
June 30, 2021

	County Fire Impact	Law Enforcement Impact	Jail & Juvenile Impact	Habitat Impact	Road Equip. Impr. Impact	Parks/Rec. Impact	Santa Ana Storm Drain	Inclusionary Housing
<b>Assets</b>								
Cash and investments in Treasury	\$ 1,611,231	\$ 767,818	\$ 114,820	\$ 1,325,803	\$ 687,307	\$ 3,957,016	\$ 1,536,741	\$ 1,147,160
Restricted assets - cash with fiscal agent	—	—	—	—	—	—	—	—
Imprest cash	—	—	—	—	—	—	—	—
Receivables	11,417	—	—	—	—	—	—	—
Due from other governments	—	—	601,428	—	—	—	—	—
Inventories and other assets	—	—	—	—	—	—	—	—
<b>Total Assets</b>	<b>1,622,648</b>	<b>767,818</b>	<b>716,248</b>	<b>1,325,803</b>	<b>687,307</b>	<b>3,957,016</b>	<b>1,536,741</b>	<b>1,147,160</b>
<b>Liabilities</b>								
Accounts payable and accrued liabilities	1,330	—	2,091	308	478	—	121,600	788
Due to other funds	—	—	—	—	—	—	—	—
Due to other agencies	—	—	—	—	—	—	—	—
Deposits from others	—	—	—	—	—	—	—	—
<b>Total Liabilities</b>	<b>1,330</b>	<b>—</b>	<b>2,091</b>	<b>308</b>	<b>478</b>	<b>—</b>	<b>121,600</b>	<b>788</b>
<b>Deferred Inflows of Resources</b>								
Unavailable revenues	11,417	—	—	—	—	—	—	—
<b>Fund Balances</b>								
Nonspendable	—	—	—	—	—	—	—	—
Restricted	1,609,901	767,818	714,157	1,325,495	686,829	3,957,016	1,415,141	1,146,372
Assigned	—	—	—	—	—	—	—	—
Unassigned	—	—	—	—	—	—	—	—
<b>Total Fund Balances</b>	<b>1,609,901</b>	<b>767,818</b>	<b>714,157</b>	<b>1,325,495</b>	<b>686,829</b>	<b>3,957,016</b>	<b>1,415,141</b>	<b>1,146,372</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 1,622,648</b>	<b>\$ 767,818</b>	<b>\$ 716,248</b>	<b>\$ 1,325,803</b>	<b>\$ 687,307</b>	<b>\$ 3,957,016</b>	<b>\$ 1,536,741</b>	<b>\$ 1,147,160</b>

The accompanying notes are an integral part of these financial statements.

**COUNTY OF SAN BENITO**

Combining Balance Sheet  
Nonmajor Special Revenue Funds  
June 30, 2021

	Traffic Impact	Library Impact	Information Technology Impact	County Facilities Impact	Tobacco Securitization	HOME	Total Special Revenue Funds
<b>Assets</b>							
Cash and investments in Treasury	\$12,243,624	\$ 791,128	\$ 99,911	\$ 1,011,398	\$ —	\$ 167,912	\$ 41,448,220
Restricted assets - cash with fiscal agent	—	—	—	—	2,797,207	—	3,042,282
Imprest cash	—	—	—	—	—	—	50
Receivables	—	—	—	—	—	152,047	173,974
Loan receivable	—	—	—	—	—	1,584,822	1,584,822
Due from other funds	48,300	—	—	—	—	—	48,300
Due from other governments	—	316,249	—	—	—	—	5,939,500
Inventories and other assets	—	—	—	—	—	—	39,456
<b>Total Assets</b>	<u>12,291,924</u>	<u>1,107,377</u>	<u>99,911</u>	<u>1,011,398</u>	<u>2,797,207</u>	<u>1,904,781</u>	<u>52,276,604</u>
<b>Liabilities</b>							
Accounts payable and accrued liabilities	—	1,032	—	2,091	—	—	1,286,932
Due to other funds	—	—	—	—	—	—	2,173,613
Due to other agencies	—	—	—	—	—	—	3,886
Advances to other funds	—	—	—	—	1,925,615	—	1,925,615
Deposits from others	—	—	—	—	—	—	25,677
<b>Total Liabilities</b>	<u>—</u>	<u>1,032</u>	<u>—</u>	<u>2,091</u>	<u>1,925,615</u>	<u>—</u>	<u>5,415,723</u>
<b>Deferred Inflows of Resources</b>							
Unavailable revenues	—	—	—	—	—	152,047	3,584,633
<b>Fund Balances</b>							
Nonspendable	—	—	—	—	—	—	39,456
Restricted	12,291,924	1,106,345	99,911	1,009,307	871,592	1,752,734	44,631,957
Assigned	—	—	—	—	—	—	153,692
Unassigned	—	—	—	—	—	—	(1,548,857)
<b>Total Fund Balances</b>	<u>12,291,924</u>	<u>1,106,345</u>	<u>99,911</u>	<u>1,009,307</u>	<u>871,592</u>	<u>1,752,734</u>	<u>43,276,248</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$12,291,924</u>	<u>\$ 1,107,377</u>	<u>\$ 99,911</u>	<u>\$ 1,011,398</u>	<u>\$ 2,797,207</u>	<u>\$ 1,904,781</u>	<u>\$ 52,276,604</u>

The accompanying notes are an integral part of these financial statements.

**COUNTY OF SAN BENITO**

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

	Fish and Game	Victim Witness	Emergency Medical Services	Migrant Labor Camp	CSWD	Mosquito Abatement	Public Authority
<b>Revenues:</b>							
Taxes	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 229,874	\$ —
Licenses, Permits and Franchises	—	—	6,080	—	—	—	—
Aid from other governments	—	77,313	—	251,016	4,082,400	—	466,372
Use of money and property	20	(307)	3,748	914	131,902	297	589
Fines, forfeitures and penalties	385	—	22,884	—	—	—	—
Charges for services	—	12,972	559,721	45,402	—	(6)	—
Other revenue	—	—	231	—	25,578	—	—
<b>Total Revenues</b>	<b>405</b>	<b>89,978</b>	<b>592,664</b>	<b>297,332</b>	<b>4,239,880</b>	<b>230,165</b>	<b>466,961</b>
<b>Expenditures:</b>							
Current:							
Public protection	9	350,587	—	—	—	—	—
Public ways and facilities	—	—	—	—	—	—	—
Health and sanitation	—	—	348,916	—	—	142,544	—
Public assistance	—	—	—	405,407	3,285,547	—	377,092
Capital outlay:							
Public protection	—	—	—	—	—	—	—
Public ways and facilities	—	—	—	—	—	—	—
Health and sanitation	—	—	135,249	—	—	—	—
Public assistance	—	—	—	11,661	—	—	—
<b>Total Expenditures</b>	<b>9</b>	<b>350,587</b>	<b>484,165</b>	<b>417,068</b>	<b>3,285,547</b>	<b>142,544</b>	<b>377,092</b>
Excess (deficiency) of revenues over expenditures	396	(260,609)	108,499	(119,736)	954,333	87,621	89,869
<b>Other Financing Sources (uses):</b>							
Transfers in	—	—	47,955	—	24,478	—	—
Transfers out	—	—	(94,436)	—	(1,065,896)	—	—
<b>Total other financing sources (uses)</b>	<b>—</b>	<b>—</b>	<b>(46,481)</b>	<b>—</b>	<b>(1,041,418)</b>	<b>—</b>	<b>—</b>
<b>Net Change in Fund Balances</b>	<b>396</b>	<b>(260,609)</b>	<b>62,018</b>	<b>(119,736)</b>	<b>(87,085)</b>	<b>87,621</b>	<b>89,869</b>
Fund balances - beginning of year	4,645	(128,573)	869,581	335,181	474,240	66,071	165,701
<b>Fund balances - end of year</b>	<b>\$ 5,041</b>	<b>\$ (389,182)</b>	<b>\$ 931,599</b>	<b>\$ 215,445</b>	<b>\$ 387,155</b>	<b>\$ 153,692</b>	<b>\$ 255,570</b>

The accompanying notes are an integral part of these financial statements.

**COUNTY OF SAN BENITO**

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

	County Service Areas	Community Facilities Districts	Substance Abuse	Public Health	Public Safety Realignment	Cal Fire	Family Support
<b>Revenues:</b>							
Taxes	\$ 141,577	\$ —	\$ —	\$ —	\$ —	\$ 1,268,226	\$ —
Licenses and permits	—	—	—	—	—	—	—
Aid from other governments	828	—	1,048,087	3,925,861	2,668,529	7,338	1,222,247
Use of money and property	39,661	3,277	1,307	11,659	32,612	(584)	—
Fines, forfeitures and penalties	—	—	11,213	207	—	—	—
Charges for services	674,343	541,493	9,259	587,550	—	—	—
Other revenue	—	—	—	5,300	2,140	—	—
<b>Total Revenues</b>	<b>856,409</b>	<b>544,770</b>	<b>1,069,866</b>	<b>4,530,577</b>	<b>2,703,281</b>	<b>1,274,980</b>	<b>1,222,247</b>
<b>Expenditures:</b>							
Current:							
Public protection	—	—	—	—	209,567	1,945,502	1,387,376
Public ways and facilities	674,062	255,800	—	—	—	—	—
Health and sanitation	—	—	1,528,219	5,193,746	—	—	—
Public assistance	—	—	—	—	—	—	—
Capital outlay:							
Public protection	—	—	—	—	—	—	—
Public ways and facilities	—	—	—	—	—	—	—
Health and sanitation	—	—	—	47,840	—	—	—
Public assistance	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>674,062</b>	<b>255,800</b>	<b>1,528,219</b>	<b>5,241,586</b>	<b>209,567</b>	<b>1,945,502</b>	<b>1,387,376</b>
Excess (deficiency) of revenues over expenditures	182,347	288,970	(458,353)	(711,009)	2,493,714	(670,522)	(165,129)
<b>Other Financing Sources (uses):</b>							
Transfers in	25,000	204,445	732,600	5,748	—	—	—
Transfers out	—	—	(101,677)	(47,955)	(1,760,673)	—	—
<b>Total other financing sources (uses)</b>	<b>25,000</b>	<b>204,445</b>	<b>630,923</b>	<b>(42,207)</b>	<b>(1,760,673)</b>	<b>—</b>	<b>—</b>
<b>Net Change in Fund Balances</b>	<b>207,347</b>	<b>493,415</b>	<b>172,570</b>	<b>(753,216)</b>	<b>733,041</b>	<b>(670,522)</b>	<b>(165,129)</b>
Fund balances - beginning of year	2,066,252	717,654	460,971	2,847,048	7,176,979	19,060	(343,084)
Fund balances - end of year	<u>\$ 2,273,599</u>	<u>\$ 1,211,069</u>	<u>\$ 633,541</u>	<u>\$ 2,093,832</u>	<u>\$ 7,910,020</u>	<u>\$ (651,462)</u>	<u>\$ (508,213)</u>

The accompanying notes are an integral part of these financial statements.

**COUNTY OF SAN BENITO**

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

	County Fire Impact	Law Enforcement Impact	Jail & Juvenile Impact	Habitat Impact	Road Equip. Impr. Impact	Parks/Rec Impact	Santa Ana Storm Drain	Inclusionary Housing
<b>Revenues:</b>								
Taxes	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Licenses and permits	—	—	—	—	—	—	—	—
Aid from other governments	—	—	—	—	—	—	—	—
Use of money and property	5,459	2,432	845	5,514	3,596	16,565	5,836	4,335
Fines, forfeitures and penalties	—	—	—	—	—	—	—	—
Charges for services	419,552	268,881	1,105,529	50,884	160,839	573,072	227,729	468,000
Other revenue	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>425,011</b>	<b>271,313</b>	<b>1,106,374</b>	<b>56,398</b>	<b>164,435</b>	<b>589,637</b>	<b>233,565</b>	<b>472,335</b>
<b>Expenditures:</b>								
<b>Current:</b>								
Public protection	—	—	—	—	—	—	—	—
Public ways and facilities	—	—	—	—	—	—	—	—
Health and sanitation	—	—	—	—	—	—	—	—
Public assistance	—	—	—	—	—	—	—	12,534
<b>Capital outlay:</b>								
Public protection	—	—	—	—	—	—	—	—
Public ways and facilities	—	—	—	—	—	—	—	—
Health and sanitation	—	—	—	—	—	—	—	—
Public assistance	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>12,534</b>
Excess (deficiency) of revenues over expenditures	425,011	271,313	1,106,374	56,398	164,435	589,637	233,565	459,801
<b>Other Financing Sources (uses):</b>								
Transfers in	—	—	—	—	—	—	—	—
Transfers out	—	—	(505,329)	—	(322,000)	(404,445)	—	(160,000)
<b>Total other financing sources (uses)</b>	<b>—</b>	<b>—</b>	<b>(505,329)</b>	<b>—</b>	<b>(322,000)</b>	<b>(404,445)</b>	<b>—</b>	<b>(160,000)</b>
<b>Net Change in Fund Balances</b>	<b>425,011</b>	<b>271,313</b>	<b>601,045</b>	<b>56,398</b>	<b>(157,565)</b>	<b>185,192</b>	<b>233,565</b>	<b>299,801</b>
Fund balances - beginning of year	1,184,890	496,505	113,112	1,269,097	844,394	3,771,824	1,181,576	846,571
Fund balances - end of year	<u>\$ 1,609,901</u>	<u>\$ 767,818</u>	<u>\$ 714,157</u>	<u>\$ 1,325,495</u>	<u>\$ 686,829</u>	<u>\$ 3,957,016</u>	<u>\$ 1,415,141</u>	<u>\$ 1,146,372</u>

The accompanying notes are an integral part of these financial statements.

**COUNTY OF SAN BENITO**

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

	Traffic Impact	Library Impact	Information Technology Impact	County Facilities Impact	Tobacco Securitization	H.O.M.E	Total Special Revenue Funds
<b>Revenues:</b>							
Taxes	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 1,639,677
Licenses and permits	—	—	—	—	—	—	6,080
Aid from other governments	—	—	—	—	—	—	13,749,991
Use of money and property	45,885	1,848	311	3,190	570	16,912	338,393
Fines, forfeitures and penalties	—	—	—	—	—	—	34,689
Charges for services	2,197,272	770,634	38,735	376,317	—	—	9,088,178
Other revenue	—	—	—	—	—	—	33,249
<b>Total Revenues</b>	<b>2,243,157</b>	<b>772,482</b>	<b>39,046</b>	<b>379,507</b>	<b>570</b>	<b>16,912</b>	<b>24,890,257</b>
<b>Expenditures:</b>							
Current:							
Public protection	—	—	—	—	—	—	3,893,041
Public ways and facilities	—	—	—	—	—	—	929,862
Health and sanitation	—	—	—	—	—	—	7,213,425
Public assistance	—	—	—	—	—	121,736	4,202,316
Capital outlay:							
Public protection	—	—	—	—	—	—	—
Public ways and facilities	—	—	—	—	—	—	—
Health and sanitation	—	—	—	—	—	—	183,089
Public assistance	—	—	—	—	—	—	11,661
Recreation and culture	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>121,736</b>	<b>16,433,394</b>
Excess (deficiency) of revenues over expenditures	2,243,157	772,482	39,046	379,507	570	(104,824)	8,456,863
<b>Other Financing Sources (uses):</b>							
Transfers in	—	—	—	—	—	—	1,040,226
Transfers out	(50,000)	—	—	—	—	(24,478)	(4,536,889)
<b>Total other financing sources (uses)</b>	<b>(50,000)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(24,478)</b>	<b>(3,496,663)</b>
<b>Net Change in Fund Balances</b>	<b>2,193,157</b>	<b>772,482</b>	<b>39,046</b>	<b>379,507</b>	<b>570</b>	<b>(129,302)</b>	<b>4,960,200</b>
Fund balances - beginning of year	10,098,767	333,863	60,865	629,800	871,022	1,882,036	38,316,048
Fund balances - end of year	<u>\$12,291,924</u>	<u>\$ 1,106,345</u>	<u>\$ 99,911</u>	<u>\$ 1,009,307</u>	<u>\$ 871,592</u>	<u>\$ 1,752,734</u>	<u>\$ 43,276,248</u>

The accompanying notes are an integral part of these financial statements.

**COUNTY OF SAN BENITO**

Budgetary Comparison Schedule  
Fish and Game Special Revenue Fund  
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Revenues:</b>				
Use of money or property	\$ 50	\$ 50	\$ 20	\$ (30)
Fines, forfeits and penalties	250	250	385	135
Total Revenues	<u>300</u>	<u>300</u>	<u>405</u>	<u>105</u>
<b>Expenditures:</b>				
Current:				
Services and supplies	2,000	2,000	—	2,000
Indirect costs	—	—	9	(9)
Total Expenditures	<u>2,000</u>	<u>2,000</u>	<u>9</u>	<u>1,991</u>
Excess (deficiency) of revenues over expenditures	<u>(1,700)</u>	<u>(1,700)</u>	<u>396</u>	<u>2,096</u>
<b>Net change in fund balance</b>	<b>(1,700)</b>	<b>(1,700)</b>	<b>396</b>	<b>2,096</b>
Fund balance - beginning of year	<u>4,645</u>	<u>4,645</u>	<u>4,645</u>	<u>—</u>
Fund balance - end of year	<u>\$ 2,945</u>	<u>\$ 2,945</u>	<u>\$ 5,041</u>	<u>\$ 2,096</u>



**COUNTY OF SAN BENITO**

Budgetary Comparison Schedule  
Victim Witness Special Revenue Fund  
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Revenues:</b>				
Aid from other governments	\$ 447,676	\$ 447,676	\$ 77,313	\$ (370,363)
Use of money or property	—	—	(307)	(307)
Charges for services	—	—	12,972	12,972
Total Revenues	<u>447,676</u>	<u>447,676</u>	<u>89,978</u>	<u>(357,698)</u>
<b>Expenditures:</b>				
Current:				
Salaries and benefits	321,792	321,792	290,929	30,863
Services and supplies	89,945	89,945	29,698	60,247
Other charges	16,049	16,049	11,324	4,725
Indirect costs	19,890	19,890	18,636	1,254
Total Expenditures	<u>447,676</u>	<u>447,676</u>	<u>350,587</u>	<u>95,835</u>
Excess (deficiency) of revenues over expenditures	<u>—</u>	<u>—</u>	<u>(260,609)</u>	<u>(260,609)</u>
<b>Net change in fund balance</b>	<u>—</u>	<u>—</u>	<u>(260,609)</u>	<u>(260,609)</u>
Fund balance - beginning of year	<u>(128,573)</u>	<u>(128,573)</u>	<u>(128,573)</u>	<u>—</u>
Fund balance - end of year	<u>\$ (128,573)</u>	<u>\$ (128,573)</u>	<u>\$ (389,182)</u>	<u>\$ (260,609)</u>

**COUNTY OF SAN BENITO**

Budgetary Comparison Schedule  
Emergency Medical Services Special Revenue Fund  
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Revenues:</b>				
Licenses, permits and franchises	\$ —	\$ —	\$ 6,080	6,080
Use of money or property	—	—	3,748	\$ 3,748
Fines, forfeits and penalties	—	—	22,884	22,884
Charges for services	561,000	561,000	559,721	(1,279)
Other revenue	—	—	231	231
<b>Total Revenues</b>	<b>561,000</b>	<b>561,000</b>	<b>592,664</b>	<b>31,664</b>
<b>Expenditures:</b>				
Current:				
Salaries and benefits	185,395	185,395	101,819	83,576
Services and supplies	471,200	471,200	157,108	314,092
Other charges	1,787	1,787	7,970	(6,183)
Capital assets	—	—	135,249	(135,249)
Indirect costs	88,597	88,597	82,019	6,578
<b>Total Expenditures</b>	<b>746,979</b>	<b>746,979</b>	<b>484,165</b>	<b>262,814</b>
Excess (deficiency) of revenues over expenditures	(185,979)	(185,979)	108,499	294,478
<b>Other Financing Sources (Uses):</b>				
Transfers in	—	—	47,955	47,955
Transfers out	(1,227)	(1,227)	(94,436)	(95,663)
<b>Total other financing sources (uses)</b>	<b>(1,227)</b>	<b>(1,227)</b>	<b>(46,481)</b>	<b>(47,708)</b>
<b>Net change in fund balance</b>	<b>(187,206)</b>	<b>(187,206)</b>	<b>62,018</b>	<b>249,224</b>
Fund balance - beginning of year	869,581	869,581	869,581	—
Fund balance - end of year	\$ 682,375	\$ 682,375	\$ 931,599	\$ 249,224

**COUNTY OF SAN BENITO**

Budgetary Comparison Schedule  
Migrant Labor Camp Special Revenue Fund  
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Revenues:</b>				
Aid from other governments	\$ 625,325	\$ 625,325	\$ 251,016	\$ (374,309)
Use of money or property	—	—	914	914
Charges for services	—	—	45,402	45,402
Total Revenues	<u>625,325</u>	<u>625,325</u>	<u>297,332</u>	<u>(327,993)</u>
<b>Expenditures:</b>				
Current:				
Salaries and benefits	229,537	229,537	239,051	(9,514)
Services and supplies	339,374	339,374	124,449	214,925
Other charges	10,000	10,000	(838)	10,838
Capital assets	—	—	11,661	(11,661)
Indirect costs	46,414	46,414	42,745	3,669
Total Expenditures	<u>625,325</u>	<u>625,325</u>	<u>417,068</u>	<u>208,257</u>
Excess (deficiency) of revenues over expenditures	—	—	(119,736)	(119,736)
<b>Net change in fund balance</b>	—	—	(119,736)	(119,736)
Fund balance - beginning of year	<u>335,181</u>	<u>335,181</u>	<u>335,181</u>	<u>—</u>
Fund balance - end of year	<u>\$ 335,181</u>	<u>\$ 335,181</u>	<u>\$ 215,445</u>	<u>\$ (119,736)</u>

**COUNTY OF SAN BENITO**

Budgetary Comparison Schedule  
 Community Services Workforce Development (CSWD) Special Revenue Fund  
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Revenues:</b>				
Aid from other governments	\$ 4,239,839	\$ 4,984,438	\$ 4,082,400	\$ (902,038)
Use of money or property	—	—	131,902	131,902
Other revenue	555,000	555,000	25,578	(529,422)
<b>Total Revenues</b>	<b>4,794,839</b>	<b>5,539,438</b>	<b>4,239,880</b>	<b>(1,299,558)</b>
<b>Expenditures:</b>				
Current:				
Salaries and benefits	1,900,717	2,101,840	1,276,959	824,881
Services and supplies	423,032	499,700	509,389	(9,689)
Other charges	1,145,745	1,612,553	1,401,404	211,149
Indirect costs	133,624	133,624	97,795	35,829
<b>Total Expenditures</b>	<b>3,603,118</b>	<b>4,347,717</b>	<b>3,285,547</b>	<b>1,062,170</b>
Excess (deficiency) of revenues over expenditures	1,191,721	1,191,721	954,333	(237,388)
<b>Other Financing Sources (Uses):</b>				
Transfers in	—	—	24,478	24,478
Transfers out	(1,100,000)	(1,100,000)	(1,065,896)	34,104
<b>Total other financing sources (uses)</b>	<b>(1,100,000)</b>	<b>(1,100,000)</b>	<b>(1,041,418)</b>	<b>58,582</b>
<b>Net change in fund balance</b>	<b>91,721</b>	<b>91,721</b>	<b>(87,085)</b>	<b>178,806</b>
Fund balance - beginning of year	474,240	474,240	474,240	—
Fund balance - end of year	\$ 565,961	\$ 565,961	\$ 387,155	\$ (178,806)

**COUNTY OF SAN BENITO**

Budgetary Comparison Schedule  
 Mosquito Abatement Special Revenue Fund  
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 226,924	\$ 226,924	\$ 229,874	\$ 2,950
Use of money or property	—	—	297	297
Charges for services	—	—	(6)	(6)
<b>Total Revenues</b>	<b>226,924</b>	<b>226,924</b>	<b>230,165</b>	<b>3,241</b>
<b>Expenditures:</b>				
Current:				
Salaries and benefits	157,000	157,000	107,990	49,010
Services and supplies	54,900	54,900	27,619	27,281
Other charges	10,000	10,000	5,759	4,241
Indirect costs	1,448	1,448	1,176	272
<b>Total Expenditures</b>	<b>223,348</b>	<b>223,348</b>	<b>142,544</b>	<b>80,804</b>
Excess (deficiency) of revenues over expenditures	3,576	3,576	87,621	84,045
<b>Net change in fund balance</b>	<b>3,576</b>	<b>3,576</b>	<b>87,621</b>	<b>84,045</b>
Fund balance - beginning of year	66,071	66,071	66,071	—
Fund balance - end of year	<u>\$ 69,647</u>	<u>\$ 69,647</u>	<u>\$ 153,692</u>	<u>\$ 84,045</u>

**COUNTY OF SAN BENITO**

Budgetary Comparison Schedule  
Public Authority Special Revenue Fund  
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Aid from other governments	\$ 300,000	\$ 300,000	\$ 466,372	\$ 166,372
Use of money or property	—	—	589	589
Total Revenues	<u>300,000</u>	<u>300,000</u>	<u>466,961</u>	<u>166,961</u>
<b>Expenditures:</b>				
Current:				
Salaries and benefits	241,355	241,355	172,306	69,049
Services and supplies	56,550	56,550	29,081	27,469
Other charges	220,000	220,000	177,791	42,209
Indirect costs	(1,666)	(1,666)	(2,086)	420
Total Expenditures	<u>516,239</u>	<u>516,239</u>	<u>377,092</u>	<u>139,147</u>
Excess (deficiency) of revenues over expenditures	<u>(216,239)</u>	<u>(216,239)</u>	<u>89,869</u>	<u>306,108</u>
<b>Other Financing Sources (Uses):</b>				
Transfers in	216,239	216,239	—	(216,239)
Total other financing sources (uses)	<u>216,239</u>	<u>216,239</u>	<u>—</u>	<u>(216,239)</u>
<b>Net change in fund balance</b>	<u>—</u>	<u>—</u>	<u>89,869</u>	<u>89,869</u>
Fund balance - beginning of year	<u>165,701</u>	<u>165,701</u>	<u>165,701</u>	<u>—</u>
Fund balance - end of year	<u>\$ 165,701</u>	<u>\$ 165,701</u>	<u>\$ 255,570</u>	<u>\$ 89,869</u>

**COUNTY OF SAN BENITO**

Budgetary Comparison Schedule  
 County Service Areas (CSAs) Special Revenue Fund  
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 115,062	\$ 115,062	\$ 141,577	\$ 26,515
Aid from other governments	—	—	828	828
Use of money or property	37,900	37,900	39,661	1,761
Charges for services	646,880	646,880	674,343	27,463
<b>Total Revenues</b>	<b>799,842</b>	<b>799,842</b>	<b>856,409</b>	<b>56,567</b>
<b>Expenditures:</b>				
Current:				
Salaries and benefits	108,742	108,742	92,225	16,517
Services and supplies	959,270	984,270	531,881	452,389
Other charges	33,346	33,346	4,298	29,048
Indirect costs	49,304	49,304	45,658	3,646
<b>Total Expenditures</b>	<b>1,150,662</b>	<b>1,175,662</b>	<b>674,062</b>	<b>501,600</b>
Excess (deficiency) of revenues over expenditures	(350,820)	(375,820)	182,347	558,167
<b>Other Financing Sources (Uses):</b>				
Transfers in	—	25,000	25,000	—
<b>Total other financing sources (uses)</b>	<b>—</b>	<b>25,000</b>	<b>25,000</b>	<b>—</b>
<b>Net change in fund balance</b>	<b>(350,820)</b>	<b>(350,820)</b>	<b>207,347</b>	<b>558,167</b>
Fund balance - beginning of year	2,066,252	2,066,252	2,066,252	—
Fund balance - end of year	<u>\$ 1,715,432</u>	<u>\$ 1,715,432</u>	<u>\$ 2,273,599</u>	<u>\$ 558,167</u>

Budgetary Comparison Schedule  
Community Facilities Districts (CFDs) Special Revenue Fund  
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Revenues:</b>				
Use of money or property	\$ —	\$ —	\$ 3,277	\$ 3,277
Charges for services	127,078	127,078	541,493	414,415
Total Revenues	<u>127,078</u>	<u>127,078</u>	<u>544,770</u>	<u>417,692</u>
<b>Expenditures:</b>				
Current:				
Services and supplies	190,085	190,085	50,837	139,248
Other charges	—	—	204,613	(204,613)
Capital assets	—	204,445	—	204,445
Indirect costs	—	—	350	(350)
Total Expenditures	<u>190,085</u>	<u>394,530</u>	<u>255,800</u>	<u>138,730</u>
Excess (deficiency) of revenues over expenditures	<u>(63,007)</u>	<u>(267,452)</u>	<u>288,970</u>	<u>556,422</u>
<b>Other Financing Sources (Uses):</b>				
Transfers in	—	204,445	204,445	—
Total other financing sources (uses)	<u>—</u>	<u>204,445</u>	<u>204,445</u>	<u>—</u>
<b>Net change in fund balance</b>	<b>(63,007)</b>	<b>(63,007)</b>	<b>493,415</b>	<b>556,422</b>
Fund balance - beginning of year	<u>717,654</u>	<u>717,654</u>	<u>717,654</u>	<u>—</u>
Fund balance - end of year	<u>\$ 717,654</u>	<u>\$ 717,654</u>	<u>\$ 1,211,069</u>	<u>\$ 493,415</u>



**COUNTY OF SAN BENITO**

Budgetary Comparison Schedule  
Substance Abuse Special Revenue Fund  
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Revenues:</b>				
Aid from other governments	\$ 2,425,412	\$ 2,425,412	\$ 1,048,087	\$ (1,377,325)
Use of money or property	—	—	1,307	1,307
Fines, forfeits and penalties	—	—	11,213	11,213
Charges for services	12,000	12,000	9,259	(2,741)
Other revenue	8,000	8,000	—	(8,000)
<b>Total Revenues</b>	<b>2,445,412</b>	<b>2,445,412</b>	<b>1,069,866</b>	<b>(1,375,546)</b>
<b>Expenditures:</b>				
Current:				
Salaries and benefits	1,472,624	1,472,624	886,521	586,103
Services and supplies	303,205	303,205	266,575	36,630
Other charges	523,827	523,827	333,192	190,635
Indirect costs	43,825	43,825	41,931	1,894
<b>Total Expenditures</b>	<b>2,343,481</b>	<b>2,343,481</b>	<b>1,528,219</b>	<b>815,262</b>
Excess (deficiency) of revenues over expenditures	101,931	101,931	(458,353)	(560,284)
<b>Other Financing Sources (Uses):</b>				
Transfers in	—	—	732,600	732,600
Transfers out	(101,931)	(101,931)	(101,677)	254
<b>Total other financing sources (uses)</b>	<b>(101,931)</b>	<b>(101,931)</b>	<b>630,923</b>	<b>732,854</b>
<b>Net change in fund balance</b>	<b>—</b>	<b>—</b>	<b>172,570</b>	<b>172,570</b>
Fund balance - beginning of year	460,971	460,971	460,971	—
Fund balance - end of year	<u>\$ 460,971</u>	<u>\$ 460,971</u>	<u>\$ 633,541</u>	<u>\$ 172,570</u>

**COUNTY OF SAN BENITO**

Budgetary Comparison Schedule  
Public Health Special Revenue Fund  
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive
	Original	Final		(Negative)
<b>Revenues:</b>				
Aid from other governments	\$ 3,843,667	\$ 4,693,667	\$ 3,925,861	\$ (767,806)
Use of money or property	—	—	11,659	11,659
Fines, forfeits and penalties	1,000	1,000	207	(793)
Charges for services	792,000	792,000	587,550	(204,450)
Other revenue	50,000	50,000	5,300	(44,700)
Total Revenues	<u>4,686,667</u>	<u>5,536,667</u>	<u>4,530,577</u>	<u>(1,006,090)</u>
<b>Expenditures:</b>				
Current:				
Salaries and benefits	3,901,933	4,351,733	3,014,367	1,337,366
Services and supplies	1,767,908	2,157,908	1,693,852	464,056
Other charges	(291,053)	(281,053)	116,944	(397,997)
Capital assets	20,000	20,000	47,840	(27,840)
Indirect costs	642,645	642,645	368,583	274,062
Total Expenditures	<u>6,041,433</u>	<u>6,891,233</u>	<u>5,241,586</u>	<u>1,649,647</u>
Excess (deficiency) of revenues over expenditures	<u>(1,354,766)</u>	<u>(1,354,566)</u>	<u>(711,009)</u>	<u>643,557</u>
<b>Other Financing Sources (Uses):</b>				
Transfers in	1,506,985	1,506,985	5,748	(1,501,237)
Transfers out	(661,200)	(661,200)	(47,955)	613,245
Total other financing sources (uses)	<u>845,785</u>	<u>845,785</u>	<u>(42,207)</u>	<u>(887,992)</u>
<b>Net change in fund balance</b>	(508,981)	(508,781)	(753,216)	(244,435)
Fund balance - beginning of year	<u>2,847,048</u>	<u>2,847,048</u>	<u>2,847,048</u>	<u>—</u>
Fund balance - end of year	<u>\$ 2,338,067</u>	<u>\$ 2,338,267</u>	<u>\$ 2,093,832</u>	<u>\$ (244,435)</u>

**COUNTY OF SAN BENITO**

Budgetary Comparison Schedule  
Public Safety Realignment Special Revenue Fund  
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Revenues:</b>				
Aid from other governments	\$ 1,795,025	\$ 1,795,025	\$ 2,668,529	\$ 873,504
Use of money or property	20,000	20,000	32,612	12,612
Other revenue	—	—	2,140	2,140
<b>Total Revenues</b>	<b>1,815,025</b>	<b>1,815,025</b>	<b>2,703,281</b>	<b>888,256</b>
<b>Expenditures:</b>				
Current:				
Services and supplies	—	—	209,563	(209,563)
Other charges	—	—	4	(4)
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>209,567</b>	<b>(209,567)</b>
Excess (deficiency) of revenues over expenditures	1,815,025	1,815,025	2,493,714	678,689
<b>Other Financing Sources (Uses):</b>				
Transfers out	(2,222,918)	(2,222,918)	(1,760,673)	462,245
<b>Total other financing sources (uses)</b>	<b>(2,222,918)</b>	<b>(2,222,918)</b>	<b>(1,760,673)</b>	<b>462,245</b>
<b>Net change in fund balance</b>	<b>(407,893)</b>	<b>(407,893)</b>	<b>733,041</b>	<b>1,140,934</b>
Fund balance - beginning of year	7,176,979	7,176,979	7,176,979	—
Fund balance - end of year	<u>\$ 6,769,086</u>	<u>\$ 6,769,086</u>	<u>\$ 7,910,020</u>	<u>\$ 1,140,934</u>

**COUNTY OF SAN BENITO**

Budgetary Comparison Schedule  
 Cal Fire Special Revenue Fund  
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 1,225,000	\$ 1,225,000	\$ 1,268,226	\$ 43,226
Aid from other governments	7,500	7,500	7,338	(162)
Use of money or property	—	—	(584)	(584)
<b>Total Revenues</b>	<b>1,232,500</b>	<b>1,232,500</b>	<b>1,274,980</b>	<b>42,480</b>
<b>Expenditures:</b>				
Current:				
Services and supplies	2,022,489	2,022,489	2,032,622	(10,133)
Capital assets	40,000	40,000	—	40,000
Indirect costs	(85,187)	(85,187)	(87,120)	1,933
<b>Total Expenditures</b>	<b>1,977,302</b>	<b>1,977,302</b>	<b>1,945,502</b>	<b>31,800</b>
Excess (deficiency) of revenues over expenditures	(744,802)	(744,802)	(670,522)	74,280
<b>Other Financing Sources (Uses):</b>				
Transfers in	744,802	744,802	—	(744,802)
<b>Total other financing sources (uses)</b>	<b>744,802</b>	<b>744,802</b>	<b>—</b>	<b>(744,802)</b>
<b>Net change in fund balance</b>	<b>—</b>	<b>—</b>	<b>(670,522)</b>	<b>(670,522)</b>
Fund balance - beginning of year	19,060	19,060	19,060	—
Fund balance - end of year	<u>\$ 19,060</u>	<u>\$ 19,060</u>	<u>\$ (651,462)</u>	<u>\$ (670,522)</u>

**COUNTY OF SAN BENITO**

Budgetary Comparison Schedule  
 Family Support Special Revenue Fund  
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Revenues:</b>				
Aid from other governments	\$ 1,620,444	\$ 1,620,444	\$ 1,222,247	\$ (398,197)
Total Revenues	1,620,444	1,620,444	1,222,247	(398,197)
<b>Expenditures:</b>				
Current:				
Salaries and benefits	1,227,442	1,127,442	1,090,280	37,162
Services and supplies	290,585	390,585	200,747	189,838
Other charges	21,187	21,187	18,757	2,430
Indirect costs	81,230	81,230	77,592	3,638
Total Expenditures	1,620,444	1,620,444	1,387,376	233,068
Excess (deficiency) of revenues over expenditures	—	—	(165,129)	(165,129)
<b>Net change in fund balance</b>	—	—	(165,129)	(165,129)
Fund balance - beginning of year	(343,084)	(343,084)	(343,084)	—
Fund balance - end of year	<u>\$ (343,084)</u>	<u>\$ (343,084)</u>	<u>\$ (508,213)</u>	<u>\$ (165,129)</u>

**COUNTY OF SAN BENITO**

Budgetary Comparison Schedule  
 County Fire Impact Fee Special Revenue Funds  
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
<b>Revenues:</b>				
Use of money or property	\$ 8,661	\$ 8,661	\$ 5,459	\$ (3,202)
Charges for services	255,000	255,000	419,552	164,552
Total Revenues	<u>263,661</u>	<u>263,661</u>	<u>425,011</u>	<u>161,350</u>
<b>Expenditures:</b>				
Current:				
Salaries and benefits	—	—	—	—
Services and supplies	—	—	—	—
Total Expenditures	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Excess (deficiency) of revenues over expenditures	<u>263,661</u>	<u>263,661</u>	<u>425,011</u>	<u>161,350</u>
<b>Net change in fund balance</b>	263,661	263,661	425,011	161,350
Fund balance - beginning of year	<u>1,184,890</u>	<u>1,184,890</u>	<u>1,184,890</u>	<u>—</u>
Fund balance - end of year	<u>\$ 1,448,551</u>	<u>\$ 1,448,551</u>	<u>\$ 1,609,901</u>	<u>\$ 161,350</u>

**COUNTY OF SAN BENITO**

Budgetary Comparison Schedule  
Law Enforcement Impact Fee Special Revenue Funds  
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Revenues:</b>				
Use of money or property	\$ 6,220	\$ 6,220	\$ 2,432	\$ (3,788)
Charges for services	255,000	255,000	268,881	13,881
Total Revenues	<u>261,220</u>	<u>261,220</u>	<u>271,313</u>	<u>10,093</u>
<b>Expenditures:</b>				
Current:				
Salaries and benefits	—	—	—	—
Services and supplies	—	—	—	—
Total Expenditures	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Excess (deficiency) of revenues over expenditures	<u>261,220</u>	<u>261,220</u>	<u>271,313</u>	<u>10,093</u>
<b>Other Financing Sources (Uses):</b>				
Transfers out	(185,000)	(185,000)	—	185,000
Total other financing sources (uses)	<u>(185,000)</u>	<u>(185,000)</u>	<u>—</u>	<u>185,000</u>
<b>Net change in fund balance</b>	76,220	76,220	271,313	195,093
Fund balance - beginning of year	<u>496,505</u>	<u>496,505</u>	<u>496,505</u>	<u>—</u>
Fund balance - end of year	<u>\$ 572,725</u>	<u>\$ 572,725</u>	<u>\$ 767,818</u>	<u>\$ 195,093</u>

**COUNTY OF SAN BENITO**

Budgetary Comparison Schedule  
 Jail & Juvenile Hall Impact Fee Special Revenue Funds  
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Revenues:</b>				
Use of money or property	\$ 7,000	\$ 7,000	\$ 845	\$ (6,155)
Charges for services	815,000	815,000	1,105,529	290,529
Total Revenues	822,000	822,000	1,106,374	284,374
<b>Expenditures:</b>				
Current:				
Salaries and benefits	—	—	—	—
Services and supplies	—	—	—	—
Total Expenditures	—	—	—	—
Excess (deficiency) of revenues over expenditures	822,000	822,000	1,106,374	284,374
<b>Other Financing Sources (Uses):</b>				
Transfers out	(228,000)	(875,000)	(505,329)	369,671
Total other financing sources (uses)	(228,000)	(875,000)	(505,329)	369,671
<b>Net change in fund balance</b>	594,000	(53,000)	601,045	654,045
Fund balance - beginning of year	113,112	113,112	113,112	—
Fund balance - end of year	\$ 707,112	\$ 60,112	\$ 714,157	\$ 654,045



**COUNTY OF SAN BENITO**

Budgetary Comparison Schedule  
Habitat Impact Fee Special Revenue Funds  
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Revenues:</b>				
Use of money or property	\$ 15,000	\$ 15,000	\$ 5,514	\$ (9,486)
Charges for services	42,500	42,500	50,884	8,384
Total Revenues	<u>57,500</u>	<u>57,500</u>	<u>56,398</u>	<u>(1,102)</u>
<b>Expenditures:</b>				
Current:				
Salaries and benefits	—	—	—	—
Services and supplies	—	—	—	—
Total Expenditures	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Excess (deficiency) of revenues over expenditures	<u>57,500</u>	<u>57,500</u>	<u>56,398</u>	<u>(1,102)</u>
<b>Net change in fund balance</b>	57,500	57,500	56,398	(1,102)
Fund balance - beginning of year	<u>1,269,097</u>	<u>1,269,097</u>	<u>1,269,097</u>	<u>—</u>
Fund balance - end of year	<u>\$ 1,326,597</u>	<u>\$ 1,326,597</u>	<u>\$ 1,325,495</u>	<u>\$ (1,102)</u>

**COUNTY OF SAN BENITO**

Budgetary Comparison Schedule  
 Road Equipment Impact Fee Special Revenue Funds  
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
<b>Revenues:</b>				
Use of money or property	\$ 3,500	\$ 3,500	\$ 3,596	\$ 96
Charges for services	153,000	153,000	160,839	7,839
Total Revenues	156,500	156,500	164,435	7,935
<b>Expenditures:</b>				
Current:				
Salaries and benefits	—	—	—	—
Services and supplies	—	—	—	—
Total Expenditures	—	—	—	—
Excess (deficiency) of revenues over expenditures	156,500	156,500	164,435	7,935
<b>Other Financing Sources (Uses):</b>				
Transfers out	(366,000)	(366,000)	(322,000)	44,000
Total other financing sources (uses)	(366,000)	(366,000)	(322,000)	44,000
<b>Net change in fund balance</b>	(209,500)	(209,500)	(157,565)	51,935
Fund balance - beginning of year	844,394	844,394	844,394	—
Fund balance - end of year	\$ 634,894	\$ 634,894	\$ 686,829	\$ 51,935

**COUNTY OF SAN BENITO**

Budgetary Comparison Schedule  
Parks & Rec Impact Fee Special Revenue Funds  
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Revenues:</b>				
Use of money or property	\$ 40,000	\$ 40,000	\$ 16,565	\$ (23,435)
Charges for services	576,000	576,000	573,072	(2,928)
Total Revenues	<u>616,000</u>	<u>616,000</u>	<u>589,637</u>	<u>(26,363)</u>
<b>Expenditures:</b>				
Current:				
Salaries and benefits	—	—	—	—
Services and supplies	—	—	—	—
Total Expenditures	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Excess (deficiency) of revenues over expenditures	<u>616,000</u>	<u>616,000</u>	<u>589,637</u>	<u>(26,363)</u>
<b>Other Financing Sources (Uses):</b>				
Transfers in	—	—	—	—
Transfers out	<u>(375,000)</u>	<u>(779,445)</u>	<u>(404,445)</u>	<u>375,000</u>
Total other financing sources (uses)	<u>(375,000)</u>	<u>(779,445)</u>	<u>(404,445)</u>	<u>375,000</u>
<b>Net change in fund balance</b>	241,000	(163,445)	185,192	348,637
Fund balance - beginning of year	<u>3,771,824</u>	<u>3,771,824</u>	<u>3,771,824</u>	<u>—</u>
Fund balance - end of year	<u>\$ 4,012,824</u>	<u>\$ 3,608,379</u>	<u>\$ 3,957,016</u>	<u>\$ 348,637</u>

**COUNTY OF SAN BENITO**

Budgetary Comparison Schedule  
 Santa Ana Storm Drain Impact Fee Special Revenue Funds  
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Revenues:</b>				
Use of money or property	\$ 10,000	\$ 10,000	\$ 5,836	\$ (4,164)
Charges for services	97,300	97,300	227,729	130,429
Total Revenues	107,300	107,300	233,565	126,265
<b>Expenditures:</b>				
Current:				
Salaries and benefits	—	—	—	—
Services and supplies	—	—	—	—
Total Expenditures	—	—	—	—
Excess (deficiency) of revenues over expenditures	107,300	107,300	233,565	126,265
<b>Net change in fund balance</b>	107,300	107,300	233,565	126,265
Fund balance - beginning of year	1,181,576	1,181,576	1,181,576	—
Fund balance - end of year	\$ 1,288,876	\$ 1,288,876	\$ 1,415,141	\$ 126,265

**COUNTY OF SAN BENITO**

Budgetary Comparison Schedule  
 Traffic Impact Fee Special Revenue Funds  
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Revenues:</b>				
Use of money or property	\$ 86,000	\$ 86,000	\$ 45,885	\$ (40,115)
Charges for services	1,870,000	1,870,000	2,197,272	327,272
Total Revenues	1,956,000	1,956,000	2,243,157	287,157
<b>Expenditures:</b>				
Current:				
Salaries and benefits	—	—	—	—
Services and supplies	—	—	—	—
Total Expenditures	—	—	—	—
Excess (deficiency) of revenues over expenditures	1,956,000	1,956,000	2,243,157	287,157
<b>Other Financing Sources (Uses):</b>				
Transfers out	(659,720)	(709,720)	(50,000)	659,720
Total other financing sources (uses)	(659,720)	(709,720)	(50,000)	659,720
<b>Net change in fund balance</b>	1,296,280	1,246,280	2,193,157	946,877
Fund balance - beginning of year	10,098,767	10,098,767	10,098,767	—
Fund balance - end of year	\$ 11,395,047	\$ 11,345,047	\$ 12,291,924	\$ 946,877

**COUNTY OF SAN BENITO**

Budgetary Comparison Schedule  
 Library Impact Fee Special Revenue Funds  
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Revenues:</b>				
Use of money or property	\$ —	\$ —	\$ 1,848	\$ 1,848
Charges for services	157,250	157,250	770,634	613,384
Total Revenues	157,250	157,250	772,482	615,232
<b>Expenditures:</b>				
Current:				
Salaries and benefits	—	—	—	—
Services and supplies	—	—	—	—
Total Expenditures	—	—	—	—
Excess (deficiency) of revenues over expenditures	157,250	157,250	772,482	615,232
<b>Net change in fund balance</b>	157,250	157,250	772,482	615,232
Fund balance - beginning of year	333,863	333,863	333,863	—
Fund balance - end of year	\$ 491,113	\$ 491,113	\$ 1,106,345	\$ 615,232

**COUNTY OF SAN BENITO**

Budgetary Comparison Schedule  
 Information Technology Impact Fee Special Revenue Funds  
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Revenues:</b>				
Use of money or property	\$ —	\$ —	\$ 311	\$ 311
Charges for services	34,000	34,000	38,735	4,735
Total Revenues	34,000	34,000	39,046	5,046
<b>Expenditures:</b>				
Current:				
Salaries and benefits	—	—	—	—
Services and supplies	—	—	—	—
Total Expenditures	—	—	—	—
Excess (deficiency) of revenues over expenditures	34,000	34,000	39,046	5,046
<b>Net change in fund balance</b>	34,000	34,000	39,046	5,046
Fund balance - beginning of year	60,865	60,865	60,865	—
Fund balance - end of year	\$ 94,865	\$ 94,865	\$ 99,911	\$ 5,046

**COUNTY OF SAN BENITO**

Budgetary Comparison Schedule  
 General Government Impact Fee Special Revenue Funds  
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Revenues:</b>				
Use of money or property	\$ —	\$ —	\$ 3,190	\$ 3,190
Charges for services	357,000	357,000	376,317	19,317
Total Revenues	357,000	357,000	379,507	22,507
<b>Expenditures:</b>				
Current:				
Salaries and benefits	—	—	—	—
Services and supplies	—	—	—	—
Total Expenditures	—	—	—	—
Excess (deficiency) of revenues over expenditures	357,000	357,000	379,507	22,507
<b>Net change in fund balance</b>	357,000	357,000	379,507	22,507
Fund balance - beginning of year	629,800	629,800	629,800	—
Fund balance - end of year	\$ 986,800	\$ 986,800	\$ 1,009,307	\$ 22,507



**COUNTY OF SAN BENITO**

Budgetary Comparison Schedule  
Inclusionary Housing Special Revenue Funds  
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
<b>Revenues:</b>				
Use of money or property	\$ 2,000	\$ 2,000	\$ 4,335	\$ 2,335
Charges for services	444,550	444,550	468,000	23,450
Total Revenues	446,550	446,550	472,335	25,785
<b>Expenditures:</b>				
Current:				
Services and supplies	25,000	25,000	12,534	12,466
Total Expenditures	25,000	25,000	12,534	12,466
Excess (deficiency) of revenues over expenditures	421,550	421,550	459,801	38,251
<b>Other Financing Sources (Uses):</b>				
Transfers out	—	(160,000)	(160,000)	—
Total other financing sources (uses)	—	(160,000)	(160,000)	—
<b>Net change in fund balance</b>	421,550	261,550	299,801	38,251
Fund balance - beginning of year	846,571	846,571	846,571	—
Fund balance - end of year	\$ 1,268,121	\$ 1,108,121	\$ 1,146,372	\$ 38,251

**COUNTY OF SAN BENITO**

Budgetary Comparison Schedule  
HOME Special Revenue Fund  
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
<b>Revenues:</b>				
Use of money or property	\$ 6,800	\$ 6,800	\$ 16,912	\$ 10,112
Total Revenues	6,800	6,800	16,912	10,112
<b>Expenditures:</b>				
Current:				
Other charges	—	—	122,047	(122,047)
Indirect costs	(311)	(311)	(311)	—
Total Expenditures	(311)	(311)	121,736	(122,047)
Excess (deficiency) of revenues over expenditures	7,111	7,111	(104,824)	(111,935)
<b>Other Financing Sources (Uses):</b>				
Transfers out	—	—	(24,478)	(24,478)
Total other financing sources (uses)	—	—	(24,478)	(24,478)
<b>Net change in fund balance</b>	7,111	7,111	(129,302)	(136,413)
Fund balance - beginning of year	1,882,036	1,882,036	1,882,036	—
Fund balance - end of year	\$ 1,889,147	\$ 1,889,147	\$ 1,752,734	\$ (136,413)

**COUNTY OF SAN BENITO**

Budgetary Comparison Schedule  
Debt Service Fund  
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Revenues:</b>				
Use of money or property	\$ —	\$ —	\$ 3	\$ 3
Charges for services	—	—	258,064	258,064
Total Revenues	—	—	258,067	258,067
<b>Expenditures:</b>				
Current:				
Services and supplies	7,500	7,500	2,616	4,884
Other charges	915,156	915,156	1,480,151	(564,995)
Total Expenditures	922,656	922,656	1,482,767	(560,111)
Excess (deficiency) of revenues over expenditures	(922,656)	(922,656)	(1,224,700)	(302,044)
<b>Other Financing Sources (Uses):</b>				
Transfers in	922,656	922,656	916,712	(5,944)
Total other financing sources (uses)	922,656	922,656	916,712	(5,944)
<b>Net change in fund balance</b>	—	—	(307,988)	(307,988)
Fund balance - beginning of year	297,795	297,795	297,795	—
Fund balance - end of year	\$ 297,795	\$ 297,795	\$ (10,193)	\$ (307,988)

**COUNTY OF SAN BENITO**

Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2021

	Special Revenue Funds	Developer Projects Fund	Debt Service Fund	Total Other Governmental Funds
<b>Assets</b>				
Cash and investments in Treasury	\$ 41,448,220	\$ 3,281,297	\$ 318	\$ 44,729,835
Restricted assets - cash with fiscal agent	3,042,282	—	169	3,042,451
Imprest cash	50	—	—	50
Receivables	173,974	—	—	173,974
Loan receivable	1,584,822	—	—	1,584,822
Due from other funds	48,300	—	—	48,300
Due from other governments	5,939,500	62,946	—	6,002,446
Inventories and other assets	39,456	—	—	39,456
<b>Total Assets</b>	<b>52,276,604</b>	<b>3,344,243</b>	<b>487</b>	<b>55,621,334</b>
<b>Liabilities</b>				
Accounts payable and accrued liabilities	1,286,932	7,455	10,680	1,305,067
Due to other funds	2,173,613	—	—	2,173,613
Due to other agencies	3,886	—	—	3,886
Advances to other funds	1,925,615	—	—	1,925,615
Deposits from others	25,677	—	—	25,677
<b>Total Liabilities</b>	<b>5,415,723</b>	<b>7,455</b>	<b>10,680</b>	<b>5,433,858</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenues	3,584,633	—	—	3,584,633
<b>Fund Balances</b>				
Nonspendable	39,456	—	—	39,456
Restricted	44,631,957	3,336,788	—	47,968,745
Assigned	153,692	—	—	153,692
Unassigned	(1,548,857)	—	(10,193)	(1,559,050)
<b>Total Fund Balances</b>	<b>43,276,248</b>	<b>3,336,788</b>	<b>(10,193)</b>	<b>46,602,843</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 52,276,604</b>	<b>\$ 3,344,243</b>	<b>\$ 487</b>	<b>\$ 55,621,334</b>

**COUNTY OF SAN BENITO**

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

	Special Revenue Funds	Developer Projects Fund	General Debt Service Fund	Total Other Governmental Funds
<b>Revenues:</b>				
Taxes	\$ 1,639,677	\$ —	\$ —	\$ 1,639,677
Licenses and permits	6,080	—	—	6,080
Aid from other governmental agencies	13,749,991	163,678	—	13,913,669
Use of money or property	338,393	14,357	3	352,753
Fines, forfeitures and penalties	34,689	—	—	34,689
Charges for services	9,088,178	2,680	258,064	9,348,922
Other revenue	33,249	—	—	33,249
<b>Total Revenues</b>	<b>24,890,257</b>	<b>180,715</b>	<b>258,067</b>	<b>25,329,039</b>
<b>Expenditures:</b>				
Current:				
Public protection	3,893,041	—	—	3,893,041
Public ways and facilities	929,862	—	—	929,862
Health and sanitation	7,213,425	—	—	7,213,425
Public assistance	4,202,316	—	—	4,202,316
Debt Service:				
Principal	—	—	575,273	575,273
Interest and debt service costs	—	—	907,494	907,494
Capital outlay:				
General government	—	—	—	—
Public protection	—	—	—	—
Public ways and facilities	—	—	—	—
Health and sanitation	183,089	—	—	183,089
Public assistance	11,661	—	—	11,661
Recreation and culture	—	—	—	—
<b>Total Expenditures</b>	<b>16,433,394</b>	<b>—</b>	<b>1,482,767</b>	<b>17,916,161</b>
Excess (deficiency) of revenues over expenditures	8,456,863	180,715	(1,224,700)	7,412,878
<b>Other Financing Sources (uses):</b>				
Transfers in	1,040,226	—	916,712	1,956,938
Transfers out	(4,536,889)	—	—	(4,536,889)
<b>Total other financing sources (uses)</b>	<b>(3,496,663)</b>	<b>—</b>	<b>916,712</b>	<b>(2,579,951)</b>
<b>Net change in fund balances</b>	<b>4,960,200</b>	<b>180,715</b>	<b>(307,988)</b>	<b>4,832,927</b>
Fund balances - beginning of year	38,316,048	3,156,073	297,795	41,769,916
Fund balances - end of year	\$ 43,276,248	\$ 3,336,788	\$ (10,193)	\$ 46,602,843

**COUNTY OF SAN BENITO**

Budgetary Comparison Schedule  
Capital Improvement Projects Fund  
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Revenues:</b>				
Aid from other governments	\$ —	\$ —	\$ 404,704	\$ 404,704
Use of money or property	—	—	3,924	3,924
Charges for services	175,000	175,000	—	(175,000)
Other revenue	—	—	35,168	35,168
Total Revenues	<u>175,000</u>	<u>175,000</u>	<u>443,796</u>	<u>268,796</u>
<b>Expenditures:</b>				
Current:				
General government	250,000	300,000	14,958	285,042
Public protection	—	—	—	—
Public ways and facilities	—	—	—	—
Health and sanitation	—	—	—	—
Public assistance	—	—	—	—
Recreation and culture	—	—	—	—
Capital outlay:				
General government	19,453,302	20,160,302	18,545	20,141,757
Public protection	—	—	269,144	(269,144)
Public ways and facilities	—	—	18,499	(18,499)
Health and sanitation	—	—	10,109,405	(10,109,405)
Public assistance	—	—	2,048,430	(2,048,430)
Education	—	—	—	—
Recreation and culture	—	—	121,795	(121,795)
Total Expenditures	<u>19,703,302</u>	<u>20,460,302</u>	<u>12,600,776</u>	<u>7,859,526</u>
Excess (deficiency) of revenues over expenditures	<u>(19,528,302)</u>	<u>(20,285,302)</u>	<u>(12,156,980)</u>	<u>8,128,322</u>
<b>Other Financing Sources (Uses):</b>				
Transfers In	<u>11,028,302</u>	<u>11,785,302</u>	<u>6,222,247</u>	<u>(5,563,055)</u>
Total other financing sources (uses)	<u>11,028,302</u>	<u>11,785,302</u>	<u>6,222,247</u>	<u>(5,563,055)</u>
<b>Net change in fund balance</b>	<u>(8,500,000)</u>	<u>(8,500,000)</u>	<u>(5,934,733)</u>	<u>2,565,267</u>
Fund balance - beginning of year	<u>8,875,606</u>	<u>8,875,606</u>	<u>8,875,606</u>	<u>—</u>
Fund balance - end of year	<u>\$ 375,606</u>	<u>\$ 375,606</u>	<u>\$ 2,940,873</u>	<u>\$ 2,565,267</u>

**COUNTY OF SAN BENITO**

Budgetary Comparison Schedule  
Solid Waste Fund  
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Operating Revenues:</b>				
Licenses and permits	\$ 355,000	\$ 355,000	\$ 441,268	\$ 86,268
Aid from other governmental agencies	25,000	25,000	45,575	20,575
Charges for services	1,750,502	1,796,507	1,712,080	(84,427)
Other revenue	70,000	70,000	360	(69,640)
Total Operating Revenues	<u>2,200,502</u>	<u>2,246,507</u>	<u>2,199,283</u>	<u>(47,224)</u>
<b>Operating Expenses:</b>				
Salaries & Benefits	366,907	366,907	167,427	199,480
Services & Supplies	1,046,550	1,092,555	755,227	337,328
Other Charges	1,786	1,786	8,377	(6,591)
Depreciation	—	—	43,114	(43,114)
Indirect Costs	13,900	13,900	11,489	2,411
Total Operating Expense	<u>1,429,143</u>	<u>1,475,148</u>	<u>985,634</u>	<u>489,514</u>
Net Operating Income	<u>771,359</u>	<u>771,359</u>	<u>1,213,649</u>	<u>442,290</u>
<b>Non-operating Revenues (Expense):</b>				
Interest Income	9,000	9,000	27,831	18,831
Total Non-Operating Revenues (Expenses)	<u>9,000</u>	<u>9,000</u>	<u>27,831</u>	<u>18,831</u>
<b>Income Before Transfers</b>	<u>780,359</u>	<u>780,359</u>	<u>1,241,480</u>	<u>461,121</u>
Transfers In (Out)	<u>(4,970,000)</u>	<u>(4,970,000)</u>	<u>(5,096,883)</u>	<u>(126,883)</u>
<b>Change in Net Position</b>	<u>(4,189,641)</u>	<u>(4,189,641)</u>	<u>(3,855,403)</u>	<u>334,238</u>
Net Position - Beginning of year	<u>7,864,316</u>	<u>7,864,316</u>	<u>7,864,316</u>	<u>—</u>
Net Position - End of Year	<u>\$ 3,674,675</u>	<u>\$ 3,674,675</u>	<u>\$ 4,008,913</u>	<u>\$ 334,238</u>

# Fiduciary Funds



## Investment Trust Funds

<u>San Juan Cemetery District</u>	This fund accounts for assets of the San Juan Bautista Cemetery District, a dependent district of the County. The District prepares its own financial statements.
<u>Resource Conservation District</u>	This fund accounts for assets of the Resource Conservation District, a dependent district of the County. The District prepares its own financial statements.
<u>San Benito LAFCo</u>	This fund accounts for assets of the San Benito County Local Agency Formation Commission.
<u>San Benito Council of Governments</u>	This fund accounts for assets of the San Benito County Council of Governments. The agency prepares its own financial statements and undergoes its own independent audit.
<u>San Benito County Office of Education &amp; Districts</u>	This fund accounts for assets of the San Benito County Office of Education and school districts. The Office of Education and Districts prepare its own financial statements and undergo its own independent audit.

## Custodial Funds

<u>Held for beneficiaries</u>	This fund accounts for amounts held on behalf of individuals or other governments in where the County controls the assets and is not a beneficiary. The County holds the assets in a custodial capacity.
<u>Unremitted collections</u>	This fund accounts for child support payments, court fines and penalties, that have been collected and are payable to other governments or agencies.
<u>Unapportioned property taxes</u>	This fund accounts for property taxes receivable (secured and unsecured) pending apportionment.

**COUNTY OF SAN BENITO**  
Combining Statement of Fiduciary Net Position  
Investment Trust Funds  
June 30, 2021

	San Juan Cemetery District	Resource Conservation District	San Benito LAFCo	San Benito Council of Governments	San Benito County Office of Education and Districts	Total
<b>Assets</b>						
Cash and investments	\$ 462,552	\$ 6,831	\$ 31,223	\$ 26,153,392	\$ 84,564,312	\$ 111,218,310
Receivables:						
Due from other funds	—	—	—	574,058	—	574,058
Due from other governments	—	—	73,929	4,757,897	—	4,831,826
Inventories and other assets	6,409	—	—	—	—	6,409
Nondepreciable capital assets	2,248	—	—	—	—	2,248
Depreciable capital assets, net	43,099	—	—	1,006,138	—	1,049,237
<b>Total Assets</b>	<b>514,308</b>	<b>6,831</b>	<b>105,152</b>	<b>32,491,485</b>	<b>84,564,312</b>	<b>117,682,088</b>
<b>Liabilities</b>						
Accounts payable and other liabilities	10,580	—	15,050	875,188	(8)	900,810
Due to other funds	—	—	—	574,058	—	574,058
Due to other governments	—	—	—	109,712	—	109,712
Unearned revenue	—	—	—	3,105	—	3,105
<b>Total Liabilities</b>	<b>10,580</b>	<b>—</b>	<b>15,050</b>	<b>1,562,063</b>	<b>(8)</b>	<b>1,587,685</b>
<b>Net Position</b>						
Restricted for individuals, organizations and other governments	503,730	6,830	90,101	30,929,423	84,564,319	116,094,403
<b>Total Net Position</b>	<b>\$ 503,730</b>	<b>\$ 6,830</b>	<b>\$ 90,101</b>	<b>\$ 30,929,423</b>	<b>\$ 84,564,319</b>	<b>\$ 116,094,403</b>

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

	San Juan Cemetery District	Resource Conservation District	San Benito LAFCo	San Benito Council of Governments	San Benito County Office of Education and Districts	Total
<b>Additions</b>						
Taxes	\$ 184,479	\$ —	\$ —	\$ 11,424,548	\$ 53,314,380	\$ 64,923,407
Aid from other governments	1,068	—	151,518	4,779,159	139,678,264	144,610,009
Charges for services	29,475	—	5,350	58,295	—	93,120
Other revenue	29,400	—	—	17,318	2,591,223	2,637,941
Net investment earnings	1,565	39	(92)	104,610	343,264	449,386
<b>Total Additions</b>	<b>245,987</b>	<b>39</b>	<b>156,776</b>	<b>16,383,930</b>	<b>195,927,131</b>	<b>212,713,863</b>
<b>Deductions</b>						
Operating expenses	152,143	2,468	61,433	3,065,532	190,731,364	194,012,940
Other charges	—	—	18,351	7,512,827	—	7,531,178
Depreciation expense	5,269	—	—	330,768	—	336,037
<b>Total Deductions</b>	<b>157,412</b>	<b>2,468</b>	<b>79,784</b>	<b>10,909,127</b>	<b>190,731,364</b>	<b>201,880,155</b>
<b>Net increase (decrease) in fiduciary net position</b>	<b>88,575</b>	<b>(2,429)</b>	<b>76,992</b>	<b>5,474,803</b>	<b>5,195,767</b>	<b>10,833,708</b>
Net position - beginning of year, as restated	415,155	9,259	13,109	25,454,620	79,368,552	105,260,695
Net position - end of year	<b>\$ 503,730</b>	<b>\$ 6,830</b>	<b>\$ 90,101</b>	<b>\$ 30,929,423</b>	<b>\$ 84,564,319</b>	<b>\$ 116,094,403</b>

**COUNTY OF SAN BENITO**  
Combining Statement of Fiduciary Net Position  
Custodial Funds  
June 30, 2021

	Held for beneficiaries	Unremitted collections	Unapportioned taxes	Total
<b>Assets</b>				
Cash and investments	\$ 2,472,182	\$ 956,730	\$ 16,491,694	\$ 19,920,606
Receivables:				
Taxes for other governments	—	—	6,355,067	6,355,067
Accounts receivable	21,840	—	—	21,840
<b>Total Assets</b>	<b>2,494,022</b>	<b>956,730</b>	<b>22,846,761</b>	<b>26,297,513</b>
<b>Liabilities</b>				
Accounts payable and other liabilities	136,322	374,367	3,417,692	3,928,381
Due to other governments	—	—	1,156,941	1,156,941
Deposits	55,000	—	267,509	322,509
<b>Total Liabilities</b>	<b>191,322</b>	<b>374,367</b>	<b>4,842,142</b>	<b>5,407,831</b>
<b>Net Position</b>				
Restricted for individuals, organizations and other governments	2,302,700	582,363	18,004,619	20,889,682
<b>Total Net Position</b>	<b>\$ 2,302,700</b>	<b>\$ 582,363</b>	<b>\$ 18,004,619</b>	<b>\$ 20,889,682</b>

**COUNTY OF SAN BENITO**  
Combining Statement of Changes in Fiduciary Net Position  
Custodial Funds  
For the Fiscal Year Ended June 30, 2021

	Held for beneficiaries	Unremitted collections	Unapportioned property taxes	Total
<b>Additions</b>				
Contributions to pooled investments	\$ 2,088,055	\$ 700,505	\$ 62,410,687	\$ 65,199,247
Taxes	—	—	10,453,470	10,453,470
Aid from other governments	26,673	—	352,763	379,436
Charges for services	—	—	151,122	151,122
Fines, forfeitures and penalties	—	—	570,760	570,760
Other revenue	19,618	—	—	19,618
Net investment earnings	9,743	3,290	81,857	94,890
<b>Total Additions</b>	<b>2,144,089</b>	<b>703,795</b>	<b>74,020,659</b>	<b>76,868,543</b>
<b>Deductions</b>				
Distributions from pooled investments	1,914,063	682,540	62,553,466	65,150,069
Operating expenses	10,400	—	505,205	515,605
Other charges	22,746	—	—	22,746
Benefit payments	—	—	10,186,488	10,186,488
<b>Total Deductions</b>	<b>1,947,209</b>	<b>682,540</b>	<b>73,245,159</b>	<b>75,874,908</b>
<b>Net increase (decrease) in fiduciary net position</b>	<b>196,880</b>	<b>21,255</b>	<b>775,500</b>	<b>993,635</b>
Net position - beginning of year, as restated	2,105,820	561,108	17,229,119	19,896,047
Net position - end of year	<b>\$ 2,302,700</b>	<b>\$ 582,363</b>	<b>\$ 18,004,619</b>	<b>\$ 20,889,682</b>

## STATISTICAL SECTION

The information in this section is not covered by the Independent Auditor's Report, but is presented as supplemental data for the benefit of the readers of the comprehensive financial report.

### **Financial Trends**

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

### **Revenue Capacity**

These schedules contain information to help the reader assess the County's most significant local revenue sources, property tax and sales tax.

### **Debt Capacity**

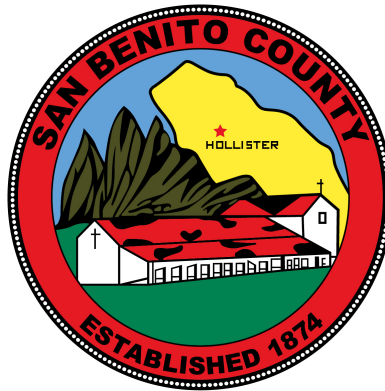
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

### **Demographic and Economic Information**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

### **Operating Information**

These schedule contains information on government employees for each function and detailed by department.



**COUNTY OF SAN BENITO**

Net Position by Component  
Last Ten Years  
(accrual basis of accounting)

	Fiscal Year Ended June 30,									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Governmental activities										
Net investment in capital assets	\$ 131,870,201	\$ 118,970,464	\$ 109,578,889	\$ 98,439,135	\$ 90,827,410	\$ 92,364,711	\$ 93,870,818	\$ 94,119,963	\$ 92,067,037	\$ 89,058,169
Restricted	90,769,941	73,439,411	47,455,029	42,549,306	37,667,368	26,080,558	—	—	—	—
Unrestricted	(34,194,035)	(38,328,791)	(9,460,037)	(2,901,358)	(4,444,297)	(6,156,652)	(8,761,171)	32,472,292	29,140,032	30,355,364
Total governmental activities net position	<u>188,446,107</u>	<u>154,081,084</u>	<u>147,573,881</u>	<u>138,087,083</u>	<u>124,050,481</u>	<u>112,288,617</u>	<u>85,109,647</u>	<u>126,592,255</u>	<u>121,207,069</u>	<u>119,413,533</u>
Business-type activities										
Net investment in capital assets	604,394	647,508	690,721	733,933	777,162	824,901	876,192	947,300	907,172	845,725
Restricted	750,922	750,607	739,857	724,566	—	131,691	—	—	—	—
Unrestricted	2,653,597	6,466,201	5,437,714	4,369,808	4,734,924	4,841,667	4,522,364	4,712,390	4,291,455	4,203,473
Total business-type activities net position	<u>4,008,913</u>	<u>7,864,316</u>	<u>6,868,292</u>	<u>5,828,307</u>	<u>5,512,086</u>	<u>5,798,259</u>	<u>5,398,556</u>	<u>5,659,690</u>	<u>5,198,627</u>	<u>5,049,198</u>
Primary government										
Net investment in capital assets	132,474,595	119,617,972	110,269,610	99,173,068	91,604,572	93,189,612	94,747,010	95,067,263	92,974,209	89,903,894
Restricted	91,520,863	74,190,018	48,194,886	43,273,872	37,667,368	26,212,249	—	—	—	—
Unrestricted	(31,540,438)	(31,862,590)	(4,022,323)	1,468,450	290,627	(1,314,985)	(4,238,807)	37,184,682	33,431,487	34,558,837
Total primary government net position	<u>\$ 192,455,020</u>	<u>\$ 161,945,400</u>	<u>\$ 154,442,173</u>	<u>\$ 143,915,390</u>	<u>\$ 129,562,567</u>	<u>\$ 118,086,876</u>	<u>\$ 90,508,203</u>	<u>\$ 132,251,945</u>	<u>\$ 126,405,696</u>	<u>\$ 124,462,731</u>

Notes:

(1) Accounting standards require that net position be reported in three components in the financial statements: net investment in capital assets; restricted; and unrestricted. Net assets are considered restricted when 1) externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation.

Source:

San Benito County Clerk, Auditor and Recorder

**COUNTY OF SAN BENITO**

Changes in Net Position  
Last Ten Years (accrual basis of accounting)  
For the Fiscal Year Ended June 30,

Expenses (by function)	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Governmental activities</b>										
General government	\$ 13,200,523	\$ 12,435,263	\$ 15,171,369	\$ 7,162,158	\$ 4,390,182	\$ 4,820,901	\$ 6,913,665	\$ 2,872,536	\$ 3,682,386	\$ 9,867,243
Public protection	43,327,067	35,789,289	32,564,040	32,902,965	28,401,251	26,361,016	27,914,449	24,900,347	25,516,934	26,978,343
Public ways and facilities	6,343,017	9,594,177	8,166,811	5,926,687	7,361,125	7,491,909	5,867,005	6,324,848	6,655,356	7,038,005
Health and sanitation	15,581,942	15,957,259	12,108,200	10,939,507	9,459,400	10,509,822	9,576,959	9,513,485	9,926,853	9,658,580
Public assistance	26,956,169	25,499,007	23,480,217	23,462,549	21,653,802	21,563,780	20,714,730	19,623,809	16,677,671	19,450,340
Education	1,421,142	1,301,853	1,020,962	1,129,743	1,059,094	929,498	1,063,203	1,006,320	820,203	839,647
Recreation and culture	285,187	217,788	193,340	310,166	(1,682)	138,641	220,421	182,163	179,184	437,982
Debt Service:										
Interest	787,010	708,218	373,817	—	—	—	1,877	2,924	5,299	13,182
<b>Total governmental activities expenses</b>	<b>107,902,057</b>	<b>101,502,854</b>	<b>93,078,756</b>	<b>81,833,775</b>	<b>72,323,172</b>	<b>71,815,567</b>	<b>72,272,309</b>	<b>64,426,432</b>	<b>63,463,886</b>	<b>74,283,322</b>
<b>Business-type activities:</b>										
Solid waste	985,634	778,654	749,309	1,107,482	1,512,811	752,368	(4,428,282)	1,230,478	1,208,059	1,239,238
<b>Total business-type activities expenses</b>	<b>985,634</b>	<b>778,654</b>	<b>749,309</b>	<b>1,107,482</b>	<b>1,512,811</b>	<b>752,368</b>	<b>(4,428,282)</b>	<b>1,230,478</b>	<b>1,208,059</b>	<b>1,239,238</b>
<b>Total Primary Government Expenses</b>	<b>108,887,691</b>	<b>102,281,508</b>	<b>93,828,065</b>	<b>82,941,257</b>	<b>73,835,983</b>	<b>72,567,935</b>	<b>67,844,027</b>	<b>65,656,910</b>	<b>64,671,945</b>	<b>75,522,560</b>
<b>Program Revenues (by function)</b>										
<b>Governmental activities</b>										
Fees, fines and charges for services:										
General government	3,227,993	2,887,786	3,544,313	6,791,954	4,462,502	3,736,463	4,341,391	1,135,198	2,400,487	1,247,423
Public protection	7,119,185	6,225,722	4,630,309	5,469,848	4,575,111	5,020,426	4,886,764	8,593,707	5,683,470	6,375,969
Public ways and facilities	4,062,420	4,566,572	3,616,509	2,073,848	1,554,749	1,429,875	1,161,336	3,800,870	1,145,966	1,512,540
Health and sanitation	1,312,058	1,339,807	1,367,280	1,382,783	1,037,176	842,388	761,028	590,513	611,245	881,440
Public assistance	599,551	773,656	325,077	157,622	35,146	30,532	9,255	88,761	16,086	132,347
Education	774,160	245,279	160,672	45,156	27,371	31,299	254,356	42,402	31,554	134,701
Recreation and culture	630,042	597,813	597,895	675,090	384,454	628,097	264,138	178,408	116,590	108,311
Operating grants and contributions	76,892,004	57,954,185	50,378,930	49,591,273	46,707,783	48,757,219	43,858,372	34,169,280	36,862,728	38,914,593
Capital grants and contributions	14,529,166	6,590,453	10,284,717	9,329,005	608,538	783,949	1,016,997	5,381,065	3,448,335	1,304,425
<b>Total governmental activities program revenues</b>	<b>109,146,579</b>	<b>81,181,273</b>	<b>74,905,702</b>	<b>75,516,579</b>	<b>59,392,830</b>	<b>61,260,248</b>	<b>56,553,637</b>	<b>53,980,204</b>	<b>50,316,461</b>	<b>50,611,749</b>
<b>Business-type activities:</b>										
Solid Waste										
Charges for services	2,153,708	1,924,516	1,609,564	1,248,606	1,147,041	1,113,071	960,135	1,650,139	1,300,126	1,402,743
Operating grants and contributions	45,575	51,037	49,430	105,547	41,969	144,683	—	—	—	—
<b>Total Business-type activities revenue</b>	<b>2,199,283</b>	<b>1,975,553</b>	<b>1,658,994</b>	<b>1,354,153</b>	<b>1,189,010</b>	<b>1,257,754</b>	<b>960,135</b>	<b>1,650,139</b>	<b>1,300,126</b>	<b>1,402,743</b>
<b>Total Primary Government Program Revenues</b>	<b>111,345,862</b>	<b>83,156,826</b>	<b>76,564,696</b>	<b>76,870,732</b>	<b>60,581,840</b>	<b>62,518,002</b>	<b>57,513,772</b>	<b>55,630,343</b>	<b>51,616,587</b>	<b>52,014,492</b>

Source: San Benito County Clerk, Auditor and Recorder



**COUNTY OF SAN BENITO**

Changes in Net Position  
Last Ten Years (accrual basis of accounting)  
For the Fiscal Year Ended June 30,

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Net (Expenses)/Revenue</b>										
Governmental activities	1,244,522	(20,321,581)	(18,173,054)	(6,317,196)	(12,930,342)	(10,555,319)	(15,718,672)	(10,446,228)	(13,147,425)	(23,671,573)
Business-type activities	1,213,649	1,196,899	909,685	246,671	(323,801)	505,386	5,388,417	419,661	92,067	163,505
<b>Total Primary Net (Expenses)/Revenue</b>	<u>2,458,171</u>	<u>(19,124,682)</u>	<u>(17,263,369)</u>	<u>(6,070,525)</u>	<u>(13,254,143)</u>	<u>(10,049,933)</u>	<u>(10,330,255)</u>	<u>(10,026,567)</u>	<u>(13,055,358)</u>	<u>(23,508,068)</u>
<b>General Revenues and Other Changes in Net Assets</b>										
Governmental activities:										
Taxes:										
Property taxes	20,858,444	19,370,463	18,063,692	16,947,363	15,895,467	14,904,105	14,163,226	12,451,983	11,987,365	11,350,510
Sales and use taxes	2,643,469	2,198,828	5,683,346	5,998,871	2,456,622	1,641,346	1,500,211	1,390,428	1,517,488	1,391,853
Franchise taxes	816,561	713,095	696,166	460,374	518,959	527,120	440,703	488,469	421,712	442,047
Other taxes	2,048,681	1,072,431	877,702	778,007	1,820,181	1,439,178	751,435	764,008	360,818	367,715
Unrestricted interest and investment earnings	733,298	2,443,159	2,130,361	1,345,174	584,998	385,480	222,370	185,960	203,534	461,213
Miscellaneous	92,694	689,323	202,391	487,498	1,094,458	1,149,886	2,241,644	550,567	450,045	1,477,376
Transfers	5,096,883	341,485	6,110	—	1,345	2,359	5,567,077	—	—	6,678
<b>Total governmental activities</b>	<u>32,290,030</u>	<u>26,828,784</u>	<u>27,659,768</u>	<u>26,017,287</u>	<u>22,372,030</u>	<u>20,049,474</u>	<u>24,886,666</u>	<u>15,831,415</u>	<u>14,940,962</u>	<u>15,497,392</u>
Business-type activities:										
Other taxes	—	—	—	—	—	—	—	—	—	—
Transfers	(5,096,883)	(341,485)	(6,110)	—	(1,345)	(2,359)	(5,567,077)	—	—	—
Unrestricted interest and investment earnings	27,831	140,610	136,410	79,168	38,973	18,010	30,198	41,400	57,362	143,786
Miscellaneous	—	—	—	90	—	—	—	—	—	—
<b>Total business-type activities</b>	<u>(5,069,052)</u>	<u>(200,875)</u>	<u>130,300</u>	<u>79,258</u>	<u>37,628</u>	<u>15,651</u>	<u>(5,536,879)</u>	<u>41,400</u>	<u>57,362</u>	<u>143,786</u>
<b>Total Primary Government</b>	<u>27,220,978</u>	<u>26,627,909</u>	<u>27,790,068</u>	<u>26,096,545</u>	<u>22,409,658</u>	<u>20,065,125</u>	<u>19,349,787</u>	<u>15,872,815</u>	<u>14,998,324</u>	<u>15,641,178</u>
<b>Change in Net Position</b>										
Governmental activities	33,686,600	6,507,203	9,486,798	19,700,091	9,441,688	9,494,155	9,167,994	5,385,187	1,793,537	(8,174,181)
Business-type activities	(3,855,403)	996,024	1,039,985	325,929	(286,173)	521,037	(148,462)	461,061	149,429	307,291
<b>Total Primary Government</b>	<u>\$29,831,197</u>	<u>\$ 7,503,227</u>	<u>\$ 10,526,783</u>	<u>\$ 20,026,020</u>	<u>\$ 9,155,515</u>	<u>\$ 10,015,192</u>	<u>\$ 9,019,532</u>	<u>\$ 5,846,248</u>	<u>\$ 1,942,966</u>	<u>\$ (7,866,890)</u>

Source: San Benito County Clerk, Auditor and Recorder

**COUNTY OF SAN BENITO**

Fund Balances of Governmental Funds  
Last Ten Fiscal Years  
(modified accrual basis of accounting)

	Fiscal Year Ended June 30,									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>General Fund</b>										
Nonspendable	\$ 468,859	\$ 430,410	\$ 266,256	\$ 207,380	\$ 188,314	\$ 200,245	\$ 126,980	\$ 166,047	\$ 8,583	\$ 503,686
Restricted	16,108,544	8,304,895	3,666,652	2,621,709	2,621,709	2,288,857	—	—	—	—
Committed	—	—	3,449,921	3,000,000	3,000,000	—	—	—	—	—
Assigned	11,298,216	9,963,602	6,896,074	8,084,194	7,520,751	5,861,125	—	—	1,629,420	1,319,553
Unassigned	11,002,962	8,826,693	12,793,467	16,534,377	15,578,209	18,986,948	21,724,081	16,342,158	11,599,259	10,741,330
Subtotal General Fund	<u>38,878,581</u>	<u>27,525,600</u>	<u>27,072,370</u>	<u>30,447,660</u>	<u>28,908,983</u>	<u>27,337,175</u>	<u>21,851,061</u>	<u>16,508,205</u>	<u>13,237,262</u>	<u>12,564,569</u>
<b>All Other Governmental Funds</b>										
Nonspendable	253,100	173,912	164,229	149,720	1,611,936	1,114,335	52,511	63,644	111,752	135,876
Restricted	81,691,998	74,010,119	43,198,769	39,927,597	33,388,341	23,791,701	8,560,596	6,669,584	—	—
Committed	—	—	16,600,558	13,278,063	—	—	—	—	—	—
Assigned	153,692	85,131	2,482,114	773,218	12,415,017	16,983,721	19,022,253	16,160,602	24,172,212	25,672,149
Unassigned	(1,559,050)	(471,657)	(541,305)	(2,678,906)	(1,519,639)	(944,534)	(914,430)	(995,944)	(924,913)	(213,777)
Subtotal all other governmental funds	<u>80,539,740</u>	<u>73,797,505</u>	<u>61,904,365</u>	<u>51,449,692</u>	<u>45,895,655</u>	<u>40,945,223</u>	<u>26,720,930</u>	<u>21,897,886</u>	<u>23,359,051</u>	<u>25,594,248</u>
<b>Total governmental fund balances</b>	<u>\$119,418,321</u>	<u>\$101,323,105</u>	<u>\$ 88,976,735</u>	<u>\$ 81,897,352</u>	<u>\$ 74,804,638</u>	<u>\$ 68,282,398</u>	<u>\$ 48,571,991</u>	<u>\$ 38,406,091</u>	<u>\$ 36,596,313</u>	<u>\$ 38,158,817</u>

Note: the increase in Restricted Fund Balance for the General Fund resulted from unspent American Rescue Plan Act (ARPA) funds. Other factors contributing to significant increases and decreases in fund balance are explained in the Management's Discussion and Analysis (MD&A).

**COUNTY OF SAN BENITO**

**Changes in Fund Balance - Governmental Funds  
Last Ten Fiscal Years  
(modified accrual basis of accounting)**

Fiscal Year Ended June 30,

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Revenues:</b>										
Taxes	\$ 25,550,593	\$ 22,641,722	\$ 25,056,988	\$ 23,700,680	\$ 18,817,375	\$ 17,173,324	\$ 16,855,575	\$ 15,685,513	\$ 15,207,822	\$ 14,444,893
Licenses and permits	3,227,591	3,171,602	1,913,968	1,598,127	1,294,916	1,757,688	759,936	988,892	874,270	764,244
Aid from other governments	90,636,842	61,750,298	61,522,652	56,157,066	44,205,957	45,379,095	45,484,109	40,239,368	39,942,184	40,498,522
Use of money or property	733,298	2,443,159	2,130,361	1,345,174	584,998	385,480	222,370	362,084	398,684	995,570
Fines, forfeits and penalties	866,290	795,669	1,296,516	1,314,162	3,502,470	2,469,281	2,959,499	1,014,266	1,315,372	1,109,556
Charges for services	21,597,394	18,444,203	11,801,582	9,232,526	8,952,217	8,840,711	7,958,833	8,760,820	6,796,601	7,376,382
Other revenue	1,058,159	1,011,840	683,460	1,102,244	1,214,385	1,561,943	2,241,644	680,371	722,489	913,295
<b>Total Revenues</b>	<b>143,670,167</b>	<b>110,258,493</b>	<b>104,405,527</b>	<b>94,449,979</b>	<b>78,572,318</b>	<b>77,567,522</b>	<b>76,481,966</b>	<b>67,731,314</b>	<b>65,257,422</b>	<b>66,102,462</b>
<b>Expenditures:</b>										
<b>Current:</b>										
General government	12,803,558	12,578,217	9,774,811	6,085,212	4,118,060	4,555,064	5,967,509	2,863,529	3,750,873	9,713,466
Public protection	41,759,992	35,734,428	32,102,869	31,194,175	29,832,391	27,722,110	27,225,640	24,273,597	25,674,417	26,698,531
Public ways and facilities	3,195,305	4,916,436	3,081,569	2,213,792	2,408,497	2,556,868	2,341,139	2,860,539	4,367,858	3,606,701
Health and sanitation	15,360,095	13,973,677	12,928,640	10,782,934	9,926,197	10,221,039	9,498,738	9,482,653	9,930,586	9,651,858
Public assistance	27,349,667	27,183,828	25,399,738	23,102,274	21,953,883	22,191,427	20,653,942	19,533,009	18,439,911	19,562,543
Education	1,477,115	1,306,230	1,126,439	1,050,265	991,421	904,665	1,045,146	985,158	812,642	791,108
Recreation and culture	215,444	143,261	135,949	251,366	162,256	142,257	138,010	125,063	581,967	377,356
Capital outlay	27,655,196	14,116,827	20,449,431	12,677,247	3,270,659	3,541,440	4,289,142	5,434,064	2,895,373	1,706,788
<b>Debt Service:</b>										
Principal	634,764	148,013	—	—	—	—	722,000	361,000	361,000	591,000
Interest	915,948	477,576	—	—	—	—	1,877	2,924	5,299	13,182
<b>Total Expenditures</b>	<b>131,367,084</b>	<b>110,578,493</b>	<b>104,999,446</b>	<b>87,357,265</b>	<b>72,663,364</b>	<b>71,834,870</b>	<b>71,883,143</b>	<b>65,921,536</b>	<b>66,819,926</b>	<b>72,712,533</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>12,303,083</b>	<b>(320,000)</b>	<b>(593,919)</b>	<b>7,092,714</b>	<b>5,908,954</b>	<b>5,732,652</b>	<b>4,598,823</b>	<b>1,809,778</b>	<b>(1,562,504)</b>	<b>(6,610,071)</b>
<b>Other Financing Sources (Uses):</b>										
Issuance of LTD - principal	—	10,436,888	7,480,000	—	—	—	—	—	—	—
Issuance of LTD - interest	—	607,294	279,887	—	—	—	—	—	—	—
Transfers in	15,867,785	8,098,385	9,478,659	5,804,321	5,494,600	4,923,670	9,923,805	4,881,133	2,363,061	4,470,443
Transfers out	(10,770,902)	(6,831,759)	(9,576,593)	(5,804,321)	(5,493,255)	(4,921,311)	(4,356,728)	(4,881,133)	(2,363,061)	(4,463,765)
Proceeds from borrowing	—	—	—	—	—	—	—	—	—	—
Capital leases	16,827	355,562	11,349	—	25,211	—	—	—	—	—
<b>Total other financing sources (uses)</b>	<b>5,113,710</b>	<b>12,666,370</b>	<b>7,673,302</b>	<b>—</b>	<b>26,556</b>	<b>2,359</b>	<b>5,567,077</b>	<b>—</b>	<b>—</b>	<b>6,678</b>
<b>Net change in fund balances</b>	<b>17,416,793</b>	<b>12,346,370</b>	<b>7,079,383</b>	<b>7,092,714</b>	<b>5,935,510</b>	<b>5,735,011</b>	<b>10,165,900</b>	<b>1,809,778</b>	<b>(1,562,504)</b>	<b>(6,603,393)</b>
Fund balances, beginning of year	102,001,528	88,976,735	81,897,352	74,804,638	68,869,128	62,547,387	(6,356,119)	(8,165,897)	(6,603,393)	—
Fund balances, end of year	<b>\$119,418,321</b>	<b>\$101,323,105</b>	<b>\$ 88,976,735</b>	<b>\$ 81,897,352</b>	<b>\$ 74,804,638</b>	<b>\$ 68,282,398</b>	<b>\$ 3,809,781</b>	<b>\$ (6,356,119)</b>	<b>\$ (8,165,897)</b>	<b>\$ (6,603,393)</b>
Debt service as a percentage of noncapital expenditures:	1.50 %	0.66 %	— %	— %	— %	— %	1.08 %	0.61 %	0.58 %	0.86 %

**COUNTY OF SAN BENITO**

Assessed Value and Estimated Actual Value of Taxable Property  
Last Ten Fiscal Years  
(in thousands)

Fiscal Year End June 30	Gross Assessed Value				Exempt <sup>d</sup>	Net Assessed Taxable Value <sup>e</sup>	Total Direct Tax Rate
	Secured <sup>a</sup>	Unsecured <sup>b</sup>	Utility <sup>c</sup>	Total			
2021	9,469,113	465,430	185,223	10,119,766	250,330	9,869,436	1.00 %
2020	8,821,940	460,747	182,832	9,465,519	224,885	9,240,634	1.00 %
2019	8,119,329	435,612	180,717	8,735,658	184,123	8,551,535	1.00 %
2018	7,540,336	416,732	158,659	8,115,727	178,094	7,937,633	1.00 %
2017	6,970,102	417,587	147,464	7,535,153	171,727	7,363,426	1.00 %
2016	6,522,864	360,571	141,922	7,025,357	163,969	6,861,388	1.00 %
2015	6,104,580	362,446	129,807	6,596,833	163,555	6,433,278	1.00 %
2014	5,662,510	323,416	126,599	6,112,525	161,736	5,950,789	1.00 %
2013	5,357,366	281,741	120,244	5,759,351	160,959	5,598,392	1.00 %
2012	5,461,504	262,487	114,048	5,838,039	150,543	5,687,496	1.00 %

- a. Secured property is generally real property, defined as land, mines, minerals, timber and improvements such as buildings, structures, crops, trees and vines.
- b. Unsecured property is generally personal property including machinery, equipment, tools and supplies.
- c. State regulated utility property. These are assessed by the State Board of Equalization
- d. Exempt properties include full and partial exclusions/exemptions provided by the State Constitution and the legislature that relieve certain taxpayers from the burden of paying property taxes.
- e. Due to the 1978 passage of the property tax initiative Proposition 13, the County does not track the estimated actual value of all county properties. Under Prop. 13 property is assessed at the 1978 market value with an annual increase limited to the lesser of 2% or the CPI on properties not involved in a change of ownership or properties that did not undergo new construction. Newly acquired property is assessed at its new market value (usually the purchase price) and the value of any new construction is added to the existing base value of a parcel. As a result, similar properties can have substantially different assessed values based on the date of purchase. Additionally, Prop. 13 limits the property tax rate to 1% of assessed value plus the rate necessary to fund local voter-approved bonds and special assessments.

Data Source: San Benito County Assessor's Annual Reports

**COUNTY OF SAN BENITO**

Property Tax Levies and Collections  
Last Ten Fiscal Years

Year Ending 6/30:	Taxes Levied (1)	Collections Within the Fiscal Year of Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2021	127,598,490	125,690,688	99 %	NA	125,690,688	99 %
2020	117,092,874	115,360,954	99 %	628,970	115,360,954	99 %
2019	107,495,697	105,821,950	98 %	829,839	106,651,789	99 %
2018	100,683,281	99,144,108	98 %	804,547	99,948,655	99 %
2017	90,443,837	89,172,281	99 %	1,083,179	90,255,460	100 %
2016	84,064,227	82,906,000	99 %	963,522	83,869,523	100 %
2015	77,259,690	76,200,565	99 %	916,105	77,116,670	100 %
2014	71,540,713	70,535,083	99 %	907,737	71,442,820	100 %
2013	67,648,211	66,400,726	98 %	1,111,049	67,511,775	100 %
2012	68,224,241	66,178,276	97 %	1,793,738	67,972,014	100 %

Taxes Levied includes the Secured, Unsecured and Unitary Tax levy for the County and school districts, cities and special districts under the supervision of independent governing boards.

Note (1) Based on final levy after adjustments

Source: San Benito County Auditor

**COUNTY OF SAN BENITO**

Property Tax Rates as % of Assessed Value  
 Direct and Overlapping Governments  
 Last Ten Fiscal Years  
 (Unaudited)

Fiscal Year	County of San Benito	Cities	Range of overlapping Rates (%):					
			Schools		Special Districts			
2021	1.000	n/a	0.0743	—	0.1536	—	—	0.2700
2020	1.000	n/a	0.0702	—	0.1567	—	—	0.2709
2019	1.000	n/a	0.0692	—	0.1661	—	—	0.2718
2018	1.000	n/a	0.0705	—	0.1514	—	—	0.2727
2017	1.000	n/a	0.0498	—	0.1330	—	—	0.2739
2016	1.000	n/a	0.0502	—	0.1068	—	—	0.2745
2015	1.000	n/a	0.0239	—	0.0962	0.0284	—	0.2784
2014	1.000	n/a	0.0248	—	0.0987	0.0300	—	0.2800
2013	1.000	n/a	0.0257	—	0.1107	0.0311	—	0.2811
2012	1.000	n/a	0.0217	—	0.0955	0.0008	—	0.2798

Source: San Benito County Auditor

**COUNTY OF SAN BENITO**

Principal Property Taxpayers  
Last Ten Fiscal Years  
(unaudited)

Fiscal Year Ended June 30,

(values in millions)

Taxpayer	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Pacific Gas & Electric Co.	163.0	156.0	153.7	129.3	119.7	115.2	105.6	100.1	94.8	87.7
Granite Rock Co.	114.7	100.5	87.7	77.5	73.3	69.4	62.8	99.6	57.3	64.4
Natural Selection Foods LLC	68.7	67.4	84.4	82.7	68.5	67.5	59.0	49.7	44.3	49.3
McCormick Selph Inc. A Calif Corp	33.7	33.7	30.9	30.0	28.9	27.6	27.5	26.7	23.9	21.3
Stone Canyon Ranch LLC	30.0	29.4	28.8	28.2	27.7	27.3	26.8	26.7	26.1	25.2
Property Reserve Inc.	—	26.2	—	—	—	—	29.8	29.8	28.6	28.6
Award Homes Inc. A CA Corp	22.5	22.0	21.6	21.1	20.8	20.4	15.6	—	—	—
Clearist Park Inc A Calif Corp	19.1	37.5	18.4	18.0	—	—	—	—	—	—
Northpointe Associates LLC	—	21.0	20.6	20.1	19.8	19.5	19.1	19.0	—	—
The Wine Group LLC	21.2	—	—	—	—	—	—	—	—	—
AGNL Salad LP	19.6	—	—	—	—	—	—	—	—	—
KB Home South Bay Inc A CA Corp	—	17.8	—	—	—	—	—	—	—	—
9351 Fairview LLC A CA LTD LIAB Co	19.2	—	19.0	24.8	—	—	—	—	—	—
TLF-SJB LLC A CALIF LTD LIAB Co	—	—	18.7	—	18.3	18.2	18.0	18.0	14.9	14.8
Delicato Vineyards A CA Corp	—	—	—	19.4	—	—	—	—	—	—
Diageo Chateau & Estate Wines Co A Cal Corp	—	—	—	—	17.2	—	—	—	14.4	—
Las Aguilas LLC a Cal LLC	—	—	—	—	16.9	15.3	14.7	—	—	—
Marich Confectionery Associates	—	—	—	—	—	14.1	—	—	—	—
AT&T California	—	—	—	—	—	—	—	15.6	15.4	16.3
El Rancho San Benito LLC a Delaware Ltd. Liab. Co.	—	—	—	—	—	—	—	15.1	—	—
Roberts, Janet P Family Trust	—	—	—	—	—	—	—	—	15.3	23.6
Nippon Kayaku Co. Ltd.	—	—	—	—	—	—	—	—	—	18.5

**COUNTY OF SAN BENITO**

Ratios of Net General Bonded Debt Outstanding  
Last Ten Fiscal Years  
(unaudited)

(In thousands, except Population and Per Capita)

Fiscal Year	General Bonded Debt	Restricted for Principal Repayment	Net Bonded Debt	Net Assessed Taxable Value of Property	Percentage of Taxable Value of Property	Population	Net Bonded Debt Per Capita
2020-21	—	—	—	9,869,436	0.00 %	64,055	—
2019-20	—	—	—	9,240,634	0.00 %	62,808	—
2018-19	—	—	—	8,551,535	0.00 %	61,537	—
2017-18	—	—	—	7,937,633	0.00 %	60,310	—
2016-17	—	—	—	7,363,427	0.00 %	59,414	—
2015-16	—	—	—	6,861,388	0.00 %	58,792	—
2014-15	—	—	—	6,433,278	0.00 %	58,267	—
2013-14	—	—	—	5,950,789	0.00 %	57,594	—
2012-13	—	—	—	5,598,392	0.00 %	56,871	—
2011-12	—	—	—	5,687,496	0.00 %	56,174	—

Notes:

Debt information is derived from the San Benito County Audits. Taxable value of property is derived from the San Benito County Assessor's Annual Reports. The source for population figures for 2001-2005 is the California Bureau of Analysis. Population figures for 2006-2019 as of January 1 is estimated by the California Department of Finance.



**COUNTY OF SAN BENITO**

Ratio of Annual Debt Service Expenditures  
To Total General Governmental Expenditures  
Last Ten Fiscal Years  
(Unaudited)

Fiscal Year	Principal	Interest	Total Debt Service	Total General Government Expenditures	Ratio of Debt Service to General Government Expenditures
2020-21	634,764	915,948	1,550,712	12,859,562	12.06%
2019-20	148,013	477,576	625,589	12,578,217	4.97%
2018-19	—	—	—	15,171,369	0.00%
2017-18	—	—	—	7,162,158	0.00%
2016-17	—	—	—	4,390,182	0.00%
2015-16	—	—	—	4,820,901	0.00%
2014-15	—	—	—	6,913,665	0.00%
2013-14	—	—	—	2,872,536	0.00%
2012-13	—	—	—	3,682,386	0.00%
2011-12	230,000	5,060	235,060	9,867,243	2.38%

Notes:

Total general government and debt service expenditures from the San Benito County Audits, Statement of Revenues, Expenditures and Changes in Fund Balances.

**COUNTY OF SAN BENITO**

Ratio of Outstanding Debt by Type  
Last Ten Fiscal Years (in thousands, except per capita)

	Fiscal Year									
	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14	2012-13	2011-12
Governmental Activities:										
Capital Leases	8,179	8,407	8,222	105	—	—	—	—	—	18
Certificates of Participation	18,129	18,437	7,760	—	—	—	—	—	235	455
Loans Payable	178	260	50	—	—	—	—	—	—	—
Total Governmental Activities	26,486	27,104	16,032	105	—	—	—	—	235	473
Business-type Activities:										
Landfill Closure & Post-closure	—	—	—	—	—	5,032	4,818	4,521	4,304	4,189
Total Business-type Activities	—	—	—	—	—	5,032	4,818	4,521	4,304	4,189
Total Primary Government	26,486	27,104	16,032	105	—	5,032	4,818	4,521	4,539	4,662
Percentage of Personal Income	0.68 %	0.78 %	484.05 %	0.00 %	0.00 %	0.20 %	0.20 %	0.20 %	0.21 %	0.23 %
Per Capita	413	432	261	2	—	86	83	78	79	82
Personal Income (thousands) (for PPI)	3,894,963	3,470,822	3,312,046	3,096,482	2,756,362	2,565,863	2,417,263	2,239,632	2,163,948	2,049,854
Population (per capita)	64,055	62,808	61,537	60,310	59,414	58,792	58,267	57,993	57,146	56,643

Notes:

Personal income source figures for PPI and population figures for Per Capita in years 2001-02 through 2004-05 are from the California Bureau of Economic Analysis. For years 2011-12 through 2020-21 figures are from the California Department of Finance (see "Demographics and Economic statistics"). Financial information derived from San Benito County annual audits.

**COUNTY OF SAN BENITO**

Legal Debt Margin  
Last Ten Fiscal Years  
(Unaudited)

(In thousands)

Fiscal Year	DEBT LIMIT		DEBT APPLICABLE TO LIMIT			Legal Debt Margin	Total Net Debt to the Debt Limit as a %
	Net Assessed Value	Debt Limit- 5% of Assessed Value	General Bonded Debt	Restricted for Principal Repayment	Total Net Debt		
2020-21	9,869,436	493,472	—	—	—	493,472	0.00 %
2019-20	9,240,634	462,032	—	—	—	462,032	0.00 %
2018-19	8,551,535	427,577	—	—	—	427,577	0.00 %
2017-18	7,937,633	396,882	—	—	—	396,882	0.00 %
2016-17	7,363,427	368,171	—	—	—	368,171	0.00 %
2015-16	6,861,388	343,069	—	—	—	343,069	0.00 %
2014-15	6,433,278	321,664	—	—	—	321,664	0.00 %
2013-14	5,950,789	297,539	—	—	—	297,539	0.00 %
2012-13	5,598,392	279,920	—	—	—	279,920	0.00 %
2011-12	5,687,496	284,375	—	—	—	284,375	0.00 %

Notes:

Net assessed value (of property) is derived from the San Benito County Assessor's Annual Reports. Debt information is derived from the San Benito County Annual Audits. Legal Debt Margin is the Debt Limit less Total Net Debt.

**COUNTY OF SAN BENITO**

Demographics and Economic Statistics  
Last Ten Years

	For the Year Ending June 30,									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Population (a)	64,055	62,808	61,537	60,310	59,414	58,792	58,267	57,594	56,871	56,174
Personal Income (In thousands) (a)	3,894,963	3,470,822	3,312,046	3,096,482	2,756,362	2,565,863	2,417,263	2,279,346	2,138,209	2,039,927
Per Capita Personal Income (a)	60,807	55,261	53,822	51,343	46,392	43,643	41,486	39,576	37,598	36,314
County Unemployment Rate (b)	8.4 %	7.9 %	5.8 %	6.1 %	6.4 %	7.6 %	9.3 %	11.1 %	13.1 %	14.5 %

Notes:

(a) Source: U.S. Department of Commerce, Bureau of Economic Analysis, Local Area Personal Income, Revised as of 11-17-2020

(b) Source: U.S. Department of Labor, Bureau of Labor Statistics, Labor force data by county, annual averages.

## COUNTY OF SAN BENITO

### Construction and Building Activity Last Ten Years

Year	Residential Construction Valuation	Percent Change	Building Permits Issued	Percent Change
2020	141,323,730	-44.20%	484	-34.06%
2019	253,251,096	118.14%	734	130.09%
2018	116,096,780	91.24%	319	117.01%
2017	60,706,055	108.06%	147	78.10%
2016	69,018,597	-18.81%	274	-26.57%
2015	55,716,190	227.54%	187	248.78%
2014	26,778,577	11.51%	105	28.13%
2013	32,983,998	-10.34%	143	-31.91%
2012	10,070,188	-11.33%	41	17.50%
2011	9,030,401	142.79%	32	110.53%

Source: U.S. Census Bureau (<http://census.gov/construction/bps/>).

**COUNTY OF SAN BENITO**

Full-time Equivalent County Government Employees by Department and by Function  
Last Ten Fiscal Years (Unaudited)

<b>Fund/Dept/Div</b>	<b>Program/ Job Class Title</b>	<b>2020/21</b>	<b>2019/20</b>	<b>2018/19</b>	<b>2017/18</b>	<b>2016/17</b>	<b>2015/16</b>	<b>2014/15</b>	<b>2013/14</b>	<b>2012/13</b>	<b>2011/12</b>
<b>General Government</b>											
101.10.1000	Board of Supervisors	5	5	5	5	5	5	5	5	5	5
101.15.1005	Clerk of the Board of Supervisors	2	2	2	4	2	3	1.8	1.8	2	2
101.15.1010	County Administrative Officer	6	6	6	4	5	4	4	2.8	3.2	3.8
101.15.1065	Information Technology	6	6	4	5	5	5	5	4	5	5
101.15.1075	GIS	1	1	1	1	1	1	1	1	1	1
101.25.1210	County Counsel	6	6	6	5	3	4	3.8	3.7	6	6
101.20.1145	County Auditor	11	12	10	11	9	9.7	9.8	7.5	10.7	11.7
101.30.1155	Treasurer	3	3	3	3	3	3	2.8	2.8	2.8	2.8
101.35.1170	Assessor	18	19	21	17	17	13	10	10	15	15
101.30.1160	Tax Collector	3	3	3	3	3	5	3.3	2.8	3.3	4.3
101.15.1080	Internal Services	4	4	4	4	3	2	3.5	2.8	3.8	4.5
101.20.1115	Elections	4	5	3	3	2	0.9	2.8	2.8	3.3	3.3
101.70.1290	Buildings & Grounds Maintenance	4	4	4	4	2	1.8	1.8	3.4	4.5	5.7
101.20.1140	Risk Management	—	—	—	—	—	—	—	0.5	0.5	0.5
<b>Total General Government</b>		<b>73</b>	<b>76</b>	<b>72</b>	<b>69</b>	<b>60</b>	<b>57.4</b>	<b>54.6</b>	<b>50.9</b>	<b>66.1</b>	<b>70.6</b>
<b>Public Protection</b>											
101.45.1205	District Attorney	13	14	12	11	12	11	9	9	11	12.5
101.40.1175	Sheriff's Operations	32	28	31	32	34	27	23	21.5	30.3	36.5
101.15.1035	Marshal's Office	—	—	—	—	—	—	—	—	—	1.8
101.40.1180	Communications	1	—	—	—	—	1	—	—	14.8	15.5
101.40.1195	Jail	30	32	27	26	25	24	25.5	24.5	25.5	30.5
101.50.1215	Probation	28	28	24	24	22	19	18	18	17	19.5
101.50.1220	Juvenile Hall	12	12	13	11	12	9	12	12	13	13
101.50.1225	Gang Prevention Program	—	—	—	1	—	2	1.8	2	2	2
101.60.1250	Ag. Commissioner/Sealer of Weights & Measures	9	7	7	7	8	6	6.6	6.6	7	7
101.20.1120	County Clerk	2	2	1	—	1	3	0.5	0.2	1.2	1.2
101.20.1125	County Recorder	3	3	5	4	4	1.5	3	0.4	2.9	3.9
101.15.1045	Office of Emergency Services	2	2	2	2	2	2	1	1	1.5	1.5
101.65.1265	Planning	11	8	6	8	10	6	5	5	9	11
101.65.1270	Housing & Economic Development	—	—	—	—	—	—	1	1	1	1
101.15.1105	LAFCO	—	—	—	—	—	—	—	—	—	0.5
101.65.1275	Abandoned Vehicle Abatement	—	—	—	—	—	—	0.5	0.5	0.5	0.5
229.85.2530	Child Support Services	10	14	17	16	18	19	19	21	19	20
251.45.2980	Victim Witness Program	4	3	3	3	2	1	1	1	1	1

**COUNTY OF SAN BENITO**

Full-time Equivalent County Government Employees by Department and by Function  
Last Ten Fiscal Years (Unaudited)

<b>Fund/Dept/Div</b>	<b>Program/ Job Class Title</b>	<b>2020/21</b>	<b>2019/20</b>	<b>2018/19</b>	<b>2017/18</b>	<b>2016/17</b>	<b>2015/16</b>	<b>2014/15</b>	<b>2013/14</b>	<b>2012/13</b>	<b>2011/12</b>
252.40.2990	UNET Anti-Drug Task Force	—	—	—	—	—	—	—	—	1	1
101.40.1190	Sheriff's State Grants	—	—	—	—	—	2	1.3	1	—	2
261.60.3050	Mosquito Abatement	—	—	—	1	1	2	1.5	1.4	1.4	1.4
<b>Total Public Protection</b>		<b>157</b>	<b>153</b>	<b>148</b>	<b>146</b>	<b>151</b>	<b>135.5</b>	<b>129.7</b>	<b>126.1</b>	<b>159.1</b>	<b>183.3</b>
<b>Public Ways and Facilities</b>											
101.70.1295	PW Administration & Engineering	13	10	13	9	9	7	5.3	4.5	5.5	7.8
210.70.2010	Road Maintenance	12	11	11	14	15	15	20.4	20.1	20.1	21.3
101.15.1090	Council of Governments (COG)	6	6	8	7	7	8	8	8	8	8
270.70.3080	CSA Maintenance & Operations	1	—	—	—	—	—	—	1.1	1.1	1.8
<b>Total Public Ways and Facilities</b>		<b>32</b>	<b>27</b>	<b>32</b>	<b>30</b>	<b>31</b>	<b>30</b>	<b>33.7</b>	<b>33.7</b>	<b>34.7</b>	<b>38.9</b>
<b>Health and Sanitation</b>											
228.90.2520	Mental Health	39	43	40	39	40	39	43.3	42.3	42.3	42.3
230.90.2540	Substance Abuse Treatment Program	7	6	7	7	7	10	11.8	11.8	11.8	11.8
224.80.2370	Public Health Programs	23	17	17	25	20	25	19.9	18.7	20.7	24.5
224.80.2410	Environmental Health	5	—	—	—	—	—	—	—	—	—
301.75.3800	Integrated Waste Management & Resource Recovery	2	1	1	1	1	—	2	2	2.3	2.3
<b>Total Health and Sanitation</b>		<b>76</b>	<b>67</b>	<b>65</b>	<b>72</b>	<b>68</b>	<b>74</b>	<b>77</b>	<b>74.8</b>	<b>77.1</b>	<b>80.9</b>
<b>Public Assistance</b>											
221.80.2285	Human Services Agency	115	87	83	124	111	98	81	70.5	71.5	72.3
222.80.2360	In-Home Supportive Services Public Authority	1	2	2	3	3	2	1	1	2	2
227.15.2475	Emergency Medical Services	2	2	2	2	2	3	3	3	3	3
240.80.2555	C.S.W.D. Department	10	11	12	9	10	23	8	8.3	10.3	13
256.80.3030	Migrant Labor Housing Center	2	2	2	2	3	4	3	3	3	3
101.15.1060	First 5	—	—	—	—	—	2	2	2	3	3
101.80.1310	Veteran Services	—	—	—	1	1	—	—	—	—	—
<b>Total Public Assistance</b>		<b>130</b>	<b>104</b>	<b>101</b>	<b>141</b>	<b>130</b>	<b>132</b>	<b>98</b>	<b>87.8</b>	<b>92.8</b>	<b>96.3</b>
<b>Education</b>											
101.55.1235	County Library	10	8	9	7	6	6	5	5	7.5	8
101.15.1110	Ag Extension / Farm Advisor	—	—	—	—	—	—	—	—	0.8	1
<b>Total Education</b>		<b>10</b>	<b>8</b>	<b>9</b>	<b>7</b>	<b>6</b>	<b>6</b>	<b>5</b>	<b>5</b>	<b>8.3</b>	<b>9</b>
<b>Recreation and Culture</b>											
101.70.1300	Veterans Memorial Park	1	1	1	0.5	0.5	0.6	0.7	0.9	0.9	0.9
101.70.1305	Parks	—	—	—	0.5	0.5	0.6	0.7	0.7	0.7	0.9
<b>Total Recreation and Culture</b>		<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1.2</b>	<b>1.4</b>	<b>1.6</b>	<b>1.6</b>	<b>1.8</b>
<b>Total Positions</b>		<b>479</b>	<b>432</b>	<b>425</b>	<b>457</b>	<b>444.4</b>	<b>433.3</b>	<b>395.7</b>	<b>395.1</b>	<b>444.2</b>	<b>481.1</b>

