



# County of Stanislaus, California

## Annual Comprehensive Financial Report Fiscal Year Ended June 30, 2021



Prepared by  
Stanislaus County Auditor-Controller's Office  
Kashmir Gill, CPA, Auditor-Controller



# County of Stanislaus, California

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

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**AUDITOR-CONTROLLER**

**Kashmir Gill, CPA**  
Auditor-Controller

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Phone: 209.525.6398 Fax: 209.525.7507



**May 2, 2022**

The Honorable Board of Supervisors  
County of Stanislaus  
1010 10<sup>th</sup> Street, Suite 6500  
Modesto, CA 95354

Dear Supervisors:

In accordance with Section 25253 of the Government Code of California, I hereby submit the Annual Comprehensive Financial Report of the County of Stanislaus for the year ended June 30, 2021. The report contains financial statements that have been prepared in accordance with generally accepted accounting principles (GAAP) prescribed for governmental entities and provides a comprehensive overview of the County's financial operations and financial position. The accuracy, completeness and fairness of the presentation of all information in this report are the responsibility of the County.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive internal control framework it established for this purpose. Because the cost of internal controls 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 Independent Auditor's Report is presented at the front of the financial section of this report. Management's Discussion and Analysis (MD&A), immediately follows the Independent Auditor's Report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

The report includes financial data for all County funds. Additionally, the following entities are considered part of the County for purposes of meeting the reporting entity requirements prescribed by the Governmental Accounting Standards Board:

Stanislaus County Capital Improvements Financing Authority  
Lighting Districts  
Stanislaus County Tobacco Funding Corporation  
In-Home Supportive Services Public Authority of Stanislaus County

These entities are component units of the County and are included in the County's basic financial statements because the County Board of Supervisors is financially accountable for them. All component units are blended into the basic financial statements. Note 1 to the basic financial statements contains additional information regarding the relationship between the County and these entities. First 5 (formerly known as Children's Families First Commission) is a discrete component unit and as such is reported separately in the Statement of Net Position and Statement of Activities.

Other local government entities provide public or specialized services to the residents of the County including nine incorporated cities, thirteen unincorporated cities, school districts and 53 independent districts. The operations of these entities are not included in the County's reporting entity since each entity is responsible for conducting its own day-to-day operations and is compelled to answer to its own separately elected governing board. Significant entities that do not meet the criteria for inclusion in this report include the Stanislaus County Office of Education, Modesto City School District, Yosemite Community College District, and Stanislaus County Superior Court.

### STANISLAUS COUNTY AND ITS SERVICES

Stanislaus County was established in 1854 and has a total land area of 1,521 square miles and approximately 973,440 acres. The County is centrally located within 90 minutes of the San Francisco Bay Area, Sacramento, Sierra Nevada Mountains, and California's Central Coast.

With an estimated 555,968 people, as of 2021, calling Stanislaus County home, the community reflects a region rich in diversity with a strong sense of community.

The County is a global center for agribusiness, positioned by its mild Mediterranean climate, rich soils, and progressive farming practices. The area is recognized internationally for agricultural innovation with almonds, milk, poultry, cattle, nurseries, and walnuts ranking among the top producing crops.

Two of California's major north-south transportation routes (Interstate 5 and Highway 99) intersect the area and the County has become one of the dominant logistics center locations on the West Coast.

The County continues to promote first-rate learning and is home to 13 County libraries, Stanislaus County University of California Cooperative Extension, California State University, Stanislaus, Modesto Junior College, and benefits from satellite locations of other high-quality educational institutions throughout the County.

The County is governed by a five-member Board of Supervisors who are elected by district to serve alternating four-year terms. The Assessor, Auditor-Controller, Clerk-Recorder, District Attorney, Sheriff, and Treasurer-Tax Collector are also elected officials while all other departments are headed by appointed officials.

## ECONOMY

Stanislaus County is an international agri-business powerhouse. The County agricultural production value ranks fifth in the State and is higher than 20 states in agricultural income. Of the approximately 973,440 acres in the County, 722,546 acres (74%) were in farms in 2019.

The agricultural sector and its related industry accounts for \$7.1 billion in the local economy or \$19.6 million per day supporting over 34,000 jobs. One in eight jobs is directly attributed to agriculture in the County. The value of agricultural commodities produced in 2019 remained at approximately \$3.6 billion, with a small, net increase of \$28 million (1%) above 2018. The almond industry posted the largest increase of \$121 million with 20,000 new acres coming into production, followed by poultry at \$89 million.

The top 10 commodities account for 85% of the total agricultural production value. Farmers in Stanislaus County export more than 134 commodities to 112 countries around the world.

Manufacturing continues to be an important employment sector in Stanislaus County. Some of the largest brands in the world can be found with operations in the County. The top 10 manufacturing companies employ over 14,000 workers in Stanislaus County. Companies such as E. & J. Gallo Winery, Foster Farms, Del Monte Foods, Stanislaus Food Products, Con Agra, Frito-Lay, Blue Diamond Growers, Pacific Southwest Containers, Bronco Wine, and Silgan Containers have manufacturing operations located in the County.

The top 10 non-manufacturing companies employ nearly 30,000 workers. Save Mart Supermarkets is the largest employer followed by Stanislaus County. The healthcare sector is the fastest growing sector in the County and a significant contributor to the local economy.

The County's annual unemployment rate averaged 10.7% in 2020, 0.7% less than the average of the eight benchmark counties, which include Kern, Madera, Merced, Monterey, Fresno, Sacramento, San Joaquin, and Tulare. Unemployment rates in 2020 increased due to the COVID-19 pandemic. The County's unemployment rates have historically been higher when compared to the national average. Currently, Stanislaus County is 2.4% higher than the national average, which is 6%. High unemployment rates mean more people receiving government assistance, thus placing a greater strain on local public resources.

The 2021-2022 Property Tax Assessment Roll showed a 4.80% increase compared to 2020-2021.

Stanislaus County tracks issuance of single-family residential construction permits as a way of monitoring the home construction, building materials, and construction

employment sector. Issued permits plummeted from a high of over 4,000 in 2005 to a low of 113 in 2011. Issued permits were down 59 (9.7%), from 2019 to 2020.

Median household income in Stanislaus County was \$60,704 in 2020, which is 3.8% decrease when compared to median income in 2019 (\$63,704).

Median home price in the fourth quarter of 2020 was \$371,000 and increased \$101,000 (37.4%) from the fourth quarter of 2016.

A ratio of median home prices to household income in the 2.2 to 2.6 range has historically been viewed as an indicator of home affordability nationally. In 2012, the affordability ratio in the County was low, at 2.4. The affordability ratio in 2020 was 5.8, higher than the historical average. As home prices increase and wages remain flat, the ratio will continue to reflect less affordability for County residents.

### BUDGET PROCESS AND FINANCIAL POLICIES

Under the modified accrual basis of accounting, revenues are recognized when both measurable and available. Measurable means the amount of the transaction is known; available means the revenue will be collected in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the related liability is incurred, except for (1) principal of and interest on general long-term debt which are recognized when due; and (2) employee annual leave and claims and judgments for litigation and self-insurance, which are recorded in the period due and payable.

Full accrual is similar to commercial accounting. Recognition occurs at the time of the transaction – revenue when earned and expenses when incurred.

The County budget is prepared on the modified accrual basis of accounting, with the exception that encumbrances outstanding at year-end are considered expenditures. Encumbrances outstanding at year-end are reported as assignments of fund balances since the commitments will be honored through subsequent years' continuing appropriations. Encumbrances do not constitute expenditures or liabilities for GAAP reporting purposes.

The fiscal year budget is prepared, reviewed, and approved in accordance with the provisions of Sections 29000 and 29144, 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 October 2, pursuant to the County Budget Act. 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.

The Budget and the Annual Comprehensive Financial Report are prepared using Generally Accepted Accounting Principles (GAAP). The accounts of the County are

organized on the basis of fund and organizational groups, each of which is considered a separate accounting entity. Governmental type funds like the General Fund, Special Revenue Funds, Capital Projects, and Debt Service use modified accrual basis, while Proprietary Funds use the full accrual basis.

To ensure the long-term economic stability of the organization, the County of Stanislaus has developed a series of financial and budgetary policies. Using both operational guidelines and qualitative standards, these policies strive to maintain a stable and positive financial position for the foreseeable future. Moreover, they provide guidelines to management in planning and directing the County's day-to-day financial affairs and in developing recommendations to the Chief Executive Officer and the Board of Supervisors.

The budget for Stanislaus County serves as a comprehensive plan for operations, fiscal integrity, and staffing to ensure the provision of effective services to the residents of Stanislaus County. The budget process encompasses the manner in which resources are assigned to meet goals, objectives, and community priorities set by departments and the Board of Supervisors. A balanced budget is one wherein the amount of budgeted expenditures is equal to or less than the sum of budgeted revenue and other available funding resources. In order for government to remain in business, the law requires that an adopted budget be approved and in place by the beginning of each fiscal year; for Stanislaus County the fiscal year runs from July 1 through June 30. While the County has adopted a biennial budget process, appropriations are approved on an annual basis.

### CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan (CIP) was developed to assist the public and County decision-makers in understanding specific project needs in the context of overall priorities for major capital investments and operational impacts. The CIP provides perspective for the prioritized use of limited one-time funds, preplans for large project expenditures, and informs the County's long-range fiscal planning. The goal is for the two-year CIP to be prepared biennially, consistent with the preparation of year one of the County's biennial budget. The 2020-2021/2021- 2022 CIP has been delayed due to staff retirements and the COVID-19 Pandemic response; this update is targeted for completion in time for the Fiscal Year 2022-2023 Proposed Budget. At this time, the most recent plan is the Final Capital Improvement Plan for Budget Year 2018-2019/2019-2020, adopted by the Board of Supervisors on April 2, 2019.

The CIP is developed consistent with California Government Code Section 65403 and extended to a 20-year planning horizon to include major, known project needs. The CIP is a listing of project needs that have been identified, generally requiring a one-time investment of public funds for the acquisition, replacement, and/or development of new equipment or facilities. Capital improvement projects identified in the CIP are defined as one-time, major expenditures exceeding \$100,000 for construction or acquisition efforts. Large, one-time equipment and technology acquisition costs, including vehicle replacement, new software acquisition, property, large one-time equipment acquisition,

construction of facilities and infrastructure, major remodeling projects, and demolition efforts are considered projects for the purposes of the CIP. Recurring costs, routine operating expenses, and maintenance efforts are not reported in the CIP.

Recognizing the fiscal environment in which the County operates, it is expected that the information presented may change from year to year as the County's needs and funding sources change and evolve. The CIP is continually updated to reflect the development of each project's needs, concept, and design and changing construction cost conditions and schedules as each effort evolves from an identified need to conceptual planning to schematic design to development details, bidding, and construction. Each project starts as a concept, with potential funding sources and a schedule outline that becomes more refined as it is prepared for implementation. As illustrated below, the projects are categorized on a letter system from A to D based on their degree of preparedness for implementation: identified needs require justification for the project; projects implementing approved master plans require conceptual plans, cost estimates and a funding plan to proceed; conceptual plans require approval of project schedules; and all projects require review and approval by the County Board of Supervisors

The current CIP lists 225 projects totaling \$1.7 billion planned over 20 years. Category A includes 53 projects which are approved and funded by action of the Board of Supervisors for a total of \$454 million in Fiscal Years 2018-2019 and 2019-2020. Category B includes 20 projects pending implementation subject to funding or plan development for an estimated \$114.5 million. Category C includes 106 projects which are included in a Board-approved plan strategy or master plan estimated at \$1.1 billion. Category D includes 46 projects which are awaiting further conceptual development and cost estimates.

Potential costs and funding sources for projects in categories A through C are identified for each project, including those that may be eligible for the use of available Public Facilities Fees (growth impact fees), pursuant to California Government Code Section 66002.

Several noteworthy projects have been completed or initiated since the adoption of the Final Capital Improvement Plan for Fiscal Years 2018-2019/2019- 2020, including: Construction of the Turlock Branch Library Renovation and Expansion Project and Empire Branch Library Replacement Project; Completion of the Public Safety Center-Fire Life Safety, Secure Electronics, and Video Surveillance Project; Community Services Facility, Customer Parking Lot Improvement Project; Kickoff of the Clerk Recorder-Public Counter and Customer Services Lobby Remodel Project (Anticipated for Completion in May 2022); McHenry Avenue Bridge over the Stanislaus River was completed in 2019; Santa Fe Avenue Bridge over the Tuolumne River was completed in 2020; Hickman Road Bridge over the Tuolumne River broke ground in 2020 with an opening date of Fall 2021; and Crows Landing Road Bridge over the San Joaquin River broke ground in 2021.

An integral part of planning for a capital project is working to ensure that funding is available for any additional, ongoing operating and maintenance costs that will be

incurred once a project is complete, including additional staffing, utilities, debt service payments, and Cost Allocation Plan (CAP) charges. The CIP addresses these issues by including anticipated impacts in the County operating budget in each project narrative. General Services Agency – Capital Facilities is working in partnership with the Chief Executive Office to fully capture and describe the impact of various CIP projects on the County budget as they are prepared for implementation.

The Department narratives for General Services Agency and Public Works list specific active projects that are in various stages of planning, design, or construction in Fiscal Year 2021-2022.

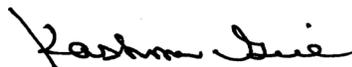
### TAX ABATEMENT

The County administers its Agriculture Preserve Program under the California Land Conservation Act of 1965, better known as the Williamson Act. The purpose of the Williamson Act is the long-term conservation of agricultural and open space lands. Conservation of agricultural and open space land benefits the general public by discouraging premature conversion of land to urban land uses, thereby curtailing sprawl and promoting logical urban growth and provision of urban services. The Agricultural Preserve Program both protects agriculture and retains open space for its scenic qualities and value as a wildlife habitat. Most directly, it contributes to the County's agricultural economy and the availability of fresh, nutritious, varied, and affordable food.

### ACKNOWLEDGEMENTS

I would like to express my appreciation to the General Ledger division of the Auditor-Controller's Office and the external auditing team for assistance in the preparation of this report.

Sincerely,



Kashmir Gill CPA  
Auditor-Controller

COUNTY OF STANISLAUS  
PRINCIPAL COUNTY OFFICIALS  
JUNE 30, 2021

**Board of Supervisors**



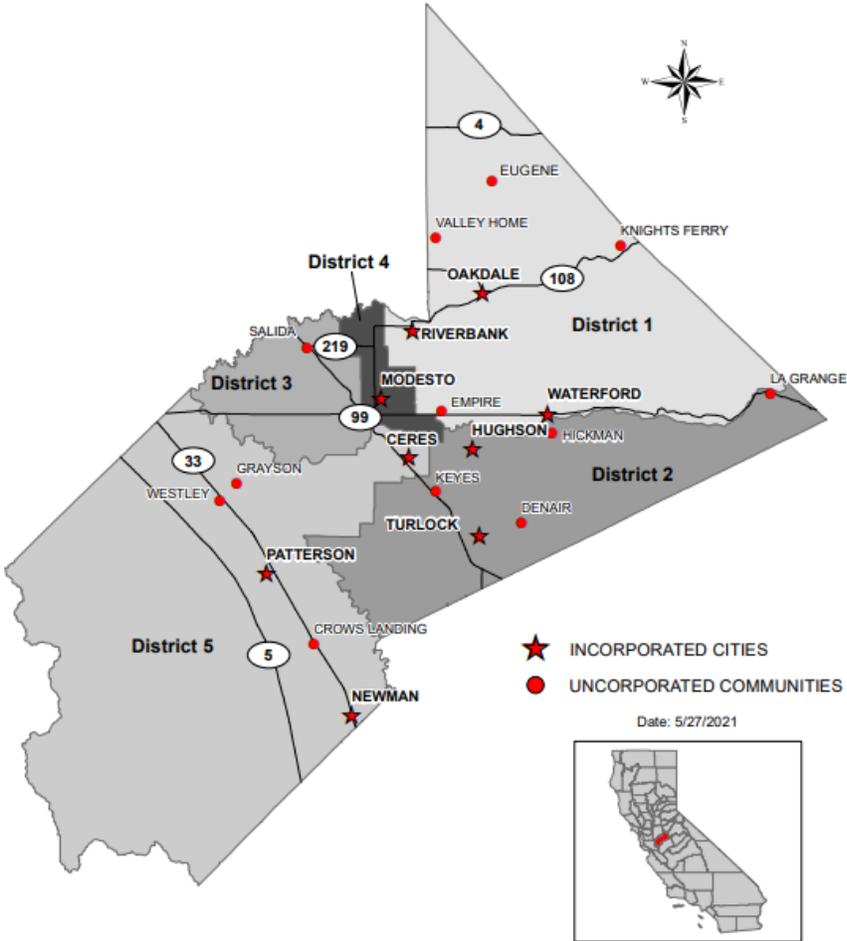
Buck Condit  
District 1

Vito Chiesa  
District 2

Terry Withrow  
District 3

Mani Grewal  
District 4

Chance Condit  
District 5



COUNTY OF STANISLAUS  
PRINCIPAL COUNTY OFFICIALS  
JUNE 30, 2021

**Elected Officials**

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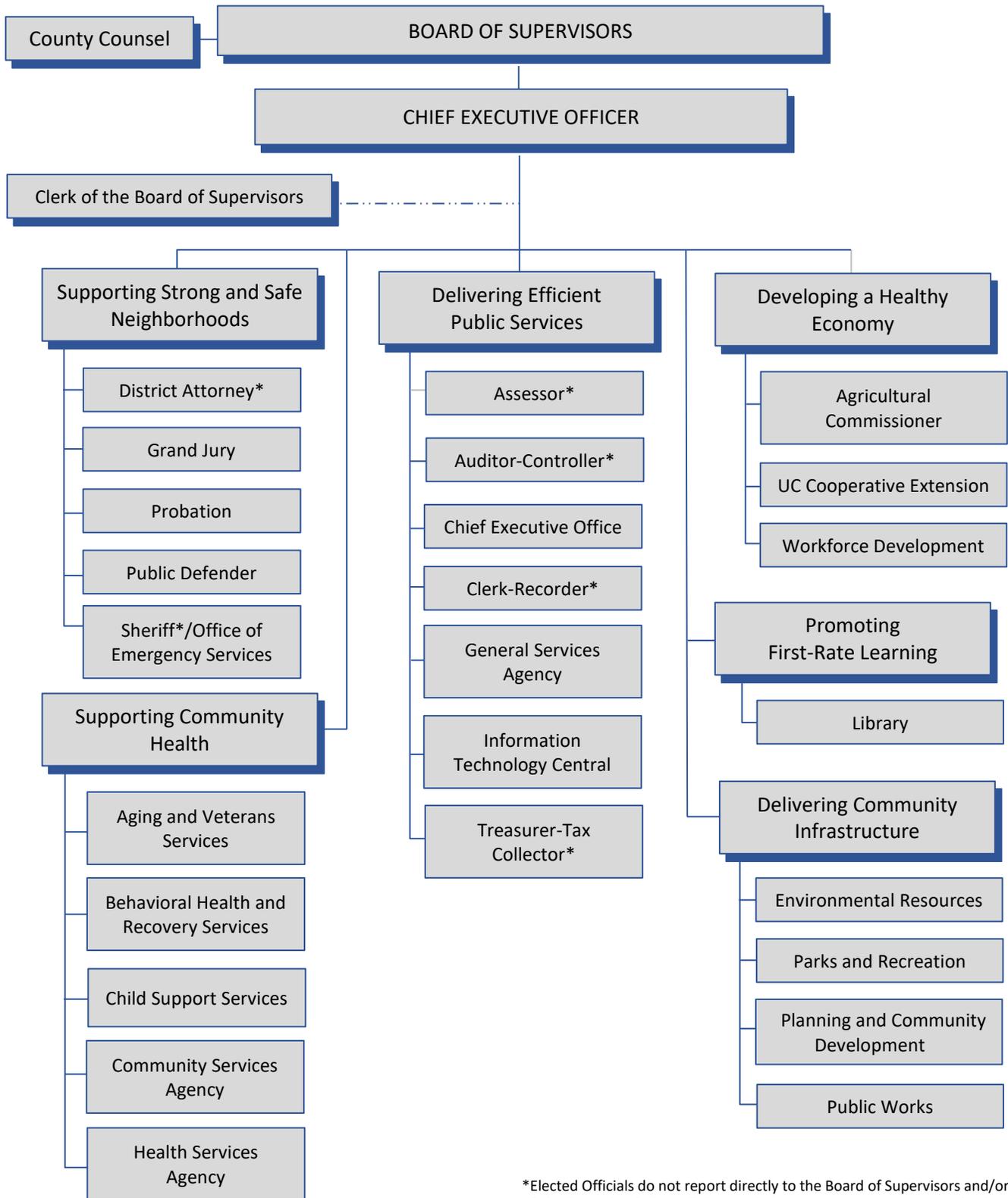
Assessor.....	Don H. Gaekle
Auditor-Controller.....	Kashmir Gill
Clerk-Recorder .....	Donna Linder
District Attorney .....	Birgit Fladager
Sheriff-Coroner and Public Administrator .....	Jeff Dirkse
Treasurer and Tax Collector .....	Donna Riley

**Appointed Department Heads**

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Agricultural Commissioner & Sealer of Weights & Measures .....	Kamaljit Bagri
Animal Services Executive Director .....	Annette Bedsworth
Area Agency on Aging/Veterans Services Director .....	Margie Palomino
Behavioral Health & Recovery Services Director .....	Ruben Imperial
Chief Executive Officer .....	Jody Hayes
Chief Probation Officer .....	Mark Ferriera
Child Support Services Director .....	Baljit Atwal
Community Services Agency Director (Interim).....	Kathryn Harwell
Cooperative Extension County Director .....	Jennifer Heguy
County Counsel.....	Thomas Boze
Environmental Resources Director (Interim) .....	Patrick Cavanah
First 5 Stanislaus Executive Director .....	David Jones
General Services Agency Director .....	Dan Wirtz
Health Services Agency Director .....	Mary Ann Lilly- Tengowski
Human Relations Director.....	Tamara Thomas
Information Technology Central Director.....	Paul Gibson
Library Director .....	Sarah Dentan
Parks and Recreation Director .....	Jaclyn Dwyer
Planning and Community Development Director.....	Angela Freitas
Public Defender (Interim).....	Sweena Pannu
Public Works Director .....	David Leamon
Stanislaus Regional 911 Director.....	Wendy Silva
Workforce Development Director.....	Doris Foster

# County Organizational Chart



\*Elected Officials do not report directly to the Board of Supervisors and/or Chief Executive Officer. This chart is for purposes of budget organization. Effective 2020-2021/2021-2022.



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**County of Stanislaus  
California**

For its Annual Comprehensive  
Financial Report  
for the Fiscal Year Ended

**June 30, 2020**

*Christopher P. Morrell*

**Executive Director/CEO**



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# Financial Section

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## INDEPENDENT AUDITORS' REPORT

To the Honorable Grand Jury and  
Board of Supervisors of the  
County of Stanislaus, California

### Report on the Financial Statements

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

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of First 5 Stanislaus and the Employees' Retirement Trust, which represent the following percentages of assets and revenues/additions as of and for the fiscal year ended June 30, 2021.

<u>Opinion Unit</u>	<u>Assets</u>	<u>Revenues/ Additions</u>
Discretely Presented Component Unit	100.0%	100.0%
Aggregate Remaining Fund Information	66.0	10.2

Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for First 5 Stanislaus and the Employees' Retirement Trust is based on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

To the Honorable Grand Jury and  
the Board of Supervisors of the  
County of Stanislaus, California

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

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

### ***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 discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Stanislaus 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***

#### ***Prior period adjustments***

As disclosed in Note 20 to the financial statements, the County's beginning net position of Governmental Activities and Custodial Fund and fund balance of the General Fund were restated for the correction of errors in the prior year financial statements. Our opinion is 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 discussion and analysis, Stanislaus County OPEB schedule of the County's proportionate share of the liability & schedule of the county's contributions, schedule of County's proportionate share of net pension liability and schedule of County's contributions, and statements of revenues, expenditures, and changes in fund balance – budget and actual on budgetary basis for major governmental type funds 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

To the Honorable Grand Jury and  
the Board of Supervisors of the  
County of Stanislaus, California

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 of Stanislaus' basic financial statements. The combining statements and schedules and Successor Agency to the Stanislaus County Redevelopment Agency information are presented for purposes of additional analysis and are not a required part of the basic financial statements.

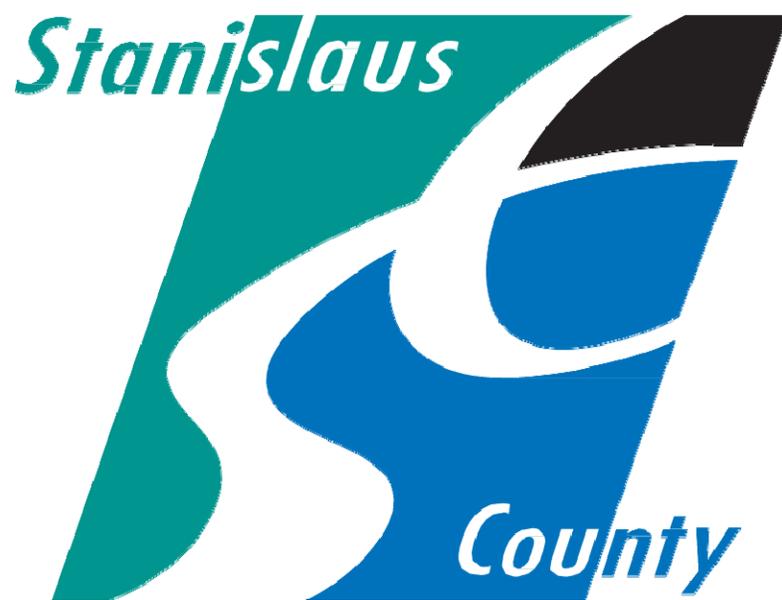
The combining statements and schedules and Successor Agency to the Stanislaus County Redevelopment Agency information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information 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 statements and schedules and Successor Agency to the Stanislaus County Redevelopment Agency information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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



**CliftonLarsonAllen LLP**

Roseville, California  
May 2, 2022



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*Management's  
Discussion and  
Analysis*

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## County of Stanislaus Management's Discussion and Analysis

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As management of the County of Stanislaus (County), we offer this narrative overview and analysis of the financial activities of the County for the Fiscal Year ended June 30, 2021. Please read it in conjunction with the County's basic financial statements following this section.

### Financial Highlights

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- The County's net position is \$588.5 million and is comprised of the following items:
  - The net investment in capital assets of \$580.2 million
  - The restricted net position of \$376.6 million
  - The net unrestricted net position of \$(368.3) million
- The government's total net position decreased by \$9.3 million, due to a decrease in operating income of \$2.4 million and an unfavorable prior period adjustment of \$6.9 million.
- As of June 30, 2021, the County governmental funds reported combined fund balances of \$603.9 million. The fund balance has increased by \$24.1 million from prior year. \$31 million of operating income and an unfavorable prior period adjustment of \$6.9 million contributed to change in fund balance compared to prior year. The unassigned fund balance is \$9.3 million, which represents 1.53% of the total fund balance of the governmental funds.
- As of June 30, 2021, unassigned fund balance for the General Fund was \$9.3 million. The unassigned fund balance represents 2.23% of expenditures and transfers of the General Fund.
- The County's total long-term liabilities increased by a net \$142.1 million from the prior year. A significant portion of the increase is due to the change in net pension liability and other post-employment benefits (OPEB).

### Overview of the Financial Statements

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This discussion and analysis are intended to serve as an introduction to the County's basic financial statements. There are three components to the County's basic financial statements: 1) **Government-wide** financial statements; 2) **Fund** financial statements; and 3) **Notes** to the basic financial statements. This report also contains other supplementary information.

**Government-wide Financial Statements** are designed to provide readers with a broad overview of County finances, in a manner similar to a private-sector business.

The statement of net position presents information on all County assets, deferred outflows, liabilities and deferred inflows, with the difference between these 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 net position changed during the most recent Fiscal Year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of these government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County include general government,

## County of Stanislaus Management's Discussion and Analysis (continued)

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public protection, public ways and facilities, health and sanitation, public assistance, education and recreation and cultural services. The business-type activities of the County include the Fink and Geer Road Landfills, Health Clinics and Ancillary Services, Inmate Welfare/Commissary and Transit.

The government-wide financial statements include not only the County (known as the primary government), but also legally separate entities (component units) for which the County is financially accountable. There are five component units included in these financial statements. Stanislaus County Capital Improvements Financing Authority, Stanislaus County Tobacco Funding Corporation, Stanislaus County Children and Families Commission, In-Home Supportive Services Public Authority and the Lighting Districts, although legally separate, function for all practical purposes as departments of the County and therefore, are included as an integral part of the primary government.

**The government-wide financial statements can be found on pages 16-18 of this report.**

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

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

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

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

For the governmental funds, information is presented separately for the General Fund, Tobacco Settlement, Behavioral Health and Recovery Services, Community Services Agency, and In-Home Supportive Services. These funds qualify as major funds and are reported separately. Data from the other governmental funds are combined into a single, aggregated presentation.

Individual fund data for each of the non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

The County adopts an annual appropriated budget for its General Fund and most of its Special Revenue Funds. Budgetary comparison statements have been provided in this report for the General Fund and the major Special Revenue Funds.

**Governmental funds financial statements can be found on pages 19-22 of this report.**

**Proprietary funds** are divided into two types. *Enterprise funds* are used to report

## County of Stanislaus Management's Discussion and Analysis (continued)

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the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for the Fink and Geer Road Landfills, Health Clinics and Ancillary Services, Inmate Welfare/Commissary and Transit activities. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its self-insurance activities, Central Services, Fleet Services, Technology and Communication, Facilities Maintenance, Morgan Shop Garage and Enterprise Resource Planning. All of these activities, except the Professional Liability Self Insurance Fund, predominantly benefit governmental functions and have been included within *governmental activities* in the government-wide financial statements. The Professional Liability Insurance Fund predominantly benefits business-type functions and is included within the *business-type activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The Fink Road Landfill and the Health Clinics and Ancillary Services are considered to be major funds. The County's internal service funds are combined into a single, aggregated presentation in the proprietary funds financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements* elsewhere in this report.

**Proprietary funds financial statements can be found on pages 23-26 of this report.**

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

used for fiduciary funds is much like that used for proprietary funds except for agency funds.

**Fiduciary fund financial statements can be found on pages 27-28 of this report.**

**Notes to the Financial Statements** provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found on pages 29 - 84 of this report.

The combining and individual fund statements referred to earlier provide information for non-major governmental, enterprise and internal service funds and agency funds and are presented following the notes to the financial statements. Combining and individual fund statements can be found on pages 98 - 133 of this report.

## County of Stanislaus Management's Discussion and Analysis (continued)

### Government-Wide Financial Analysis

The following table provides an analysis of the County's net position at the government wide level:

County of Stanislaus Net Position

	Governmental Activities		Business-type Activities		Totals	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 883,675,254	\$ 853,825,092	\$ 117,916,584	\$ 103,102,781	\$ 1,001,591,838	\$ 956,927,873
Capital assets	549,474,142	527,225,458	34,800,544	35,340,326	584,274,686	562,565,784
Total assets	<u>1,433,149,396</u>	<u>1,381,050,550</u>	<u>152,717,128</u>	<u>138,443,107</u>	<u>1,585,866,524</u>	<u>1,519,493,657</u>
Deferred outflows of resources-OPEB	1,150,805	1,249,210	36,058	39,010	1,186,863	1,288,220
Deferred outflows of resources-pension	204,618,185	159,056,471	13,427,026	10,398,562	218,045,211	169,455,033
Total deferred outflows of resources	<u>205,768,990</u>	<u>160,305,681</u>	<u>13,463,084</u>	<u>10,437,572</u>	<u>219,232,074</u>	<u>170,743,253</u>
Long-term liabilities outstanding	945,664,955	809,900,054	39,539,784	33,249,238	985,204,739	843,149,292
Other liabilities	189,518,113	193,599,648	4,042,703	6,133,584	193,560,816	199,733,232
Total liabilities	<u>1,135,183,068</u>	<u>1,003,499,702</u>	<u>43,582,487</u>	<u>39,382,822</u>	<u>1,178,765,555</u>	<u>1,042,882,524</u>
Deferred OPEB	6,202,514	5,908,142	216,670	207,841	6,419,184	6,115,983
Deferred pension	30,487,645	42,095,869	912,543	1,314,551	31,400,188	43,410,420
Total deferred inflows of resources	<u>36,690,159</u>	<u>48,004,011</u>	<u>1,129,213</u>	<u>1,522,392</u>	<u>37,819,372</u>	<u>49,526,403</u>
Net position:						
Net investment in capital assets	545,366,794	522,545,650	34,800,544	35,340,326	580,167,338	557,885,976
Restricted	345,617,163	324,175,535	31,022,399	31,290,324	376,639,562	355,465,859
Unrestricted	(423,938,798)	(356,868,667)	55,645,569	41,344,815	(368,293,229)	(315,523,852)
Total net position	<u>\$ 467,045,159</u>	<u>\$ 489,852,518</u>	<u>\$ 121,468,512</u>	<u>\$ 107,975,465</u>	<u>\$ 588,513,671</u>	<u>\$ 597,827,983</u>

A significant portion of the County's net position, \$376.6 million is restricted. These are resources that are subject to external restrictions on how they may be used. The net unrestricted balance is a negative \$368.3 million.

The County's net position decreased by \$9.3 million. Governmental activities expenses exceeded revenues by \$251.4 million and the business-type activities reported excess revenue of \$5.7 million, resulting in net program related deficit of \$245.7 million. The program related deficit of \$245.7 million was offset by the general revenues in the amount of \$243.2 million, resulting in \$2.4 million loss. Additional change of negative \$6.9 million occurred due to a prior period adjustment producing an overall unfavorable change of \$9.3 million to the County's net position. The \$6.9 million was use to correct the deficit cash balance related to the Apportioned Tax Resources Fund.

Business-type activities reported a balance of \$55.6 million in unrestricted net position compared to \$41.3 million in prior fiscal year. The increase of \$14.3 million can be attributed to favorable change in the net position for Health, Clinic and Ancillary, Fink Landfill and other enterprise funds.

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$588.5 million at the close of the Fiscal Year 2020-2021.

By far the largest portion of the County's net position of \$580.2 million (98.6%) reflects its investment in capital assets (e.g., land, buildings, machinery, infrastructure, and equipment), less any outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The following table indicates the changes in net position for governmental and business-type activities:

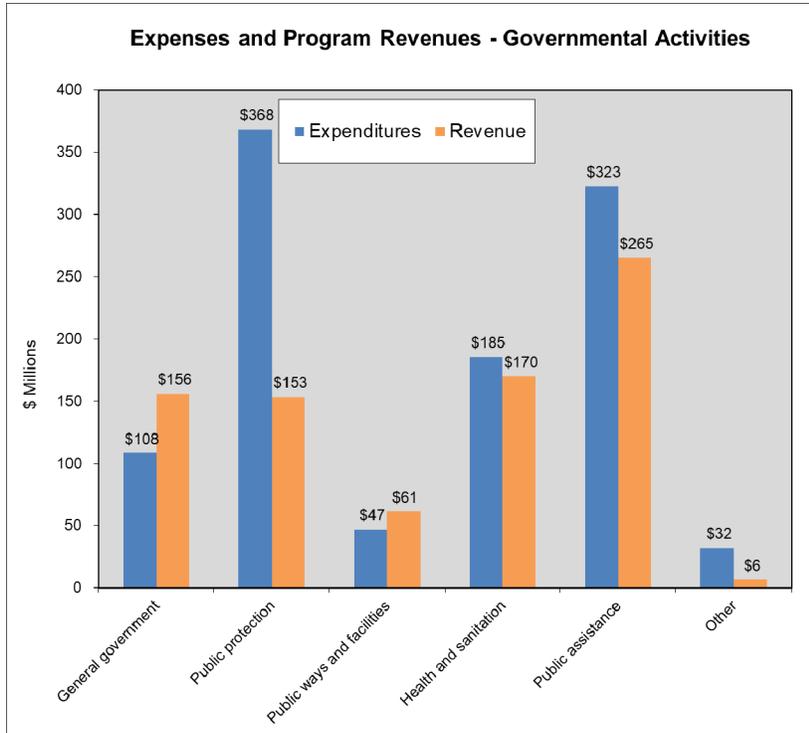
### County of Stanislaus Changes in Net Position

	Governmental Activities		Business-type Activities		Totals	
	2021	2020	2021	2020	2021	2020
<b>Revenues</b>						
Program revenues:						
Charges for services	\$ 165,045,430	\$ 167,869,153	\$ 54,764,759	\$ 54,666,594	\$ 219,810,189	\$ 222,535,747
Operating grants and contributions	618,418,221	833,681,839	5,646,599	3,402,345	624,064,820	837,084,184
Capital grants and contributions	28,664,305	18,309,513	-	-	28,664,305	18,309,513
General revenues:						
Property taxes	148,162,083	142,147,573	-	-	148,162,083	142,147,573
Sales taxes	58,159,729	49,385,571	3,896,512	7,627,816	62,056,241	57,013,387
Other taxes	4,312,915	3,631,778	-	-	4,312,915	3,631,778
Unrestricted investment earnings	547,424	559,134	473,427	2,510,696	1,020,851	3,069,830
Grants/contributions not restricted	-	1,136,273	-	165	-	1,136,438
Other general revenue	27,660,588	20,114,731	15,096	700,000	27,675,684	20,814,731
<b>Total revenues</b>	<b>1,050,970,695</b>	<b>1,236,835,565</b>	<b>64,796,393</b>	<b>68,907,616</b>	<b>1,115,767,088</b>	<b>1,305,743,181</b>
<b>Expenses</b>						
General government	108,321,988	67,492,247	-	-	108,321,988	67,492,247
Public protection	368,246,477	417,052,022	-	-	368,246,477	417,052,022
Public ways and facilities	46,824,457	48,287,716	-	-	46,824,457	48,287,716
Health and sanitation	185,424,784	260,009,050	-	-	185,424,784	260,009,050
Public assistance	322,507,982	441,057,464	-	-	322,507,982	441,057,464
Education	14,549,720	14,458,894	-	-	14,549,720	14,458,894
Recreation	9,009,959	10,240,720	-	-	9,009,959	10,240,720
Interest on long-term debt	8,599,686	8,347,500	-	-	8,599,686	8,347,500
Landfills	-	-	7,663,042	10,196,140	7,663,042	10,196,140
Health Clinics and Ancillary	-	-	33,856,694	38,036,036	33,856,694	38,036,036
Inmate Welfare and Commissary	-	-	2,709,103	2,064,576	2,709,103	2,064,576
Transit	-	-	7,692,092	7,495,811	7,692,092	7,495,811
Cannabis	-	-	2,782,273	-	2,782,273	-
<b>Total expenses</b>	<b>1,063,485,053</b>	<b>1,266,945,613</b>	<b>54,703,204</b>	<b>57,792,563</b>	<b>1,118,188,257</b>	<b>1,324,738,176</b>
Net position increase (decrease)						
before transfers	(12,514,358)	(30,110,048)	10,093,189	11,115,053	(2,421,169)	(18,994,995)
Transfers	(3,399,858)	(2,487,789)	3,399,858	2,487,789	-	-
<b>Change in net position</b>	<b>(15,914,216)</b>	<b>(32,597,837)</b>	<b>13,493,047</b>	<b>13,602,842</b>	<b>(2,421,169)</b>	<b>(18,994,995)</b>
Net position, July 1	489,852,518	524,547,044	107,975,465	94,372,623	597,827,983	618,919,667
Prior period adjustment	(6,893,143)	(2,096,689)	-	-	(6,893,143)	(2,096,689)
Net position – July 1, restated	482,959,375	522,450,355	107,975,465	94,372,623	590,934,840	616,822,978
Net position – June 30	\$ 467,045,159	\$ 489,852,518	\$ 121,468,512	\$ 107,975,465	\$ 588,513,671	\$ 597,827,983

## County of Stanislaus Management's Discussion and Analysis (continued)

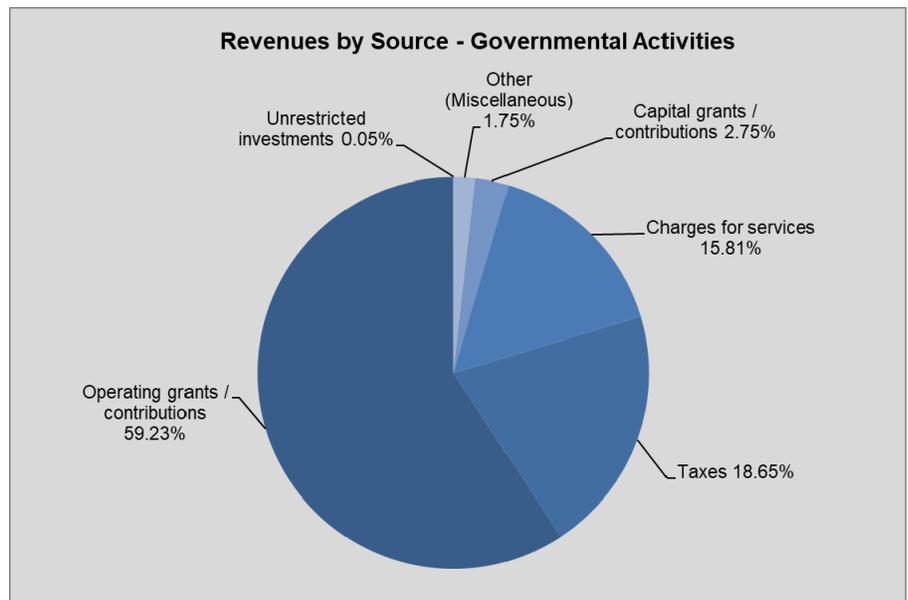
### Governmental Activities

The Expenses and Program Revenues – Governmental Activities chart compares the program expenses and revenues by function for activities funded by general revenues such as taxes.



Expenses incurred in the Public Protection category totaled over \$368 million and \$322 million was expended for Public Assistance. The most significant program revenue is included in the Public Assistance activities. Total program expenses amounted to approximately \$1.1 billion, offset by total revenue of approximately \$812 million.

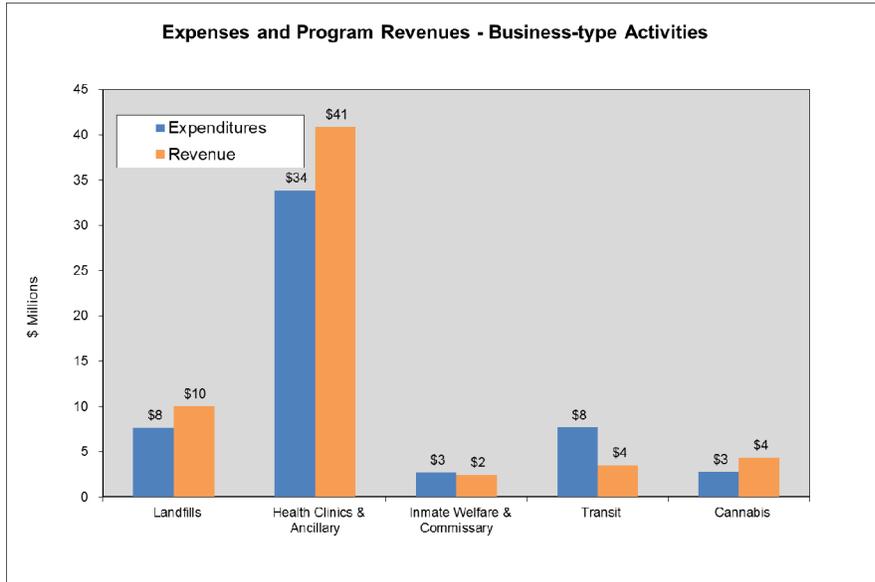
The total revenues by funding source are represented by the Revenues by Source - Governmental Activities chart. This chart combines program and general revenues, such as taxes. The Operating Grants/Contributions category, which includes intergovernmental revenue sources, represents the highest funding source at 59% of the total resources. Charges for Services represent 16%. The Other category includes donations and miscellaneous revenue and comprises 1.75% of the funding sources.



## County of Stanislaus Management's Discussion and Analysis (continued)

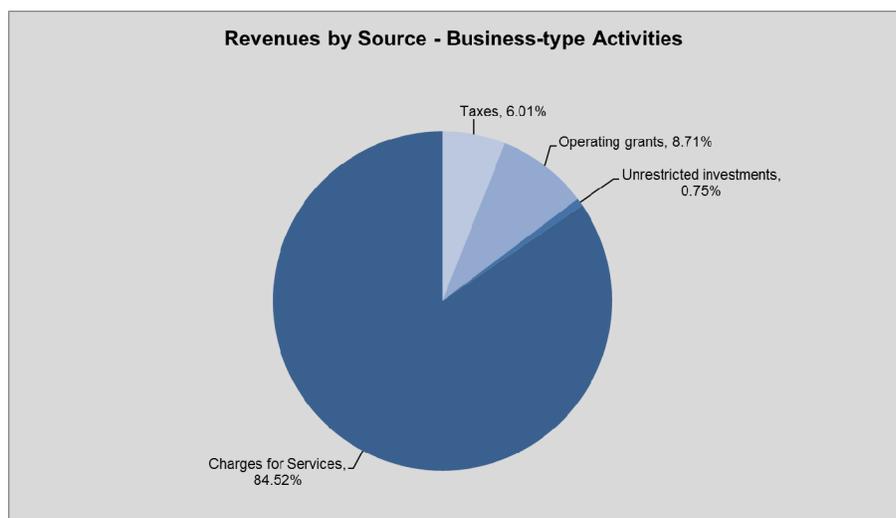
### Business-Type Activities

The following Expenses and Program Revenues – Business-Type Activities chart highlights the County's business-type program expense categories and offsetting revenue for 2021. By far, Health Clinics and Ancillary Services is the largest category with over \$33.8 million in expenses.



The Health Clinics and Ancillary Services division of the Health Services Agency provides a variety of health care services to the local community. All other categories of costs combine for a total of approximately \$20.8 million, with Transit and Landfills making up the bulk of costs. The Business-type costs totaled \$54.7 million, while the program revenue was recorded at \$60.4 million.

The Revenues by Source – Business-type Activities illustrates the total funding source by category. The business-type activities are reported in the Enterprise funds which includes revenue fees for services. Consequently, the most significant source of funding was noted in the category of Charges for Services, recognizing 84.5% of the total revenue earned. Funding from Operating Grants represents 8.7% of the total funding sources as the intergovernmental revenues, Federal and State, comprise a very low portion of the revenues generated in the business-type activities.



## County of Stanislaus Management's Discussion and Analysis (continued)

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### Financial Analysis of the County's Funds

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

**Governmental funds.** The general government functions are contained in the general, special revenue, debt service, and capital projects funds. Included in these funds are the special districts governed by the 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. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the Fiscal Year.

At June 30, 2021, the County's governmental funds reported combined fund balances of \$603.9 million compared to \$580 million in the prior year. The increase of \$24 million is due to excess revenue over the expenditures of \$31 million and an unfavorable prior period adjustment of \$7 million.

The unassigned fund balance of the Governmental Funds is \$9 million. The remainder of fund balance is categorized as follows:

1) Non-spendable	\$ 18 million
2) Restricted	\$ 344 million
3) Committed	\$ 2 million
4) Assigned	\$ 231 million

The General Fund is the chief operating fund of the County. At June 30, 2021, unassigned fund balance of the General Fund was \$9 million while total fund balance was \$244 million. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures, including transfers out. Unassigned fund balance represents 2.23% of total fund expenditures and transfers out. The total fund balance of the General Fund represents 58.7% of the total fund expenditures and transfers out.

The unassigned fund balance of the General Fund is \$9 million compared to the prior year balance of \$20 million, decrease of \$11 million. The change is due to a shift from assigned fund balance which has increased since prior fiscal year.

The County assigns (earmarks) fund balance to a particular function, project, activity, or for purposes beyond the current year. Of the total fund balance in the General Fund of \$244 million, \$210 million is assigned.

The total fund balance of the County's General Fund is \$244 million which is \$20 million higher than prior year balance of \$224 million. The increase is due to excess revenues of \$27 million and an unfavorable prior period adjustment of \$7 million. The adjustment is result of a reclassification of fiduciary activities to the General Fund.

The total fund balance of Tobacco Settlement decreased by \$1.8 million. Monies transferred out for capital projects exceeded the investment earnings of the fund.

The total fund balance of Behavioral Health and Recovery Services increased by \$5.8 million.

Community Services Agency's fund balance decreased by \$2.1 million as expenses exceeded revenues.

## County of Stanislaus Management's Discussion and Analysis (continued)

**Proprietary funds.** The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The following table shows actual revenues, expenses, and results of operations for the current Fiscal Year:

### County of Stanislaus Enterprise Funds

	Major Funds		Non-major	Total
	Fink Road Landfill	Health Clinics & Ancillary	Other Enterprise Funds	
Operating revenues	\$ 10,048,854	\$ 37,574,782	\$ 7,141,123	\$ 54,764,759
Operating expenses	5,966,617	33,743,120	14,874,673	54,584,410
Operating income (loss)	4,082,237	3,831,662	(7,733,550)	180,349
Non-operating revenues (expenses), net	489,766	2,396,083	7,143,116	10,028,965
Net income (loss) before contributions and transfers	4,572,003	6,227,745	(590,434)	10,209,314
Contributions and transfers	(1,507,346)	1,797,282	3,109,922	3,399,858
Net income	<u>\$ 3,064,657</u>	<u>\$ 8,025,027</u>	<u>\$ 2,519,488</u>	<u>\$ 13,609,172</u>

### General Fund Budgetary Highlights

As of June 30, 2021, General Fund actual revenues were lower than budgetary estimates by \$28.5 million. Expenditures based on budgetary basis, excluding other financing uses, were \$72.6 million less than budgetary estimates. The General Fund appropriated \$5.2 million in a contingency budget for emergencies and other unanticipated expenses as part of administrative policy.

The net increase of appropriations in the Final Budget of \$56.6 million compared to the original budget is due to the following major variances:

Economic Development: Increase in appropriations is due to small business relief grants for the COVID-19 Pandemic funded by Coronavirus Aid, Relief, and Economic Security Act allocated to the county and cities

General Services Agency: Decrease in services and supplies is due to COVID Store Front having a separate budget.

Office of Emergency Services: Increase in services and supplies in response to COVID-19.

COVID Store Front: Increase in services and supplies in response to providing personal protective equipment to the health care community.

Appropriations for Contingencies: Funds reclassified to departmental line items

### Capital Assets and Debt Administration

#### Capital assets

The County's investment (net of accumulated depreciation) in capital assets for its governmental and business-type activities as of June 30, 2021, amounted to \$584.3 million compared to \$562.6 million in the prior year. This investment in capital assets includes land and easements, roads, highways, bridges, park facilities, structures and improvements, and equipment. The County's total investment in capital assets for the current period increased by \$21.6 million. The net change is due to increases in construction in progress, infrastructure and structures and improvements offset by decreases in equipment.

## **County of Stanislaus Management's Discussion and Analysis (continued)**

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Major capital asset events during the 2020-2021 Fiscal Year include:

### Health Services Agency-Public Health Facility

The main campus for the Stanislaus County Health Services Agency (HSA) is located at 830 Scenic Drive in Modesto and has facilities that date back to the 1930's. The last major renovation at this site was completed in 1978. In Fiscal Year 2018-2019, the County completed a major relocation effort of the majority of its Health Services Agency services due to a series of facility failures. The relocation effort was from their primary campus, located at County Center II, to pre-fabricated modular buildings and internal space at County Center III, located at Oakdale Road in Modesto.

A major construction project is being planned to build a new facility for HSA. The project was placed on a brief hold due to the COVID-19 pandemic, with the last update to the Board Supervisors in March 2020. The project was re-kindled in late Fiscal Year 2020-2021, with the team looking to finish the programming phase in Fiscal Year 2020-2021. The team was also engaged in a comprehensive real estate study of County Center II, the current HSA campus, to determine the best use of this property, including constructing the facility at this location.

### Library Projects

After robust community visioning processes in both Turlock and Empire, the Board of Supervisors approved proceeding with two new Library Projects, the Turlock Library Expansion/Renovation Project and the Empire Library Relocation Project. The Empire Branch Library was dedicated in June 2021 and the Turlock Branch Library was dedicated in August 2021. Both new library projects significantly expanded each facility's square footage to provide extended children and teens space, as well as new community rooms.

Other significant Capital efforts include the completion emergency project to repair and upgrade the Public Safety Center Life Safety Systems, replacement of the HVAC system at the Clerk-Recorder facility, replacement of the Public Safety Center kitchen and freezers, construction of a new makerspace at the Modesto Library, and the initiation of the County Clerk-Recorder's office remodel.

### Equipment

Fiscal Year 2020-2021 saw a decrease in assets of \$1.7 million under governmental activities. This is due primarily to depreciation in excess of additions and retirement of some equipment.

**County of Stanislaus**  
**Management's Discussion and Analysis (continued)**

Capital assets for the governmental and business-type activities are presented below to illustrate changes from the prior year:

**County of Stanislaus Capital Assets**  
(net of depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land and right of ways	\$ 46,784,451	\$ 46,784,451	\$ 15,462,882	\$ 15,462,882	\$ 62,247,333	\$ 62,247,333
Infrastructure	128,262,989	115,732,261	-	-	128,262,989	115,732,261
Structures and improvements	291,504,472	297,932,295	5,452,341	5,957,720	296,956,813	303,890,015
Equipment	40,834,730	42,498,412	13,119,046	13,167,087	53,953,776	55,665,499
Intangible Assets	730,484	21,184	-	-	730,484	21,184
Construction in progress	41,357,016	24,256,853	766,275	752,637	42,123,291	25,009,490
Total	<u>\$ 549,474,142</u>	<u>\$ 527,225,456</u>	<u>\$ 34,800,544</u>	<u>\$ 35,340,326</u>	<u>\$ 584,274,686</u>	<u>\$ 562,565,782</u>

Additional information on the County's capital assets can be found in Note 5 of the financial statements.

**Long-term debt**

At June 30, 2021, the County had total long-term debt outstanding of \$137.2 million compared to \$135.8 million as of June 30, 2020. The increase is due to the interest amortization of the 2006 Tobacco bonds offset by debt payments.

As of February 2019, Stanislaus County's credit rating is an "AA" with a stable outlook from Standard & Poor's Corporation.

**County of Stanislaus Outstanding Debt (Principal)**

	Governmental Activities	
	2021	2020
2016 Lease HVAC funding	\$ 4,010,000	\$ 4,495,000
Tobacco securitization note	68,423,611	72,788,611
2006 Tobacco accreted interest	64,677,744	58,302,925
Capital leases	97,348	184,808
Total	<u>\$ 137,208,703</u>	<u>\$ 135,771,344</u>

Additional information on the County's long-term debt can be found in Note 10 of the financial statements.

## **County of Stanislaus Management's Discussion and Analysis (continued)**

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

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- The County's annual unemployment rate averaged 10.7% in 2020, more than the average of 6.1% in 2019, but comparable to the State rate of 10.2% for 2020. Unemployment rates in the Central Valley are historically higher than the national average which is currently 8.1%.
- Median home prices increased from August 2020 to August 2021 at the following rate:
  - 17.6% Stanislaus County
  - 17.1% Statewide
- Building permits for single family units issued in the Stanislaus County were 552 in 2020 compared to 611 in 2019, decreasing by 9.7%. Statewide issuance of building permits for single family units increased by 0.8% for the same period, with 59,043 permits issued in 2020 and 58,575 in 2019.
- Assigned fund balance of \$4.5 million is being used to balance the General Fund budget for Fiscal Year 2021-2022.

### **Requests for Information**

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This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Auditor-Controller's Office, 1010 Tenth Street, Suite 5100, P.O. Box 770, Modesto, CA 95353.

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# *Basic Financial Statements*

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**County of Stanislaus  
Statement of Net Position  
June 30, 2021**

	Governmental Activities	Business-type Activities	Total	First 5 Stanislaus
<b>Assets</b>				
Cash and investments	\$ 622,055,920	\$ 81,235,353	\$ 703,291,273	\$ 10,230,446
Investments with fiscal agent	77,651,083	-	77,651,083	-
Taxes receivable	22,585,445	-	22,585,445	-
Accounts receivable	120,650,670	7,183,558	127,834,228	332,719
Interest and other receivables	4,803,714	570,091	5,373,805	24,198
Loans/Notes receivable	4,832,174	-	4,832,174	-
Inventory	2,295,752	5,559	2,301,311	-
Prepaid items	2,704,693	224,916	2,929,609	-
Due from other governments	3,536,064	-	3,536,064	-
Loans to other governments	975,630	-	975,630	-
Internal balances	(238,859)	238,859	-	-
Restricted cash and investments	7,277,421	28,458,248	35,735,669	-
Investments - joint ventures	14,545,547	-	14,545,547	-
Capital assets (net of accumulated depreciation):				
Land & right of ways	46,784,451	15,462,882	62,247,333	-
Infrastructure	128,262,989	-	128,262,989	-
Structures and improvements	291,504,472	5,452,341	296,956,813	-
Equipment	40,834,730	13,119,046	53,953,776	-
Intangible assets	730,484	-	730,484	-
Construction in progress	41,357,016	766,275	42,123,291	-
Total capital assets	<u>549,474,142</u>	<u>34,800,544</u>	<u>584,274,686</u>	<u>-</u>
Total assets	<u>1,433,149,396</u>	<u>152,717,128</u>	<u>1,585,866,524</u>	<u>10,587,363</u>
<b>Deferred outflows of resources</b>				
Deferred OPEB	1,150,805	36,058	1,186,863	-
Deferred pension	204,618,185	13,427,026	218,045,211	741,448
Total deferred outflows of resources	<u>205,768,990</u>	<u>13,463,084</u>	<u>219,232,074</u>	<u>741,448</u>
<b>Liabilities</b>				
Accounts payable	75,515,882	3,362,613	78,878,495	270,067
Salaries and benefits payable	11,706,191	449,473	12,155,664	19,251
Interest payable	136,099	-	136,099	-
Unearned revenue	99,388,022	-	99,388,022	-
Deposits from others	453,014	230,617	683,631	-
Due to other governments	2,318,905	-	2,318,905	236,293
Deferred rent	-	2,287,118	2,287,118	-
Long-term liabilities:				
Portion due within one year:				
Risk management liability	16,151,527	26,418	16,177,945	-
Capital leases	59,799	-	59,799	-
Compensated absences	13,892,732	599,948	14,492,680	59,305
Long-term obligations	500,000	-	500,000	-
Portion due in more than one year:				
Risk management liability	21,416,898	54,105	21,471,003	-
Other post-employment benefits (OPEB)	30,179,783	1,176,281	31,356,064	-
Net pension liability	702,018,265	21,050,082	723,068,347	972,196
Capital leases payable	37,549	-	37,549	-
Compensated absences	24,797,047	334,436	25,131,483	94,437
Long-term obligations	136,611,355	-	136,611,355	-
Estimated cost of landfill closure/postclosure	-	14,011,396	14,011,396	-
Total liabilities	<u>1,135,183,068</u>	<u>43,582,487</u>	<u>1,178,765,555</u>	<u>1,651,549</u>
<b>Deferred inflows of resources</b>				
Deferred OPEB	6,202,514	216,670	6,419,184	-
Deferred pension	30,487,645	912,543	31,400,188	42,146
Total deferred inflows of resources	<u>36,690,159</u>	<u>1,129,213</u>	<u>37,819,372</u>	<u>42,146</u>
<b>Net position</b>				
Net investment in capital assets	545,366,794	34,800,544	580,167,338	-
Restricted for:				
Capital projects	41,137,469	-	41,137,469	-
Debt service	5,891,792	-	5,891,792	-
Other purposes				
Tax loss reserve	5,796,221	-	5,796,221	-
Tobacco	87,329,631	-	87,329,631	-
BHRS	39,080,752	-	39,080,752	-
Special revenue funds	166,381,298	-	166,381,298	9,635,116
Health enhancements	-	2,495,635	2,495,635	-
Landfill	-	28,526,764	28,526,764	-
Unrestricted (deficit)	(423,938,798)	55,645,569	(368,293,229)	-
Total net position	<u>\$ 467,045,159</u>	<u>\$ 121,468,512</u>	<u>\$ 588,513,671</u>	<u>\$ 9,635,116</u>

See Accompanying Notes to the Basic Financial Statements

**County of Stanislaus  
Statement of Activities  
For the Fiscal Year Ended June 30, 2021**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Fees, Fines, and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b>Primary government</b>				
<b>Governmental activities:</b>				
General government	\$ 108,321,988	\$ 24,956,072	\$ 130,946,097	\$ 8,989
Public protection	368,246,477	61,501,799	91,947,652	4,835
Public ways and facilities	46,824,457	9,811,625	22,898,314	28,647,792
Health and sanitation	185,424,784	54,222,505	115,648,032	1,530
Public assistance	322,507,982	9,624,672	255,406,786	-
Education	14,549,720	288,774	888,089	-
Recreation	9,009,959	4,639,983	683,251	1,159
Interest on long-term debt	8,599,686	-	-	-
Total governmental activities	<u>1,063,485,053</u>	<u>165,045,430</u>	<u>618,418,221</u>	<u>28,664,305</u>
<b>Business-type activities:</b>				
Landfills	7,663,042	10,048,854	1,868	-
Health Clinics & Ancillary	33,856,694	37,574,782	2,422,786	-
Inmate Welfare and Commissary	2,709,103	2,438,430	290	-
Transit	7,692,092	324,442	3,221,655	-
Cannabis	2,782,273	4,378,251	-	-
Total business-type activities	<u>54,703,204</u>	<u>54,764,759</u>	<u>5,646,599</u>	<u>-</u>
Total primary government	<u>\$ 1,118,188,257</u>	<u>\$ 219,810,189</u>	<u>\$ 624,064,820</u>	<u>\$ 28,664,305</u>
<b>Component Unit:</b>				
First 5 Stanislaus	<u>\$ 3,766,748</u>	<u>\$ -</u>	<u>\$ 5,641,098</u>	<u>\$ -</u>

General revenues:

Taxes:

- Property taxes
- Property taxes in lieu vehicle license fees
- Property taxes - unsecured
- Sales taxes
- Sales taxes - library
- Other taxes
- Franchise fees
- Unrestricted investment earnings
- Miscellaneous

Net transfers

Total general revenues and transfers

Change in net position

Net position - beginning

Prior period adjustment

Net position - beginning, restated

Net position - ending

**County of Stanislaus**  
**Statement of Activities (Continued)**  
**For the Fiscal Year Ended June 30, 2021**

<b>Net (Expense) Revenue and Changes in Net Position</b>				
<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>	<b>Component Unit First 5 Stanislaus</b>	<b>Functions/Programs</b>
				<b>Primary government</b>
				<b>Governmental activities:</b>
\$ 47,589,170	\$ -	\$ 47,589,170	\$ -	General government
(214,792,191)	-	(214,792,191)	-	Public protection
14,533,274	-	14,533,274	-	Public ways and facilities
(15,552,717)	-	(15,552,717)	-	Health and sanitation
(57,476,524)	-	(57,476,524)	-	Public assistance
(13,372,857)	-	(13,372,857)	-	Education
(3,685,566)	-	(3,685,566)	-	Recreation
(8,599,686)	-	(8,599,686)	-	Interest on long-term debt
<u>(251,357,097)</u>	<u>-</u>	<u>(251,357,097)</u>	<u>-</u>	Total governmental activities
				<b>Business-type activities:</b>
-	2,387,680	2,387,680		Landfills
-	6,140,874	6,140,874		Health Clinics & Ancillary
-	(270,383)	(270,383)		Inmate Welfare and Commissary
-	(4,145,995)	(4,145,995)		
-	1,595,978	1,595,978		Transit
-	5,708,154	5,708,154		Total business-type activities
<u>(251,357,097)</u>	<u>5,708,154</u>	<u>(245,648,943)</u>		Total primary government
			<u>1,874,350</u>	<b>Component Unit:</b>
				First 5 Stanislaus
				<b>General revenues:</b>
				<b>Taxes:</b>
73,829,390	-	73,829,390	-	Property taxes
70,963,299	-	70,963,299	-	Property taxes in lieu vehicle license fees
3,369,394	-	3,369,394	-	Property taxes - unsecured
44,217,720	3,896,512	48,114,232	-	Sales taxes
13,942,009	-	13,942,009	-	Sales taxes - library
4,312,915	-	4,312,915	-	Other taxes
1,185,945	15,096	1,201,041	-	Franchise fees
547,424	473,427	1,020,851	20,615	Unrestricted investment earnings
26,474,643	-	26,474,643	-	Miscellaneous
(3,399,858)	3,399,858	-	-	Net transfers
<u>235,442,881</u>	<u>7,784,893</u>	<u>243,227,774</u>	<u>20,615</u>	Total general revenues and transfers
<u>(15,914,216)</u>	<u>13,493,047</u>	<u>(2,421,169)</u>	<u>1,894,965</u>	Change in net position
489,852,518	107,975,465	597,827,983	7,740,151	Net position - beginning
(6,893,143)	-	(6,893,143)	-	Prior period adjustment
<u>482,959,375</u>	<u>107,975,465</u>	<u>590,934,840</u>	<u>7,740,151</u>	Net position - beginning, restated
<u>\$ 467,045,159</u>	<u>\$ 121,468,512</u>	<u>\$ 588,513,671</u>	<u>\$ 9,635,116</u>	Net position - ending

**County of Stanislaus  
Balance Sheet  
Governmental Funds  
June 30, 2021**

	General Fund	Tobacco Settlement	Behavioral Health and Recovery Services	Community Services Agency	ARPA	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>							
Cash and investments	\$ 229,818,122	\$ 4,996,049	\$ 26,227,751	\$ 23,221,834	\$ 53,479,625	\$ 205,905,941	\$ 543,649,322
Investments with fiscal agent	-	71,769,846	-	-	-	5,881,237	77,651,083
Taxes receivable	22,585,445	-	-	-	-	-	22,585,445
Accounts receivable	22,414,645	-	35,098,517	24,556,134	-	38,406,178	120,475,474
Interest and other receivables	1,139,616	904,465	58,088	1,110	-	2,550,380	4,653,659
Loans/Notes receivable	2,341,372	-	32,093	-	-	2,458,709	4,832,174
Inventory	85,030	-	-	-	-	1,720,685	1,805,715
Due from other funds	870,787	-	-	210,457	-	41,548	1,122,792
Due from other governments	-	3,536,064	-	-	-	-	3,536,064
Loans to other governments	975,630	-	-	-	-	-	975,630
Advances to other funds	100,000	6,123,206	-	-	-	-	6,223,206
Prepaid items	175,301	-	-	-	-	93,328	268,629
Restricted cash and investments	7,277,421	-	-	-	-	-	7,277,421
<b>Total assets</b>	<b>\$ 287,783,369</b>	<b>\$ 87,329,630</b>	<b>\$ 61,416,449</b>	<b>\$ 47,989,535</b>	<b>\$ 53,479,625</b>	<b>\$ 257,058,006</b>	<b>\$ 795,056,614</b>
<b>Liabilities</b>							
Accounts payable	\$ 6,764,393	\$ -	\$ 20,411,840	\$ 16,968,455	\$ -	\$ 25,922,878	\$ 70,067,566
Salaries and benefits payable	5,302,166	-	1,155,998	2,406,892	-	2,484,001	11,349,057
Due to other funds	-	-	192,033	-	-	1,169,618	1,361,651
Due to other governments	1,567,778	-	-	44,500	-	706,627	2,318,905
Deposits from others	227,307	-	-	-	-	225,707	453,014
Advances from grantors and third parties	23,918,198	-	575,826	5,712,751	53,479,625	15,701,622	99,388,022
Advances from other funds	6,123,206	-	-	-	-	100,000	6,223,206
<b>Total liabilities</b>	<b>43,903,048</b>	<b>-</b>	<b>22,335,697</b>	<b>25,132,598</b>	<b>53,479,625</b>	<b>46,310,453</b>	<b>191,161,421</b>
<b>Fund balances</b>							
Non-spendable	16,554,687	-	30,300	23,750	-	1,844,296	18,453,033
Restricted	6,156,276	87,329,630	39,050,452	22,833,187	-	188,349,272	343,718,817
Committed	1,653,616	-	-	-	-	-	1,653,616
Assigned	210,261,168	-	-	-	-	20,553,985	230,815,153
Unassigned:							
General fund	9,254,574	-	-	-	-	-	9,254,574
<b>Total fund balances</b>	<b>243,880,321</b>	<b>87,329,630</b>	<b>39,080,752</b>	<b>22,856,937</b>	<b>-</b>	<b>210,747,553</b>	<b>603,895,193</b>
<b>Total liabilities and fund balances</b>	<b>\$ 287,783,369</b>	<b>\$ 87,329,630</b>	<b>\$ 61,416,449</b>	<b>\$ 47,989,535</b>	<b>\$ 53,479,625</b>	<b>\$ 257,058,006</b>	<b>\$ 795,056,614</b>

**County of Stanislaus**  
**Reconciliation of the Balance Sheet of Governmental Funds**  
**To the Statement of Net Position**  
**June 30, 2021**

Total fund balances for governmental funds \$ 603,895,193

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds. These assets consist of:

Land	\$ 46,784,451	
Intangible Assets - Internally Generated Software	101,295	
Infrastructure	128,262,989	
Structures and improvements	282,768,093	
Equipment	34,815,307	
Construction in progress	41,357,016	
Total capital assets	534,089,151	534,089,151

Investments - Joint ventures 14,545,547

Internal service funds are used by the County to charge the cost of risk management, plus central services, fleet services, technology and communication, Morgan Shop garage, and facility maintenance to individual funds. The assets and liabilities of these internal service funds are included in governmental activities in the statement of net assets. 47,439,053

Net pension liability and deferred outflows and inflows of resources (523,974,665)

Net OPEB liability and deferred outflows and inflows of resources (34,464,318)

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as governmental fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities--both current and long-term--are reported in the statement of net position.

Balances at June 30, 2021 are:

Certificates of participation	(4,010,000)	
Bonds payable and Loans	(133,101,355)	
Capital leases	(97,348)	
Accrued interest on long term debt	(136,099)	
Compensated absences	(37,140,000)	
Total long-term liabilities	(174,484,802)	(174,484,802)

Net position of governmental activities \$ 467,045,159

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

	General Fund	Tobacco Settlement	Behavioral Health and Recovery Services	Community Services Agency	ARPA	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>							
Taxes	\$ 185,125,681	\$ -	\$ -	\$ -	\$ -	\$ 25,510,512	\$ 210,636,193
Licenses, permits and franchises	2,506,672	-	-	94,759	-	1,949,203	4,550,634
Fines, forfeitures and penalties	4,737,103	-	49,257	-	-	1,861,070	6,647,430
Revenue from use of money and property	4,278,074	1,743,623	626,787	60,598	-	331,845	7,040,927
Intergovernmental	159,035,997	-	82,259,226	230,261,857	-	168,987,617	640,544,697
Charges for services	67,742,187	-	47,318,618	2,649,311	-	37,093,488	154,803,604
Miscellaneous	11,785,768	-	384,004	88,321	-	10,212,674	22,470,767
<b>Total revenues</b>	<b>435,211,482</b>	<b>1,743,623</b>	<b>130,637,892</b>	<b>233,154,846</b>	<b>-</b>	<b>245,946,409</b>	<b>1,046,694,252</b>
<b>Expenditures</b>							
Current:							
General government	96,190,471	-	-	-	-	985,021	97,175,492
Public protection	240,903,405	-	2,344,287	-	-	76,843,669	320,091,361
Public ways and facilities	2,500,606	-	-	-	-	62,237,944	64,738,550
Health and sanitation	1,610,571	-	128,404,653	-	-	44,541,159	174,556,383
Public assistance	828,775	-	-	268,168,005	-	37,263,059	306,259,839
Education	678,147	-	-	-	-	11,382,077	12,060,224
Recreation and cultural services	7,554,001	-	-	-	-	247,394	7,801,395
Capital outlay	-	-	-	-	-	22,264,096	22,264,096
Debt service:							
Interest and fiscal charges	171,151	-	356	1,949	-	1,904,785	2,078,241
Principal	19,469	-	4,568	63,423	-	4,850,000	4,937,460
<b>Total expenditures</b>	<b>350,456,596</b>	<b>-</b>	<b>130,753,864</b>	<b>268,233,377</b>	<b>-</b>	<b>262,519,204</b>	<b>1,011,963,041</b>
Excess (deficiency) of revenues over (under) expenditures	84,754,886	1,743,623	(115,972)	(35,078,531)	-	(16,572,795)	34,731,211
<b>Other financing sources (uses)</b>							
Sale of capital assets	169,047	-	-	-	-	-	169,047
Transfers in	7,225,650	-	6,622,457	33,272,673	-	29,323,413	76,444,193
Transfers out	(65,239,727)	(3,580,703)	(686,594)	(256,538)	-	(10,582,463)	(80,346,025)
<b>Total other financing sources (uses)</b>	<b>(57,845,030)</b>	<b>(3,580,703)</b>	<b>5,935,863</b>	<b>33,016,135</b>	<b>-</b>	<b>18,740,950</b>	<b>(3,732,785)</b>
Net change in fund balances	26,909,856	(1,837,080)	5,819,891	(2,062,396)	-	2,168,155	30,998,426
<b>Fund balances - beginning</b>	<b>223,863,608</b>	<b>89,166,710</b>	<b>33,260,861</b>	<b>24,919,333</b>	<b>-</b>	<b>208,579,398</b>	<b>579,789,910</b>
Prior period adjustment	(6,893,143)	-	-	-	-	-	(6,893,143)
<b>Fund balances at beginning of year, as restated</b>	<b>216,970,465</b>	<b>89,166,710</b>	<b>33,260,861</b>	<b>24,919,333</b>	<b>-</b>	<b>208,579,398</b>	<b>572,896,767</b>
<b>Fund balances - ending</b>	<b>\$ 243,880,321</b>	<b>\$ 87,329,630</b>	<b>\$ 39,080,752</b>	<b>\$ 22,856,937</b>	<b>\$ -</b>	<b>\$ 210,747,553</b>	<b>\$ 603,895,193</b>

See Accompanying Notes to the Basic Financial Statements

**County of Stanislaus**  
**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund**  
**Balances of Governmental Funds to the Statement of Activities**  
**For the Fiscal Year Ended June 30, 2021**

Net change in fund balances - total government funds \$ 30,998,426

The change in net position reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Expenditures for capital assets and infrastructure	\$ 50,857,525	
Less current year depreciation	<u>(29,407,804)</u>	21,449,721

The net effect of miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net assets 453,313

Repayments of debt principal and issuance premiums are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets and premiums are amortized in the statement of activities.

Repayments:		
Certificate of participation	485,000	
Other long-term debt	4,373,178	
Capital lease	<u>87,460</u>	4,945,638

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Change in investment in joint ventures	(545,517)	
Change in accrued interest payable	(63,255)	
Change in Tobacco accreted interest payable	(6,382,997)	
Change in compensated absences	<u>(616,665)</u>	(7,608,434)

Internal service funds are used by management to charge the costs of certain activities to individual funds. The net expense of certain activities of the internal service funds is reported with governmental activities. 11,630,826

Change in net pension liability and deferred outflows and inflows of resources (76,532,108)

Change in OPEB liability and deferred outflows and inflows of resources (1,251,598)

Change in net position of governmental activities \$ (15,914,216)

**County of Stanislaus  
Statement of Net Position  
Proprietary Funds  
June 30, 2021**

	Business-type Activities - Enterprise Funds				Governmental
	Fink Road Sanitary Landfill	Health Clinics and Ancillary Services	Other Enterprise Funds	Total	Internal Service Funds
<b>Assets</b>					
Current assets:					
Cash and investments	\$ 17,633,711	\$ 40,572,014	\$ 22,761,226	\$ 80,966,951	\$ 78,675,000
Accounts receivable, net	2,087,662	3,358,911	1,736,985	7,183,558	175,196
Interest and other receivables	95,077	411,683	62,278	569,038	151,108
Due from other funds	-	280,407	-	280,407	-
Inventory	-	-	5,559	5,559	490,037
Prepaid items	-	224,916	-	224,916	2,436,064
Total current assets	<u>19,816,450</u>	<u>44,847,931</u>	<u>24,566,048</u>	<u>89,230,429</u>	<u>81,927,405</u>
Noncurrent assets:					
Restricted cash and investments	22,233,306	-	6,224,942	28,458,248	-
Capital assets					
Land and right of ways	13,556,621	-	1,906,261	15,462,882	-
Intangible assets	-	-	-	-	3,351,763
Structures and improvements	12,117,590	10,310,882	260,560	22,689,032	9,967,984
Equipment	7,926,354	4,175,047	18,334,509	30,435,910	21,923,358
Construction in progress	-	-	766,275	766,275	-
Less: Accumulated depreciation	<u>(10,935,017)</u>	<u>(13,434,317)</u>	<u>(10,184,221)</u>	<u>(34,553,555)</u>	<u>(19,858,114)</u>
Net capital assets	<u>22,665,548</u>	<u>1,051,612</u>	<u>11,083,384</u>	<u>34,800,544</u>	<u>15,384,991</u>
Total noncurrent assets	<u>44,898,854</u>	<u>1,051,612</u>	<u>17,308,326</u>	<u>63,258,792</u>	<u>15,384,991</u>
Total assets	<u>64,715,304</u>	<u>45,899,543</u>	<u>41,874,374</u>	<u>152,489,221</u>	<u>97,312,396</u>
<b>Deferred outflows of resources</b>					
Deferred pensions	3,152	30,761	2,145	36,058	28,247
Deferred pensions	1,226,217	10,823,589	1,377,220	13,427,026	15,827,311
Total deferred outflows of resources	<u>1,229,369</u>	<u>10,854,350</u>	<u>1,379,365</u>	<u>13,463,084</u>	<u>15,855,558</u>
<b>Liabilities</b>					
Current liabilities:					
Accounts payable	464,975	1,238,455	1,659,183	3,362,613	5,448,316
Salaries and benefits payable	32,123	390,743	26,607	449,473	357,134
Due to other funds	-	41,548	-	41,548	-
Deposits from others	230,617	-	-	230,617	-
Risk management liability - current	-	-	-	-	16,177,945
Unearned revenue	-	-	-	-	-
Deferred rent	-	2,287,118	-	2,287,118	-
Compensated absences - current	46,997	552,951	-	599,948	346,682
Total current liabilities	<u>774,712</u>	<u>4,510,815</u>	<u>1,685,790</u>	<u>6,971,317</u>	<u>22,330,077</u>
Noncurrent liabilities:					
Estimated cost of landfill closure/ postclosure	14,011,396	-	-	14,011,396	-
Risk management liability	-	-	-	-	21,471,003
Other post-employment benefits (OPEB)	80,895	1,046,614	48,772	1,176,281	660,018
Compensated absences	23,568	275,929	34,939	334,436	1,203,097
Net pension liability	<u>1,722,291</u>	<u>17,685,093</u>	<u>1,642,698</u>	<u>21,050,082</u>	<u>18,868,048</u>
Total noncurrent liabilities	<u>15,838,150</u>	<u>19,007,636</u>	<u>1,726,409</u>	<u>36,572,195</u>	<u>42,202,166</u>
Total liabilities	<u>16,612,862</u>	<u>23,518,451</u>	<u>3,412,199</u>	<u>43,543,512</u>	<u>64,532,243</u>
<b>Deferred inflows of resources</b>					
Deferred OPEB	14,122	192,979	9,569	216,670	135,403
Deferred pensions	74,662	766,668	71,213	912,543	872,323
Total deferred inflows of resources	<u>88,784</u>	<u>959,647</u>	<u>80,782</u>	<u>1,129,213</u>	<u>1,007,726</u>
<b>Net position</b>					
Net investment in capital assets	22,665,548	1,051,612	11,083,384	34,800,544	15,384,991
Restricted:					
Landfill closure / post closure	22,286,835	-	6,239,929	28,526,764	-
Health enhancements	-	2,495,635	-	2,495,635	-
Unrestricted	<u>4,290,644</u>	<u>28,728,548</u>	<u>22,437,445</u>	<u>55,456,637</u>	<u>32,242,994</u>
Total net position	<u>\$ 49,243,027</u>	<u>\$ 32,275,795</u>	<u>\$ 39,760,758</u>	<u>121,279,580</u>	<u>\$ 47,627,985</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds				188,932	
Net assets of business-type activities				<u>\$ 121,468,512</u>	

See Accompanying Notes to the Basic Financial Statements

**County of Stanislaus**  
**Statement of Revenues, Expenditures, and Changes in Fund Net Position**  
**Proprietary Funds**  
**For the Fiscal Year Ended June 30, 2021**

	Business-type Activities - Enterprise Funds				Governmental
	Fink Road Sanitary Landfill	Health Clinics and Ancillary Services	Other Enterprise Funds	Total	Internal Service Funds
<b>Operating revenues</b>					
Charges for services	\$ 10,048,854	\$ 37,574,782	\$ 7,141,123	\$ 54,764,759	\$ 121,408,105
Total operating revenues	10,048,854	37,574,782	7,141,123	54,764,759	121,408,105
<b>Operating expenses</b>					
Salaries and benefits	1,400,057	15,268,166	1,059,824	17,728,047	12,797,930
Services and supplies	3,047,641	18,251,322	12,058,253	33,357,216	100,026,798
Depreciation	658,771	223,632	1,756,596	2,638,999	1,443,066
Estimated cost of closure/postclosure	860,148	-	-	860,148	-
Total operating expenses	5,966,617	33,743,120	14,874,673	54,584,410	114,267,794
Operating income (loss)	4,082,237	3,831,662	(7,733,550)	180,349	7,140,311
<b>Nonoperating revenues (expenses)</b>					
Investment income	487,898	(25,941)	15,073	477,030	38,244
Insurance reimbursement	-	-	-	-	-
Intergovernmental	1,868	2,422,786	7,133,263	9,557,917	3,759,740
Gain (loss) on sale of capital assets	-	(762)	(5,220)	(5,982)	74,432
Total nonoperating revenues (expenses)	489,766	2,396,083	7,143,116	10,028,965	3,872,416
Income (loss) before contributions and transfers	4,572,003	6,227,745	(590,434)	10,209,314	11,012,727
Transfers in	-	1,797,282	4,015,032	5,812,314	630,000
Transfers (out)	(1,507,346)	-	(905,110)	(2,412,456)	(128,026)
Transfer in (out), net	(1,507,346)	1,797,282	3,109,922	3,399,858	501,974
Change in net position	3,064,657	8,025,027	2,519,488	13,609,172	11,514,701
Total net position - beginning	46,178,370	24,250,768	37,241,270	107,670,408	36,113,284
Total net position - ending	\$ 49,243,027	\$ 32,275,795	\$ 39,760,758		\$ 47,627,985
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds				(116,125)	
Change in net position of business-type activities				\$ 13,493,047	

**County of Stanislaus  
Statement of Cash Flows  
Proprietary Funds  
For the Fiscal Year Ended June 30, 2021**

	Business-type Activities - Enterprise Funds				Governmental Activities
	Fink Road Landfill	Health Clinics and Ancillary Services	Other Enterprise Funds	Total	Internal Service Funds
<b>Cash flows from operating activities:</b>					
Cash received from customers and users	\$10,166,084	37,037,346	\$ 6,866,627	\$ 54,070,057	\$ -
Cash received (paid) from interfund services	-	(1,007,846)	-	(1,007,846)	121,847,137
Cash paid to suppliers	(3,057,611)	(19,053,899)	(11,081,804)	(33,193,314)	(101,799,977)
Cash paid to employees	(1,481,787)	(15,895,553)	(1,186,560)	(18,563,900)	(13,022,627)
Net cash provided (used) by operating activities	<u>5,626,686</u>	<u>1,080,048</u>	<u>(5,401,737)</u>	<u>1,304,997</u>	<u>7,024,533</u>
<b>Cash flows from noncapital financing activities:</b>					
Transfers in	-	1,797,282	4,015,032	5,812,314	630,000
Subsidy from state and federal grant	1,868	2,422,786	7,133,263	9,557,917	3,759,740
Transfers out	(1,507,346)	-	(905,110)	(2,412,456)	(128,026)
Net cash provided (used) by noncapital financing activities	<u>(1,505,478)</u>	<u>4,220,068</u>	<u>10,243,185</u>	<u>12,957,775</u>	<u>4,261,714</u>
<b>Cash flows from capital and related financing activities:</b>					
Proceeds (loss) from disposal of capital assets	-	-	-	-	74,432
Purchase of capital assets	(1,717,105)	(135,467)	(252,627)	(2,105,199)	(1,788,716)
Net cash (used) by capital and related financing activities	<u>(1,717,105)</u>	<u>(135,467)</u>	<u>(252,627)</u>	<u>(2,105,199)</u>	<u>(1,714,284)</u>
<b>Cash flows from investing activities:</b>					
Interest received	511,678	(25,941)	32,564	518,301	79,504
Net cash provided (used) by investing activities	<u>511,678</u>	<u>(25,941)</u>	<u>32,564</u>	<u>518,301</u>	<u>79,504</u>
Net increase (decrease) in cash and cash equivalents	<u>2,915,781</u>	<u>5,138,708</u>	<u>4,621,385</u>	<u>12,675,874</u>	<u>9,651,467</u>
Cash and equivalents - beginning	36,951,236	35,433,306	24,364,783	96,749,325	69,023,533
Cash and equivalents - ending	<u>\$ 39,867,017</u>	<u>\$ 40,572,014</u>	<u>\$ 28,986,168</u>	<u>\$ 109,425,199</u>	<u>\$ 78,675,000</u>
<b>Reconciliation of cash and cash equivalents to the Statement of Net Position</b>					
Cash and investments	\$ 17,633,711	\$ 40,572,014	\$ 22,761,226	\$ 80,966,951	\$ 78,675,000
Restricted cash and investments and investment with fiscal agent	22,233,306	-	6,224,942	28,458,248	-
Total cash and cash equivalents	<u>\$ 39,867,017</u>	<u>\$ 40,572,014</u>	<u>\$ 28,986,168</u>	<u>\$ 109,425,199</u>	<u>\$ 78,675,000</u>

**County of Stanislaus**  
**Statement of Cash Flows (Continued)**  
**Proprietary Funds**  
**For the Fiscal Year Ended June 30, 2021**

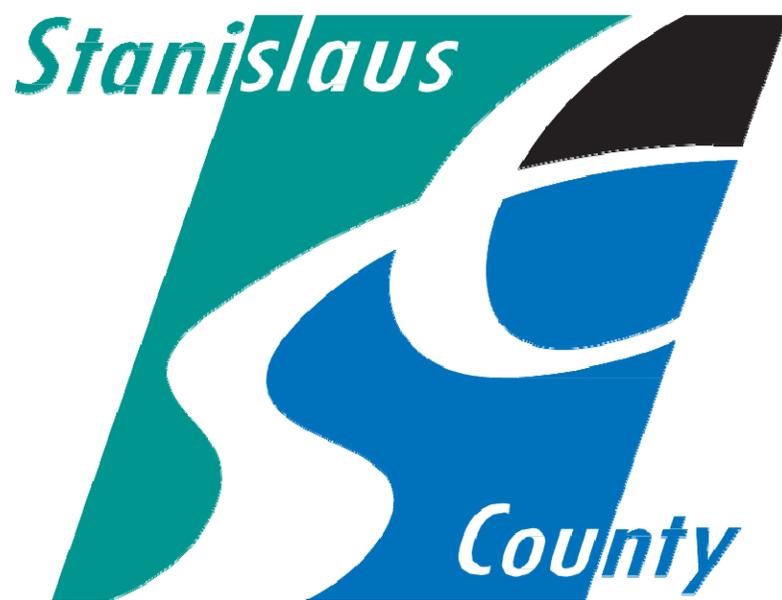
	Business-type Activities - Enterprise Funds				Governmental
					Activities
		Health Clinics	Other		Internal
	Fink Road Landfill	and Ancillary Services	Enterprise Funds	Total	Service Funds
Cash provided (used) by operating activities					
Operating income (loss)	\$ 4,082,237	\$ 3,831,662	\$ (7,733,550)	\$ 180,349	\$ 7,140,311
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	658,771	223,632	1,756,596	2,638,999	1,443,066
(Increase) decrease in accounts receivable	117,230	(537,436)	(274,496)	(694,702)	439,032
(Increase) decrease in other receivables	-	(294,259)	-	(294,259)	-
(Increase) decrease in inventory	-	-	2,057	2,057	(91,008)
(Increase) decrease in prepaid items	-	(24,898)	-	(24,898)	(2,436,064)
(Increase) decrease in due from other funds	-	(280,332)	-	(280,332)	-
(Increase) decrease in deferred outflows-pension	(149,294)	(2,316,357)	(562,813)	(3,028,464)	(4,759,754)
(Increase) decrease in deferred outflows-OPEB	241	2,479	232	2,952	2,646
Increase (decrease) in accounts payable and accrued liabilities	(23,970)	120,364	974,392	1,070,786	1,723,324
Increase (decrease) in salaries and benefits payable	(49,418)	(474,748)	(40,934)	(565,100)	(339,483)
Increase (decrease) in unearned revenue	-	(335,856)	-	(335,856)	-
Increase (decrease) in deposits from others	14,000	-	-	14,000	-
Increase (decrease) in liability for compensated absences	(24,722)	(74,709)	(78,567)	(177,998)	197,931
Increase (decrease) in other post-employment benefits (OPEB)	2,180	22,380	2,080	26,640	23,875
Increase (decrease) in deferred inflows-OPEB	722	7,418	689	8,829	7,866
Increase (decrease) in deferred inflows-pension	(39,683)	(353,464)	(8,861)	(402,008)	(168,647)
Increase (decrease) in pension liability	178,244	2,559,614	561,438	3,299,296	4,810,869
Increase (decrease) in due to other funds/govt's	-	(1,007,846)	-	(1,007,846)	-
Increase (decrease) in deferred rent	-	12,404	-	12,404	-
Increase (decrease) in estimated cost of closure/postclosure	860,148	-	-	860,148	-
Increase (decrease) in risk management liability	-	-	-	-	(969,431)
Net cash provided (used) by operating activities	<u>\$ 5,626,686</u>	<u>\$ 1,080,048</u>	<u>\$ (5,401,737)</u>	<u>\$ 1,304,997</u>	<u>\$ 7,024,533</u>

**County of Stanislaus**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**June 30, 2021**

	Employees' Retirement Trust	Investment Trust	Custodial Fund	Successor Agency Private Purpose Trust
<b>Assets</b>				
Cash and investments	\$ 82,503,136	\$ 1,034,485,403	\$ 14,092,246	\$ 1,096,535
Investments with fiscal agent	-	-	-	1,193,851
Receivables (net of allowance for uncollectables):				
Accounts Receivables	-	6,805,138	694,348	-
Interest and dividends	5,961,917	-	-	412
Securities transactions	101,809,628	-	-	-
Contributions	4,093,616	-	-	-
Other	-	-	-	-
Advances to other governments	-	126	-	9,031
Prepaid	26,800	46,371	-	-
Loans receivable	-	-	-	525,724
Other assets	9,022,200	22,188,254	-	-
Investments:				
U.S. government and agency obligations	164,326,018	-	-	-
Bonds	106,725,214	-	-	-
Stocks	1,110,983,339	-	-	-
Real estate securities	104,485,885	-	-	-
Private credit	360,143,641	-	-	-
Private real estate	237,150,895	-	-	-
Infrastructure	182,047,547	-	-	-
Risk Parity	376,887,462	-	-	-
Collateral on loaned securities	66,220,680	-	-	-
Total assets	<u>2,912,387,978</u>	<u>1,063,525,292</u>	<u>14,786,594</u>	<u>2,825,553</u>
<b>Liabilities</b>				
Accounts payable	115,174,428	6,098,873	676,059	-
Securities lending obligation	66,220,680	-	-	-
Grant deed extension fee	395,000	-	-	-
Due to other government agencies	-	7,107,846	7,657,367	-
Interest payable	-	-	-	284,450
Bonds and notes payable	-	-	-	12,105,000
Total liabilities	<u>181,790,108</u>	<u>13,206,719</u>	<u>8,333,426</u>	<u>12,389,450</u>
<b>Net Position (Deficit)</b>				
Restricted for:				
Pensions	2,730,597,870	-	-	-
Pool participants	-	1,050,318,573	-	-
Individuals, organizations and other governments	-	-	6,453,168	-
Unrestricted (Deficit)	-	-	-	(9,563,897)
Total net position (deficit)	<u>\$ 2,730,597,870</u>	<u>\$ 1,050,318,573</u>	<u>\$ 6,453,168</u>	<u>\$ (9,563,897)</u>

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

	Employees' Retirement Trust	Investment Trust	Custodial Fund	Successor Agency Private Purpose Trust
<b>Additions</b>				
Contributions:				
Employer contributions	\$ 93,307,629	\$ -	\$ -	\$ -
Member contributions	29,553,123	-	-	-
Contributions on pooled investments	-	4,532,721,870	-	-
Property taxes collected for other governments	-	-	1,031,607,174	-
Redevelopment agency property tax trust	-	-	-	1,328,862
Total contributions	<u>122,860,752</u>	<u>4,532,721,870</u>	<u>1,031,607,174</u>	<u>1,328,862</u>
Investment Income				
Net (depreciation) in fair value	528,077,801	-	-	-
Interest	43,335,298	1,130,144	7,015	(6,707)
Miscellaneous income (expense)	669,109	-	-	-
Less investment expense	(15,886,559)	-	-	-
Net investment income	<u>556,195,649</u>	<u>1,130,144</u>	<u>7,015</u>	<u>(6,707)</u>
Total additions	<u>679,056,401</u>	<u>4,533,852,014</u>	<u>1,031,614,189</u>	<u>1,322,155</u>
<b>Deductions</b>				
Benefit payments	149,015,287	-	-	-
Refunds of prior contributions	1,915,614	-	-	-
Distributions from pooled investments	-	4,374,343,925	-	-
Distributions of taxes collected to other governments	-	-	1,031,903,553	-
Interest	-	-	-	599,545
Administrative expense	3,393,869	-	-	223,652
Total deductions	<u>154,324,770</u>	<u>4,374,343,925</u>	<u>1,031,903,553</u>	<u>823,197</u>
Change in net position	<u>524,731,631</u>	<u>159,508,089</u>	<u>(289,364)</u>	<u>498,958</u>
Net position - beginning	2,205,866,239	890,810,484	(150,611)	(10,062,855)
Prior period adjustment	-	-	6,893,143	-
Net position held in trust - beginning, restated	<u>2,205,866,239</u>	<u>890,810,484</u>	<u>6,742,532</u>	<u>(10,062,855)</u>
Net position - ending	<u>\$ 2,730,597,870</u>	<u>\$ 1,050,318,573</u>	<u>\$ 6,453,168</u>	<u>\$ (9,563,897)</u>



*County of Stanislaus*  
**Notes to the Basic Financial Statements**  
**June 30, 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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This summary of significant accounting policies of the County of Stanislaus (the County) is presented to assist in understanding the County's financial statements. These accounting policies conform to Generally Accepted Accounting Principles (GAAP) and have been consistently applied in the preparation of the financial statements.

**A. Reporting Entity**

The accounting methods and procedures adopted by the County conform to GAAP as applied to governmental entities. These financial statements present the County and its component units, legally separate entities for which the County is considered to be financially accountable, under the criteria set by Governmental Accounting Standards Board (GASB) Statement No. 61.

- Reported 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 County's operations. Blended component units are an extension of the County and so data from these units are combined with the data of the primary government. Each component unit has a June 30<sup>th</sup> year-end.

Blended Component Units

1. Stanislaus County Capital Improvements Financing Authority ("Authority"): The Authority was established on September 1, 1989, as a separate legal entity whose sole purpose is to provide financing for various County capital projects. It is governed by the five members of the Board of Supervisors, which is the same governing body as the County. The activity for the Authority is reported as a debt service fund.
2. Lighting Districts: The County has 28 different, legally separate lighting districts. It is governed by the five members of the Board of Supervisors, which is the same governing body as the County. The County's approval is needed to set the districts' budgets and to set assessment rates. The activity for the lighting districts is reported in a special revenue fund.
3. Stanislaus County Tobacco Funding Corporation ("Stanislaus Corporation"): The Stanislaus Corporation was established per Board of Supervisors resolution on November 7, 2000, as a separate legal entity pursuant to California Corporations Code. There are three directors of the Stanislaus Corporation, which is comprised of two members of the Board of Supervisors of the County and one independent member. The Corporation's purpose is to acquire from the County all of the rights of the County future tobacco settlement payments and to borrow money secured by the County tobacco assets on behalf of the California County Tobacco Securitization Agency (See Note 10). The Stanislaus Corporation provides service solely to the County and is reported as a debt service fund.

# County of Stanislaus

## Notes to the Basic Financial Statements

June 30, 2021

4. In-Home Supportive Services Public Authority of Stanislaus County (IHSS): The IHSS was established on December 9, 2004, as a separate legal entity pursuant to Welfare and Institutions Code Section 12301.6. It is governed by the five members of the Board of Supervisors, which is the same governing body as the County. The County is the administrator of the IHSS and serves as the fiscal agent of the Public Authority. IHSS is reported as a special revenue fund.

### Discretely Presented Component Unit

First 5 Stanislaus (formerly known as Children's Families First Commission): Following voter approval of Proposition 10 in November 1998, First 5 Stanislaus was established by the Stanislaus County Board of Supervisors on December 8, 1998, pursuant to Ordinance #687. The ordinance provides that First 5 Stanislaus operate as an independent "County agency." A governing board compiled of nine Commissioners, whose composition is defined in the enabling ordinance, is appointed by the Board of Supervisors. First 5 Stanislaus is treated as an agency of the County having independent authority over the strategic plan. The administrative functions such as the fiscal, legal and human resources are performed by the County through a professional services agreement. The County serves as the fiscal agent for First 5 Stanislaus. The purpose of First 5 Stanislaus is to promote the development and well-being of children zero through age five in Stanislaus County. Additional detailed information of First 5 Stanislaus can be obtained from the County Auditor-Controller's Office located at 1010 10<sup>th</sup> Street, Suite 5100, Modesto, CA 95354.

### **B. Basis of Presentation**

#### *Government-Wide Financial Statements*

The Statement of Net Position and Statement of Activities display information about the primary government (the County) and its component units. These statements include the financial activities of the overall government, except for fiduciary activities. The government-wide 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.

In the government-wide statements, eliminations have been made to minimize the double counting of certain internal activities. In the Statement of Net Position, all internal balances have been eliminated except those representing the net balance due between governmental and business-type activities. This residual balance is reported as "internal balances." Internal service fund activity has been eliminated in the statement of activities.

The statement of activities demonstrates the degree to which the program expenses of a given function are offset by program revenues. Program expenses include direct expenses, which are clearly identifiable with a specific function, and allocated administrative overhead. Program revenues include 1) charges paid by the recipients of goods or services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented instead as general revenues.

*County of Stanislaus*  
**Notes to the Basic Financial Statements**  
**June 30, 2021**

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

*Fund Financial Statements*

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

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

The County reports the following major governmental funds:

- The *General Fund* is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the County that are not accounted for through other funds. For the County, the General Fund includes such activities as public protection, health and sanitation, public assistance, education and recreation and cultural services.
- The *Tobacco Settlement Fund* was established to account for the proceeds from securitizing the County's share of tobacco settlement revenues. Currently, the proceeds are restricted to use for capital expenditures. The intent is to preserve the initial amount and to distribute 80% of the annual investment earnings to the General Fund.
- The *Behavioral Health and Recovery Services Fund* was established to provide mental health services to the residents of the County under the provisions of Welfare and Institutions Codes 5600 and 5000. This includes residential/support treatment services, outpatient treatment services, and an array of education and prevention services. The primary source of revenues is from intergovernmental sources and charges for services.
- The *Community Services Agency Fund* was established for the administration of the three major public social programs including financial assistance, social services, and employment services. Intergovernmental revenue is the primary source of financing for this fund.

## County of Stanislaus

### Notes to the Basic Financial Statements

June 30, 2021

- *ARPA State and Local Fiscal Recovery Fund* was established for the administration of the funding from the American Rescue Plan Act to support the County's recovery from the economic impacts of the COVID-19 pandemic emergency. The primary source of revenue is from governmental sources. This fund is reported as a special revenue fund.

The County reports the following major enterprise funds:

- The *Fink Road Landfill Fund* was established to account for the operation of Fink Road Landfill, which provides a dumping site for the disposal of solid wastes. Revenues are derived from fees generated for the disposal of waste at the site.
- The *Health Clinics and Ancillary Services Fund* was established to account for health care operations in outpatient clinics throughout the County. Revenues are derived from fees for patient services, payments from federal and state programs such as Medicare and Medi-Cal, private insurance, and subsidies from the County.

The County reports the following additional fund types:

- *Internal Service Funds* account for the County's fleet and facility maintenance, purchasing, communication, technology, and other services provided to departments or other governments. They also account for self-insurance programs – workers' compensation, long-term disability, employee benefits, and personal injury.
- The *Employees' Retirement Trust (Pension Trust Fund)* accumulates contributions from the County, its employees, and other participating employers, and earnings from the fund's investments. Disbursements are made from the fund for retirement, disability and death benefits (based on a defined benefit formula) and administrative expenses. This fund includes all assets of the Stanislaus County Employees' Retirement Association (StanCERA).
- The *Investment Trust Fund* accounts for the assets of legally separate entities that deposit cash with the County Treasurer in an investment portfolio for the benefit of all participants. These entities include school and community college districts and other special districts governed by local boards, regional boards, and authorities. The fund represents the assets, primarily cash and investments, and the related liability of the County to disburse these monies on demand.
- The *Custodial Funds* account for assets held by the County as an agent for individuals, private organizations, or other governments. These funds have no equity account since all assets are due to individuals or entities at some future time. These funds are tax collection funds.

# County of Stanislaus

## Notes to the Basic Financial Statements

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- The *Private-Purpose Trust Fund* is a fiduciary fund type used by the County to report trust arrangements under which principal and income benefit other governments. This fund reports the assets, liabilities, and activities of the Stanislaus County Redevelopment Successor Agency (Successor Agency).

### C. Basis of Accounting

The government-wide, proprietary, employees' retirement trust, private-purpose trust, custodial, and investment trust fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting.

Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. 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 of accounting, revenue from property taxes is recognized in the fiscal year for which the taxes are levied.

Revenues from sales tax are recognized when the underlying transactions take place. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available ("susceptible to accrual"), the County considers all revenues susceptible to accrual and recognizes revenue if the accrual criteria are met. Specifically, sales taxes, interest, special assessments, charges for services and other miscellaneous revenue are all considered to be susceptible to accrual and have been recognized as revenue in the current fiscal period. Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. The County considers revenues available if they are collected within 180 days after year-end, except for property taxes. Property taxes are considered available if they are collected within 60 days after year-end. Expenditures are generally recorded when a liability is incurred, as under the accrual basis of 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.

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

Notes to the Basic Financial Statements

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**D. Cash and Cash Equivalents**

Cash and cash equivalents include cash in bank and investments held by the County Treasurer in a cash management pool. The amounts classified as “Investments with Fiscal Agent” represent loan proceeds held by the trustees for various borrowings (See Note 3) and securitized tobacco settlement proceeds invested outside the County Pool.

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

**E. Investments**

California Government Code Section 53600, et seq., authorizes the County to invest in obligations of the State of California (the State) or any local agency of the State, bankers’ acceptances, commercial paper, negotiable certificates of deposits, repurchase agreements, medium-term notes issued by corporations and the State of California Local Agency Investment Fund.

The County may also invest in certain open-ended mutual funds permitted by the Government Code. All investments are carried at fair value unless the investment has a remaining maturity of one year or less at time of purchase. In that case, the investment would be reported at amortized cost. Interest earned on pooled investments is apportioned quarterly to certain participating funds based upon each fund’s average daily deposit balance with all remaining interest deposited in the General Fund.

The tobacco securitization proceeds are invested under a separate policy approved by the County Board of Supervisors on June 26, 2018. The policy authorizes the County to invest in obligations outlined in California Government Code Section 53600, et seq., with no investment having a greater maturity date than the final maturity of any tobacco settlement asset-backed bond. All investments are reported at fair value.

The Employees’ Retirement Trust (StanCERA) funds are invested pursuant to policy guidelines established by the StanCERA Board of Retirement. The objective of the investment policy is to invest in a manner that provides the safeguards and diversity that a prudent investor would adhere to. The policy of StanCERA is to invest in the following asset classes: Large Cap US Stocks, Small Cap US Stocks, Non-U.S. Stocks and Fixed Income. Investments are stated at fair value.

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

Pursuant to GASB Statement No. 63, “*Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*”, and GASB Statement No. 65, “*Items Previously Reported as Assets and Liabilities*”, the County recognizes deferred outflows and inflows of resources.

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period. The County is reporting deferred pension in this category (See Note 16 for more detail).

County of Stanislaus

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In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by the government that is applicable to a future reporting period. The County is reporting deferred pension and deferred other post-employment benefits in this category (See Note 16 and Note 18 for more detail).

**G. Inventory**

In governmental funds, inventories are valued at cost. In proprietary funds, they are valued at lower of cost or market. Cost is determined by using either the weighted average or the first-in, first-out method. The consumption method of accounting for inventory is used for the governmental funds and the proprietary funds. For the governmental funds, the fund balance related to inventory is categorized as non-spendable (See Note 12).

**H. Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. Prepaids are reported using the consumption method.

**I. Capital Assets**

Capital assets (including infrastructure) are recorded at historical cost or estimated historical cost if actual historical cost is not available. Contributed capital assets are valued at acquisition value. Capital assets include public domain assets (infrastructure) consisting of roads, bridges, lighting systems, drainage systems, and flood control improvements. The County defines capital assets, other than infrastructure, as assets with an initial, individual cost equal to or greater than \$5,000 and an estimated useful life in excess of one year, with the exception of the Health Clinics and Ancillary Services Enterprise Fund. The Health Clinics and Ancillary Services Enterprise Fund defines capital assets as assets with an initial, individual cost equal to or greater than \$1,000 and an estimated useful life in excess of three years. In addition to these individual assets, the library's books are capitalized together as one collection.

Capital assets used in operations are depreciated or amortized (assets under capital leases) using the straight-line method over the lesser of the capital lease period or their estimated useful lives in the government-wide and proprietary funds statements, with the exception of landfill cell development. The units of production method is used for depreciation on landfill cells.

The estimated useful lives are as follows:

Infrastructure	20 to 60 years
Structures and improvements	15 to 60 years
Equipment (including vehicles and books)	3 to 20 years
Landfill Cell-4	1,960,000 cubic yards
Landfill Cell-5	1,550,000 cubic yards
Landfill Cell-6	2,789,249 cubic yards

The County has seven networks of infrastructure assets – roads, bridges, lighting systems, storm drains, signs, signals, and beacons.

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**J. Intangible Assets**

On July 13, 2010, the Board of Supervisors approved a \$50,000 capitalization threshold for intangible assets.

GASB Statement No. 51 was issued in June of 2007. The objective of this statement is to establish accounting and financial reporting requirements for intangible assets to reduce inconsistencies in reporting among state and local governments. County financial statements must comply with all statements issued by the Governmental Accounting Standards Board. This statement requires that all intangible assets not specifically excluded by its scope provisions be classified as capital assets. As such, existing accounting and financial reporting requirements are to be applied to intangible assets. Capital assets are expensed over their useful lives rather than being charged in the specific financial period in which they are purchased.

The existing capital asset policy for the County includes intangible assets. Currently, the capitalization threshold for other capital assets is \$5,000.

The threshold amount represents the minimum amount at which an asset should be capitalized.

GASB Statement No. 51 does not specifically identify a methodology for establishing a threshold amount. A survey of other California counties was performed which indicated a wide variation, depending on the size of the county, in the threshold amounts being implemented. Given the County's relative size and exposure, a \$50,000 threshold is considered to be a reasonable amount.

**K. Compensated Absences (Accrued Vacation, Sick Leave, and Compensatory Time)**

All regular employees of the County earn vacation and sick leave with pay every year. The amount of vacation and sick hours earned is based on the years of continuous service and the bargaining unit to which the employee belongs. All employee bargaining units have vacation accumulation limits. Regular employees are given credit for eight hours sick leave each month of employment with limited accumulation.

Regular employees, upon separation, are entitled to all unused accumulated vacation time. Most regular employees are eligible to have a portion of their sick leave cashed out after six years of service. The amount depends on the length of service and if it is at retirement or a regular separation.

Extra help employees shall accrue one (1) hour of sick leave for every 30 hours worked and may accumulate a total of not more than 48 hours. Extra help employee will not receive compensation for unused accrued paid sick leave upon termination, resignation, retirement or other separation from employment from the County. Certain extra help employees can accrue vacation hours based on their bargaining unit's Memorandum of Understanding (MOU).

At the close of each fiscal year, the balance of this accumulated time is computed for each employee at the current salary range. In the financial statements, these amounts are

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referred to as “compensated absences.” A 10 year average of all termination payments is used to compute the amount that is expected to be liquidated in the next year with expendable available financial resources. This current portion and the balance of the long-term liability are reported in the government-wide statements, and the enterprise and internal service funds financial statements, and are generally liquidated by the General Fund.

**L. Interfund Transactions**

Interfund transactions include 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/due from” (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 to other funds, as reported in the fund financial statements, are reported as non-spendable fund balance.

Services or supplies provided can result, at year-end, in receivables and payables referred to as “due to/from other funds.” These receivables and payables are eliminated in the governmental-wide consolidation with residual balances reported as “internal balances” when they are between funds of the County.

Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related costs as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the government-wide presentation.

**M. Estimates**

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

**N. Fund Balance**

The Governmental Accounting Standards Board (GASB) has issued Statement No. 54, “*Fund Balance Reporting and Governmental Fund Type Definitions*.” This statement is effective for financial statements with periods beginning after June 15, 2010. The objective of this statement is to improve the usefulness, including the understandability, of governmental fund balance information. The statement provides more clearly defined categories to make the nature and extent of the constraints placed on a government’s fund balance more transparent. The statement impacts governmental fund types.

The fund balance is reported in five categories: Non-spendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance and Unassigned Fund Balance.

## County of Stanislaus

### Notes to the Basic Financial Statements

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Non-Spendable Fund Balance – amounts cannot be spent because they are a) not in spendable form or b) legally or contractually required to be maintained intact.

Restricted Fund Balance – amounts are restricted by external parties, i.e., creditors, grantors, contributors or laws/regulations of other governments or restricted by law through constitutional provisions or enabling legislation.

Committed Fund Balance – amounts that can only be used for specific purpose pursuant to constraints imposed by formal action of the government's highest level of decision making authority. By majority vote, Board of Supervisors approval is required to set and remove the constraints. The formal action must occur prior to the end of the reporting period. The amount, which will be subject to the constraint, may be determined in the subsequent period.

Assigned Fund Balance - amounts constrained by the government's intent to be used for specific purposes that are neither restricted nor committed. The intent can be expressed by a) the governing body itself or b) a body or official to which the governing body has delegated the authority, i.e., budget/finance committee. Monies set aside for debt service, carryover appropriations, Teeter plan, retirement obligation, contingencies, and tobacco settlement are some of the examples to be included in the assigned category.

Assigned fund balance can be used to eliminate the projected budgetary deficit in the subsequent year's budget.

Unassigned Fund Balance – a residual classification for the general fund. The total fund balance less non-spendable, restricted, committed, and assigned equals unassigned fund balance. General fund is the only fund that should report a positive unassigned fund balance amount. A negative fund balance is possible in other governmental funds.

When both restricted and unrestricted resources are available for use it is the County's policy to use restricted fund balance resources first, followed by the unrestricted resources in the committed and unassigned fund balances, as they are needed.

#### O. Pensions

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

In general, the County recognizes a net pension liability, which represents the County's proportionate share of the excess of the total pension liability over the fiduciary net position of the pension reflected in the actuarial report provided by the Stanislaus County Employees' Retirement Association (StanCERA). The net pension liability is measured as of the County's prior fiscal year-end. Changes in the net pension liability are recorded, in the period incurred, as pension expense or as deferred inflows of resources or deferred outflows of resources depending on the nature of the change. The changes in net pension liability that are recorded as deferred inflows of resources or deferred outflows of resources (that arise from changes in actuarial assumptions or other inputs and differences between

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**Notes to the Basic Financial Statements**  
**June 30, 2021**

expected or actual experience) are amortized over the weighted average remaining service life of all participants in the respective pension plan and are recorded as a component of pension expense beginning with the period in which they are incurred.

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

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

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

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the County's OPEB Plan (OPEB Plan) and additions to/deduction from the OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by StanCERA. For this purpose, the OPEB plan recognizes benefit payments when due and payable in accordance with the benefit terms. 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.

**Q. Deferred Rent**

Deferred rent represents the difference between rent expense and rental payments on operating leases as the Health Services Agency Fund records rent expense on a straight-line basis over the life of the lease.

# County of Stanislaus

## Notes to the Basic Financial Statements

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### NOTE 2 INDIVIDUAL DEFICITS

For the year ended June 30, 2021, the Individual Fund Deficits are as follows:

Proprietary Funds		
ISF - General Liability Insurance	\$	3,549,296
ISF - Unemployment Insurance		283,468
ISF - Central Services		40,471

The Central Services deficit is due to GASB Statement No. 68 "*Accounting and Financial Reporting for Pension*" adjustments recorded in prior years. General Liability and Unemployment Insurance deficits are due to higher than expected claims and expenses.

### NOTE 3 CASH AND INVESTMENTS

The County maintains a cash and investment pool, Stanislaus County Treasurer's Pool, for the purpose of increasing interest income through investment activities. This pool, which is available for use by all funds, is displayed on the Statement of Net Position/Balance Sheet as "cash and investments." The Stanislaus County Treasurer's Pool generally limits participation in the pool to those agencies and districts required to participate by legal provisions of the California State Government Code for those agencies and districts. Voluntary participation is limited to the Stanislaus County Employees' Retirement System (StanCERA) and independent special districts, which represent approximately 3% of the pool. While StanCERA participates in the County Treasurer's Pool, the majority of its cash and investments are managed separately from the County Pool. The County has no legally binding guarantees to support the shares in the County Treasurer's Pool.

The share of each fund in the Stanislaus County Treasurer's Pool is separately accounted for and interest is apportioned quarterly based on the relationship of the fund's average daily cash balance to the total of the pooled cash and investments. In accordance with Government Code Section 53647, interest on all money deposited in the County Treasury belongs to the County and participating schools unless otherwise directed by law or the County Board of Supervisors.

The County has numerous funds in which the interest earned is deposited into the General Fund to comply with the above code section.

The Stanislaus County Treasurer's Pool is not SEC-registered, but is invested in accordance with California State Government Code Section 53600 et. seq. The California State Government Code no longer requires the formation of an Investment Oversight Committee to oversee activity in the pool for compliance and code requirements. However, Stanislaus County does still maintain an active committee.

To this end, the Oversight Committee reviews the monthly investment report prior to presentation to the Board of Supervisors and causes an audit of investments to occur annually.

# County of Stanislaus

## Notes to the Basic Financial Statements

**June 30, 2021**

In addition to the restrictions and guidelines of the Government Code, cash and investments with the County Treasurer are invested pursuant to investment policy guidelines established by the County Treasurer and accepted by the Board of Supervisors. The objectives of the policy are, in order of priority, legality of investment, safety of principal, liquidity, and yield.

Total County cash and investments are as follows:

Cash and Investments	
Imprest cash	\$ 443,619
Cash in banks-department administered	8,011,412
In custody of Treasurer:	
Cash on hand	81,691
Cash in bank	15,581,881
Investments held by Treasurer	1,844,888,861
Less outstanding checks	<u>(48,557,837)</u>
Total in custody of Treasurer	1,811,994,596
Investments held by fiscal agents:	
Tobacco settlement	71,769,846
Tobacco funding corporation	<u>5,881,237</u>
Subtotal investments held by agents	77,651,083
Private-Purpose Trust investments held by fiscal agents	<u>1,193,851</u>
Total investments held by agents	78,844,934
Employees' retirement trust:	
Cash (outside Treasurer's pool)	60,985,081
Investments	<u>2,708,970,681</u>
Total cash and investments	<u><u>\$ 4,669,250,323</u></u>

Total County cash and investments are reported as follows:

Primary government:	
Cash and investments	\$ 703,291,273
Investments with fiscal agent	77,651,083
Restricted cash and investments	35,735,669
Employees' retirement trust:	
Cash and investments	82,503,136
Other investments	2,708,970,681
Investment trust - cash and investments	1,034,485,403
Custodial funds - cash and investments	14,092,246
Private-purpose trust:	
Cash and investments	1,096,535
Investments with fiscal agent	1,193,851
Component Unit - First 5 Stanislaus	<u>10,230,446</u>
Total cash and investments	<u><u>\$ 4,669,250,323</u></u>

*Interest Rate Risk* - This is the risk of loss due to the fair value of an investment falling because of rising interest rates. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

## County of Stanislaus

### Notes to the Basic Financial Statements

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- *Stanislaus County Treasurer's Pool.* The County's policy for interest rate risk allows investments to be sold prior to maturity at a loss if such sale will allow investment in a higher yield vehicle and any loss upon sale can be more than compensated by additional interest earning within a six-month period. Of the County's \$1.8 billion portfolio, over 48% of the investments have a maturity of one year or less. No investment has a maturity greater than five years.
- *Stanislaus County Tobacco Settlement Investment Portfolio.* This portfolio, under a separate investment policy, includes Municipal bonds with maturities of up to 27 years that are sensitive to interest rate changes. Of these bonds, 48% are insured, which tends to reduce interest rate risk.
- *StanCERA's Investment Portfolio.* Highly Sensitive Investments are certain debt investments whose terms may cause their fair value to be highly sensitive to market interest rate changes. Terms include such variables as embedded options, coupon multipliers, benchmark indices and reset dates. StanCERA's fixed income investments have embedded prepayment options that will typically cause prepayments by the obligees of the underlying investments when interest rates fall. Prepayments eliminate the stream of future interest payments and, therefore, diminish the fair value of the fixed income investment.

*Credit Risk* - This is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

- *Stanislaus County Treasurer's Pool.* The County is permitted to hold investments of issuers with a short-term rating of "A-1" and a minimum long-term rating of "A-" by two of the top nationally recognized statistical rating organizations (rating agencies). Additionally, the County is permitted to invest in U.S. Treasuries, Government Sponsored Enterprises (Agencies), and the State's Local Agency Investment Fund.
- *Stanislaus County Tobacco Settlement Investment Portfolio.* This portfolio includes insured and non-insured bonds that are rated single A, double A and triple A. The bonds make up 95% of the portfolio. The rest of the portfolio is currently being held in an interest-bearing Stanislaus County trust account.
- *StanCERA's Investment Portfolio.* Under StanCERA policy, the fixed income portfolio must have an average quality rating of A or better in the aggregate as measured by at least one credit rating service. Investment grade quality is defined as a Standard and Poor's rating of BBB or higher at time of purchase. In cases where credit rating agencies assign different quality ratings to a security, the lower rating will be used.

Should the rating of a fixed income security fall below investment grade, the manager may continue to hold the security if they believe the security will be upgraded in the future, there is a low risk of default, and buyers will continue to be available throughout the anticipated holding period. The manager has the responsibility of notifying the StanCERA Retirement Board whenever an issue falls below investment grade. The notification should include the manager's assessment of the issue's credit rating and its ongoing role in the portfolio.

# County of Stanislaus

## Notes to the Basic Financial Statements

**June 30, 2021**

The following table shows the quality of StanCERA's investments in fixed income securities on June 30, 2021:

Credit Rating	Active Management	Fixed Income Securities Amount
Aaa / AAA	0.50 %	\$ 1,357,865
Aa1 / AA+	1.31	3,540,914
Aa2 / AA	0.59	1,598,947
Aa3 / AA-	0.41	1,097,956
A1 / A+	1.39	3,758,427
A2 / A	1.45	3,937,971
A3 / A-	4.31	11,688,352
Baa1 / BBB+	13.88	37,628,197
Baa2 / BBB	9.53	25,821,388
Baa3 / BBB-	3.39	9,189,600
N/R	56.84	154,093,196
N/A	6.40	17,338,419
	<u>100.00 %</u>	<u>\$ 271,051,232</u>

\*N/A Represents securities that are not applicable to the rating disclosure requirements

**Custodial Credit Risk-deposits** - In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it.

- Stanislaus County Treasurer's Pool and other deposits.* At fiscal year-end, Stanislaus County had no custodial credit risk exposure to any depository financial institution. As per State of California Government Code (Section 53630 – 53683), the depository bank, i.e., Bank of the West, collateralized Stanislaus County public funds with eligible securities having a market value of at least 110% of the actual amount on deposit. These securities are maintained with a third-party custodian. The collateral is held in a pool based on the bank's total public deposits. The County did not have deposits in any foreign currency.
- StanCERA's Investment Portfolio.* At fiscal year-end, StanCERA had no custodial credit risk exposure to any depository financial institution. All deposits are placed with a custodial bank. The custodian is responsible for maintaining an adequate level of collateral in an amount equal to 102% of the market value of loaned securities. Collateral received may include cash, letters of credit, or securities. If securities collateral is received, StanCERA cannot pledge or sell securities collateral unless the borrower defaults.

**Custodial Credit Risk-investments** - For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

# County of Stanislaus

## Notes to the Basic Financial Statements

**June 30, 2021**

- *Stanislaus County Treasurer's Pool and Stanislaus County Tobacco Settlement Investment Portfolio.* All negotiable instruments are held by the County's custodian or a third party in the County's name. The County did not participate in securities lending activities. The investment policy prohibits investment in instruments denominated in a foreign currency.
- *StanCERA's Investment Portfolio.* State statutes and Board of Retirement Investment Policy permit StanCERA to participate in a securities lending program. StanCERA's custodial bank administers its securities lending program. At fiscal year-end, StanCERA had no custodial credit risk exposure to borrowers because the amounts StanCERA owed to borrowers exceeded the amounts the borrowers owed to StanCERA. StanCERA's contract with the custodian requires it to indemnify StanCERA if the borrower fails to return the securities and the collateral is inadequate to replace the securities lent or fail to pay StanCERA for income distributions by securities issuers while securities are on loan.

As of June 30, 2021, StanCERA had securities on loan with a carrying value of \$64,167,578 and collateral of \$66,220,680. The types of securities lent were U.S. and Non-U.S. Government and Agencies, U.S. and Corporate Fixed Income and U.S. and Non-U.S. Equities. There are no restrictions on the amount of securities that may be lent.

*Foreign Currency Risk* – This is the risk that changes in exchange rates may adversely affect the fair value of an investment.

- *StanCERA's Investment Portfolio.* StanCERA's external investment managers may invest in international securities and must follow StanCERA's Investment Guidelines pertaining to these types of investments.

The fair value, in US dollars, of StanCERA's foreign currency at June 30, 2021, was \$520,295,575, distributed as follows:

Currency	Fair Value (in U.S. Dollars)	Currency	Fair Value (in U.S. Dollars)
Australian Dollar	\$ 15,885,572	New Israeli Shekel	\$ 698,096
Brazilian Real	2,883,532	New Taiwan Dollar	12,515,690
British Pound	42,182,299	New Zealand Dollar	653,974
Canadian Dollar	37,158,510	Norwegian Krone	5,893,885
Chilean Peso	834,042	Singapore Dollar	3,150,925
Danish Krone	1,824,244	South African Rand	1,138,487
Euro Dollars	123,351,213	South Korean Won	13,156,049
Hong Kong Dollar	44,322,242	Swedish Krona	13,426,127
Hungarian Forint	1,333,539	Swiss Franc	23,717,217
Indonesian Rupiah	1,219,020	Thailand Baht	480,632
Japanese Yen	77,543,468	Turkish Lira	1,759,192
Malaysian Renggiti	636,465	U.S. Dollar	94,372,239
Mexican Peso	158,916		

# County of Stanislaus

## Notes to the Basic Financial Statements

**June 30, 2021**

*Concentration of Credit Risk* - This is the risk of loss due to a large concentration of investments in any one issuer. Investments issued or explicitly guaranteed by the U.S. Government and investments in mutual funds, external investment pools and other pooled investments are not considered at risk.

- *Stanislaus County Treasurer's Pool.* Over 61% of the County's investments were in the U.S. Government or Government Sponsored Enterprises (Agencies). The following Agencies each comprised more than 5% of the pool investments:

Federal Farm Credit Bank	11 %
Federal Home Loan Bank	17 %
Federal Home Loan Mortgage	9 %
Federal National Mortgage Association	8 %

Of the 39% of the portfolio invested in other types of investments, no issuer exceeded 5% of the portfolio in each investment type at the time of investment.

- *Stanislaus County Tobacco Settlement Investment Portfolio.* This portfolio includes California State Municipal bonds that comprise 23% of the portfolio.
- *StanCERA's Investment Portfolio.* Investments issued or explicitly guaranteed by the US Government and investments in mutual funds, external investment pools, and other pooled investments are exempt from the disclosure requirements. As of June 30, 2021, for separately managed investment accounts, StanCERA did not have investments in any one issuer representing 5% or more of the total portfolio.

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

<b>Fixed Income Securities:</b>	
U.S. Treasuries	\$ 161,802,502
Emerging Market / Non-U.S. Bonds	38,949,757
Corporate and Other Credit	70,298,973
Total	271,051,232
<b>Equities:</b>	
Non-U.S. Equity	434,280,599
U.S. Equity	229,355,227
Commingled Equity Funds	361,332,537
Emerging Markets Equity	86,014,976
Total	1,110,983,339
Real Estate Securities	104,485,885
Private Credit	216,383,761
Private Real Estate	237,150,895
Private Equity	143,759,880
Infrastructure	182,047,547
Securities Lending Collateral	66,220,680
Risk Parity	376,887,462
Total Other Investments	\$ 2,708,970,681

*County of Stanislaus*  
**Notes to the Basic Financial Statements**  
**June 30, 2021**

The following schedule indicates the credit and interest rate risk at June 30, 2021. The credit ratings listed are for Standard and Poor's (S&P) and Moody's Investors Service (Moody's). Certain investments, such as the State's Local Agency Investment Fund, are unrated.

Stanislaus County Treasury Pool  
Fair Value Maturity Distribution  
For the Year Ended June 30, 2021  
(Dollar amounts in thousands)

	S&P Credit Rating	Moody's Credit Rating	Maturity							Total	Total %
			≤ 30 Days	31 - 60 Days	61 - 90 Days	91 - 180 Days	181 - 365 Days	1 - 2 Years	2 - 5 Years		
<b>Triple A</b>											
Medium Term Notes	AAA	Aaa	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,906	9,906	0.54%
			-	-	-	-	-	-	<b>9,906</b>	<b>9,906</b>	<b>0.54%</b>
<b>Double A</b>											
Federal Agencies	AA+	Aaa	79,643	71,849	64,775	91,491	85,966	143,342	281,365	818,431	44.35%
US Treasuries	AA+	Aaa	15,013	-	45,159	65,501	30,409	-	90,654	246,736	13.37%
Medium Term Notes	AA+	Aa1	-	-	-	-	-	-	22,632	22,632	1.23%
Medium Term Notes	AA+	Aa2	-	-	-	-	-	-	4,951	4,951	0.27%
Medium Term Notes	AA	Aa2	-	-	-	-	15,274	-	-	15,274	0.83%
Medium Term Notes	AA-	Aa2	-	-	-	-	-	-	10,402	10,402	0.56%
Medium Term Notes	AA-	Aa3	-	-	-	10,109	-	15,480	-	25,589	1.39%
Municipal Bonds	AAA	Aa1	-	-	-	-	-	-	2,997	2,997	0.16%
Money Market	AA+	Aaa	12,527	-	-	-	-	-	-	12,527	0.68%
			<b>107,183</b>	<b>71,849</b>	<b>109,934</b>	<b>167,101</b>	<b>131,649</b>	<b>158,822</b>	<b>413,001</b>	<b>1,159,539</b>	<b>62.84%</b>
<b>Single A</b>											
Negotiable Cert of Deposit	A+	A1	-	-	25,005	25,009	-	-	-	50,014	2.71%
Negotiable Cert of Deposit	A+	Aa2	-	-	-	-	-	14,998	-	14,998	0.81%
Negotiable Cert of Deposit	A	Aa3	-	-	-	-	-	10,000	-	10,000	0.54%
Negotiable Cert of Deposit	A	A1	40,003	16,002	-	-	-	-	-	56,005	3.04%
Commercial Paper	A-1+	P-1	-	-	24,994	-	-	-	-	24,994	1.35%
Commercial Paper	A-1	P-1	24,999	-	-	-	-	-	-	24,999	1.36%
Medium Term Notes	A+	Aa3	-	-	-	-	-	15,162	-	15,162	0.82%
Medium Term Notes	A+	A1	-	-	-	-	38,779	14,792	42,086	95,657	5.18%
Medium Term Notes	A+	A2	-	-	-	-	-	10,232	-	10,232	0.55%
Medium Term Notes	A	A1	-	-	-	-	-	21,162	23,225	44,387	2.41%
Medium Term Notes	A	A2	5,005	9,031	-	15,128	20,886	-	81,769	131,819	7.15%
Medium Term Notes	A-	A2	-	25,123	-	-	-	18,541	36,707	80,371	4.36%
Medium Term Notes	A-	A3	-	-	-	-	4,183	23,325	-	27,508	1.49%
			<b>70,007</b>	<b>50,156</b>	<b>49,999</b>	<b>40,137</b>	<b>63,848</b>	<b>128,212</b>	<b>183,787</b>	<b>586,146</b>	<b>31.77%</b>
<b>Unrated</b>											
Managed Pool Account - LAIF	N/R	N/R	25,002	-	-	-	-	-	-	25,002	1.36%
Managed Pool Account - CAMP	N/R	N/R	1	-	-	-	-	-	-	1	0.00%
Federal Agencies	N/R	N/R	-	-	-	-	-	25,674	38,621	64,295	3.49%
			<b>25,003</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,674</b>	<b>38,621</b>	<b>89,298</b>	<b>4.85%</b>
<b>Total Treasury Pool Investments</b>			<b>\$ 202,193</b>	<b>\$ 122,005</b>	<b>\$ 159,933</b>	<b>\$ 207,238</b>	<b>\$ 195,497</b>	<b>\$ 312,708</b>	<b>\$ 645,315</b>	<b>\$ 1,844,889</b>	<b>100.00%</b>

*County of Stanislaus*  
**Notes to the Basic Financial Statements**  
**June 30, 2021**

Stanislaus County Tobacco Settlement Investment Portfolio  
Fair Value Maturity Distribution  
For the Year Ended June 30, 2021  
(Dollar amounts in thousands)

		Maturity											
	S&P Credit Rating	Moody's Credit Rating	≤ 30 Days	31-365 Days	1 - 3 Years	3 - 5 Years	5 - 10 Years	10 - 15 Years	15 - 20 Years	20 - 25 Years	25 - 30 Years	Total	Total Percent
<b>Triple A</b>													
Municipal Bonds	AAA	-	\$ -	\$ -	-	\$ 2,263	-	-	-	-	-	\$ 2,263	2.95%
			-	-	-	<b>2,263</b>	-	-	-	-	-	<b>2,263</b>	<b>2.95%</b>
<b>Double A</b>													
Municipal Bonds	AAA	Aa1	-	-	-	-	2,550	-	712	-	-	3,262	4.25%
Municipal Bonds	AA+	Aa1	-	-	-	-	1,118	-	-	-	-	1,118	1.46%
Municipal Bonds	-	Aa1	-	-	-	-	1,191	-	-	-	-	1,191	1.55%
Municipal Bonds	AA+	Aa2	-	-	-	-	1,203	-	-	955	-	2,158	2.81%
Municipal Bonds	AA+	-	-	-	-	-	2,977	-	485	-	-	3,462	4.51%
Municipal Bonds	AA	Aa2	-	-	-	-	2,266	1,708	1,390	1,125	-	6,489	8.45%
Municipal Bonds	-	Aa2	-	-	-	-	-	5,148	-	-	536	5,684	7.41%
Municipal Bonds	AA	Aa3	-	-	-	-	5,056	531	-	-	-	5,587	7.28%
Municipal Bonds	-	Aa3	-	-	-	-	-	560	-	-	-	560	0.73%
Municipal Bonds	AA	A1	-	-	-	-	-	-	852	-	-	852	1.11%
Municipal Bonds	AA	-	-	-	-	-	5,835	1,609	-	-	-	7,444	9.70%
Municipal Bonds	AA-	Aa2	-	-	2,854	4,316	11,956	2,787	716	-	-	22,629	29.48%
Municipal Bonds	AA-	Aa3	-	-	-	-	2,085	1,632	-	-	-	3,717	4.84%
			-	-	<b>2,854</b>	<b>4,316</b>	<b>36,237</b>	<b>13,975</b>	<b>4,155</b>	<b>2,080</b>	<b>536</b>	<b>64,153</b>	<b>83.58%</b>
<b>Single A</b>													
Municipal Bonds	A+	Aa3	-	-	-	-	2,273	-	-	-	-	2,273	2.96%
Municipal Bonds	A+	-	-	-	-	-	-	-	2,080	-	-	2,080	2.71%
Municipal Bonds	A-	WR	-	-	1,003	-	-	-	-	-	-	1,003	1.31%
			-	-	<b>1,003</b>	-	<b>2,273</b>	-	<b>2,080</b>	-	-	<b>5,356</b>	<b>6.98%</b>
<b>Unrated</b>													
Stanislaus Tobacco Trust Account	N/R	N/R	4,984	-	-	-	-	-	-	-	-	4,984	6.49%
			<b>4,984</b>	-	-	-	-	-	-	-	-	<b>4,984</b>	<b>6.49%</b>
<b>Combined Endowment Totals</b>			<b>\$ 4,984</b>	<b>\$ -</b>	<b>\$ 3,857</b>	<b>\$ 6,579</b>	<b>\$ 38,510</b>	<b>\$ 13,975</b>	<b>\$ 6,235</b>	<b>\$ 2,080</b>	<b>\$ 536</b>	<b>\$ 76,756</b>	<b>100.00%</b>

# County of Stanislaus

## Notes to the Basic Financial Statements

**June 30, 2021**

Stanislaus County Treasury Pool  
Summary of Investments  
As of June 30, 2021  
(Dollar amounts in thousands)

	Fair Value	Dollar Cost	Interest Rate Range	Maturity Range
Negotiable Cert. of Deposit	\$ 131,017	\$ 131,000	0.25% - 0.41%	
Commercial Paper	49,993	49,915	0.21% - 0.27%	07/07/21 - 10/18/22
Managed Funds - LAIF	25,002	25,000	Variable	07/22/21 - 09/24/21
Managed Funds - CAMP	1	1	Variable	N/A
Federal Agencies - Coupons	882,726	881,527	0.22% - 3.25%	N/A
US Treasuries - Coupons	246,737	245,852	0.25% - 2.75%	12/10/21 - 05/27/26
Municipal Bonds	2,997	3,000	0.41% - 0.56%	07/15/21 - 12/31/25
Medium Term Notes	493,889	491,688	0.45% - 4.35%	12/01/23 - 12/01/24
Money Market	12,527	12,527	Variable	07/12/21 - 03/11/26
<b>Total Investments</b>	<b>\$ 1,844,889</b>	<b>\$ 1,840,510</b>		N/A

In accordance with GASB Statement No. 31, investments are reported on the Statement of Net Position/Balance Sheet at their fair value and all changes in fair value are reflected in income of the period in which they occur. Fair values were obtained from our custodial statement for all investments having greater than 365 days to maturity in the following categories:

- Negotiable Certificates of Deposit
- U.S. Agency and GSE Bonds and Notes
- U.S. Treasury Bonds, Notes, and Bills
- Corporate Bonds and Notes

Amortized cost was used for all investments having 365 days or less to maturity, which may include the following categories:

- Negotiable Certificates of Deposit
- Commercial Paper
- State of California Local Agency Investment Fund
- U.S. Agency and GSE Bonds and Notes
- U.S. Treasury Bonds, Notes, and Bills
- Corporate Bonds and Notes
- Money Market Funds

The Stanislaus County Treasurer's Pool normally maintains a reserve balance in the State of California Local Agency Investment Fund (L.A.I.F.). The total amount invested by all public agencies in L.A.I.F. at June 30, 2021, was \$37.1 billion. L.A.I.F. is part of the State of California Pooled Money Investment Account (P.M.I.A.) whose balance at June 30, 2021, was \$193.3 billion. No amount was invested in any derivative financial products.

P.M.I.A. is not SEC-registered, but is required to invest according to California State Code. The average maturity of P.M.I.A. investments was 291 days as of June 30, 2021.

The Local Investment Advisory Board (Board) has oversight responsibility for L.A.I.F. The Board consists of five members as designated by state statute. The value of the pool shares in L.A.I.F., which may be withdrawn, is determined on an amortized cost basis,

# County of Stanislaus

## Notes to the Basic Financial Statements

June 30, 2021

which is different than the fair value of the pooled treasury's portion in the pool. Withdrawals from L.A.I.F. are done on a dollar to dollar basis.

In accordance with GASB Statement No. 31, investments are marked to fair values annually and an adjustment is made to each fund accordingly. However, actual daily activity is done on a dollar for dollar basis and only a withdrawal from the pool of a size that jeopardizes pool participants would cause the withdrawal to be done at market value.

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

### Statement of Net Position

Net position held for pool participants	<u>\$ 1,811,994,596</u>
Equity of external pool participants	1,050,318,573
Equity of internal pool participants	<u>761,676,023</u>
Total Equity	<u>\$ 1,811,994,596</u>

### Statement of Changes in Net Position

Net position at July 1, 2020	\$ 1,570,075,944
Net investment income	6,247,687
Net contributions and withdrawals	<u>235,670,965</u>
Net position at June 30, 2021	<u>\$ 1,811,994,596</u>

GASB Statement No. 79 establishes specific criteria used to determine whether a qualifying external investment pool may elect to use an amortized cost exception to fair value measurement. Those criteria will provide qualifying external investment pools and participants in those pools with consistent application of an amortized cost-based measurement for financial reporting purposes. The statement also establishes additional note disclosures for qualifying external investment pools. There was no material impact on the County's financial statement as a result of the implementation of GASB Statement No. 79.

### **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; and

*Level 3* – Investments reflect prices based upon unobservable sources.

The following is a description of the valuation methods and assumptions used by the County to estimate the fair value of its investments. There have been no changes in the methods and assumptions used at June 30, 2021. The methods described may produce a fair value calculation that may not be indicative of net realizable value or

# County of Stanislaus

## Notes to the Basic Financial Statements

**June 30, 2021**

reflective of future fair values. County management believes its valuation methods are appropriate and consistent with other market participants. The use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. The County treasury pool's asset market prices are derived from closing bid prices as of the last business day of the month as supplied by IDSI Institutional Bond Quotes. Where prices are not available from generally recognized sources, the securities are priced using a yield based matrix system to arrive at an estimated market value. Prices that fall between data points are interpolated. When available, quoted prices are used to determine fair value. When quoted prices in active markets are available, investments are classified within Level 1 of the fair value hierarchy. For investments classified within Level 2 of the fair value hierarchy, the County's custodians generally use a multidimensional relational model. Inputs to their pricing models are based on observable market inputs in active markets. The inputs to the pricing models are typically benchmark yields, reported trades, broker dealer quotes, issuer spreads and benchmark securities, among others.

The pool has the following recurring fair value measurements as of June 30, 2021:

	(Dollar amounts in thousands)			
	Fair Value Measurements			
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	
	(Level 1)	(Level 2)	(Level 3)	
Investments by fair value level:				
Debt Securities				
Negotiable Certs of Deposit	\$ 131,017	\$ -	\$ 131,017	\$ -
Commercial Paper	49,993	-	49,993	-
Federal Agencies	882,726	-	882,726	-
US Treasuries	246,737	246,737	-	-
Municipal Bonds	2,997	-	2,997	-
Medium Term Notes	493,889	-	493,889	-
Total Investments measured at fair value	\$ 1,807,359	\$ 246,737	\$ 1,560,622	\$ -
Investments measured at amortized cost:				
L.A.I.F.	\$ 25,002			
C.A.M.P	1			
Money Market	12,527			
Total Investments	\$ 1,844,889			
Reconciliation to Statement of Net Position:				
Outstanding Items	\$ (48,558)			
Cash/Bank Balances	15,664			
Stan Co Tobacco Funding Corp	-			
Net assets held for pool participants	\$ 1,811,995			

*County of Stanislaus*  
**Notes to the Basic Financial Statements**  
**June 30, 2021**

**NOTE 4 INTERFUND TRANSACTIONS**

**Interfund Receivables/Payables**

The compositions of interfund balances as of June 30, 2021, are as follows:

***Due To/From Other Funds***

Receivable Fund	Payable Fund	Amount	
General Fund	Other Governmental Funds	\$ 870,787	To cover deficit cash balance
Community Services Agency	Behavioral Health and Recovery Services	192,033	
Community Services Agency	Other Governmental Funds	18,424	Rimbursement for service
	Subtotal	<u>210,457</u>	
Health Clinics and Ancillary Services	Other Governmental Funds	280,407	Rimbursement for service
Other Governmental Funds	Health Clinics and Ancillary Services	41,548	Reimbursement for service
	Subtotal	<u>41,548</u>	
	Total	<u>\$ 1,403,199</u>	

***Advances to/From***

Receivable Fund	Payable Fund	Amount	Purpose
General Fund	Other Governmental Funds	\$ 100,000	Long-term loan
Tobacco Settlement	General Fund	5,957,585	Long-term loan
Tobacco Settlement	General Fund	165,621	Interest accrual

The balance of the loan between the General Fund and the Planning and Community Development department for dangerous building abatement is \$100,000.

The original loan amount of \$6,300,000 between the Tobacco Settlement and General Fund will be used for the Turlock Library expansion.

A total principal payment of \$342,414 was made in Fiscal Year 2020-2021 reducing the loan amount from \$6,300,000 to \$5,957,585.

Interest on advance from 2006 Tobacco Securitization Fund to General Fund for the expansion of the Turlock Library for Fiscal Year 2020-2021.

*County of Stanislaus*  
**Notes to the Basic Financial Statements**  
**June 30, 2021**

**Transfers to/From**

Transfer from	Transfer to	Amount	Purpose
General Fund	Behavioral Health and Recovery Services	\$ 6,622,457	County program contributions
General Fund	Community Services Agency	32,325,467	County program contributions
General Fund	Health Clinics and Ancillary Services	1,786,603	County program contributions
General Fund	Internal Service Funds	630,000	Technology and ERP
General Fund	Other Governmental Funds	21,367,514	County program contributions
General Fund	Other Enterprise Funds	2,507,686	Contributions to cannabis services
	Subtotal	<u>65,239,727</u>	
Tobacco Settlement	General Fund	3,580,703	Interest distribution and debt service
	Subtotal	<u>3,580,703</u>	
Behavioral Health and Recovery Services	Community Services Agency	686,594	Contribution to CSA
	Subtotal	<u>686,594</u>	
Community Services Agency	Other Governmental Funds	256,538	County program contributions
	Subtotal	<u>256,538</u>	
Other Governmental Funds	General Fund	65,117	Debt service payments
Other Governmental Funds	General Fund	2,615,068	Contributions to General Fund
Other Governmental Funds	Community Services Agency	260,612	Contribution to CSA
Other Governmental Funds	Health Clinics and Ancillary Services	10,679	Contribution to health clinics
Other Governmental Funds	Other Governmental Funds	7,254,451	Contribution to roads and bridges
Other Governmental Funds	Other Governmental Funds	376,536	County program contributions
	Subtotal	<u>10,582,463</u>	
Fink Road Landfill	Other Enterprise Funds	1,507,346	Landfill closure/post-closure
	Subtotal	<u>1,507,346</u>	
Other Enterprise Funds	General Fund	905,110	County program contributions
	Subtotal	<u>905,110</u>	
Other Internal Services Funds	General Fund	59,652	Contributions to General Fund
	Other Governmental Funds	68,374	Contribution to capital projects
	Subtotal	<u>128,026</u>	
	Total	<u><u>\$ 81,981,397</u></u>	

*County of Stanislaus*  
**Notes to the Basic Financial Statements**  
**June 30, 2021**

**NOTE 5 CAPITAL ASSETS**

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

	Balance June 30, 2020	Additions	Retirements	Adjustments and Transfers	Balance June 30, 2021
<b>Governmental Activities</b>					
Capital assets, not being depreciated:					
Land and right of ways	\$ 46,784,451	\$ -	\$ -	\$ -	\$ 46,784,451
Construction in progress	24,256,852	39,575,023	(23,586,563)	1,111,704	41,357,016
Total capital assets, not being depreciated	71,041,303	39,575,023	(23,586,563)	1,111,704	88,141,467
Capital assets, being depreciated:					
Infrastructure	837,740,310	420,241	(4,202,253)	25,920,789	859,879,087
Structures and improvements	440,789,055	1,455,146	(805,148)	4,445,564	445,884,617
Equipment	125,021,589	7,571,329	(10,111,762)	28,326	122,509,482
Intangible assets	3,351,336	737,616	-	-	4,088,952
Total capital assets, being depreciated	1,406,902,290	10,184,332	(15,119,163)	30,394,679	1,432,362,138
Total capital assets	1,477,943,593	49,759,355	(38,705,726)	31,506,383	1,520,503,605
Less accumulated depreciation for:					
Infrastructure	(722,008,049)	(9,711,034)	3,995,889	(3,892,904)	(731,616,098)
Structures and improvements	(142,856,759)	(12,081,036)	557,650	-	(154,380,145)
Equipment	(82,523,175)	(9,030,484)	9,878,907	-	(81,674,752)
Intangible assets	(3,330,152)	(28,316)	-	-	(3,358,468)
Total accumulated depreciation	(950,718,135)	(30,850,870)	14,432,446	(3,892,904)	(971,029,463)
Total capital assets, being depreciated, net	456,184,155	(20,666,538)	(686,717)	26,501,775	461,332,675
Governmental activities capital assets, net	<u>\$ 527,225,458</u>	<u>\$ 18,908,485</u>	<u>\$ (24,273,280)</u>	<u>\$ 27,613,479</u>	<u>\$ 549,474,142</u>
<b>Business-type Activities</b>					
Capital assets, not being depreciated:					
Land and right of ways	\$ 15,462,882	\$ -	\$ -	\$ -	\$ 15,462,882
Construction in progress	752,637	13,638	-	-	766,275
Total capital assets, not being depreciated	16,215,519	13,638	-	-	16,229,157
Capital assets, being depreciated:					
Structures and improvements	22,718,966	1,611	(31,545)	-	22,689,032
Equipment	28,638,612	2,089,950	(292,652)	-	30,435,910
Total capital assets, being depreciated	51,357,578	2,091,561	(324,197)	-	53,124,942
Total capital assets	67,573,097	2,105,199	(324,197)	-	69,354,099
Less accumulated depreciation for:					
Structures and improvements	(16,761,247)	(501,769)	26,325	-	(17,236,691)
Equipment	(15,471,525)	(2,137,230)	291,891	-	(17,316,864)
Total accumulated depreciation	(32,232,772)	(2,638,999)	318,216	-	(34,553,555)
Total capital assets, being depreciated, net	19,124,806	(547,438)	(5,981)	-	18,571,387
Business-type activities capital assets, net	<u>\$ 35,340,325</u>	<u>\$ (533,800)</u>	<u>\$ (5,981)</u>	<u>\$ -</u>	<u>\$ 34,800,544</u>
<b>First 5 Stanislaus Component Unit Activities:</b>					
Equipment	\$ 8,096	\$ -	\$ -	\$ -	\$ 8,096
Less accumulated depreciation	(8,096)	-	-	-	(8,096)
First 5 Stanislaus (Component Unit) capital assets, net	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

County of Stanislaus

Notes to the Basic Financial Statements

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Depreciation expense was charged to the governmental functions as follows:

	Equipment	Structures and Improvements	Intangible	Infrastructure	Total
General government	\$ 311,049	\$ 1,830,548	\$ -	\$ -	\$ 2,141,597
Public protection	4,803,602	7,125,477	10,339	-	11,939,418
Public ways	19,330	261,619	-	9,711,034	9,991,983
Health and sanitation	436,096	405,914	-	-	842,010
Public assistance	472,292	1,127,575	-	-	1,599,867
Education	1,494,871	216,825	-	-	1,711,696
Recreation and Cultural Services	317,647	863,586	-	-	1,181,233
Internal service funds	1,175,597	249,492	17,977	-	1,443,066
Total	<u>\$ 9,030,484</u>	<u>\$ 12,081,036</u>	<u>\$ 28,316</u>	<u>\$ 9,711,034</u>	<u>\$ 30,850,870</u>

Depreciation expense was charged to the business-type functions as follows:

	Equipment	Structures and Improvements	Total
Transit	\$ 1,739,269	\$ 11,276	\$ 1,750,545
Fink Road Landfill	255,891	402,880	658,771
Health Clinics and Ancillary Services	141,414	82,218	223,632
Inmate Welfare/Commissary	656	5,395	6,051
Total	<u>\$ 2,137,230</u>	<u>\$ 501,769</u>	<u>\$ 2,638,999</u>

**NOTE 6 RECEIVABLES**

In the governmental activities accounts receivable of \$120,650,670 includes receivables from federal, state, and local governments in the amount of \$72,445,684.

The accounts receivable balances, net of allowance, in the business type activities is \$7,183,558. This balance includes \$3,358,911 for Health Clinics and Ancillary Services.

**NOTE 7 LOANS/NOTES RECEIVABLE**

Loan Receivable

The County issues low interest loans to assist income eligible home owners to address health and safety related home repairs. The loans are supported by funds received from the United States Department of Housing and Urban Development, the California Housing and Community Development Department, and the former Stanislaus County Redevelopment Agency. The loans have an interest rate of 0 - 3% and have a maturity of 40 to 65 years. The total amount of loans outstanding as of June 30, 2021, is \$2,458,709.

On August 13, 2019, the Board of Supervisors authorized the County, to apply for, sign and accept funds in the amount of \$2,300,000, including the submission of all documents required to secure funding for the No Place Like Home Program Noncompetitive Allocation Program (NPLH Noncompetitive Funds).

## County of Stanislaus

### Notes to the Basic Financial Statements

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The County partnered with the Stanislaus Regional Housing Authority (Housing Authority) and City of Modesto on a permanent supportive housing project Located at 722 Kansas Avenue, Modesto (Kansas House Project). The County dedicated State/Federal funds as a short-term non-interest bearing loan of \$2,300,000 to the Housing Authority for the Kansas House Project

#### Notes Receivable

As of June 30, 2021, a total of \$2,373,465 has been loaned and recorded as notes receivable.

On August 26, 2014, the Board of Supervisors approved \$200,000 for loans designed to help citizens living within unincorporated areas of Stanislaus County with repairs or replacement costs of water wells which provide supply for domestic use. The loans are to be repaid within five to seven years with a 1% interest rate. The qualifying applicants sign a promissory note, secured by a recorded lien, deed of trust or similar instrument. As of June 30, 2021, the amount of \$41,372 has been loaned and recognized as notes receivable.

The remaining \$32,093 is a reimbursement for an overpayment.

#### **NOTE 8 PROPERTY TAXES**

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The County's property taxes are levied July 1 (Unsecured Roll) and October 1 (Secured Roll) on assessed values established on the lien date of the previous January 1 for all taxable property located within the County. Local assessed values are determined, subject to appeal before the Assessment Appeals Board, by the County Assessor's Office. Locally assessed real property is appraised at the base year value and is adjusted each year after 1975 by the change in the California Consumer Price Index (CPI) not to exceed an increase of 2%. Property is re-appraised from the 1975-1976 base year value to current full value upon either (1) a change in ownership, or (2) new construction, as of the date of such transaction or completion of construction (only the newly constructed portion of the property is re-appraised). Thereafter, it continues to be increased annually by the change in the CPI not to exceed 2%. The total gross assessed value for Fiscal Year 2020-2021 is \$55,061,862,357.

The County is permitted by Section 93, of the California Revenue and Taxation Code, to levy taxes up to \$1.00 per \$100 of assessed valuation for general governmental services other than the payment of principal and interest on general obligation bonds or other indebtedness approved by a two-thirds vote of its voters after June 4, 1986. Taxes are allotted to local agencies and school districts as outlined in Sections 95 through 100 of the California Revenue and Taxation Code.

Taxes are due in one installment (Unsecured Roll) on billing and are subject to late payment penalties if paid after August 31, or two installments (Secured Roll) due on November 1 and February 1, and again subject to the late payment penalties if paid after December 10 and April 10, respectively.

# County of Stanislaus

## Notes to the Basic Financial Statements

June 30, 2021

The County and its political subdivisions operate under the provisions of Sections 4701-4717 of the California Revenue and Taxation Code (otherwise known as the "Teeter Plan"). Under this method, the accounts of all political subdivisions that levy taxes on the County tax roll are credited with 100% of their respective secured ad valorem tax levy, regardless of the actual payments and delinquencies. This method then provides for all the delinquent penalties and redemptions flow to the County's General Fund. In addition, Sections 4703 and 4703.2 of the California Revenue and Taxation Code require that a property tax loss reserve fund be maintained at 1% of the total of all taxes and assessments levied on the secured roll for that year for participating entities in the county, or 25% of the total delinquent secured taxes. By Board of Supervisors resolution, dated September 9, 2008, the County has elected to maintain the tax loss reserve at 1% of the secured roll.

Taxes receivable balance of \$22,585,445 in the General Fund is comprised of teeter property tax receivable of \$22,525,445 and \$60,000 receivable balance for unsecured property taxes.

Unsecured taxes are accrued in the period when they are levied and are recognized when they become available. "Available" means, due, or past due and receivable within the current period and collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. Unsecured property taxes receivable that does not meet the "available" criteria are recorded as deferred inflow of resources.

### NOTE 9 LEASES

#### Operating Leases

The County is committed under various operating leases for building and office space and business and data processing equipment.

Aggregate rental expense for all operating leases approximated \$6,739,164 for all fund types for the year ended June 30, 2021. The following is a schedule by years of future minimum rental payments required under operating leases that have initial or remaining non-cancelable lease terms in excess of one year as of June 30, 2021.

<u>Fiscal Year Ending June 30,</u>	<u>Amount</u>
2022	\$ 6,148,315
2023	4,525,917
2024	3,733,709
2025	2,910,172
2026	2,645,735
2027-2028	3,436,424
Total Minimum Lease Revenues	<u>\$ 23,400,272</u>

#### Revenue Leases

Effective July 1, 2012, the County of Stanislaus entered into a new facility site lease agreement with Covanta Stanislaus, Inc. (formerly Stanislaus Waste Energy Company). The

## County of Stanislaus

### Notes to the Basic Financial Statements

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original lease with Stanislaus Waste Energy Company was established in June 1986 with an initial term of 35 years with an option to renew the lease for an additional 15 years. The facility site agreement was amended in June 2012, extending the terms by six additional years, to August 2027. The annual lease payment is \$198,000. If Covanta Stanislaus, Inc. exercises its 15-year renewal option, the annual rent would convert to the market rate for the highest and best use of land.

On January 1, 1997, the County of Stanislaus entered into a lease agreement with Mr. Dave Brown to lease 35 acres of agriculture land located at 3312 Crows Landing Road, Ceres, California. The lease was renewed on January 1, 2017. The annual rent is \$4,415 per year. The term of the lease is five years, terminating on December 31, 2021.

The County of Stanislaus and The Gallo Center for the Arts, LLC and the Central Valley Center for the Arts (CVCA) entered into an agreement on February 17, 2004. The annual rent is one dollar. The leased property is located at 1030 11th Street, Modesto, California. The agreement expires 40 years from the date the Gallo Center for the Arts was completed and ready for occupancy. The completion date of the Gallo Center for the Arts was November 20, 2007, making a termination date of November 20, 2047. Upon expiration of the initial term, the operator has an option to extend the lease term for two (2) additional twenty (20) year terms. It is agreed that upon expiration or termination of this Agreement, all of the assets of the Operator after payment or discharge of its indebtedness and liabilities shall be transferred to the County. The agreement does not require the Endowment or any other asset of CVCA to be transferred to the County.

On December 11, 2012, the County of Stanislaus entered into a lease agreement with JKB Development to farm county land adjacent to the Fink Road Landfill. The terms of the agreement were for three years with an option to renew for two additional one year periods. The agreement called for an annual base rental payment of \$106,000, which would escalate 2% each year. In addition to the base rent, the lessee would also pay to the County as additional rent the sum of 20% of all gross revenue received by the Tenant in excess of \$1,055,700. The Tenant would also reimburse the County for advances paid by the County for irrigation water and electricity. The original lease expired on December 28, 2015, and Amendment 1 extended the lease to December 28, 2016. Two additional amendments extended the lease to March 15, 2018. On March 7, 2018, Amendment 4 added a 2% escalator to the additional crops sales. On November 28, 2018, Amendment 5 extended the lease term from January 1, 2019, to April 30, 2022. The new annual rental payment was adjusted to \$122,323, with no change to the calculation of additional rent from crops sales and reimbursement for water and electricity.

Effective May 20, 2013, the County of Stanislaus entered into an agreement with Golden Hills Solar for the Option to Lease and site access of the County owned property adjacent to the Fink Road Landfill to construct a 225MW solar energy facility. The Agreement with Golden Hills Solar, LLC was Amended and Restated on May 9, 2017. The terms of the Option are for 60 months, with a total of \$500,000 due, paid in quarterly advance installments. During the Option period the rent is \$25,000 payable in advance, in quarterly installments for 60 months, ending April 30, 2022, or until the solar option is exercised. Upon exercise of the Option, the farm lease with JKB Development would turn into a long term lease of 25 years.

County of Stanislaus

Notes to the Basic Financial Statements

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On December 1, 2020, Stanislaus County entered into a lease agreement with T&M Farms to lease 1,112 acres of agricultural land located at the Crows Landing Airfield, east of Interstate 5 near Fink Road, in Crows Landing, California. The lease is for five years, with the option to extend the lease for an additional two years. The agreement includes rent for the first year at \$52 per acre or \$57,824 annually, with a 3% increase in years two through five. The annual base rent shall be paid in four equal installments. The lease expires November 30, 2025, with the option to extend to November 30, 2027.

The following is a schedule of future lease revenue on these noncancelable leases at June 30, 2021:

<u>Fiscal Year Ending June 30.</u>	<u>Amount</u>
2022	\$ 454,883
2023	259,350
2024	261,196
2025	263,086
2026	198,001
2027-2047	396,020
Total Minimum Lease Revenues	<u>\$ 1,832,536</u>

Capital Lease

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

	<u>Stated Interest Rate</u>	<u>Present Value of Remaining Payments At June 30, 2021</u>
Governmental activities:		
Equipment	0.00 - 7.7%	\$ 97,348
Total capital lease obligations		<u>\$ 97,348</u>

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2021, were as follows:

<u>Fiscal Year Ending June 30.</u>	<u>Governmental Activities</u>
2022	\$ 64,508
2023	26,230
2024	14,958
Total minimum lease payments	105,696
Less: amounts representing interest	<u>(8,348)</u>
Present value of minimum lease payments	97,348
less: current portion of capital lease	<u>(59,799)</u>
Long-term capital lease obligation	<u>\$ 37,549</u>

*County of Stanislaus*  
**Notes to the Basic Financial Statements**  
**June 30, 2021**

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

	<b>Governmental Activities</b>
Equipment	\$ 676,115
Less: accumulated depreciation	(537,611)
Net Value	\$ 138,504

**NOTE 10 LONG-TERM DEBT**

**A. Summary of Long-Term Debt**

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

	Balance June 30, 2020	Additions	Deletions	Adjustments	Balance June 30, 2021	Amounts Due within One Year
<b>Governmental Activities</b>						
2016 Lease HVAC Financing	\$ 4,495,000	\$ -	\$ (485,000)	\$ -	\$ 4,010,000	\$ 500,000
Tobacco securitization note	72,788,611	-	(4,365,000)	-	68,423,611	-
2006 tobacco accreted interest	58,302,925	6,374,819	-	-	64,677,744	-
Subtotal	135,586,536	6,374,819	(4,850,000)	-	137,111,355	500,000
Capital lease payable	184,808	-	(87,460)	-	97,348	59,799
Compensated absences	37,875,183	2,240,518	(1,425,922)	-	38,689,779	13,892,732
Net Pension Liability	568,433,751	209,516,248	(75,931,734)	-	702,018,265	-
Other post-employment benefits (OPEB)	29,286,575	3,216,297	(2,323,089)	-	30,179,783	-
Risk management liability	38,533,201	7,083,225	(8,048,001)	-	37,568,425	16,151,527
Subtotal	674,313,518	222,056,288	(87,816,206)	-	808,553,600	30,104,058
Total governmental activities	\$ 809,900,054	\$ 228,431,107	\$ (92,666,206)	\$ -	\$ 945,664,955	\$ 30,604,058
<b>Business-type activities:</b>						
Compensated absences	\$ 1,112,382	\$ 92,045	\$ (270,043)	\$ -	\$ 934,384	\$ 599,948
Net Pension Liability	17,750,786	5,576,117	(2,276,821)	-	21,050,082	-
Other post-employment benefits (OPEB)	1,149,641	96,297	(69,657)	-	1,176,281	-
Estimated cost of landfill closure/postclosure	13,151,248	860,148	-	-	14,011,396	-
Risk management liability	85,178	80,169	(84,824)	-	80,523	26,418
Total business-type activities	\$ 33,249,235	\$ 6,704,776	\$ (2,701,345)	\$ -	\$ 37,252,666	\$ 626,366
<b>First 5 Stanislaus County Component unit activities:</b>						
Compensated absences	\$ 140,535	\$ 17,304	\$ (4,097)	\$ -	\$ 153,742	\$ 59,305
Net Pension Liability	775,929	301,422	(105,155)	-	972,196	-
Total governmental activities	\$ 916,464	\$ 318,726	\$ (109,252)	\$ -	\$ 1,125,938	\$ 59,305

With the exception of the Professional Liability Insurance Fund, which serves the Health Clinics and Ancillary Services Enterprise Fund, internal service funds serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the above totals for governmental activities.

*County of Stanislaus*

**Notes to the Basic Financial Statements**

**June 30, 2021**

In governmental activities, the liability for the majority of employee compensated absences, litigation, net OPEB, and net pension are liquidated by the General Fund. The self-insurance claims liability is reported in the risk management and insurance internal service funds and will be liquidated by these funds.

As of June 30, 2021, annual debt service requirements, all from direct borrowings, of governmental activities to maturity are as follows:

Governmental Activities				
2017 Lease (HVAC)				
Year Ending June 30,	Principal	Interest		
2022	\$ 500,000	\$ 89,824		
2023	510,000	78,624		
2024	520,000	67,200		
2025	530,000	55,552		
2026	545,000	43,680		
2027-2029	1,405,000	56,784		
Totals	\$ 4,010,000	\$ 391,664		

Tobacco Securitization Note					2006 Tobacco Accreted Interest	
Year Ending June 30,	Principal	Interest	Principal	Interest		
2022	\$ -	\$ 1,543,363	\$ -	\$ -		
2023	-	1,543,363	-	-		
2024	-	1,543,363	-	-		
2025	-	1,543,363	-	-		
2026	-	1,543,363	-	-		
2027-2031	-	7,716,813	-	-		
2032-2036	-	7,716,813	-	-		
2037-2041	-	7,716,813	-	-		
2042-2046	26,270,000	3,086,725	23,793,381	461,193,431		
2047-2051	-	-	-	108,148,355		
2052-2055	-	-	18,360,230	117,149,603		
Totals	\$ 26,270,000	\$ 33,953,979	\$ 42,153,611	\$ 686,491,389		

The above Tobacco Securitization Note amortization schedule assumes that the accelerated payments will be made. If the projected tobacco sales do not occur, then the amortization schedule will change to reflect less principal being paid each year, maturing in 2045.

**B. Long-Term Obligations**

A summary of lease refunding outstanding at year-end is as follows:

	Interest Rate Percentage	Date of Issue	Maturity	Amount of Original Issue	Outstanding June 30, 2021
Governmental activities:					
2016 Lease HVAC Financing	2.24 %	8/31/2016	6/1/2029	\$ 7,775,000	\$ 4,010,000
Total governmental activities				\$ 7,775,000	\$ 4,010,000

County of Stanislaus

Notes to the Basic Financial Statements

June 30, 2021

A summary of notes payable follows:

	Interest Rate Percentage	Date of Issue	Maturity	Amount of Original Issue	Outstanding June 30, 2021
2002 Tobacco Securitization Note	5.50 - 7.50 %	3/21/2002	6/1/2043	\$ 67,305,000	\$ 26,270,000
2006 Tobacco Securitization Note	5.75 - 7.25 %	3/29/2006	6/1/2055	42,153,611	42,153,611
Tobacco securitization note				109,458,611	68,423,611
2006 Tobacco Accreted Interest				-	64,677,744
Total				<u>\$ 109,458,611</u>	<u>\$ 133,101,355</u>

Purpose for County Borrowings

- 2016 HVAC Financing Heating Ventilation Air Conditioning and Emergency Generator at Community Services Agency building
- 2002 Tobacco Securitization Note To purchase future tobacco settlement revenue
- 2006 Tobacco Securitization Note To purchase future tobacco settlement revenue
- 2006 Tobacco Accreted Interest Interest accreted on 2006 Tobacco Securitization Note

**C. Tobacco Settlement Asset Backed Bonds**

The County has issued two series of capital appreciation bonds. The first series is the Series 2002 Tobacco Settlement Asset-Backed Bonds and the second is the Series 2006 Tobacco Settlement Asset-Backed Bonds. Capital appreciation bonds are debt securities on which the investment return on an initial principal amount is reinvested at a stated compounded rate until maturity, at which time the investor receives a single payment (the maturity value) representing both the initial principal amount and the total investment return.

The California County Tobacco Securitization Agency (CCTSA) issued bonds and loaned the proceeds to a nonprofit corporation formed by the County called the Stanislaus County Tobacco Funding Corporation (the Stanislaus Corporation) which, in turn paid the proceeds to the County. The bonds are limited obligations of the CCTSA payable solely from payments made by the Stanislaus Corporation from tobacco settlement revenues purchased from the County.

In April 2002, the CCTSA issued the Tobacco Settlement Asset-Backed Bonds on behalf of the Stanislaus Corporation, which is reported as a blended component unit of the County. The original issue amount of the bonds was \$67,305,000 and the expected maturity dates were from June 1, 2019-2043. The bonds' interest rates range from 5.5% to 7.5%.

In April 2006, the CCTSA issued the Tobacco Settlement Asset-Backed Bonds, Subordinate Series 2006 in the amount of \$42,153,611 and the expected maturity dates were from June 1, 2046-2055. The bonds' interest rates range from 5.75% to 7.25%.

County of Stanislaus

Notes to the Basic Financial Statements

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D. Arbitrage

Arbitrage regulation pertain to the investment of tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable arbitrage rebates are not reported and paid to the Internal Revenue Service at least every five years. The County did not have any outstanding liability for arbitrage as of June 30, 2021.

**NOTE 11 SOLID WASTE LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS**

There are two solid waste landfill sites in the County. The Fink Road Landfill is owned by the County and is currently operating. The Geer Road Landfill is on land jointly owned by the City of Modesto and the County of Stanislaus. This landfill has reached capacity and closed to the public in July 1990. The County of Stanislaus, by and through its Board of Supervisors, administered the closure operations of the Geer Road Landfill. Both landfills are reported in their entirety as enterprise funds.

State and federal laws require the County to close a landfill once its capacity has been reached and to monitor and maintain the site for a minimum of thirty subsequent years. The County recognizes a portion of the closure and postclosure care costs in each operating period even though actual payouts will not occur until a landfill is closed. The amount recognized each year to date is based on the landfill capacity used as of the financial statement date.

	Fink Road	Geer Road	Total
Estimated total liability for closure/ postclosure at June 30, 2021	\$ 28,251,633	\$ 27,226,477	\$ 55,478,110
Liability recognized as of June 30, 2021	\$ 14,011,396	\$ -	\$ 14,011,396
Landfill capacity used to date	49.59 %	100 %	
Estimated remaining useful life	8 years		

Restricted Cash and Investments Held for Closure/Postclosure

The estimated costs of closure and postclosure care are subject to changes such as the effects of inflation, technology, revision of laws and other variables including corrective action which is required when a release has been detected. State and federal laws require the County to establish a closure fund to accumulate assets needed for the actual payout of closure, postclosure care, and corrective action costs. Of the restricted cash and investments in the proprietary funds, the following amounts are held for this purpose:

Fink Road Sanitary Landfill	\$ 22,233,306
Geer Road Sanitary Landfill	\$ 6,224,942

# County of Stanislaus

## Notes to the Basic Financial Statements

June 30, 2021

### NOTE 12 NET POSITION/FUND BALANCES

The government-wide and proprietary funds financial statements utilize a net position presentation. Net position components are as follows:

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

As of June 30, 2021, the County had the following restrictions to net position:

	Governmental Activities	Business-type Activities
Restricted for:		
Capital projects	\$ 41,137,469	\$ -
Debt service	5,891,792	-
Other purposes:		
Landfill closure/postclosure		28,526,764
Health enhancements		2,495,635
Tobacco settlement	87,329,631	-
Behavioral Health & Recovery	39,080,752	-
Probation grants	32,527,405	-
Community Services Agency	22,856,938	-
Road and bridge	32,719,656	-
Public Health	20,781,016	-
Sheriff's Office	11,028,153	-
Planning	7,844,537	-
Library	9,935,933	-
Environmental resources	6,053,922	-
Tax loss reserve fund	5,796,221	-
Workforce Development	5,630,448	-
County Service Areas	3,491,698	-
Clerk-Recorder - Capital Assets	2,760,592	-
Indigent health care	2,717,054	-
Other	2,722,997	-
Area Agency on Aging	1,886,868	-
Lighting districts	1,315,471	-
General Services Agency	997,788	-
Public works	600,753	-
Department of Child Support	510,069	-
Subtotal other purposes	298,587,902	31,022,399
Total restricted net position	\$ 345,617,163	\$ 31,022,399
Amount of total restricted by enabling legislation	\$ 30,494	

# County of Stanislaus

## Notes to the Basic Financial Statements

June 30, 2021

### Fund Balances

Fund balances are presented in the following categories: non-spendable, restricted, committed, assigned, and unassigned (see Note 1 for a description of these categories). A detail schedule of fund balances at June 30, 2021, is as follows:

	General Fund	Tobacco Settlement	Behavioral Health and Recovery Services	Community Services Agency	Other Governmental Funds	Total Governmental Funds
<b>Non-spendable:</b>						
Teeter receivable	\$ 14,893,824	\$ -	\$ -	\$ -	\$ -	\$ 14,893,824
Advances to government and other funds	1,075,630	-	-	-	-	1,075,630
Inventory	85,030	-	-	-	1,720,685	1,805,715
Prepaid Items	175,301	-	-	-	93,327	268,628
Imprest cash	324,902	-	30,300	23,750	30,284	409,236
Total non-spendable	<u>16,554,687</u>	<u>-</u>	<u>30,300</u>	<u>23,750</u>	<u>1,844,296</u>	<u>18,453,033</u>
<b>Restricted:</b>						
Tobacco	-	87,329,630	-	-	5,771,774	93,101,404
Public facility fees	-	-	-	-	40,681,760	40,681,760
Program funds	-	-	39,050,452	22,833,187	131,547,697	193,431,336
AC tax loss	5,796,221	-	-	-	-	5,796,221
Special districts	-	-	-	-	4,807,169	4,807,169
Chief Executive Office County fire services	-	-	-	-	3,110,595	3,110,595
Court security	-	-	-	-	1,974,569	1,974,569
Capital projects	-	-	-	-	455,708	455,708
Cash with fiscal agent	360,055	-	-	-	-	360,055
Total restricted	<u>6,156,276</u>	<u>87,329,630</u>	<u>39,050,452</u>	<u>22,833,187</u>	<u>188,349,272</u>	<u>343,718,817</u>
<b>Committed:</b>						
Capital acquisitions	694,920	-	-	-	-	694,920
Litigation	922,500	-	-	-	-	922,500
Parks	36,196	-	-	-	-	36,196
Total committed	<u>1,653,616</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,653,616</u>
<b>Assigned:</b>						
Encumbrances	5,825,606	-	-	-	-	5,825,606
Housing and community development	123,307	-	-	-	-	123,307
Revenue stabilization	14,383,909	-	-	-	-	14,383,909
Teeter plan	18,134,739	-	-	-	-	18,134,739
Contingencies	18,096,000	-	-	-	-	18,096,000
Capital projects	-	-	-	-	20,433,966	20,433,966
Carryover appropriations	26,492,318	-	-	-	-	26,492,318
Coronavirus Relief Funds to General Fund	12,881,345	-	-	-	-	12,881,345
Retirement obligation	7,322,097	-	-	-	-	7,322,097
Strategic Projects Pending	15,914,428	-	-	-	-	15,914,428
Budget balance	19,477,419	-	-	-	-	19,477,419

# County of Stanislaus

## Notes to the Basic Financial Statements

June 30, 2021

	General Fund	Tobacco Settlement	Behavioral Health and Recovery Services	Community Services Agency	Other Governmental Funds	Total Governmental Funds
Assigned (continued):						
Enterprise Resource						
Planning Project	\$ 6,000,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000,000
Juvenile Court Remodel	6,000,000	-	-	-	-	6,000,000
Future budget balancing	5,190,116	-	-	-	-	5,190,116
Graffiti Museum	1,200,000	-	-	-	-	1,200,000
Cash out obligation	4,000,000	-	-	-	-	4,000,000
Library projects	424,989	-	-	-	-	424,989
Public Safety Facility						
Infrastructure	3,000,000	-	-	-	-	3,000,000
Enterprise and Technology						
Upgrades	1,131,826	-	-	-	-	1,131,826
ADA Transition and						
Improvements Plan	500,000	-	-	-	-	500,000
Litigation/Audit Exposures	1,500,000	-	-	-	-	1,500,000
Demolition/Abatement of						
Old County Buildings	10,000,000	-	-	-	-	10,000,000
Crows Landing Industrial						
Park	15,800,248	-	-	-	-	15,800,248
Debt service	600,000	-	-	-	-	600,000
Enterprise-Wide Financial						
Management/HR System						
Needs	500,000	-	-	-	-	500,000
Security Improvements	500,000	-	-	-	-	500,000
Salida Park	450,000	-	-	-	-	450,000
HSA Flood Insurance						
Proceeds	348,415	-	-	-	-	348,415
Parks Awesome Spot	250,000	-	-	-	-	250,000
JBCT Excess Revenue	236,480	-	-	-	-	236,480
Community Impact -						
Housing	10,000,000	-	-	-	-	10,000,000
Community Services						
Agency Mandated Match	2,900,000	-	-	-	-	2,900,000
Invest fair value adjustment	1,077,926	-	-	-	120,019	1,197,945
Total assigned	<u>210,261,168</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,553,985</u>	<u>230,815,153</u>
Unassigned:						
General Fund	5,525,452	-	-	-	-	5,525,452
Economic Development						
Bank	703,590	-	-	-	-	703,590
Community Development						
Bank	3,025,532	-	-	-	-	3,025,532
Total unassigned	<u>9,254,574</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,254,574</u>
Total fund balance	<u>\$ 243,880,321</u>	<u>\$ 87,329,630</u>	<u>\$ 39,080,752</u>	<u>\$ 22,856,937</u>	<u>\$ 210,747,553</u>	<u>\$ 603,895,193</u>

County of Stanislaus

Notes to the Basic Financial Statements

June 30, 2021

**NOTE 13 RISK MANAGEMENT**

The County Insurance program encompasses workers' compensation, general liability, property, medical, dental, unemployment, and vision self-insurance, and a fully-insured professional liability program. The County is self-insured for workers' compensation for the first \$500,000 per claim with excess insurance for amounts spent over \$500,000 on a statutory basis. The general liability insurance covers property damage, personal injury, auto and public officials' errors and omissions, and has a self-insured retention of \$250,000 per occurrence with excess insurance through PRISM (Public Risk Innovation, Solutions, and Management), formerly CSAC Excess Insurance Authority, and several excess insurance carriers totaling \$35,000,000. The County's property total insured value is \$1,143,947,622 with an aggregate limit of \$600,000,000 subject to variable deductibles including \$10,000 for All Risk Coverage and \$10,000 for vehicles per incident. Unemployment, vision care, and dental insurance are the sole responsibility of the County. Limited exposure precludes the need for outside insurance coverage. The County is self-insured for employee medical costs and carries excess insurance for claims in excess of \$275,000 incurred in calendar years 2018, 2019 and 2020; and for claims in excess of \$300,000 incurred in calendar year 2021.

The Health Services Agency, Behavioral Health and Recovery Services, Probation, and the Sheriff's Office participate in the fully-insured medical malpractice program subject to a deductible of \$25,000 per claim based on incident occurrence, effective October 1, 2020. The insurance purchased through PRISM and the insurance carriers is capped at \$21,510,000 per claim.

The estimation of claims liability is dependent on factors including, but not limited to; inflation, changes in legal doctrine, and damage awards. Accordingly, an actuarial study is completed each year for many of the self-insured programs.

The County is named in several legal actions and while management cannot predict the ultimate outcome with certainty, management does not believe there will be an adverse impact on the financial position of the County.

	Fiscal Year Ending June 30, 2021	Fiscal Year Ending June 30, 2020
Unpaid claims as of July 1	\$ 38,618,379	\$ 39,697,752
Incurred claims (including IBNRs)	7,163,394	6,366,875
Claim payments	(8,132,825)	(7,446,248)
Unpaid claims as of June 30	<u>\$ 37,648,948</u>	<u>\$ 38,618,379</u>

*County of Stanislaus*  
**Notes to the Basic Financial Statements**  
**June 30, 2021**

**NOTE 14 CONTINGENT LIABILITIES**

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The County participates in a number of federally assisted grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. Some audits of these programs prior to and for the year ended June 30, 2021, have not been conducted, or concluded. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

In *O'Neal, et al v. Stanislaus County Employees Retirement Association (StanCERA)*, Case No. 648469, retirees have sued StanCERA alleging a breach of fiduciary, constitutional, and statutory duties to its members. The County has intervened as a defendant. The trial court granted StanCERA's and the County's motion for Summary Judgment. The Plaintiff has appealed and the case is awaiting oral argument. The potential loss is estimated to be several million in the event of an unfavorable outcome.

**NOTE 15 JOINT VENTURES**

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California Statewide Automated Welfare System Consortium

The California Statewide Automated Welfare System Consortium IV (C-IV) was formed in December of 1998, pursuant to a joint exercise of powers agreement between the Counties of San Bernardino, Riverside, Merced and Stanislaus. The Authority was created for the purpose of the design, development, implementation, and ongoing operation and maintenance of a system that automates the eligibility and case management functions of various welfare programs.

On January 9, 2007, the Board of Supervisors approved the Amendment 1 of the Joint Powers Agreement to add 35 counties to the C-IV Joint Powers Authority for a total of 39 counties. On June 13, 2017, the Board of Supervisors approved the Memorandum of Understanding (MOU) which was updated to add one additional county for a total of 40 County members and to change the consortium name to "CalACES".

In 2018, the Centers for Medicare and Medicaid Services and the Food and Nutrition Services agencies of the United States Department of Agriculture directed California to move to a single statewide automated welfare system by 2023. This would require the consolidation of the two remaining automated welfare system consortiums, the CalACES Consortium and the Welfare Client Data Systems (WCDS) Consortium into one consortium and one automated system which would be called the California Statewide Automated Welfare System (CalSAWS.) The system would assist in the administration of public assistance programs which include CalWORKs (federally known as Temporary Assistance for Needy Families (TANF)), CalFresh (federally known as Supplemental Nutrition Assistance Program (SNAP)), and Medi-Cal (federally known as Medicaid) for all 58 counties in California. Subsequent to year end Stanislaus County went live with CalSAWS on September 27, 2021.

## County of Stanislaus

### Notes to the Basic Financial Statements

June 30, 2021

On April 2, 2019, the Board of Supervisors approved per Resolution Number 2019-0178, the Second Amended and Restated Joint Exercise of Powers Agreement and the MOU which reflects the addition of all 58 Counties and changes to the Authority. Currently the Authority is governed by a Board of Directors comprised of 12 County Directors, one from each of the defined CalSAWS regions and one State Representative. The CalSAWS regional model ensures adequate and fair representation of all participating counties and the remaining County Directors participate as general members. All meetings are open to the public and information updates are provided on the CalSAWS Website <https://www.calsaws.org/>.

The County's costs to CalSAWS for Fiscal Year 2020-2021 were \$275,265. A copy of the CalSAWS Financial Statements may be obtained by writing to the County of San Bernardino Auditor-Controller/Treasurer/Tax Collector (ATC), 222 West Hospitality Lane, 4th Floor, and San Bernardino, CA 92415 or by going to their website <http://www.sbcounty.gov/ATC/Services/Documents> and open the folder for Financial Reports.

#### The California County Tobacco Securitization Agency

In November 1998, the Attorney General of 46 states (including California) and various other public entities (collectively, the "Settling States") and the four largest United States tobacco manufacturers entered into a master settlement agreement (MSA) in resolution of cigarette smoking-related litigation. The MSA effectively releases the manufacturers from past, present and future smoking related claims in exchange for, among other things, certain payments to be made to the Settling States.

On August 5, 1998, the counsel for the State of California and various jurisdictions therein ("participating jurisdictions") entered into a memorandum of understanding (MOU), made to the State of California in accordance to the MSA. However, the payments under the MSA are subject to numerous adjustments and potential delays. On November 15, 2000, the County of Stanislaus entered into a Joint Powers Agreement (the "Agreement") with the County of Kern, County of Merced, and the County of Sonoma, thereby creating the California County Tobacco Securitization Agency (CCTSA). The CCTSA then added the County of Alameda, County of Fresno, County of Los Angeles, County of Marin, and the County of Placer.

The CCTSA is governed by a Commission, which is comprised of two designees of the Board of Supervisors of each member. The purpose of the Agreement is to provide for the exercise of powers common to each member, including, but not limited to, the power to insure, hedge or otherwise manage the risks associated with the receipt of the MSA payments. In furtherance of its purpose, the CCTSA has been empowered to issue Bonds secured by the MSA payments of one or more members, the proceeds of which will be used directly or indirectly to purchase all or a portion of the rights to the MSA payments from a member or members.

On March 1, 2002, the Stanislaus County Tobacco Funding Corporation, a component unit of the County, entered into an agreement with the CCTSA for the purpose of issuing bonds in the principal amount of \$67,305,000 to acquire the County's rights to receive the MSA payments when and as such funds are available. The County agreed to sell its rights, title

## County of Stanislaus

### Notes to the Basic Financial Statements

June 30, 2021

and interest of the money due under the MSA and the MOU for \$52,403,206. On March 1, 2006, the Stanislaus County Tobacco Funding Corporation entered into a subordinate secured loan agreement with the CCTSA to borrow the proceeds of the \$42,153,611 CCTSA 2006 bond issue. The proceeds were used to pay the issuance costs of the bond and the remainder placed in the residual trust established for the benefit of the County in connection with the sale of County tobacco assets mentioned above. The County received \$40,971,290.

The financial statements of the CCTSA are produced annually and may be obtained by writing to the County of Stanislaus, Auditor-Controller, P.O. Box 770, Modesto, CA 95353-0770. The responsibility of preparing the audited financial statements is rotated among the nine counties mentioned above.

#### The City-County Capital Improvements and Financing Agency

The City-County Capital Improvements and Financing Agency (CCCIFA) was created December 17, 1996, pursuant to a joint exercise of powers agreement between the City of Modesto and the County of Stanislaus. The CCCIFA is administered by a six-member commission consisting of two members of the City Council, two members of the County's Board of Supervisors, the County Chief Executive Officer, and the City Manager. The CCCIFA prepares the annual and project budgets, which must be approved by both the City Council and the Board of Supervisors. Each participant has an equity interest in the assets of the CCCIFA in accordance with any project agreements or in the percentages as agreed upon by the CCCIFA which percentages shall be reviewed and approved in connection with the project and annual budgets of the CCCIFA. As of June 30, 2021, the County's equity interest in the CCCIFA was \$6,621,425 and is reported as Investments-joint ventures in the government-wide Statement of Net Position. The County's cash contribution to the CCCIFA for fiscal year ending June 30, 2021, was \$1,494,329.

The City of Modesto was the CCCIFA's fiscal administrator after the construction phase of the City-County Administration Center through the end of June 2010. Since July 2010, the County of Stanislaus has been the CCCIFA's fiscal administrator. The Financial Statements may be obtained by writing to the County of Stanislaus, Auditor-Controller Department, P.O. Box 770, Modesto, CA 95353-0770.

#### Consolidated Emergency Dispatch Agency

The Modesto/Stanislaus Consolidated Emergency Dispatch Agency (the MSCEDA) was created on September 1, 1999, pursuant to a joint exercise of powers agreement between the City of Modesto (the "City") and the County of Stanislaus (the "County"). The MSCEDA is administered by a seven-member commission consisting of one member of the Modesto City Council, one member of the County's Board of Supervisors, the County Chief Executive Officer, the Modesto City Manager, two members from the Dispatch Advisory Board, and one member is selected by the City Managers of another participating City. The purpose of the MSCEDA is to consolidate the public safety communications system. The responsibilities of the County and the City include approval of the annual budget, claims, liabilities, and the use of MSCEDA property as collateral. Each participant will contribute sufficient funds to pay for all costs and expenses associated with providing Emergency

## County of Stanislaus

### Notes to the Basic Financial Statements

June 30, 2021

Dispatch Services. Upon termination of the agreement, assets will be distributed equally to the City and County, unless otherwise approved.

The financial statements may be obtained by writing to the Modesto/Stanslaus Consolidated Emergency Dispatch, Business Manager, 3705 Oakdale Road, Modesto, California 95357.

#### East Turlock Subbasin Groundwater Sustainability Agency

The East Turlock Subbasin Groundwater Sustainability Agency (ETSGSA) was formed on March 7, 2017, pursuant to a Joint Powers Agreement (JPA). The five members of the ETSGSA include Eastside Water District, Merced County, Stanislaus County, Ballico-Cortez Water District, and Merced Irrigation District. The ETSGSA is governed by a Board consisting of one representative of each member agency.

The ETSGSA was created to be the Groundwater Sustainability Agency (GSA) for the eastern portion of the Turlock Subbasin to fulfill the requirements of the Sustainable Groundwater Management Act including collaborating with other GSAs to develop and implement a single Groundwater Sustainability Plan for the Turlock Subbasin and to involve the public and area stakeholders in implementing, monitoring, and administering the Groundwater Sustainability Plan for the Turlock Subbasin.

Each member pays a share of the annual budget based on the percent of water pumped in the member's jurisdiction and an annual membership fee. For the fiscal year ended June 30, 2021, the County contributed \$36,055 to the ETSGSA.

The financial statements may be obtained by writing to the East Turlock Subbasin Groundwater Sustainability Agency, 731 East Yosemite Avenue, Suite B #318, Merced, CA 95340.

#### Mountain-Valley Emergency Medical Services Agency

The Mountain-Valley Emergency Medical Services Agency (MVEMSA) was formed in January 1981 pursuant to a joint exercise of powers agreement between the counties of Alpine, Amador, Calaveras, Merced, San Joaquin, Stanislaus, and Tuolumne. In October 1996, MVEMSA formally changed its name from Alpine, Mother Lode, San Joaquin Emergency Medical Services Agency. The Counties currently participating are Alpine, Amador, Calaveras, Mariposa, and Stanislaus. MVEMSA is governed by a five-member Board of Directors consisting of one member from the Board of Supervisors of each county.

The purpose of MVEMSA is to provide unified planning and coordination of an emergency medical service system and provide for the necessary ongoing operation and management of the emergency medical services system for the members. The MVEMSA Board of Directors approves the annual budget. Each member pays an annual per capita fee approved by the MVEMSA Board of Directors. The annual fee is based on the population estimates published by the California Department of Finance. For the fiscal year ended June 30, 2021, the County contributed \$95,106 to MVEMSA.

## County of Stanislaus

### Notes to the Basic Financial Statements

June 30, 2021

On March 30, 2021, the Stanislaus County Board of Supervisors voted to issue a termination notice to MVEMSA for the withdrawal of Stanislaus County from MVEMSA to be effective between October 1, 2021 and December 31, 2021. On May 25, 2021, the Stanislaus County Board of Supervisors voted to extend the effective withdrawal to June 30, 2022.

The financial statements may be obtained by writing to the Mountain-Valley Emergency Medical Services Agency, 1101 Standiford, Suite D-I, Modesto, CA 95350

#### Regional Fire Training Center

In December of 2019, a 5-year partnership between Stanislaus County, the Stanislaus County fire districts, and Yosemite Community College District (YCCD) for joint use and management of the fire training center (Center) at Modesto Junior College (MJC). The fire districts are comprised of: Burbank Paradise Fire Protection District, Newman Fire Department, Patterson Fire Department, Salida Fire Protection District, Stanislaus Consolidated Fire Protection District, Turlock Rural Fire Protection District, Westport Fire Protection District, West Stanislaus Fire Protection District, and Woodland Avenue Fire Protection District. The Center's executive committee consists of the Dean of Career Technical Education, Community Ed. & Workforce Development of Modesto Junior College, the City of Modesto Fire Chief, and the County Fire Warden of Stanislaus County and meet bi-annually. For fiscal year ending June 30, 2021, the County paid \$30,000 to YCCD under this agreement.

Financial Statements may be obtained by writing to the Office of the Chancellor, Yosemite Community College District, 2201 Blue Gum Avenue, Modesto, CA 95352.

#### Stanislaus Animal Services Agency

Stanislaus Animal Services Agency (SASA) was created October 27, 2009, pursuant to a Joint Powers Agreement (JPA) among the County of Stanislaus and cities of Modesto, Ceres, Patterson, Waterford, and Hughson. The SASA is governed by a Board, the members of which are the City Manager of each member agency and the Chief Executive Officer of the County.

The purpose of SASA is to operate a regional agency providing animal services to their respective communities. The SASA Executive Director is responsible for the annual budget, approved by the SASA Agency Board. Each partner agency contributes quarterly funds for all costs approved in the budget to provide animal services. As of June 30, 2021, the County's equity interest was \$5,969,150. The County's cash contribution to the SASA for fiscal year ending June 30, 2021, was \$1,919,776.

The financial statements may be obtained by writing to Stanislaus Animal Services Agency, Executive Director, 3647 Cornucopia Way, Modesto, CA 95358.

#### Stanislaus Special Investigations Unit

Stanislaus County, California Highway Patrol-Modesto, and the cities of Oakdale, Ceres, Patterson, Riverbank, Waterford, Hughson, and Newman are the participants in the

## County of Stanislaus

### Notes to the Basic Financial Statements

June 30, 2021

Stanislaus Special Investigations Unit (SIU), formerly known as the Stanislaus Drug Enforcement Agency (SDEA). The mission of Stanislaus SIU is to maintain a fully operational and specially trained police unit to assist each of the participating agencies in the enforcement of drug control laws and to investigate violent crimes within Stanislaus County.

The governing body consists of the Sheriff, the District Attorney, and Chief Probation Officer of Stanislaus County, the California Highway Patrol Commander, and the Chief of Police for each participating city. Funding for SIU budgeted expenditures is derived from in-kind or cash contributions from participating agencies.

The County's total in-kind contribution as of June 30, 2021, was \$1,599,411. Upon termination of the agreement, assets will be distributed based on total contributions from each participant.

Financial statements may be obtained by writing to the Stanislaus County Sheriff's Office, Finance Department, 250 E. Hackett Road, Modesto, CA 95358.

#### Stanislaus Waste-to-Energy Financing Agency

Stanislaus Waste-to-Energy Financing Agency (SWEFA) was created May 1, 1989, pursuant to a joint exercise of powers agreement between the City of Modesto (the City) and the County of Stanislaus. The SWEFA is administered by a commission consisting of two members of the City Council and two members of the County's Board of Supervisors. The SWEFA was established to issue Certificates of Participation to refinance a bond issued through California Pollution Control Financing Authority. The Certificates were paid in full on December 3, 2008. As of June 30, 2021, the SWEFA did not have any outstanding debt and the County has no financial obligation to the SWEFA.

Since the Certificates were paid in full the SWEFA has had no financial activity. Therefore, no financial statements for the SWEFA are prepared.

#### Stanislaus Waste-to-Energy Executive Committee

The Stanislaus Waste-to-Energy Executive Committee (SWEC) was created December 17, 1985, to administer a service agreement for the operation of the Waste-to-Energy Facility. The SWEC consists of two members of the City Council and two members of the County's Board of Supervisors. The Waste-to-Energy Facility service agreement and SWEC administrative agreement were amended and approved by the County of Stanislaus Board of Supervisors on June 26, 2012.

The administrative agreement provides that the City and the County shall pay for costs associated with the operation of the Waste-to-Energy Facility and are entitled to all rights allowed by the service agreement equally. The County has made no contributions to the Waste-to-Energy facility for the Fiscal Year Ending June 30, 2021, as fee revenue or cash reserves have been sufficient to fund operating costs.

No financial statements are prepared for the SWEC.

## County of Stanislaus

### Notes to the Basic Financial Statements

June 30, 2021

#### Tuolumne River Regional Park

The County participates with the City of Modesto and the City of Ceres in the operation and development of the Tuolumne River Regional Park (TRRP). The TRRP is a joint powers authority that is governed by the TRRP Commission which consists of two members of the County's Board of Supervisors, two members of the City of Modesto's City Council, and one member of the City of Ceres' City Council.

The TRRP Commission approves the annual budget. The governing body for each respective jurisdiction approves their contribution to the TRRP annual budget. Each participant has an equity interest in the assets of TRRP based on the percentage of cumulative contributions paid. As of June 30, 2021, the County's equity interest was \$1,954,972. For the fiscal year ending June 30, 2021, the County contributed \$222,607 to TRRP.

The financial statements for TRRP are prepared by the City of Modesto Finance Department and may be obtained by writing to City of Modesto, Finance Department, P.O. Box 642, Modesto, CA 95353.

#### West Turlock Subbasin Groundwater Sustainability Agency

The West Turlock Subbasin Groundwater Sustainability Agency (WTSGSA) was formed on January 24, 2017, pursuant to a Joint Powers Agreement (JPA). Member agencies include the cities of Ceres, Hughson, Modesto, and Turlock; Stanislaus and Merced counties; Denair Community Services District; Delhi and Hilmar county water districts; and the Turlock Irrigation District. The WTSGSA is governed by a Board consisting of one representative of each member agency. Associate members include the City of Waterford, Stevinson Water District, and Keyes Community Services District. Associate members are not on the Governing Board and have no voting rights in the WTSGSA.

The WTSGSA was created to be the Groundwater Sustainability Agency (GSA) for the western portion of the Turlock Subbasin to fulfill the requirements of the Sustainable Groundwater Management Act including collaborating with other GSAs to develop and implement a single Groundwater Sustainability Plan for the Turlock Subbasin and to involve the public and area stakeholders in implementing, monitoring, and administering the Groundwater Sustainability Plan for the Turlock Subbasin.

Each member pays a share of the annual budget based on the percent of water pumped in the member's jurisdiction and an annual membership fee. For the fiscal year ended June 30, 2021, the County contributed \$17,399 to the WTSGSA.

The financial statements may be obtained by writing to the West Turlock Subbasin Groundwater Sustainability Agency, PO Box 949, Turlock, CA 95381.

# County of Stanislaus

## Notes to the Basic Financial Statements

June 30, 2021

### NOTE 16 PENSIONS

#### Plan Description

The County is a major participant in the Stanislaus County Employees Retirement Association (StanCERA), a retirement system organized under the 1937 Retirement Act. StanCERA is a cost-sharing multiple-employer Public Employee Retirement System (PERS). StanCERA provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits. Health and welfare insurance for retirees and their dependents is available, however it is administered independently of StanCERA. The pension plan is administered by StanCERA. An actuarial valuation is performed for the system annually as a whole and the contribution rate is determined for each participating entity. The participating entities are the County, City of Ceres and six special districts located in the County not governed by the County's Board of Supervisors. StanCERA issues an Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information for StanCERA. The ACFR may be obtained by writing to:

Stanislaus County Employees Retirement Association  
P.O. Box 3150  
Modesto, CA 95353-3150  
or by calling (209) 525-6393

The StanCERA ACFR is prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions are recognized when due and a formal commitment to provide the contributions has been made. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

Plan investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. All other securities are valued at the last reported market price at current exchange rates.

#### *Summary of Plans and Eligible Participants*

General Tiers 1, 2, 4, 5 (not open to new members)	Vests after five years of credited service and may retire at age 50 or older with 10 or more years of membership with StanCERA or any age with 30 or more years of credited service.
General Tier 3 (not open to new members)	Vests after 10 years of credited service and may retire at age 55 with 10 or more years of credit service.
General Tier 6 (open to new members)	Vests after five years of credited service and may retire at age 52 with five years of service credit or age 70 regardless of service credit.
Safety Tiers 1, 2, 4, 5 (not open to new members)	Vests after five years of credited service and may retire at age 50 or older with 10 or more years of membership with StanCERA or any age with 20 or more years of credited service.
Safety Tier 6 (open to new members)	Vests after five years of credited service and may retire at age 50 with five years of service credit or age 70 regardless of service credit.

# County of Stanislaus

## Notes to the Basic Financial Statements

June 30, 2021

### Benefits Provided

Members terminating employment before accruing five years (ten years for Tier 3) of retirement service credit forfeit the right to receive retirement benefits unless they establish reciprocity with another public agency within the prescribed time period. Nonvested members who terminate service are entitled to withdraw their accumulated contributions plus accrued interest. Members who terminate after earning 5 or 10 years of retirement service credit may leave their contributions on deposit and elect to take a deferred retirement. Difference between expected or actual experience for vested and non-vested benefits may result in an increase or decrease to pension expense and net pension liability.

For members with Tier 1, Tier 4, or Tier 5 benefits, final average salary is the average monthly salary based on the highest twelve consecutive months of earnings. For members with Tier 2, Tier 3, or Tier 6 benefits, final average salary is the average monthly salary based on the highest thirty-six consecutive months of earnings. The retirement benefit for Tier 1, Tier 2, Tier 4, Tier 5, and Tier 6 members includes a post-retirement cost-of-living (COL) adjustment based upon the Consumer Price Index. COL increases/decreases are limited to a maximum of 3% annually. Total COL decrease(s) cannot exceed the cumulative amount of previous COL increase(s). Tier 1, Tier 2, Tier 4, Tier 5, and Tier 6 provide death and disability benefits.

Those members participating in Tier 1, Tier 2, Tier 4, Tier 5, and Tier 6 are required by statute to contribute to the pension plan. Members' contribution rates for Tier 1, Tier 2, Tier 4, and Tier 5 are formulated on the basis of the age at date of entry and the actuarially calculated future benefits. Members' contribution rate for Tier 6 is a flat rate based on the actuarially calculated future benefit. The County is required by statute to contribute the remaining amounts necessary to finance the estimated benefits accrued to its members. Member and employer contribution rates for each plan are as follows:

<u>Plan</u>	<u>Employer Contribution Rates</u>	<u>Employee Contribution Rates</u>
General Tier 1	32.08%	3.46-8.17%
General Tier 2	28.89%	4.63-11.67%
General Tier 3	21.14%	Non-contributory
General Tier 4	34.29%	3.32-7.96%
General Tier 5	29.79%	5.41-12.96%
General Tier 6	27.07%	8.73%
Safety Tier 2	39.23%	6.65-16.45%
Safety Tier 4	n/a	n/a
Safety Tier 5	43.38%	7.54-17.21%
Safety Tier 6	36.78%	12.34%

# County of Stanislaus

## Notes to the Basic Financial Statements

June 30, 2021

The County's contributions to StanCERA for the past three fiscal years were equal to the required contributions for each year and are noted in the below chart. The County does not contribute towards post-employment benefits other than retirement.

<u>Fiscal Year Ended June 30,</u>	<u>Contributions</u>
2019	\$ 77,246,258
2020	80,632,158
2021	82,714,418

\*Contributions made by all entities processed through County payroll including non-County entities.

The County Employees' Retirement Law of 1937 establishes the basic obligations for employer and member contributions and benefits to and of the retirement system. The actual employer and member contribution rates in effect each year are based on recommendations made by an independent actuary and opted by the Board of Retirement.

StanCERA provides a death benefit of \$5,000 paid to the beneficiary or estate if a member dies after retirement, provided that Stanislaus County was the members' last public employer.

Ad-hoc benefits are non-vested benefits determined by the Board of Retirement. Approved changes to the excess earnings policy by the Board of Retirement on June 30, 2014, placed restrictions on offering ad-hoc benefits, specifically that the system must be 100% actuarially funded prior to the Board of Retirement offering any ad-hoc benefits. StanCERA is 75.6% actuarially funded as of June 30, 2020.

### Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, the County reported a liability of \$723,068,347 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the liability used to calculate the net pension liability was determined by an actuarial valuation date June 30, 2019, updated to June 30, 2020. 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 plan relative to the projected contributions of all Pension Plan participants, actuarially determined. At June 30, 2020, the County's proportion was 88.80%, compared to 88.90% at June 30, 2019, a decrease of 0.10%.

For the year ended June 30, 2021, the County recognized pension expense of \$160,519,198. 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.

County of Stanislaus

Notes to the Basic Financial Statements

June 30, 2021

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 35,027,995	\$ 4,317,881
Change in assumptions	-	24,556,837
Net difference between projected and actual earnings	98,798,347	-
Changes in proportionate share	1,413,560	2,380,211
Differences between employer contributions and proportionate share	90,891	145,259
Contributions subsequent to the measurement date	82,714,418	-
Total	<u>\$ 218,045,211</u>	<u>\$ 31,400,188</u>

Deferred outflows of resources and deferred inflows of resources above represent the unamortized portion of changes to net pension liability to be recognized in future periods in a systematic and rational manner.

The County contributions of \$82,714,418 made subsequent to the measurement date are reported as deferred outflows of resources for fiscal year ending June 30, 2021, and will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2022.

Other amounts report as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

<u>Fiscal Year Ended June 30,</u>	<u>Amount</u>
2022	\$ 12,309,929
2023	29,175,838
2024	33,281,304
2025	29,163,534
Thereafter	-
Total	<u>\$ 103,930,605</u>

Actuarial Assumptions

The total pension liability in the June 30, 2020, actuarial valuation was determined using the following actuarial assumptions. Total pension liability represents the portion of the actuarial present value of projected benefit payments attributable to past periods of service for current and inactive employees.

County of Stanislaus

Notes to the Basic Financial Statements

June 30, 2021

Inflation	2.50%
Salary Increase	2.75% plus merit component
Cost of living adjustment (COLA) increase	3.00% for those eligible for COLA
Investment rate of return	6.75%, net of investment expense
Postretirement mortality	Fully generational mortality improvement projection from base year 2009 using scale MP-2018

The actuarial assumptions used in the June 30, 2020, valuation were based on the results of an actuarial experience study for the period July 1, 2015 – June 30, 2018.

<u>Asset Class</u>	<u>2021 Long-Term Expected Real Rate of Return</u>	<u>2021 Target Allocation</u>
Domestic Equities:		19.50 %
U.S. Large Cap	6.30 %	
U.S. Small Cap	6.80 %	
International Equities:		23.00 %
International Development	6.70 %	
Emerging Market Equity	9.10 %	
U.S. Fixed Income:		20.00 %
Core fixed income	1.30 %	
U.S. Treasury	0.60 %	
Short-term Gov/Credit	1.70 %	
Real Estate:		11.00 %
Core	4.40 %	
Value-add	5.30 %	
Risk Parity	3.60 %	13.00 %
Private Equity	10.40 %	6.00 %
Private Credit	6.80 %	4.50 %
Infrastructure	5.90 %	2.00 %
Cash	0.60 %	1.00 %

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from the employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to

County of Stanislaus

Notes to the Basic Financial Statements

June 30, 2021

make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability:

	1% Decrease 6.00%	Discount Rate 7.00%	1% Increase 8.00%
County's proportionate share of the net retirement plan liability	\$ 1,097,264,241	\$ 723,068,347	\$ 417,537,945

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued StanCERA ACFR.

**NOTE 17 DEFERRED COMPENSATION PLANS**

County of Stanislaus Employee Contribution Deferred Compensation Plan (Nationwide)

The County offers to its part-time, seasonal, and temporary employees an alternate retirement plan through Nationwide, who otherwise are not eligible for participation in other retirement systems. All eligible employees are immediately vested in the plan. Nationwide plan members contribute 5.5% and the County as an employer, contributes 2.0% of the wages. The deferred compensation is not available to participants until termination, retirement, death, permanent and total disability, or changed employment status to a position covered by another retirement system.

This plan is administered through a third-party administrator. The County does not perform the investing function. Thus, plan assets and any related liability to plan participants have been excluded from the County's financial statements.

County of Stanislaus Employee Contribution Deferred Compensation Plan (Nationwide)

The County offers to its employees an optional deferred compensation plan created in accordance with Section 457 of the Internal Revenue Code. This plan is available to all eligible employees and allows participants to defer a portion of their current income until future years, up to a maximum of \$19,500 during 2020 (calendar year), and \$19,500 during 2021 (calendar year) so as to shelter such funds and earnings from state and federal taxation until withdrawal. The deferred compensation is not available to participants until termination, retirement, death, or unforeseeable emergency.

This plan is administered through a third-party administrator. The County does not perform the investing function and has no fiduciary accountability for the plan. Thus, plan assets and any related liability to plan participants have been excluded from the County's financial statements.

County of Stanislaus

Notes to the Basic Financial Statements

June 30, 2021

**NOTE 18 OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

Plan Description

Stanislaus County is a participant in the Stanislaus County Employees Retirement Association (StanCERA), a cost-sharing multiple-employer defined benefit public employee retirement system. StanCERA is a public employees' retirement system operating under the California State Government Code, County Employees Retirement Law of 1937, Section 31450 et seq. StanCERA administers the retirement benefits for employees of Stanislaus County. Stanislaus County offers post-employment health and welfare benefits to its retirees. While the County does not directly contribute towards the cost of premiums for retirees, the ability to obtain coverage at an active employee rate constitutes a significant economic benefit, called an "implicit subsidy" under GASB Statement No. 75.

StanCERA issues an Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information for StanCERA. The ACFR may be obtained by writing to:

Stanislaus County Employees Retirement Association  
P.O. Box 3150  
Modesto, CA 95353-3150  
or by calling (209) 525-6393.

Stanislaus County offers medical insurance plans to retirees that mirror those that are offered to active County employees. Retirees pay 100% of the premium costs for themselves and their dependents plus a 2% administration fee. County employees who attain age 50 and complete five years of service with the County and have 10 years of StanCERA membership, are eligible to retire and participate in the County's medical insurance program. Eligibility for coverage under the County's medical plans ends when the retiree or surviving spouse reaches age 65.

The inclusion of the retirees increases the County's overall health insurance rates. The amount of this subsidy is calculated in the actuarial valuation report.

Inactive plan members or beneficiaries currently receiving benefit payments	177
Vested deferred plan members	629
Active plan members	4,053
Total	<u>4,859</u>

Contributions

The County does not make direct contributions to the plan. All contributions are a result of the implicit subsidy.

Total OPEB Liability

At June 30, 2021, the County reported a total OPEB liability of \$31,356,064. The County's total OPEB liability was measured as of June 30, 2021, and the Total OPEB liability was determined by an actuarial valuation as of June 30, 2021.

*County of Stanislaus*

**Notes to the Basic Financial Statements**

**June 30, 2021**

	<u>Increase (Decrease)</u>
	<u>Total OPEB</u>
	<u>Liability (a)</u>
Balances at June 30, 2020	\$ 30,436,216
Changes for the year:	
Service cost	2,667,449
Interest cost	797,085
Actual vs. expected experience	100,299
Changes in assumptions	(1,578,023)
Benefit payments (implicit subsidy)	(1,066,962)
Balances at June 30, 2021	\$ 31,356,064

**Actuarial Assumptions**

The total OPEB liability was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Salary Increase Rate	3.00%
Discount rate	1.92%
Health cost trends rates	7.0% for 2022, decreasing to an ultimate rate of 4.0% in 2076
Mortality rates	Pre-retirement mortality rates were based on the CalPERS 1997-2015 Experience Study. Post-retirement mortality projected fully generational with Scale MP-2018.

**Discount Rate**

GASB Statement No. 75 requires a discount rate then reflects the following:

- a) The long-term expected rate of return on OPEB plan investments - to the extent that OPEB plan's fiduciary net position (if any) is projected to be sufficient to make projected benefit payments and assets are expected to be invested using a strategy to achieve that return;
- b) A yield or index rate for 20-year. Tax-exempt general obligation municipal bonds with an average rating of AA/aa or higher – to the extent that the conditions in (a) are not met.

County of Stanislaus

Notes to the Basic Financial Statements

June 30, 2021

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1- percentage point lower (0.92%) or 1-percentage point higher (2.92%) than the current discount rate:

	1% Decrease 0.92%	Discount Rate 1.92%	1% Increase 2.92%
County's proportionate share of the total OPEB liability	\$ 34,448,650	\$ 31,356,064	\$ 28,496,330

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

The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage- point lower (6.00% decreasing to 3.00%) or 1-percentage-point higher (8.00% decreasing to 5.00%) than the current healthcare cost trend rates:

	1% Decrease (6.00% decreasing to 3.00%)	Discount Rate (7.00% decreasing to 4.00%)	1% Increase (8.00% decreasing to 5.00%)
County's proportional share of the total OPEB plan liability	\$ 26,882,448	\$ 31,356,064	\$ 36,808,770

OPEB Expense and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2021, the County recognized OPEB expense of \$2,400,787. 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 reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 88,068	\$ 161,189
Change in assumptions	1,098,795	6,257,995
Total	\$ 1,186,863	\$ 6,419,184

County of Stanislaus

Notes to the Basic Financial Statements

June 30, 2021

Amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB as follows:

<u>Fiscal Year Ended June 30,</u>	<u>Amount</u>
2022	\$ (1,075,045)
2023	(1,075,045)
2024	(1,075,045)
2025	(1,040,764)
2024	(721,067)
Thereafter	(245,355)
Total	<u>\$ (5,232,321)</u>

**NOTE 19 TAX ABATEMENTS**

The California Land Conservation Act of 1965, also known as the Williamson Act, was adopted by the State Legislature in 1965 and voluntarily implemented by the Stanislaus County Board of Supervisors in January of 1969. The Act permits a landowner, whose land is used for agriculture, to enter into a contract with the County guaranteeing that the land will continue to remain in farming for a period of at least ten years. In return for this guarantee, the County assesses taxes based on the agricultural value of the land rather than the market value.

For the Fiscal Year Ended June 30, 2021, the County's portion of the tax abatements related to the Williamson Act was \$614,374.

*County of Stanislaus*  
**Notes to the Basic Financial Statements**  
**June 30, 2021**

**NOTE 20 PRIOR PERIOD ADJUSTMENTS**

Adjustments resulting from implementation of new standards, entity changes or errors that require a change to prior year accounting previously reported are treated as prior period adjustments. Accordingly, the County reports these changes as restatements of beginning fund balances / net position. Restatements as of the beginning of the fiscal year were made to restate the reporting of prior year revenues and expenses / expenditures.

The impact of the restatements on the fund balances / net position as previously reported is presented below:

	<u>Government-Wide Statements</u>	<u>Governmental Funds</u>	<u>Fiduciary Funds</u>
	<u>Governmental Activities</u>	<u>General Fund</u>	<u>Custodial Funds</u>
Fund balance / net position, June 30, 2020, as previously reported	\$ 489,852,518	\$ 223,863,608	\$ (150,611)
Corrections:			
Fiduciary funds (1)	(6,893,143)	(6,893,143)	6,893,143
Total changes	<u>(6,893,143)</u>	<u>(6,893,143)</u>	<u>6,893,143</u>
Fund balance / net position, June 30, 2020, as restated	<u>\$ 482,959,375</u>	<u>\$ 216,970,465</u>	<u>\$ 6,742,532</u>

(1) - Funds that were not properly moved to governmental activities during the implementation of GASB 84 in the prior year.

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*Required  
Supplementary  
Information*

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**County of Stanislaus**  
**Required Supplementary Information (Unaudited)**  
**For the Year Ended June 30, 2021**

**Stanislaus County OPEB Schedule of the County's Proportionate Share of the Liability**

	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>
County's proportion of the OPEB liability (asset)	99.87 %	99.87 %	98.07 %	97.90 %
County's proportionate share of the OPEB liability (asset)	\$ 31,356,064	\$ 30,436,216	\$ 26,219,718	\$ 32,218,988
County's covered payroll	\$ 265,738,421	\$ 294,341,039	\$ 261,050,691	\$ 235,201,080
County's proportionate share of the OPEB liability (asset) as a percentage of its covered payroll	11.80%	10.34 %	10.04 %	13.70 %
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	- %	- %	- %	- %

Data to be reported for the last 10 years. Additional years will be presented as data becomes available.

**County of Stanislaus  
Required Supplementary Information (Unaudited)  
For the Year Ended June 30, 2021**

**Schedule of the county's Proportionate Share of the Net Pension Liability**

Report Date <i>Measurement Date</i>	Fiscal Year Ended					
	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016
	<i>June 30, 2020</i>	<i>June 30, 2019</i>	<i>June 30, 2018</i>	<i>June 30, 2017</i>	<i>June 30, 2016</i>	<i>June 30, 2015</i>
	<i>(Restated)</i>					
County's proportion of the net pension liability (asset)	88.80 %	88.90 %	89.49 %	88.75 %	88.26 %	88.73 %
County's proportionate share of the net pension liability (asset)	\$ 723,068,347	\$ 586,184,537	\$ 566,007,759	\$ 578,066,722	\$ 637,287,750	\$ 256,442,634
County's covered payroll	\$ 266,674,250	\$ 250,361,632	\$ 235,227,075	\$ 222,133,345	\$ 211,526,725	\$ 205,719,027
County's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	271.14 %	234.14 %	240.62 %	260.23 %	301.28 %	124.66 %
Plan fiduciary net position as a percentage of the total pension liability (asset)	73.00 %	76.98 %	76.71 %	74.98 %	70.63 %	86.13 %

Data to be reported for the last 10 years. Additional years will be presented as data becomes available.

**Schedule of County's Contributions**

	Fiscal Year Ended					
	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016
	<i>(Restated)</i>					
Actuarially determined contribution	\$ 82,714,418	\$ 80,632,158	\$ 77,246,258	\$ 67,095,495	\$ 50,390,883	\$ 50,612,961
Actual contributions	82,714,418	80,632,158	77,246,258	67,095,495	50,390,883	50,612,961
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County's covered payroll	\$ 264,330,802	\$ 266,674,250	\$ 250,361,632	\$ 235,227,075	\$ 222,133,345	\$ 211,526,725
Actual contributions as a percentage of County's covered payroll	31.29 %	30.24 %	30.85 %	28.52 %	22.68 %	23.93 %

Data to be reported for the last 10 years. Additional years will be presented as data becomes available.

**County of Stanislaus**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**General Fund**  
**Budget and Actual on Budgetary Basis**  
**For the Fiscal Year Ended June 30, 2021**

	Budgeted Amounts		Actual Amount on Budgetary Basis	Variance with Final Budget
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes	\$174,580,000	\$180,480,000	\$186,420,916	\$ 5,940,916
Licenses, permits and franchises	2,514,654	2,514,654	2,506,671	(7,983)
Fines, forfeitures and penalties	3,541,851	3,419,253	4,737,103	1,317,850
Revenue from use of money and property	7,256,820	7,309,870	4,282,640	(3,027,230)
Intergovernmental revenue	91,887,990	191,319,580	159,035,996	(32,283,584)
Charges for services	68,915,667	68,416,561	67,742,187	(674,374)
Miscellaneous revenue	1,037,931	1,341,331	1,624,304	282,973
Total revenues - General Fund	<u>349,734,913</u>	<u>454,801,249</u>	<u>426,349,817</u>	<u>(28,451,432)</u>
<b>Expenditures: General Government</b>				
ADA Self-Evaluation and Transition Plan Project				
Services and supplies	1,988,696	1,557,795	144,792	1,413,003
Other charges	-	8,000	7,988	12
Total expenditures	<u>1,988,696</u>	<u>1,565,795</u>	<u>152,780</u>	<u>1,413,015</u>
Appropriations for Contingencies				
Appropriations for contingencies	12,008,510	5,193,366	-	5,193,366
Total expenditures	<u>12,008,510</u>	<u>5,193,366</u>	<u>-</u>	<u>5,193,366</u>
Assessor				
Salaries and employee benefits	6,374,623	6,395,623	5,840,275	555,348
Services and supplies	519,168	519,168	476,636	42,532
Other charges	543,026	543,026	537,094	5,932
Intrafund transfer	1,225	1,225	137	1,088
Total expenditures	<u>7,438,042</u>	<u>7,459,042</u>	<u>6,854,142</u>	<u>604,900</u>
Auditor-Controller				
Salaries and employee benefits	4,430,310	4,465,310	4,302,161	163,149
Services and supplies	153,967	268,967	140,262	128,705
Other charges	328,398	328,398	319,415	8,983
Intrafund transfer	200	200	15	185
Total expenditures	<u>4,912,875</u>	<u>5,062,875</u>	<u>4,761,853</u>	<u>301,022</u>
Board of Supervisors				
Salaries and employee benefits	1,331,355	1,311,355	1,046,124	265,231
Services and supplies	153,500	168,400	131,560	36,840
Other charges	101,100	101,100	96,285	4,815
Total expenditures	<u>1,585,955</u>	<u>1,580,855</u>	<u>1,273,969</u>	<u>306,886</u>
Cannabis Program				
Services and supplies	27,000	-	(27,000)	27,000
Total expenditures	<u>27,000</u>	<u>-</u>	<u>(27,000)</u>	<u>27,000</u>

**County of Stanislaus**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**General Fund (Continued)**  
**Budget and Actual on Budgetary Basis**  
**For the Fiscal Year Ended June 30, 2021**

	Budgeted Amounts		Actual Amount on Budgetary Basis	Variance with Final Budget
	Original Budget	Final Budget		
Capital Improvement Financing Authority				
Services and supplies	\$140,633	\$140,633	\$43,210	\$ 97,423
Total expenditures	<u>140,633</u>	<u>140,633</u>	<u>43,210</u>	<u>97,423</u>
Chief Executive				
Salaries and employee benefits	5,939,187	5,660,763	5,570,904	89,859
Services and supplies	2,369,425	2,150,776	862,684	1,288,092
Other charges	464,592	552,592	520,448	32,144
Intrafund transfer	-	-	426	(426)
Total expenditures	<u>8,773,204</u>	<u>8,364,131</u>	<u>6,954,462</u>	<u>1,409,669</u>
County Facilities				
Services and supplies	473,805	579,413	384,832	194,581
Other charges	646,848	692,848	686,351	6,497
Intrafund transfer	40,000	40,000	39,327	673
Total expenditures	<u>1,160,653</u>	<u>1,312,261</u>	<u>1,110,510</u>	<u>201,751</u>
County Counsel				
Salaries and employee benefits	3,308,014	3,405,737	3,305,017	100,720
Services and supplies	320,543	323,843	138,522	185,321
Other charges	271,463	386,463	317,142	69,321
Intrafund transfer	445	445	30	415
Total expenditures	<u>3,900,465</u>	<u>4,116,488</u>	<u>3,760,711</u>	<u>355,777</u>
Discretionary Revenue				
Intrafund transfer	-	-	24,095	(24,095)
Total expenditures	<u>-</u>	<u>-</u>	<u>24,095</u>	<u>(24,095)</u>
Economic Development				
Services and supplies	15,092,342	66,122,850	37,477,470	28,645,380
Total expenditures	<u>15,092,342</u>	<u>66,122,850</u>	<u>37,477,470</u>	<u>28,645,380</u>
Elections				
Salaries and employee benefits	1,482,241	1,923,571	1,817,616	105,955
Services and supplies	3,180,225	3,194,332	2,734,203	460,129
Other charges	151,564	151,564	137,798	13,766
Intrafund transfer	-	-	30	(30)
Fixed assets	-	651,724	573,845	77,879
Total expenditures	<u>4,814,030</u>	<u>5,921,191</u>	<u>5,263,492</u>	<u>657,699</u>
Focus on Prevention				
Services and supplies	767,649	661,556	156,260	505,296
Other charges	650,697	650,697	208,723	441,974
Total expenditures	<u>1,418,346</u>	<u>1,312,253</u>	<u>364,983</u>	<u>947,270</u>
General Fund Contribution to Other Programs				
Other charges	5,050,260	5,052,325	5,051,016	1,309
Total expenditures	<u>5,050,260</u>	<u>5,052,325</u>	<u>5,051,016</u>	<u>1,309</u>
General Services Agency				
Salaries and employee benefits	1,871,160	1,963,288	1,368,788	594,500
Services and supplies	3,246,389	770,237	(45,110)	815,347
Other charges	161,070	166,070	124,218	41,852
Total expenditures	<u>5,278,619</u>	<u>2,899,595</u>	<u>1,447,896</u>	<u>1,451,699</u>

**County of Stanislaus**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**General Fund (Continued)**  
**Budget and Actual on Budgetary Basis**  
**For the Fiscal Year Ended June 30, 2021**

	Budgeted Amounts		Actual Amount on Budgetary Basis	Variance with Final Budget
	Original Budget	Final Budget		
Human Relations (formerly Risk Management)				
Salaries and employee benefits	\$3,257,056	\$3,335,934	\$3,267,388	\$ 68,546
Services and supplies	978,198	1,378,198	1,059,083	319,115
Other charges	174,247	227,247	227,165	82
Intrafund transfer	600	700	22	678
Total expenditures	<u>4,410,101</u>	<u>4,942,079</u>	<u>4,553,658</u>	<u>388,421</u>
Plant Acquisition				
Salaries and employee benefits	-	45,000	35,359	9,641
Services and supplies	3,814,214	4,092,561	1,747,187	2,345,374
Other charges	92,591	52,591	42,962	9,629
Total expenditures	<u>3,906,805</u>	<u>4,190,152</u>	<u>1,825,508</u>	<u>2,364,644</u>
Revenue Recovery				
Salaries and employee benefits	1,559,164	1,559,164	1,268,654	290,510
Services and supplies	284,470	284,470	189,469	95,001
Other charges	191,949	191,949	191,476	473
Intrafund transfer	(547,930)	(547,930)	(410,955)	(136,975)
Total expenditures	<u>1,487,653</u>	<u>1,487,653</u>	<u>1,238,644</u>	<u>249,009</u>
Tax Collector				
Salaries and employee benefits	1,328,945	1,414,372	1,404,993	9,379
Services and supplies	239,620	223,620	128,013	95,607
Other charges	208,949	208,949	171,265	37,684
Intrafund transfer	(269,740)	(269,740)	(153,664)	(116,076)
Fixed assets	-	50,200	-	50,200
Total expenditures	<u>1,507,774</u>	<u>1,627,401</u>	<u>1,550,607</u>	<u>76,794</u>
Treasury				
Salaries and employee benefits	411,778	411,778	313,820	97,958
Services and supplies	210,300	210,300	129,963	80,337
Other charges	55,937	55,937	51,224	4,713
Intrafund transfer	76,970	76,970	76,970	-
Total expenditures	<u>754,985</u>	<u>754,985</u>	<u>571,977</u>	<u>183,008</u>
<b>Expenditures: Public Protection</b>				
Agricultural Commissioner				
Salaries and employee benefits	4,572,902	4,884,754	4,724,099	160,655
Services and supplies	416,757	369,367	253,213	116,154
Other charges	533,126	581,126	574,283	6,843
Intrafund transfer	71,371	73,371	73,041	330
Fixed assets	212,879	212,877	104,692	108,185
Total expenditures	<u>5,807,035</u>	<u>6,121,495</u>	<u>5,729,328</u>	<u>392,167</u>
Clerk-Recorder				
Salaries and employee benefits	2,085,935	2,153,435	2,023,910	129,525
Services and supplies	176,893	174,232	168,963	5,269
Other charges	611,235	641,735	641,716	19
Intrafund transfer	850	2,850	1,373	1,477
Total expenditures	<u>2,874,913</u>	<u>2,972,252</u>	<u>2,835,962</u>	<u>136,290</u>

**County of Stanislaus**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**General Fund (Continued)**  
**Budget and Actual on Budgetary Basis**  
**For the Fiscal Year Ended June 30, 2021**

	Budgeted Amounts		Actual Amount on Budgetary Basis	Variance with Final Budget
	Original Budget	Final Budget		
County Court Funding				
Salaries and employee benefits	\$ -	\$ 12,064	\$ 12,064	\$ -
Services and supplies	172,875	160,811	70,594	90,217
Other charges	6,035,564	6,035,564	5,375,082	660,482
Intrafund transfer	407,909	407,909	380,668	27,241
Total expenditures	<u>6,616,348</u>	<u>6,616,348</u>	<u>5,838,408</u>	<u>777,940</u>
District Attorney				
Salaries and employee benefits	18,569,036	18,584,866	17,701,250	883,616
Services and supplies	1,653,916	1,494,917	863,247	631,670
Other charges	1,692,185	1,692,185	1,652,261	39,924
Intrafund transfer	800	800	(5,541)	6,341
Fixed assets	226,353	189,732	141,424	48,308
Total expenditures	<u>22,142,290</u>	<u>21,962,500</u>	<u>20,352,641</u>	<u>1,609,859</u>
Grand Jury				
Salaries and employee benefits	85,000	-	-	-
Services and supplies	76,659	160,659	92,133	68,526
Other charges	18,417	19,417	19,172	245
Intrafund transfer	300	300	-	300
Total expenditures	<u>180,376</u>	<u>180,376</u>	<u>111,305</u>	<u>69,071</u>
Groundwater Program				
Salaries and employee benefits	229,693	252,533	252,199	334
Services and supplies	591,214	616,726	432,129	184,597
Other charges	336,500	387,827	385,037	2,790
Fixed assets	10,000	-	-	-
Total expenditures	<u>1,167,407</u>	<u>1,257,086</u>	<u>1,069,365</u>	<u>187,721</u>
Indigent Defense				
Services and supplies	4,263,461	4,239,583	3,397,237	842,346
Total expenditures	<u>4,263,461</u>	<u>4,239,583</u>	<u>3,397,237</u>	<u>842,346</u>
Office of Emergency Services				
Salaries and employee benefits	1,032,068	1,211,196	1,211,196	-
Services and supplies	1,140,349	2,499,455	2,397,260	102,195
Other charges	280,830	939,421	939,421	-
Intrafund transfer	300	300	-	300
Fixed assets	56,225	56,200	35,430	20,770
Total expenditures	<u>2,509,772</u>	<u>4,706,572</u>	<u>4,583,307</u>	<u>123,265</u>
Planning				
Salaries and employee benefits	2,241,580	2,347,652	2,194,480	153,172
Services and supplies	204,090	704,090	146,369	557,721
Other charges	419,978	429,978	423,847	6,131
Intrafund transfer	400	400	(26,857)	27,257
Total expenditures	<u>2,866,048</u>	<u>3,482,120</u>	<u>2,737,839</u>	<u>744,281</u>

**County of Stanislaus**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**General Fund (Continued)**  
**Budget and Actual on Budgetary Basis**  
**For the Fiscal Year Ended June 30, 2021**

	Budgeted Amounts		Actual Amount on Budgetary Basis	Variance with Final Budget
	Original Budget	Final Budget		
Probation Administration				
Salaries and employee benefits	\$ 2,986,870	\$ 3,059,870	\$ 3,059,036	\$ 834
Services and supplies	385,950	312,950	260,378	52,572
Other charges	624,203	624,203	598,146	26,057
Total expenditures	<u>3,997,023</u>	<u>3,997,023</u>	<u>3,917,560</u>	<u>79,463</u>
Probation Community Corrections Partnership				
Salaries and employee benefits	4,771,982	4,771,982	3,326,219	1,445,763
Services and supplies	872,261	856,261	603,769	252,492
Other charges	42,135	58,135	57,530	605
Total expenditures	<u>5,686,378</u>	<u>5,686,378</u>	<u>3,987,518</u>	<u>1,698,860</u>
Probation Juvenile Commitment Facility				
Salaries and employee benefits	2,847,941	2,497,941	1,703,616	794,325
Services and supplies	294,545	294,545	230,517	64,028
Other charges	616,293	616,293	561,428	54,865
Total expenditures	<u>3,758,779</u>	<u>3,408,779</u>	<u>2,495,561</u>	<u>913,218</u>
Probation - Field Services				
Salaries and employee benefits	11,657,555	11,447,372	10,318,801	1,128,571
Services and supplies	1,748,110	1,725,110	1,146,704	578,406
Other charges	1,018,408	1,093,408	1,092,687	721
Intrafund transfer	13,700	16,700	14,774	1,926
Fixed assets	75,000	95,000	43,546	51,454
Total expenditures	<u>14,512,773</u>	<u>14,377,590</u>	<u>12,616,512</u>	<u>1,761,078</u>
Probation - Institutions				
Salaries and employee benefits	5,796,996	6,119,949	6,125,089	(5,140)
Services and supplies	1,233,330	1,233,330	1,115,324	118,006
Other charges	686,090	713,137	712,575	562
Fixed assets	192,777	192,777	149,169	43,608
Total expenditures	<u>7,909,193</u>	<u>8,259,193</u>	<u>8,102,157</u>	<u>157,036</u>
Public Defender				
Salaries and employee benefits	7,810,545	8,151,996	7,882,374	269,622
Services and supplies	533,099	551,080	303,459	247,621
Other charges	939,883	939,883	585,478	354,405
Intrafund transfer	29,700	29,700	58,741	(29,041)
Total expenditures	<u>9,313,227</u>	<u>9,672,659</u>	<u>8,830,052</u>	<u>842,607</u>
Sheriff's Administration				
Salaries and employee benefits	9,717,868	9,983,169	9,983,168	1
Services and supplies	1,730,377	1,761,552	1,683,726	77,826
Other charges	1,110,127	1,009,127	1,000,699	8,428
Intrafund transfer	(30,800)	(30,800)	(23,440)	(7,360)
Appropriations for contingencies	-	627,500	-	627,500
Fixed assets	967,102	339,527	179,017	160,510
Total expenditures	<u>13,494,674</u>	<u>13,690,075</u>	<u>12,823,170</u>	<u>866,905</u>
Sheriff's Adult Detention				
Salaries and employee benefits	11,029,261	12,387,709	12,387,709	-
Services and supplies	6,877,645	6,477,590	6,405,199	72,391
Other charges	955,718	948,218	942,649	5,569
Fixed assets	650,000	650,000	649,524	476
Total expenditures	<u>19,512,624</u>	<u>20,463,517</u>	<u>20,385,081</u>	<u>78,436</u>

**County of Stanislaus**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**General Fund (Continued)**  
**Budget and Actual on Budgetary Basis**  
**For the Fiscal Year Ended June 30, 2021**

	Budgeted Amounts		Actual Amount on Budgetary Basis	Variance with Final Budget
	Original Budget	Final Budget		
<b>Sheriff's Contract Cities</b>				
Salaries and employee benefits	\$ 10,987,187	\$ 10,987,187	\$ 10,382,797	\$ 604,390
Services and supplies	1,275,810	1,275,073	1,205,304	69,769
Other charges	323,072	323,072	314,866	8,206
Intrafund transfer	642,684	642,684	626,103	16,581
Fixed assets	-	35,000	-	35,000
Total expenditures	<u>13,228,753</u>	<u>13,263,016</u>	<u>12,529,070</u>	<u>733,946</u>
<b>Sheriff's Detention</b>				
Salaries and employee benefits	37,171,252	38,797,879	38,797,878	1
Services and supplies	16,835,281	17,124,799	16,295,057	829,742
Other charges	4,990,129	4,834,038	4,828,299	5,739
Intrafund transfer	2,900	2,900	3,535	(635)
Appropriations for contingencies	-	1,584,100	-	1,584,100
Fixed assets	1,939,484	620,384	492,966	127,418
Total expenditures	<u>60,939,046</u>	<u>62,964,100</u>	<u>60,417,735</u>	<u>2,546,365</u>
<b>Sheriff's Operations</b>				
Salaries and employee benefits	30,568,764	32,738,691	32,738,690	1
Services and supplies	8,436,510	7,996,647	7,487,534	509,113
Other charges	3,662,989	3,868,989	3,868,335	654
Intrafund transfer	(632,235)	(632,235)	(594,591)	(37,644)
Appropriations for contingencies	-	800,300	-	800,300
Fixed assets	3,497,592	5,118,643	4,015,897	1,102,746
Total expenditures	<u>45,533,620</u>	<u>49,891,035</u>	<u>47,515,865</u>	<u>2,375,170</u>
<b>Expenditures: Public Ways</b>				
Airport				
Services and supplies	180,000	180,000	180,000	-
Total expenditures	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>-</u>
CEO Crows Landing Air Facility				
Salaries and employee benefits	118,200	118,200	103,978	14,222
Services and supplies	6,397,224	6,222,608	32,944	6,189,664
Intrafund transfer	99,914	99,914	62,450	37,464
Other charges	-	-	27,432	(27,432)
Fixed assets	-	310,000	303,043	6,957
Total expenditures	<u>6,615,338</u>	<u>6,750,722</u>	<u>529,847</u>	<u>6,220,875</u>
<b>Expenditures: Health and Sanitation</b>				
COVID Store Front				
Services and supplies	-	2,191,090	1,600,588	590,502
Other charges	-	8,910	9,216	(306)
Total expenditures	<u>-</u>	<u>2,200,000</u>	<u>1,609,804</u>	<u>590,196</u>

**County of Stanislaus**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**General Fund (Continued)**  
**Budget and Actual on Budgetary Basis**  
**For the Fiscal Year Ended June 30, 2021**

	Budgeted Amounts		Actual Amount on Budgetary Basis	Variance with Final Budget
	Original Budget	Final Budget		
<b>Expenditures: Public Assistance</b>				
Veterans' Services				
Salaries and employee benefits	\$ 726,122	\$ 749,847	\$ 747,720	\$ 2,127
Services and supplies	42,646	33,409	22,326	11,083
Other charges	57,369	57,369	53,631	3,738
Total expenditures	<u>826,137</u>	<u>840,625</u>	<u>823,677</u>	<u>16,948</u>
<b>Expenditures: Education</b>				
Cooperative Extension				
Salaries and employee benefits	519,993	519,993	445,711	74,282
Services and supplies	32,221	32,221	21,264	10,957
Other charges	191,836	191,836	165,982	25,854
Intrafund transfer	-	-	25	(25)
Fixed assets	45,168	45,164	(4)	45,168
Total expenditures	<u>789,218</u>	<u>789,214</u>	<u>632,978</u>	<u>156,236</u>
<b>Expenditures: Recreation and Cultural Services</b>				
Parks and Recreation				
Salaries and employee benefits	5,214,500	5,114,500	4,868,236	246,264
Services and supplies	1,933,090	1,884,431	1,297,595	586,836
Other charges	715,051	665,051	647,275	17,776
Intrafund transfer	(57,137)	(57,137)	(38,794)	(18,343)
Fixed assets	3,350,585	3,443,699	546,133	2,897,566
Total expenditures	<u>11,156,089</u>	<u>11,050,544</u>	<u>7,320,445</u>	<u>3,730,099</u>
Tuolumne River Regional Park				
Services and supplies	222,607	222,607	222,607	-
Total expenditures	<u>222,607</u>	<u>222,607</u>	<u>222,607</u>	<u>-</u>
<b>Expenditures: Debt Service</b>				
Debt Service				
Other charges	220,000	265,000	165,621	99,379
Intrafund transfer	(69,550)	(69,550)	(72,901)	3,351
Total expenditures	<u>150,450</u>	<u>195,450</u>	<u>92,720</u>	<u>102,730</u>
Total expenditures - General Fund	<u>351,910,527</u>	<u>408,546,789</u>	<u>335,941,734</u>	<u>72,605,055</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,175,614)</u>	<u>46,254,460</u>	<u>90,408,083</u>	<u>44,153,623</u>
<b>Other financing sources (uses)</b>				
Transfers in	5,515,444	8,721,171	8,820,430	99,259
Transfers out	(69,747,142)	(80,069,152)	(66,834,507)	13,234,645
Sale of capital assets	-	-	169,047	169,047
Total other financing sources (uses)	<u>(64,231,698)</u>	<u>(71,347,981)</u>	<u>(57,845,030)</u>	<u>13,502,951</u>
Net change in fund balance	<u>(66,407,312)</u>	<u>(25,093,521)</u>	<u>32,563,053</u>	<u>57,656,574</u>
<b>Fund balance - beginning</b>	<u>222,462,467</u>	<u>222,462,467</u>	<u>222,462,467</u>	<u>-</u>
<b>Fund balance - ending</b>	<u>\$ 156,055,155</u>	<u>\$ 197,368,946</u>	<u>\$ 255,025,520</u>	<u>\$ 57,656,574</u>

**County of Stanislaus**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Behavioral Health and Recovery Services-Special Revenue Fund**  
**Budget and Actual on Budgetary Basis**  
**For the Fiscal Year Ended June 30, 2021**

	Budgeted Amounts		Actual Amount on Budgetary Basis	Variance with Final Budget
	Original Budget	Final Budget		
<b>Revenues</b>				
Fines, forfeitures, and penalties	\$ 51,956	\$ 51,956	\$ 49,257	\$ (2,699)
Revenue from use of money and property	1,392,161	1,392,161	626,787	(765,374)
Intergovernmental revenue	71,425,953	74,229,729	82,259,226	8,029,497
Charges for services	59,369,505	52,399,314	47,318,618	(5,080,696)
Miscellaneous revenue	-	443,939	384,004	(59,935)
Donation	100	100	-	(100)
Total revenues - Behavioral Health and Recovery	<u>132,239,675</u>	<u>128,517,199</u>	<u>130,637,892</u>	<u>2,120,693</u>
<b>Expenditures: Public Protection</b>				
Salaries and employee benefits	1,718,913	1,774,362	1,731,854	42,508
Services and supplies	99,619	194,170	159,366	34,804
Other charges	352,487	352,487	278,955	73,532
Intrafund transfer	302,507	302,507	174,112	128,395
Total expenditures	<u>2,473,526</u>	<u>2,623,526</u>	<u>2,344,287</u>	<u>279,239</u>
<b>Expenditures: Health and Sanitation</b>				
Salaries and employee benefits	48,683,433	48,567,433	44,119,240	4,448,193
Services and supplies	95,632,135	87,187,249	76,221,191	10,966,058
Other charges	9,761,280	10,942,280	9,723,942	1,218,338
Fixed assets	182,500	759,195	254,408	504,787
Intrafund transfer	(307,582)	(874,582)	(174,112)	(700,470)
Total expenditures	<u>153,951,766</u>	<u>146,581,575</u>	<u>130,144,669</u>	<u>16,436,906</u>
Total expenditures - Behavioral Health and Recovery	<u>156,425,292</u>	<u>149,205,101</u>	<u>132,488,956</u>	<u>16,716,145</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(24,185,617)</u>	<u>(20,687,902)</u>	<u>(1,851,064)</u>	<u>18,836,838</u>
<b>Other financing sources (uses)</b>				
Transfers in	8,104,895	6,301,119	6,622,457	321,338
Transfers out	(1,511,000)	(1,511,000)	(686,594)	824,406
Total other financing sources (uses)	<u>6,593,895</u>	<u>4,790,119</u>	<u>5,935,863</u>	<u>1,145,744</u>
Net change in fund balance	<u>(17,591,722)</u>	<u>(15,897,783)</u>	<u>4,084,799</u>	<u>19,982,582</u>
<b>Fund balance - beginning, as restated</b>	<u>33,260,861</u>	<u>33,260,861</u>	<u>33,260,861</u>	<u>-</u>
<b>Fund balance - ending</b>	<u>\$ 15,669,139</u>	<u>\$ 17,363,078</u>	<u>\$ 37,345,660</u>	<u>\$ 19,982,582</u>

**County of Stanislaus**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Community Services Agency-Special Revenue Fund**  
**Budget and Actual on Budgetary Basis**  
**For the Fiscal Year Ended June 30, 2021**

	Budgeted Amounts		Actual Amount on Budgetary Basis	Variance with Final Budget
	Original Budget	Final Budget		
<b>Revenues</b>				
Licenses, permits and franchises	\$ 96,600	\$ 96,600	\$ 94,759	\$ (1,841)
Revenue from use of money and property	146,369	156,369	60,598	(95,771)
Intergovernmental revenue	248,069,950	254,586,071	230,261,857	(24,324,214)
Charges for services	2,611,586	2,611,586	2,649,311	37,725
Miscellaneous revenue	91,705	91,705	88,321	(3,384)
Total revenues - Community Services Agency	<u>251,016,210</u>	<u>257,542,331</u>	<u>233,154,846</u>	<u>(24,387,485)</u>
<b>Expenditures: Public Assistance</b>				
Salaries and employee benefits	102,656,156	102,410,518	96,014,671	6,395,847
Services and supplies	44,252,686	46,038,469	35,299,323	10,739,146
Other charges	149,539,887	149,307,976	134,710,909	14,597,067
Fixed assets	1,339,345	1,339,099	342,286	996,813
Total expenditures - Community Services Agency	<u>297,788,074</u>	<u>299,096,062</u>	<u>266,367,189</u>	<u>32,728,873</u>
Excess (deficiency) of revenues over (under) expenditures	(46,771,864)	(41,553,731)	(33,212,343)	8,341,388
<b>Other financing sources (uses)</b>				
Transfers in	37,840,107	35,903,296	33,272,673	(2,630,623)
Transfers out	(2,913,480)	(3,158,406)	(256,538)	2,901,868
Total other financing sources (uses)	<u>34,926,627</u>	<u>32,744,890</u>	<u>33,016,135</u>	<u>271,245</u>
Net change in fund balance	<u>(11,845,237)</u>	<u>(8,808,841)</u>	<u>(196,208)</u>	<u>8,612,633</u>
<b>Fund balance - beginning, as restated</b>	<u>24,919,333</u>	<u>24,919,333</u>	<u>24,919,333</u>	<u>-</u>
<b>Fund balance - ending</b>	<u>\$ 13,074,096</u>	<u>\$ 16,110,492</u>	<u>\$ 24,723,125</u>	<u>\$ 8,612,633</u>

**County of Stanislaus**  
**Required Supplementary Information**  
**Note to Budgetary Comparison Schedules**  
**For the Fiscal Year Ended June 30, 2021**

**Budgetary Basis of Accounting**

In accordance with the provisions of Sections 29000 and 29144, 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, publishes notice in general circulation and makes the budget documents available to members of the public, on or before September 8. Budgeted expenditures are enacted into law through the passage of the Adopted Budget.

An operating budget is adopted each fiscal year for the General Fund and all special revenue funds except the Tobacco Settlement Fund. An operating balanced budget is adopted for the capital projects funds for the life of the project, except for the Courthouse Construction Fund and the Criminal Justice Facilities Fund, which adopt an operating budget each fiscal year.

A budget is not adopted for the Public Facility Fees capital projects fund as those dollars are transferred and budgeted in other funds. Expenditures are controlled at the object level within budget units. A budget unit may be (1) a single department, (2) a division of a large department having multiple divisions, or (3) an entire fund. The object level within a budget unit is the level at which expenditures may not legally exceed appropriations. Any transfers of appropriations between object levels within the same budget unit may be authorized by the Chief Executive Office, with the exception of transfers related to capital assets exceeding \$10,000. Budget amendments or supplementary appropriations normally financed by unanticipated revenues during the year or transfers of appropriations between budget units must be approved by the Board of Supervisors. Budgeted amounts in the budgetary comparison schedules are reported as originally adopted and as amended during the fiscal year by resolutions approved by the Board of Supervisors.

The budgets for the governmental funds may include an object level known as "expenditure transfers." This object level is an accounting mechanism used by the County to show reimbursements between operations within the same fund (an example would be the General Fund).

The amounts reported on the budgetary basis differ from the basis used to present the basic financial statements in accordance with generally accepted accounting principles (GAAP). Annual budgets are prepared on the modified accrual basis of accounting except that current year encumbrances and commitments are budgeted as expenditures.

The following schedules reconcile the amounts on the Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual on Budgetary Basis to the amounts on the Statement of Revenues, Expenditures, and Changes in Fund Balances:

**County of Stanislaus**  
**Required Supplementary Information**  
**Note to Budgetary Comparison Schedules (Continued)**  
**For the Fiscal Year Ended June 30, 2021**

		Special Revenue Funds	
	General Fund	Behavioral Health and Recovery Services	Community Services Agency
Total expenditures (budgetary basis)	\$ 335,941,734	\$ 132,488,956	\$ 266,367,189
Fund for GAAP purposes but excluded for budgetary basis	9,970,145	-	-
Basis difference - net encumbrances (prior year less current year encumbrances)	4,544,717	(1,735,092)	1,866,188
Total expenditures (GAAP)	\$ 350,456,596	\$ 130,753,864	\$ 268,233,377
 Total revenues (budgetary basis)	 \$ 426,349,817		
Revenues of funds included in General Fund for GAAP purposes but excluded for budgetary basis	8,861,665		
Total revenues (GAAP)	\$ 435,211,482		



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*Other  
Supplementary  
Information*

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*Non-major  
Governmental  
Funds*

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## NON-MAJOR GOVERNMENTAL FUNDS

### Special Revenue Funds

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Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

### Capital Project Funds

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The Capital Projects funds were established to account for financial resources for the acquisition or construction of major capital facilities. Public Facility Fees (PFF) is also included in this category.

### Debt Service Fund

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Debt service funds account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Debt service funds include:

#### **Capital Improvement Financing Authority**

The Capital Improvement Financing Authority is used to accumulate resources for payment of principal and interest incurred by the sale of Certificates of Participation issued to finance various capital projects.

#### **Stanislaus County Tobacco Funding Corporation**

This fund is used to account for the receipt and disbursement of tobacco securitization revenues from the State. The Stanislaus County Tobacco Funding Corporation acquired all the rights to the future County tobacco settlement payments and borrowed money secured by these tobacco payments.



**County of Stanislaus  
Combining Balance Sheet  
Non-Major Governmental Funds  
June 30, 2021**

	Special Revenue Funds	Capital Projects	Debt Service Funds	
			Stan County Tobacco Funding Corp	Totals
<b>Assets</b>				
Cash and investments	\$ 143,874,801	\$ 62,020,610	\$ 130,542	\$ 205,905,941
Investments with fiscal agent	-	-	5,761,225	5,881,237
Account receivable	35,092,952	-	3,313,226	38,406,178
Interest and other receivables	2,442,774	107,581	25	2,550,380
Loan/Notes receivable	2,458,709	-	-	2,458,709
Inventory	1,720,685	-	-	1,720,685
Due from other funds	41,548	-	-	41,548
Prepaid items	93,328	-	-	93,328
Total assets	<u>\$ 185,724,797</u>	<u>\$ 62,128,191</u>	<u>\$ 9,205,018</u>	<u>\$ 257,058,006</u>
<b>Liabilities</b>				
Accounts payable	\$ 22,062,324	\$ 547,328	\$ 3,313,226	\$ 25,922,878
Salaries and benefits payable	2,474,573	9,428	-	2,484,001
Due to other funds	1,169,618	-	-	1,169,618
Due to other governments	706,627	-	-	706,627
Deposits from others	225,707	-	-	225,707
Advances from grantors & third parties	15,701,622	-	-	15,701,622
Advances from other funds	100,000	-	-	100,000
Total liabilities	<u>42,440,471</u>	<u>556,756</u>	<u>3,313,226</u>	<u>46,310,453</u>
<b>Fund balances</b>				
Non-spendable	1,844,296	-	-	1,844,296
Restricted	141,440,030	41,137,468	5,771,774	188,349,272
Assigned	-	20,433,967	120,018	20,553,985
Total fund balances	<u>143,284,326</u>	<u>61,571,435</u>	<u>5,891,792</u>	<u>210,747,553</u>
Total liabilities and fund balances	<u>\$ 185,724,797</u>	<u>\$ 62,128,191</u>	<u>\$ 9,205,018</u>	<u>\$ 257,058,006</u>

**County of Stanislaus**  
**Combining Statement of Revenue, Expenditures and Changes in Fund Balance**  
**Non-Major Governmental Funds**  
**For the Fiscal Year Ended June 30, 2021**

	Special Revenue Funds	Capital Projects	Debt Service Funds		Totals
			Capital Improvement Finance Authority	Stan County Tobacco Funding Corp	
<b>Revenues</b>					
Taxes	\$ 25,510,512	\$ -	\$ -	\$ -	\$ 25,510,512
Licenses, permits and franchises	1,949,203	-	-	-	1,949,203
Fines, forfeitures and penalties	1,305,824	555,246	-	-	1,861,070
Revenue from use of money and property	54,671	(12,540)	-	289,714	331,845
Intergovernmental revenue	168,987,617	-	-	-	168,987,617
Charges for services	28,580,081	8,513,407	-	-	37,093,488
Miscellaneous revenue	3,042,863	1,458,447	-	5,711,364	10,212,674
<b>Total revenues</b>	<b>229,430,771</b>	<b>10,514,560</b>	<b>-</b>	<b>6,001,078</b>	<b>245,946,409</b>
<b>Expenditures</b>					
General government	985,021	-	-	-	985,021
Public protection	76,843,669	-	-	-	76,843,669
Public ways and facilities	62,237,944	-	-	-	62,237,944
Health and sanitation	44,541,159	-	-	-	44,541,159
Public assistance	37,263,059	-	-	-	37,263,059
Education	11,382,077	-	-	-	11,382,077
Recreation and cultural services	247,394	-	-	-	247,394
Capital outlay	-	22,264,096	-	-	22,264,096
Debt service:					
Interest and fiscal charges	-	-	100,688	1,804,097	1,904,785
Principal	-	-	485,000	4,365,000	4,850,000
<b>Total expenditures</b>	<b>233,500,323</b>	<b>22,264,096</b>	<b>585,688</b>	<b>6,169,097</b>	<b>262,519,204</b>
Excess (deficiency) of revenues over (under) expenditures	(4,069,552)	(11,749,536)	(585,688)	(168,019)	(16,572,795)
<b>Other financing sources (uses)</b>					
Transfers in	24,871,607	3,866,118	585,688	-	29,323,413
Transfers out	(2,927,978)	(7,654,485)	-	-	(10,582,463)
<b>Total other financing sources (uses)</b>	<b>21,943,629</b>	<b>(3,788,367)</b>	<b>585,688</b>	<b>-</b>	<b>18,740,950</b>
<b>Net changes in fund balances</b>	<b>17,874,077</b>	<b>(15,537,903)</b>	<b>-</b>	<b>(168,019)</b>	<b>2,168,155</b>
<b>Fund balances - beginning</b>	<b>125,410,249</b>	<b>77,109,338</b>	<b>-</b>	<b>6,059,811</b>	<b>208,579,398</b>
<b>Fund balances - ending</b>	<b>\$ 143,284,326</b>	<b>\$ 61,571,435</b>	<b>\$ -</b>	<b>\$ 5,891,792</b>	<b>\$ 210,747,553</b>



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*Non-major  
Special  
Revenue Funds*

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## NON-MAJOR SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes. Special revenue funds include:

### Environmental Resources

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This fund was established as a Comprehensive Environmental Department whose mandated goal was to control those factors in our physical environment, which exercise or may exercise a deleterious effect on our health and environment. Its revenues come from charges for services and federal and state sources.

### Public Works

---

This fund was established to provide administration services to other divisions in the Public Works projects. Revenue consists primarily of charges for services.

### Road and Bridge

---

This fund was established to provide maintenance and construction of roadways and bridges. Revenue consists primarily of the County's share of state highway users taxes and is supplemented by federal funds, vehicle code fines, and reimbursements for services provided.

### Employment and Training

---

This fund was established to account for the Workforce Incentive Act. The County serves as the grant recipient and administrator. The federal government funds the program for the purposes of providing employment and training services to youth and adults, who are unskilled, economically disadvantaged, unemployed, or underemployed.

### Child Support Services

---

This fund was established to account for the Department of Child Support Services, which is responsible for locating absent parents, establishing paternity, establishing child and medical support orders, collecting and distributing child support from absent parents and initiating remedial actions to collect on delinquencies. Federal and state funding are the primary source of revenues.

### Public Health

---

This fund was established to oversee the delivery of health care to Stanislaus County residents. It includes the Public Health and Managed Care divisions and oversees the Health Clinics and Ancillary Services (enterprise fund). The revenues for this fund are primarily intergovernmental sources and charges for services, supplemented by transfers from the General Fund.

## NON-MAJOR SPECIAL REVENUE FUNDS

### Planning and Community Development

---

This fund was established to provide for the administration of building permits, dangerous building abatement, and to administer grants received by the Planning and Community Development Department for community infrastructure and affordable housing projects. The primary funding sources are permit fees and the State and Federal governments.

### Indigent Health Care

---

This fund was established to administer state and county funds for the delivery for quality medical care for indigent and medically indigent county residents. The primary funding source is the State.

### In Home Supportive Services

---

This fund was established on December 9, 2004, as a separate legal entity pursuant to Welfare and Institutions Code Section 12301.6. It is governed by the five members of the Board of Supervisors, which is the same governing body as the County. The County is the administrator of the IHSS and serves as the fiscal agent of the Public Authority. The primary source of revenue is from governmental sources. IHSS is reported as a special revenue fund.

### Library

---

This fund was established to account for library services in thirteen branches throughout the county. Support is derived principally from 1/8% sales tax increment beginning in July 1995, and from general fund discretionary revenues.

### Lighting Districts

---

This fund was established for lighting districts that are controlled by the Board of Supervisors. The revenue sources are property taxes and direct assessments.

### All Other Special Revenue Funds

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Accounts for the activities of several special revenue funds, including:

- Area Agency on Aging
- Federal & State Grants
- County Service Areas
- Storm Drain Districts
- Landscape and Lighting Districts
- County Fire Service

**County of Stanislaus  
Combining Balance Sheet  
Non-Major Special Revenue Funds  
June 30, 2021**

	Environmental Resources	Public Works	Road and Bridge	Employment and Training	Child Support Services	Public Health	Planning and Community Development	Indigent Health Care	In-Home Supportive Services	Library	Lighting Districts	All Other Special Revenue Funds	Totals
<b>Assets</b>													
Cash and investments	\$ 5,617,995	\$ 632,847	\$ 29,648,720	\$ 5,092,787	\$ 771,678	\$ 17,167,261	\$ 5,347,220	\$ 2,684,798	\$ -	\$ 7,813,484	\$ 1,321,632	\$ 67,776,379	\$ 143,874,801
Account receivable	924,275	800	15,005,271	1,187,501	166,978	5,607,903	3,008,913	-	1,881,902	2,703,393	-	4,606,016	35,092,952
Interest and other receivables	5,513	-	69,469	-	4,706	2,262,899	4,310	43,854	-	-	3,104	48,919	2,442,774
Loan/Notes receivables	-	-	-	-	-	-	2,458,709	-	-	-	-	-	2,458,709
Inventory	-	-	362,722	6,937	-	1,351,026	-	-	-	-	-	-	1,720,685
Due from other funds	-	-	-	-	-	41,548	-	-	-	-	-	-	41,548
Prepaid items	-	-	-	4,348	-	88,980	-	-	-	-	-	-	93,328
<b>Total assets</b>	<b>\$ 6,547,783</b>	<b>\$ 633,647</b>	<b>\$ 45,086,182</b>	<b>\$ 6,291,573</b>	<b>\$ 943,362</b>	<b>\$ 26,519,617</b>	<b>\$ 10,819,152</b>	<b>\$ 2,728,652</b>	<b>\$ 1,881,902</b>	<b>\$ 10,516,877</b>	<b>\$ 1,324,736</b>	<b>\$ 72,431,314</b>	<b>\$ 185,724,797</b>
<b>Liabilities</b>													
Accounts payable	\$ 277,012	\$ 4,530	\$ 11,874,222	\$ 467,543	\$ 123,012	\$ 3,925,206	\$ 2,826,803	\$ 11,598	\$ 304,488	\$ 398,507	\$ 9,265	\$ 1,840,138	22,062,324
Salaries and benefits payable	196,849	28,364	266,598	193,582	310,281	829,885	48,151	-	-	182,437	-	418,426	2,474,573
Due to other funds	-	-	-	-	-	298,831	-	-	870,787	-	-	-	1,169,618
Due to other governments	-	-	-	-	-	-	-	-	706,627	-	-	-	706,627
Deposits from others	-	-	225,707	-	-	-	-	-	-	-	-	-	225,707
Advances from grantors and third parties	20,000	-	-	-	-	684,677	(339)	-	-	-	-	14,997,284	15,701,622
Advances from other funds	-	-	-	-	-	-	100,000	-	-	-	-	-	100,000
<b>Total liabilities</b>	<b>493,861</b>	<b>32,894</b>	<b>12,366,527</b>	<b>661,125</b>	<b>433,293</b>	<b>5,738,599</b>	<b>2,974,615</b>	<b>11,598</b>	<b>1,881,902</b>	<b>580,944</b>	<b>9,265</b>	<b>17,255,848</b>	<b>42,440,471</b>
<b>Fund Balances</b>													
Non spendable	975	150	362,722	11,285	100	1,444,455	700	-	-	3,709	-	20,200	1,844,296
Restricted	6,052,947	600,603	32,356,933	5,619,163	509,969	19,336,563	7,843,837	2,717,054	-	9,932,224	1,315,471	55,155,266	141,440,030
<b>Total fund balances</b>	<b>6,053,922</b>	<b>600,753</b>	<b>32,719,655</b>	<b>5,630,448</b>	<b>510,069</b>	<b>20,781,018</b>	<b>7,844,537</b>	<b>2,717,054</b>	<b>-</b>	<b>9,935,933</b>	<b>1,315,471</b>	<b>55,175,466</b>	<b>143,284,326</b>
<b>Total liabilities and fund balances</b>	<b>\$ 6,547,783</b>	<b>\$ 633,647</b>	<b>\$ 45,086,182</b>	<b>\$ 6,291,573</b>	<b>\$ 943,362</b>	<b>\$ 26,519,617</b>	<b>\$ 10,819,152</b>	<b>\$ 2,728,652</b>	<b>\$ 1,881,902</b>	<b>\$ 10,516,877</b>	<b>\$ 1,324,736</b>	<b>\$ 72,431,314</b>	<b>\$ 185,724,797</b>

**County of Stanislaus**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Non-Major Special Revenue Funds**  
**For the Fiscal Year Ended June 30, 2021**

	Environmental Resources	Public Works	Road and Bridge	Employment and Training	Child Support Services	Public Health	Planning and Community Development	Indigent Health Care	In-Home Supportive Services	Library	Lighting Districts	All Other Special Revenue Funds	Totals
<b>Revenues</b>													
Taxes	\$ -	\$ -	\$ 9,546,659	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,942,009	\$ 118,057	\$ 1,903,787	\$ 25,510,512
Licenses, permits and franchises	-	-	25,729	-	-	20,797	1,899,716	-	-	-	-	2,961	1,949,203
Fines, forfeitures and penalties	40,326	-	-	-	-	70,509	-	448,204	-	-	-	746,785	1,305,824
Revenue from use of money and property	1,976	191	56,011	-	3,707	(658)	(31,778)	(4,361)	1,123	425	(1,113)	29,148	54,671
Intergovernmental revenue	813,131	54,023	51,553,226	8,374,095	14,839,716	31,219,796	3,656,161	-	12,067,501	887,664	-	45,522,304	168,987,617
Charges for services	7,438,523	1,328,161	1,860,341	6,506,202	10,373	5,903,146	802,640	318,009	-	38,782	350,598	4,023,306	28,580,081
Miscellaneous revenue	69,992	1,632	58	4,034	16	2,573,648	65,254	-	25,398	146,518	-	156,313	3,042,863
<b>Total revenues</b>	<b>8,363,948</b>	<b>1,384,007</b>	<b>63,042,024</b>	<b>14,884,331</b>	<b>14,853,812</b>	<b>39,787,238</b>	<b>6,391,993</b>	<b>761,852</b>	<b>12,094,022</b>	<b>15,015,398</b>	<b>467,542</b>	<b>52,384,604</b>	<b>229,430,771</b>
<b>Expenditures</b>													
General government	-	-	-	-	-	-	-	-	-	-	-	985,021	985,021
Public protection	9,888,192	-	-	-	15,043,920	-	7,392,383	-	-	-	-	44,519,174	76,843,669
Public ways and facilities	-	1,488,985	59,271,938	-	-	-	-	-	-	-	450,716	1,026,305	62,237,944
Health and sanitation	-	-	-	-	-	44,303,204	-	237,955	-	-	-	-	44,541,159
Public assistance	-	-	-	14,611,253	-	-	-	-	17,259,687	-	-	5,392,119	37,263,059
Education	-	-	-	-	-	-	-	-	-	11,380,272	-	1,805	11,382,077
Recreation and cultural services	-	-	-	-	-	-	-	-	-	-	-	247,394	247,394
<b>Total expenditures</b>	<b>9,888,192</b>	<b>1,488,985</b>	<b>59,271,938</b>	<b>14,611,253</b>	<b>15,043,920</b>	<b>44,303,204</b>	<b>7,392,383</b>	<b>237,955</b>	<b>17,259,687</b>	<b>11,380,272</b>	<b>450,716</b>	<b>52,171,818</b>	<b>233,500,323</b>
Excess revenues over (under) expenditures	(1,524,244)	(104,978)	3,770,086	273,078	(190,108)	(4,515,966)	(1,000,390)	523,897	(5,165,665)	3,635,126	16,826	212,786	(4,069,552)
<b>Other financing sources (uses)</b>													
Transfers in	1,826,323	-	7,734,764	132,099	3,570	7,763,512	9,156	-	5,165,665	691,810	-	1,544,708	24,871,607
Transfers out	-	-	(58,992)	-	-	(10,680)	(130,196)	(49,232)	-	(444,527)	-	(2,234,351)	(2,927,978)
<b>Total other financing sources (uses)</b>	<b>1,826,323</b>	<b>-</b>	<b>7,675,772</b>	<b>132,099</b>	<b>3,570</b>	<b>7,752,832</b>	<b>(121,040)</b>	<b>(49,232)</b>	<b>5,165,665</b>	<b>247,283</b>	<b>-</b>	<b>(689,643)</b>	<b>21,943,629</b>
Net change in fund balance	302,079	(104,978)	11,445,858	405,177	(186,538)	3,236,866	(1,121,430)	474,665	-	3,882,409	16,826	(476,857)	17,874,077
<b>Fund balances - beginning</b>	<b>5,751,843</b>	<b>705,731</b>	<b>21,273,797</b>	<b>5,225,271</b>	<b>696,607</b>	<b>17,544,152</b>	<b>8,965,967</b>	<b>2,242,389</b>	<b>-</b>	<b>6,053,524</b>	<b>1,298,645</b>	<b>55,652,323</b>	<b>125,410,249</b>
<b>Fund balances - ending</b>	<b>\$ 6,053,922</b>	<b>\$ 600,753</b>	<b>\$ 32,719,655</b>	<b>\$ 5,630,448</b>	<b>\$ 510,069</b>	<b>\$ 20,781,018</b>	<b>\$ 7,844,537</b>	<b>\$ 2,717,054</b>	<b>\$ -</b>	<b>\$ 9,935,933</b>	<b>\$ 1,315,471</b>	<b>\$ 55,175,466</b>	<b>\$ 143,284,326</b>

**County of Stanislaus**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Environmental Resources**  
**Budget and Actual on Budgetary Basis**  
**For the Fiscal Year Ended June 30, 2021**

	Budgeted Amounts		Actual Amount on Budgetary Basis	Variance with Final Budget
	Original Budget	Final Budget		
<b>Revenues</b>				
Fines, forfeitures and penalties	\$ 43,000	\$ 43,000	\$ 40,326	\$ (2,674)
Revenue from use of money and property	21,000	21,000	1,976	(19,024)
Intergovernmental revenue	751,132	932,011	813,131	(118,880)
Charges for services	6,981,348	6,981,348	7,438,523	457,175
Miscellaneous revenue	44,766	44,766	69,992	25,226
Total revenues - Environmental Resources	<u>7,841,246</u>	<u>8,022,125</u>	<u>8,363,948</u>	<u>341,823</u>
<b>Expenditures: Public Protection</b>				
Environmental Resources				
Salaries and employee benefits	9,121,546	9,121,546	7,969,192	1,152,354
Services and supplies	837,991	824,947	351,762	473,185
Other charges	1,030,141	1,030,141	877,412	152,729
Intrafund transfer	(2,139,775)	(1,681,034)	(1,583,144)	(97,890)
Total expenditures	<u>8,849,903</u>	<u>9,295,600</u>	<u>7,615,222</u>	<u>1,680,378</u>
Beverage Container Recycling				
Services and supplies	20,484	18,413	18,413	-
Intrafund transfer	9,000	11,071	11,071	-
Total expenditures	<u>29,484</u>	<u>29,484</u>	<u>29,484</u>	<u>-</u>
Household Hazardous Waste				
Services and supplies	278,860	278,860	204,128	74,732
Other charges	16,581	21,581	17,843	3,738
Intrafund transfer	650,000	645,000	543,194	101,806
Fixed assets	110,000	110,000	110,000	-
Total expenditures	<u>1,055,441</u>	<u>1,055,441</u>	<u>875,165</u>	<u>180,276</u>
Vehicle Registration Fee Surcharge				
Services and supplies	68,000	68,000	-	68,000
Total expenditures	<u>68,000</u>	<u>68,000</u>	<u>-</u>	<u>68,000</u>
AB 939/Source Reduction and Recycle				
Services and supplies	392,500	392,500	331,799	60,701
Intrafund transfer	467,600	478,612	363,619	114,993
Total expenditures	<u>860,100</u>	<u>871,112</u>	<u>695,418</u>	<u>175,694</u>
Disclosure Program				
Services and supplies	5,000	807	805	2
Intrafund transfer	350,000	354,193	354,193	-
Total expenditures	<u>355,000</u>	<u>355,000</u>	<u>354,998</u>	<u>2</u>
Code Enforcement Abatement				
Services and supplies	9,217	9,217	-	9,217
Other charges	10,783	10,783	-	10,783
Total expenditures	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>

**County of Stanislaus**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Environmental Resources (Continued)**  
**Budget and Actual on Budgetary Basis**  
**For the Fiscal Year Ended June 30, 2021**

	Budgeted Amounts		Actual Amount on Budgetary Basis	Variance with Final Budget
	Original Budget	Final Budget		
Used Oil Recycling				
Services and supplies	\$ 60,908	\$ 50,066	\$ 50,066	\$ -
Intrafund transfer	26,000	38,793	38,793	-
Total expenditures	<u>86,908</u>	<u>88,859</u>	<u>88,859</u>	<u>-</u>
Environmental Enforcement				
Services and supplies	5,300	5,300	5,300	-
Total expenditures	<u>5,300</u>	<u>5,300</u>	<u>5,300</u>	<u>-</u>
Waste Tire Enforcement Grant				
Services and supplies	18,953	5,009	5,009	-
Intrafund transfer	98,434	220,722	220,720	2
Total expenditures	<u>117,387</u>	<u>225,731</u>	<u>225,729</u>	<u>2</u>
Abandoned Vehicle Abatement				
Services and supplies	7,622	7,622	-	7,622
Other charges	3,173	3,173	119	3,054
Intrafund transfer	80,000	90,888	51,552	39,336
Total expenditures	<u>90,795</u>	<u>101,683</u>	<u>51,671</u>	<u>50,012</u>
Total expenditures - Environmental Resources	<u>11,538,318</u>	<u>12,116,210</u>	<u>9,941,846</u>	<u>33,596,374</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,697,072)</u>	<u>(4,094,085)</u>	<u>(1,577,898)</u>	<u>(9,369,055)</u>
<b>Other financing sources (uses)</b>				
Transfers in	1,675,689	1,675,689	1,826,323	150,634
Total other financing sources (uses)	<u>1,675,689</u>	<u>1,675,689</u>	<u>1,826,323</u>	<u>150,634</u>
Net change in fund balance	<u>(2,021,383)</u>	<u>(2,418,396)</u>	<u>248,425</u>	<u>(9,218,421)</u>
<b>Fund balance - beginning</b>	5,751,843	5,751,843	5,751,843	-
<b>Fund balance - ending</b>	<u>\$ 3,730,460</u>	<u>\$ 3,333,447</u>	<u>\$ 6,000,268</u>	<u>\$ 13,064,175</u>

**County of Stanislaus**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Public Works**  
**Budget and Actual on Budgetary Basis**  
**For the Fiscal Year Ended June 30, 2021**

	Budgeted Amounts		Actual Amount on Budgetary Basis	Variance with Final Budget
	Original Budget	Final Budget		
<b>Revenues</b>				
Revenue from use of money and property	\$ 350	\$ 350	\$ 191	\$ (159)
Intergovernmental revenue	46,500	46,500	54,023	7,523
Charges for services	1,752,390	1,783,090	1,328,161	(454,929)
Miscellaneous revenue	-	-	1,632	1,632
Total revenues - Public Works Engineering	<u>1,799,240</u>	<u>1,829,940</u>	<u>1,384,007</u>	<u>(445,933)</u>
<b>Expenditures: Public Ways</b>				
Salaries and employee benefits	1,138,665	1,169,365	1,017,675	151,690
Services and supplies	230,918	226,195	110,717	115,478
Other charges	434,380	434,380	358,744	75,636
Total expenditures	<u>1,803,963</u>	<u>1,829,940</u>	<u>1,487,136</u>	<u>342,804</u>
Total expenditures - Public Works Engineering	<u>1,803,963</u>	<u>1,829,940</u>	<u>1,487,136</u>	<u>342,804</u>
Net change in fund balance	<u>(4,723)</u>	<u>-</u>	<u>(103,129)</u>	<u>(103,129)</u>
<b>Fund balance - beginning</b>	<u>705,731</u>	<u>705,731</u>	<u>705,731</u>	<u>-</u>
<b>Fund balance - ending</b>	<u><u>\$ 701,008</u></u>	<u><u>\$ 705,731</u></u>	<u><u>\$ 602,602</u></u>	<u><u>\$ (103,129)</u></u>

**County of Stanislaus**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Road and Bridge**  
**Budget and Actual on Budgetary Basis**  
**For the Fiscal Year Ended June 30, 2021**

	Budgeted Amounts		Actual Amount on Budgetary Basis	Variance with Final Budget
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes	\$ 6,535,000	\$ 7,535,000	\$ 9,546,659	\$ 2,011,659
Licenses, permits and franchises	24,500	24,500	25,729	1,229
Revenue from use of money and property	221,000	227,500	56,011	(171,489)
Intergovernmental revenue	51,291,070	71,420,701	51,553,226	(19,867,475)
Charges for services	1,080,910	1,080,910	1,860,341	779,431
Miscellaneous revenue	-	-	58	58
Total revenues - Road & Bridge	<u>59,152,480</u>	<u>80,288,611</u>	<u>63,042,024</u>	<u>(17,246,587)</u>
<b>Expenditures: Public Ways and Facilities</b>				
Salaries and employee benefits	11,767,495	11,767,495	10,468,023	1,299,472
Services and supplies	61,144,641	79,500,824	48,068,537	31,432,287
Other charges	10,390,000	11,758,370	5,998,748	5,759,622
Intrafund transfer	-	175,000	-	175,000
Fixed assets	320,000	500,000	122,138	377,862
Total expenditures - Road & Bridge	<u>83,622,136</u>	<u>103,701,689</u>	<u>64,657,446</u>	<u>39,044,243</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(24,469,656)</u>	<u>(23,413,078)</u>	<u>(1,615,422)</u>	<u>21,797,656</u>
<b>Other financing sources (uses)</b>				
Transfers in	26,751,510	34,551,793	7,734,764	(26,817,029)
Transfers in	<u>(19,324,960)</u>	<u>(19,324,960)</u>	<u>(58,992)</u>	<u>19,265,968</u>
Total other financing sources (uses)	<u>7,426,550</u>	<u>15,226,833</u>	<u>7,675,772</u>	<u>(7,551,061)</u>
Net change in fund balance	<u>(17,043,106)</u>	<u>(8,186,245)</u>	<u>6,060,350</u>	<u>14,246,595</u>
<b>Fund balance - beginning</b>	<u>21,273,797</u>	<u>21,273,797</u>	<u>21,273,797</u>	<u>-</u>
<b>Fund balance - ending</b>	<u>\$ 4,230,691</u>	<u>\$ 13,087,552</u>	<u>\$ 27,334,147</u>	<u>\$ 14,246,595</u>

**County of Stanislaus**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Employment and Training**  
**Budget and Actual on Budgetary Basis**  
**For the Fiscal Year Ended June 30, 2021**

	Budgeted Amounts		Actual Amount on Budgetary Basis	Variance with Final Budget
	Original Budget	Final Budget		
<b>Revenues</b>				
Intergovernmental revenue	\$ 10,367,172	\$ 10,367,172	\$ 8,374,095	\$ (1,993,077)
Charges for services	7,940,630	7,940,630	6,506,202	(1,434,428)
Miscellaneous revenue	-	-	4,034	4,034
Total revenues - Employment and Training	<u>18,307,802</u>	<u>18,307,802</u>	<u>14,884,331</u>	<u>(3,423,471)</u>
<b>Expenditures: Public Assistance</b>				
Workforce Development				
Salaries and employee benefits	5,687,119	5,687,119	4,775,142	911,977
Services and supplies	4,772,003	4,772,003	3,737,862	1,034,141
Other charges	338,309	338,309	329,307	9,002
Fixed assets	17,987	17,987	-	17,987
Total expenditures	<u>10,815,418</u>	<u>10,815,418</u>	<u>8,842,311</u>	<u>1,973,107</u>
Workforce Development - Stanworks				
Salaries and employee benefits	5,062,794	5,062,794	3,180,156	1,882,638
Services and supplies	2,329,062	2,329,062	2,274,241	54,821
Other charges	381,761	381,761	314,546	67,215
Fixed assets	17,013	17,013	-	17,013
Total expenditures	<u>7,790,630</u>	<u>7,790,630</u>	<u>5,768,943</u>	<u>2,021,687</u>
Total expenditures - Employment and Training	<u>18,606,048</u>	<u>18,606,048</u>	<u>14,611,254</u>	<u>3,994,794</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(298,246)</u>	<u>(298,246)</u>	<u>273,077</u>	<u>571,323</u>
<b>Other financing sources (uses)</b>				
Transfers out	-	-	132,099	132,099
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>132,099</u>	<u>132,099</u>
Net change in fund balance	<u>(298,246)</u>	<u>(298,246)</u>	<u>405,176</u>	<u>703,422</u>
<b>Fund balance - beginning</b>	<u>5,225,271</u>	<u>5,225,271</u>	<u>5,225,271</u>	<u>-</u>
<b>Fund balance - ending</b>	<u>\$ 4,927,025</u>	<u>\$ 4,927,025</u>	<u>\$ 5,630,447</u>	<u>\$ 703,422</u>

**County of Stanislaus**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Child Support Services**  
**Budget and Actual on Budgetary Basis**  
**For the Fiscal Year Ended June 30, 2021**

	Budgeted Amounts		Actual Amount on Budgetary Basis	Variance with Final Budget
	Original Budget	Final Budget		
<b>Revenues</b>				
Revenue from use of money and property	\$ 32,000	\$ 32,000	\$ 3,707	\$ (28,293)
Intergovernmental revenue	15,555,781	15,555,781	14,839,716	(716,065)
Charges for services	-	-	10,373	10,373
Miscellaneous revenue	-	-	16	16
Total revenues - Child Support Services	<u>15,587,781</u>	<u>15,587,781</u>	<u>14,853,812</u>	<u>(733,969)</u>
<b>Expenditures: Public Protection</b>				
Salaries and employee benefits	13,665,997	13,565,997	12,857,225	708,772
Services and supplies	1,684,279	1,264,333	844,279	420,054
Other charges	1,015,663	1,015,663	952,435	63,228
Fixed assets	52,090	438,395	389,982	48,413
Total expenditures - Child Support Services	<u>16,418,029</u>	<u>16,284,388</u>	<u>15,043,921</u>	<u>1,240,467</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(830,248)</u>	<u>(696,607)</u>	<u>(190,109)</u>	<u>506,498</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	3,570	3,570
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>3,570</u>	<u>3,570</u>
Net change in fund balance	<u>(830,248)</u>	<u>(696,607)</u>	<u>(186,539)</u>	<u>510,068</u>
<b>Fund balance - beginning</b>	696,607	696,607	696,607	-
<b>Fund balance - ending</b>	<u>\$ (133,641)</u>	<u>\$ -</u>	<u>\$ 510,068</u>	<u>\$ 510,068</u>

**County of Stanislaus**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Public Health**  
**Budget and Actual on Budgetary Basis**  
**For the Fiscal Year Ended June 30, 2021**

	Budgeted Amounts		Actual Amount on Budgetary Basis	Variance with Final Budget
	Original Budget	Final Budget		
<b>Revenues</b>				
Licenses, permits and franchises	\$ 15,490	\$ 15,490	\$ 20,797	\$ 5,307
Fines, forfeitures and penalties	100,000	64,707	70,509	5,802
Revenue from use of money and property	275	275	(658)	(933)
Intergovernmental revenue	28,062,092	36,890,286	31,219,796	(5,670,490)
Charges for services	10,262,189	10,262,189	5,903,146	(4,359,043)
Miscellaneous revenue	186,936	186,936	2,573,648	2,386,712
Total revenues - Health Services Agency	<u>38,626,982</u>	<u>47,419,883</u>	<u>39,787,238</u>	<u>(7,632,645)</u>
<b>Expenditures: Health and Sanitation</b>				
Administration				
Salaries and employee benefits	8,372,584	8,072,584	7,957,893	114,691
Services and supplies	2,980,969	2,286,097	1,981,450	304,647
Other charges	2,311,331	2,611,331	2,592,105	19,226
Intrafund transfer	(5,692,201)	(5,692,201)	(7,197,738)	1,505,537
Fixed assets	144,765	744,765	290,678	454,087
Total expenditures	<u>8,117,448</u>	<u>8,022,576</u>	<u>5,624,388</u>	<u>2,398,188</u>
Public Health				
Salaries and employee benefits	27,383,099	26,257,349	21,273,178	4,984,171
Services and supplies	5,708,357	13,816,744	12,380,134	1,436,610
Other charges	1,080,039	1,080,039	1,061,543	18,496
Intrafund transfer	6,154,265	7,339,108	7,197,738	141,370
Fixed assets	170,000	670,000	127,915	542,085
Total expenditures	<u>40,495,760</u>	<u>49,163,240</u>	<u>42,040,508</u>	<u>7,122,732</u>
Total expenditures - Health Services Agency	<u>48,613,208</u>	<u>57,185,816</u>	<u>47,664,896</u>	<u>9,520,920</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(9,986,226)</u>	<u>(9,765,933)</u>	<u>(7,877,658)</u>	<u>1,888,275</u>
<b>Other financing sources (uses)</b>				
Transfers in	5,894,314	8,568,988	7,763,512	(805,476)
Transfers out	(3,856,164)	(3,856,164)	(10,680)	3,845,484
Total other financing sources (uses)	<u>2,038,150</u>	<u>4,712,824</u>	<u>7,752,832</u>	<u>3,040,008</u>
Net change in fund balance	<u>(7,948,076)</u>	<u>(5,053,109)</u>	<u>(124,826)</u>	<u>4,928,283</u>
<b>Fund balance - beginning, as restated</b>	17,544,152	17,544,152	17,544,152	-
<b>Fund balance - ending</b>	<u>\$ 9,596,076</u>	<u>\$ 12,491,043</u>	<u>\$ 17,419,326</u>	<u>\$ 4,928,283</u>

**County of Stanislaus**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Planning and Community Development**  
**Budget and Actual on Budgetary Basis**  
**For the Fiscal Year Ended June 30, 2021**

	Budgeted Amounts		Actual Amount on Budgetary Basis	Variance with Final Budget
	Original Budget	Final Budget		
<b>Revenues</b>				
Licenses, permits and franchises	\$ 2,095,874	\$ 2,095,874	\$ 1,899,716	\$ (196,158)
Revenue from use of money and property	30,000	30,000	(31,778)	(61,778)
Intergovernmental revenue	11,035,476	19,130,876	3,656,161	(15,474,715)
Charges for services	840,604	850,604	802,640	(47,964)
Miscellaneous revenue	157,537	157,537	65,254	(92,283)
Total revenues - Health Services Agency	<u>14,159,491</u>	<u>22,264,891</u>	<u>6,391,993</u>	<u>(15,872,898)</u>
<b>Expenditures: Public Protection</b>				
Planning Special Revenue Grants				
Services and supplies	9,813,543	17,641,867	3,909,952	13,731,915
Other charges	1,168,219	1,435,295	742,581	692,714
Total expenditures	<u>10,981,762</u>	<u>19,077,162</u>	<u>4,652,533</u>	<u>14,424,629</u>
Planning General Plan Maintenance				
Services and supplies	115,135	115,135	19,831	95,304
Other charges	221,740	221,740	119,641	102,099
Total expenditures	<u>336,875</u>	<u>336,875</u>	<u>139,472</u>	<u>197,403</u>
Dangerous Building Abatement				
Services and supplies	30,000	40,000	1,000	39,000
Other charges	18,000	18,000	7,786	10,214
Total expenditures	<u>48,000</u>	<u>58,000</u>	<u>8,786</u>	<u>49,214</u>
Building Permits				
Salaries and employee benefits	2,099,307	2,059,307	1,972,754	86,553
Services and supplies	182,144	222,144	187,432	34,712
Other charges	509,996	509,996	431,280	78,716
Fixed assets	32,500	32,500	-	32,500
Total expenditures	<u>2,823,947</u>	<u>2,823,947</u>	<u>2,591,466</u>	<u>232,481</u>
Total expenditures - Planning	<u>14,190,584</u>	<u>22,295,984</u>	<u>7,392,257</u>	<u>14,903,727</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(31,093)</u>	<u>(31,093)</u>	<u>(1,000,264)</u>	<u>(969,171)</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	9,156	9,156
Transfers out	-	-	(10,680)	(10,680)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(1,524)</u>	<u>(1,524)</u>
Net change in fund balance	<u>(31,093)</u>	<u>(31,093)</u>	<u>(1,001,788)</u>	<u>(970,695)</u>
<b>Fund balance - beginning, as restated</b>	<u>8,965,967</u>	<u>8,965,967</u>	<u>8,965,967</u>	<u>-</u>
<b>Fund balance - ending</b>	<u>\$ 8,934,874</u>	<u>\$ 8,934,874</u>	<u>\$ 7,964,179</u>	<u>\$ (970,695)</u>

**County of Stanislaus**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Indigent Health Care**  
**Budget and Actual on Budgetary Basis**  
**For the Fiscal Year Ended June 30, 2021**

	Budgeted Amounts		Actual Amount on Budgetary Basis	Variance with Final Budget
	Original Budget	Final Budget		
<b>Revenues</b>				
Fines, forfeitures and penalties	\$ 455,000	\$ 455,000	\$ 448,204	\$ (6,796)
Revenue from use of money and property	8,000	8,000	(4,361)	(12,361)
Charges for services	242,966	242,966	318,009	75,043
Total revenues - Indigent Health Care	<u>705,966</u>	<u>705,966</u>	<u>761,852</u>	<u>55,886</u>
<b>Expenditures: Health and Sanitation</b>				
EMS Hospital				
Services and supplies	267,516	166,000	(43,999)	209,999
Total expenditures	<u>267,516</u>	<u>166,000</u>	<u>(43,999)</u>	<u>209,999</u>
Indigent Health Care Program				
Services and supplies	306,139	298,312	270,985	27,327
Total expenditures	<u>306,139</u>	<u>298,312</u>	<u>270,985</u>	<u>27,327</u>
Administration				
Salaries and employee benefits	8,993	8,993	-	8,993
Services and supplies	13,160	13,160	1,282	11,878
Other charges	56,362	56,362	43,679	12,683
Intrafund transfer	6,374	6,374	-	6,374
Total expenditures	<u>84,889</u>	<u>84,889</u>	<u>44,961</u>	<u>39,928</u>
Total expenditures - Indigent Health Care	<u>658,544</u>	<u>549,201</u>	<u>271,947</u>	<u>277,254</u>
Excess (deficiency) of revenues over (under) expenditures	<u>47,422</u>	<u>156,765</u>	<u>489,905</u>	<u>333,140</u>
<b>Other financing sources (uses)</b>				
Transfers in	300,000	-	-	-
Transfers out	-	-	(49,232)	(49,232)
Total other financing sources (uses)	<u>300,000</u>	<u>-</u>	<u>(49,232)</u>	<u>(49,232)</u>
Net change in fund balance	<u>347,422</u>	<u>156,765</u>	<u>440,673</u>	<u>283,908</u>
<b>Fund balance -- beginning</b>	<u>2,242,389</u>	<u>2,242,389</u>	<u>2,242,389</u>	<u>-</u>
<b>Fund balance -- ending</b>	<u>\$ 2,589,811</u>	<u>\$ 2,399,154</u>	<u>\$ 2,683,062</u>	<u>\$ 283,908</u>

**County of Stanislaus**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**In-Home Supportive Services Special Revenue Fund**  
**Budget and Actual on Budgetary Basis**  
**For the Fiscal Year Ended June 30, 2021**

	Budgeted Amounts		Actual Amount on Budgetary Basis	Variance with Final Budget
	Original Budget	Final Budget		
<b>Revenues</b>				
Revenue from use of money and property	\$ -	\$ -	\$ 1,123	\$ 1,123
Intergovernmental revenue	154,493,256	155,851,825	12,067,501	(143,784,324)
Miscellaneous revenue	326,202	326,202	25,398	(300,804)
Total revenues - Community Services Agency	<u>154,819,458</u>	<u>156,178,027</u>	<u>12,094,022</u>	<u>(144,084,005)</u>
<b>Expenditures: Public Assistance</b>				
CSA-IHSS Administration				
Services and supplies	58,167	50,167	9,330	40,837
Other charges	820,971	1,048,971	804,003	244,968
Total expenditures	<u>879,138</u>	<u>1,099,138</u>	<u>813,333</u>	<u>285,805</u>
CSA-IHSS Benefits				
Services and supplies	1,234,232	1,234,232	771,143	463,089
Other charges	104,933	104,933	104,933	-
Total expenditures	<u>1,339,165</u>	<u>1,339,165</u>	<u>876,076</u>	<u>463,089</u>
CSA-IHSS Provider wages				
Other charges	159,760,405	159,760,405	15,570,279	144,190,126
Total expenditures	<u>159,760,405</u>	<u>159,760,405</u>	<u>15,570,279</u>	<u>(144,190,126)</u>
Total expenditures - In-Home Supportive Services	<u>161,978,708</u>	<u>162,198,708</u>	<u>17,259,688</u>	<u>144,939,020</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(7,159,250)</u>	<u>(6,020,681)</u>	<u>(5,165,666)</u>	<u>855,015</u>
<b>Other financing sources (uses)</b>				
Transfers in	7,159,250	6,020,681	5,165,665	(855,016)
Total other financing sources (uses)	<u>7,159,250</u>	<u>6,020,681</u>	<u>5,165,665</u>	<u>(855,016)</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>(1)</u>	<u>(1)</u>
Fund balance - beginning	-	-	-	-
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ (1)</u>

**County of Stanislaus**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Library**  
**Budget and Actual on Budgetary Basis**  
**For the Fiscal Year Ended June 30, 2021**

	Budgeted Amounts		Actual Amount on Budgetary Basis	Variance with Final Budget
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes	\$ 9,987,079	\$ 10,499,914	\$ 13,942,009	\$ 3,442,095
Revenue from use of money and property	1,004	1,004	425	(579)
Intergovernmental revenue	334,562	883,626	887,664	4,038
Charges for services	252,400	25,942	38,782	12,840
Miscellaneous revenue	112,250	112,250	146,518	34,268
Total revenues - Library	<u>10,687,295</u>	<u>11,522,736</u>	<u>15,015,398</u>	<u>3,492,662</u>
<b>Expenditures: Public Ways and Facilities</b>				
Salaries and employee benefits	6,981,534	7,520,218	7,093,303	426,915
Services and supplies	3,134,216	3,546,427	2,330,354	1,216,073
Other charges	2,207,051	2,137,257	1,888,367	248,890
Fixed assets	35,000	71,145	63,247	7,898
Total expenditures - Library	<u>12,357,801</u>	<u>13,275,047</u>	<u>11,375,271</u>	<u>1,899,776</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,670,506)</u>	<u>(1,752,311)</u>	<u>3,640,127</u>	<u>5,392,438</u>
<b>Other financing sources (uses)</b>				
Transfers in	691,810	691,810	691,810	-
Transfers out	(434,710)	(444,528)	(444,527)	1
Total other financing sources (uses)	<u>257,100</u>	<u>247,282</u>	<u>247,283</u>	<u>1</u>
Net change in fund balance	<u>(1,413,406)</u>	<u>(1,505,029)</u>	<u>3,887,410</u>	<u>5,392,439</u>
<b>Fund balance - beginning</b>	<u>6,053,524</u>	<u>6,053,524</u>	<u>6,053,524</u>	<u>-</u>
<b>Fund balance - ending</b>	<u>\$ 4,640,118</u>	<u>\$ 4,548,495</u>	<u>\$ 9,940,934</u>	<u>\$ 5,392,439</u>

**County of Stanislaus**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Lighting Districts**  
**Budget and Actual on Budgetary Basis**  
**For the Fiscal Year Ended June 30, 2021**

	Budgeted Amounts		Actual Amount on Budgetary Basis	Variance with Final Budget
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes	\$ 54,692	\$ 54,692	\$ 118,057	\$ 63,365
Revenue from use of money and property	-	-	(1,113)	(1,113)
Charges for services	343,352	343,352	350,598	7,246
Total revenues - Lighting Districts	<u>398,044</u>	<u>398,044</u>	<u>467,542</u>	<u>69,498</u>
<b>Expenditures: Public Ways and Facilities</b>				
Services and supplies	546,869	577,039	450,717	126,322
Total expenditures - Lighting Districts	<u>546,869</u>	<u>577,039</u>	<u>450,717</u>	<u>126,322</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(148,825)</u>	<u>(178,995)</u>	<u>16,825</u>	<u>195,820</u>
Net change in fund balance	<u>(148,825)</u>	<u>(178,995)</u>	<u>16,825</u>	<u>195,820</u>
<b>Fund balance - beginning</b>	<u>1,298,645</u>	<u>1,298,645</u>	<u>1,298,645</u>	<u>-</u>
<b>Fund balance - ending</b>	<u>\$ 1,149,820</u>	<u>\$ 1,119,650</u>	<u>\$ 1,315,470</u>	<u>\$ 195,820</u>

**County of Stanislaus**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Balance All Other Special Revenue Funds**  
**Budget and Actual on Budgetary Basis**  
**For the Fiscal Year Ended June 30, 2021**

	Budgeted Amounts		Actual Amount on Budgetary Basis	Variance with Final Budget
	Original Budget	Final Budget		
<b>Revenues</b>				
Taxes	\$ 1,641,444	\$ 1,641,444	\$ 1,903,787	\$ 262,343
Licenses, permits and franchises	3,750	2,625	2,961	336
Fines, forfeitures and penalties	56,853	442,318	746,785	304,467
Revenue from use of money and property	78,657	178,657	29,148	(149,509)
Intergovernmental revenue	38,472,878	55,793,284	45,522,304	(10,270,980)
Charges for services	3,443,799	3,862,166	4,023,306	161,140
Miscellaneous revenue	265,600	265,600	156,313	(109,287)
Total revenues - Other	<u>43,962,981</u>	<u>62,186,094</u>	<u>52,384,604</u>	<u>(9,801,490)</u>
<b>Expenditures: General</b>				
Assessor State Grants:				
Services and supplies	550,000	550,000	110,000	440,000
Total expenditures	<u>550,000</u>	<u>550,000</u>	<u>110,000</u>	<u>440,000</u>
Stanislaus Veterans Center:				
Salaries and employee benefits	30,465	52,465	32,668	19,797
Services and supplies	653,488	653,220	644,322	8,898
Other charges	178,120	156,120	148,268	7,852
Total expenditures	<u>862,073</u>	<u>861,805</u>	<u>825,258</u>	<u>36,547</u>
12th Street Office Building:				
Services and supplies	8,800	7,505	7,505	-
Other charges	37,900	39,195	39,078	117
Total expenditures	<u>46,700</u>	<u>46,700</u>	<u>46,583</u>	<u>117</u>
<b>Expenditures: Public Protection</b>				
Arson Task Force:				
Services and supplies	59,888	59,888	44,521	15,367
Total expenditures	<u>59,888</u>	<u>59,888</u>	<u>44,521</u>	<u>15,367</u>
Auto Insurance Fraud Program:				
Salaries and employee benefits	177,346	172,826	172,826	-
Services and supplies	38,963	21,852	14,380	7,472
Total expenditures	<u>216,309</u>	<u>194,678</u>	<u>187,206</u>	<u>7,472</u>
California Identification Program:				
Salaries and employee benefits	178,107	178,107	156,773	21,334
Services and supplies	438,370	438,370	263,218	175,152
Other charges	12,994	12,994	9,846	3,148
Fixed assets	525,115	525,115	(120)	525,235
Total expenditures	<u>1,154,586</u>	<u>1,154,586</u>	<u>429,717</u>	<u>724,869</u>
CAL-MMET Program:				
Salaries and employee benefits	583,784	583,784	578,211	5,573
Services and supplies	28,600	28,600	25,313	3,287
Other charges	206,636	206,636	184,367	22,269
Total expenditures	<u>819,020</u>	<u>819,020</u>	<u>787,891</u>	<u>31,129</u>

**County of Stanislaus**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Balance All Other Special Revenue Funds (Continued)**  
**Budget and Actual on Budgetary Basis**  
**For the Fiscal Year Ended June 30, 2021**

	Budgeted Amounts		Actual Amount on Budgetary Basis	Variance with Final Budget
	Original Budget	Final Budget		
Civil Process Fee:				
Services and supplies	\$ 130,368	\$ 130,068	\$ 102,587	\$ 27,481
Other charges	435	735	564	171
Total expenditures	<u>130,803</u>	<u>130,803</u>	<u>103,151</u>	<u>27,652</u>
Clerk Recorder Modernization Trust Fund:				
Salaries and employee benefits	965,492	823,449	786,941	36,508
Services and supplies	1,057,106	668,272	(106,568)	774,840
Fixed assets	150,000	150,000	150,000	-
Total expenditures	<u>2,172,598</u>	<u>1,641,721</u>	<u>830,373</u>	<u>811,348</u>
Clerk Recorder Vital and Health Statistics:				
Services and supplies	365,930	259,911	12,628	247,283
Total expenditures	<u>365,930</u>	<u>259,911</u>	<u>12,628</u>	<u>247,283</u>
Corrections Performance Incentive Act:				
Salaries and employee benefits	855,254	855,254	682,283	172,971
Services and supplies	294,000	284,000	100,973	183,027
Other charges	171,832	326,832	173,914	152,918
Fixed assets	90,000	160,000	100,000	60,000
Total expenditures	<u>1,411,086</u>	<u>1,626,086</u>	<u>1,057,170</u>	<u>568,916</u>
County Fire Service Fund:				
Salaries and employee benefits	1,134,079	1,126,464	993,023	133,441
Services and supplies	691,008	807,870	539,086	268,784
Other charges	169,627	429,627	429,535	92
Fixed assets	34,971	130,460	47,718	82,742
Total expenditures	<u>2,029,685</u>	<u>2,494,421</u>	<u>2,009,362</u>	<u>485,059</u>
Court Security:				
Salaries and employee benefits	4,817,388	5,883,508	5,820,598	62,910
Services and supplies	21,179	26,179	25,225	954
Other charges	279,346	309,346	309,625	(279)
Total expenditures	<u>5,117,913</u>	<u>6,219,033</u>	<u>6,155,448</u>	<u>63,585</u>
Department of Justice Drug and Alcohol:				
Services and supplies	113,151	113,051	99,900	13,151
Total expenditures	<u>113,151</u>	<u>113,051</u>	<u>99,900</u>	<u>13,151</u>
District Attorney Federal Asset Forfeiture				
Services and supplies	13,500	13,500	10,219	3,281
Total expenditures	<u>13,500</u>	<u>13,500</u>	<u>10,219</u>	<u>3,281</u>
District Attorney Special Operations				
Salaries and employee benefits	130,090	265,619	265,619	-
Services and supplies	4,939	713	713	-
Total expenditures	<u>135,029</u>	<u>266,332</u>	<u>266,332</u>	<u>-</u>

**County of Stanislaus**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Balance All Other Special Revenue Funds (Continued)**  
**Budget and Actual on Budgetary Basis**  
**For the Fiscal Year Ended June 30, 2021**

	Budgeted Amounts		Actual Amount on Budgetary Basis	Variance with Final Budget
	Original Budget	Final Budget		
<b>Driving Training Program:</b>				
Salaries and employee benefits	\$ 113,395	\$ 161,190	\$ 161,190	\$ -
Services and supplies	10,600	16,305	15,603	702
Other charges	53,290	49,790	48,249	1,541
Total expenditures	<u>177,285</u>	<u>227,285</u>	<u>225,042</u>	<u>2,243</u>
<b>Elder Abuse Advocacy and Outreach:</b>				
Salaries and employee benefits	39,012	84,512	76,390	8,122
Services and supplies	60,270	94,257	92,566	1,691
Total expenditures	<u>99,282</u>	<u>178,769</u>	<u>168,956</u>	<u>9,813</u>
<b>Homeland Security Grant:</b>				
Salaries and employee benefits	90,458	58,427	35,204	23,223
Services and supplies	395,597	452,377	398,024	54,353
Fixed assets	643,670	613,901	452,420	161,481
Total expenditures	<u>1,129,725</u>	<u>1,124,705</u>	<u>885,648</u>	<u>239,057</u>
<b>Justice Assistance Grants</b>				
Services and supplies	420,253	420,253	247,779	172,474
Other charges	80,368	80,368	76,009	4,359
Total expenditures	<u>500,621</u>	<u>500,621</u>	<u>323,788</u>	<u>176,833</u>
<b>Juvenile Justice Crime Prevention Act:</b>				
Salaries and employee benefits	1,850,899	1,849,399	1,353,984	495,415
Services and supplies	485,904	485,904	302,982	182,922
Other charges	196,765	198,265	197,655	610
Total expenditures	<u>2,533,568</u>	<u>2,533,568</u>	<u>1,854,621</u>	<u>678,947</u>
<b>Local Community Corrections:</b>				
Services and supplies	1,055,690	1,055,690	728,027	327,663
Other charges	27,553,227	27,553,227	20,989,462	6,563,765
Total expenditures	<u>28,608,917</u>	<u>28,608,917</u>	<u>21,717,489</u>	<u>6,891,428</u>
<b>Office of Emergency Services Communications Grant</b>				
Salaries and employee benefits	92,700	167,700	2,879	164,821
Services and supplies	184,842	2,131,720	1,274,875	856,845
Fixed assets	5,791,506	4,550,327	1,807,217	2,743,110
Total expenditures	<u>6,069,048</u>	<u>6,849,747</u>	<u>3,084,971</u>	<u>3,764,776</u>
<b>Office of Emergency Services Water Resources:</b>				
Salaries and employee benefits	165,759	132,592	(33,167)	165,759
Total expenditures	<u>165,759</u>	<u>132,592</u>	<u>(33,167)</u>	<u>165,759</u>
<b>Real Estate Fraud Prosecution:</b>				
Salaries and employee benefits	277,727	378,455	378,188	267
Services and supplies	1,000	691	691	-
Total expenditures	<u>278,727</u>	<u>379,146</u>	<u>378,879</u>	<u>267</u>

**County of Stanislaus**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Balance All Other Special Revenue Funds (Continued)**  
**Budget and Actual on Budgetary Basis**  
**For the Fiscal Year Ended June 30, 2021**

	Budgeted Amounts		Actual Amount on Budgetary Basis	Variance with Final Budget
	Original Budget	Final Budget		
Stanislaus Family Justice Center:				
Salaries and employee benefits	\$ 132,381	\$ 132,381	\$ 46,679	\$ 85,702
Services and supplies	162,489	162,489	204,133	(41,644)
Other charges	5,130	5,130	4,744	386
Total expenditures	<u>300,000</u>	<u>300,000</u>	<u>255,556</u>	<u>44,444</u>
SIU Federal Asset Forfeiture:				
Salaries and employee benefits	96,150	165,150	113,421	51,729
Fixed assets	76,606	7,606	3,747	3,859
Total expenditures	<u>172,756</u>	<u>172,756</u>	<u>117,168</u>	<u>55,588</u>
Sherriff's Office Federal Asset Forfeiture:				
Services and supplies	23,000	23,000	-	23,000
Fixed assets	8,626	8,626	-	8,626
Total expenditures	<u>31,626</u>	<u>31,626</u>	<u>-</u>	<u>31,626</u>
Unservd/Underserved Victim Advocacy and Outreach Program:				
Salaries and employee benefits	78,023	144,091	138,372	5,719
Services and supplies	9,477	9,477	3,732	5,745
Total expenditures	<u>87,500</u>	<u>153,568</u>	<u>142,104</u>	<u>11,464</u>
Vehicle Theft Unit:				
Salaries and employee benefits	212,280	215,830	215,830	-
Services and supplies	159,788	153,624	141,320	12,304
Other charges	55,603	222,453	222,419	34
Total expenditures	<u>427,671</u>	<u>591,907</u>	<u>579,569</u>	<u>12,338</u>
Victim Services Program:				
Salaries and employee benefits	985,587	1,783,474	943,799	839,675
Services and supplies	148,192	225,711	204,634	21,077
Other charges	3,600	1,417	1,371	46
Total expenditures	<u>1,137,379</u>	<u>2,010,602</u>	<u>1,149,804</u>	<u>860,798</u>
Ward Welfare Fund:				
Services and supplies	82,400	82,400	42,054	40,346
Total expenditures	<u>82,400</u>	<u>82,400</u>	<u>42,054</u>	<u>40,346</u>
Youthful Offender Block Grant:				
Salaries and employee benefits	1,560,517	1,560,517	932,632	627,885
Services and supplies	278,519	272,519	175,443	97,076
Other charges	33,768	39,768	35,122	4,646
Total expenditures	<u>1,872,804</u>	<u>1,872,804</u>	<u>1,143,197</u>	<u>729,607</u>

**County of Stanislaus**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Balance All Other Special Revenue Funds (Continued)**  
**Budget and Actual on Budgetary Basis**  
**For the Fiscal Year Ended June 30, 2021**

	Budgeted Amounts		Actual Amount on Budgetary Basis	Variance with Final Budget
	Original Budget	Final Budget		
<b>Expenditures: Public Ways and Facilities</b>				
Special Districts				
Services and supplies	\$ 2,053,373	\$ 2,112,449	\$ 1,026,221	\$ 1,086,228
Total expenditures	<u>2,053,373</u>	<u>2,112,449</u>	<u>1,026,221</u>	<u>1,086,228</u>
<b>Expenditures: Public Assistance</b>				
Area Agency on Aging:				
Salaries and employee benefits	2,331,253	2,331,253	2,028,924	302,329
Services and supplies	676,218	441,271	109,270	332,001
Other charges	2,918,218	3,283,649	2,847,882	435,767
Fixed assets	20,362	20,362	20,362	-
Total expenditures	<u>5,946,051</u>	<u>6,076,535</u>	<u>5,006,438</u>	<u>1,070,097</u>
Emergency Rental Assistance Program				
Services and supplies	-	9,973,927	9,648,217	325,710
Total expenditures	<u>-</u>	<u>9,973,927</u>	<u>9,648,217</u>	<u>325,710</u>
<b>Expenditures: Education</b>				
Coop-Extension Farm and Home Advisors				
Research:				
Services and supplies	5,000	5,000	1,805	3,195
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>1,805</u>	<u>3,195</u>
<b>Expenditures: Recreation &amp; Cultural Services</b>				
Fish and Game:				
Services and supplies	20,000	20,000	-	20,000
Total expenditures	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
Modesto Reservoir Patrol:				
Services and supplies	23,000	23,000	23,000	-
Total expenditures	<u>23,000</u>	<u>23,000</u>	<u>23,000</u>	<u>-</u>
Off Highway Vehicle Parks:				
Services and supplies	345,777	297,898	131,043	166,855
Other charges	513,838	385,379	7,817	377,562
Fixed assets	16,100	16,100	6,035	10,065
Total expenditures	<u>875,715</u>	<u>699,377</u>	<u>144,895</u>	<u>554,482</u>
Total expenditures - Other	<u>67,796,478</u>	<u>81,112,836</u>	<u>60,862,014</u>	<u>20,250,822</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(23,833,497)</u>	<u>(18,926,742)</u>	<u>(8,477,410)</u>	<u>10,449,332</u>
<b>Other financing sources (uses)</b>				
Transfers in	1,380,979	1,489,737	1,544,708	54,971
Transfers out	(1,806,183)	(2,191,648)	(2,234,351)	(42,703)
Total other financing sources (uses)	<u>(425,204)</u>	<u>(701,911)</u>	<u>(689,643)</u>	<u>12,268</u>
Net change in fund balance	<u>(24,258,701)</u>	<u>(19,628,653)</u>	<u>(9,167,053)</u>	<u>10,461,600</u>
<b>Fund balance - beginning, as restated</b>	<u>55,652,323</u>	<u>55,652,323</u>	<u>55,652,323</u>	<u>-</u>
<b>Fund balance - ending</b>	<u>\$ 31,393,622</u>	<u>\$ 36,023,670</u>	<u>\$ 46,485,270</u>	<u>\$ 10,461,600</u>

**County of Stanislaus**  
**Note to Non-Major Special Revenue Funds**  
**Budgetary Comparison Schedules**  
**For the Fiscal Year Ended June 30, 2021**

	Non Major Special Revenue Funds			
	Environmental Resources	Public Works	Road and Bridge	Employment and Training
Total expenditures (budgetary basis)	\$ 9,941,846	\$ 1,487,136	\$ 64,657,446	\$ 14,611,254
Basis difference - net encumbrances (prior year less current year encumbrances)	(53,654)	1,849	(5,385,508)	(1)
Total expenditures (GAAP)	<u>\$ 9,888,192</u>	<u>\$ 1,488,985</u>	<u>\$ 59,271,938</u>	<u>\$ 14,611,253</u>
	Child Support Services	Public Health	Planning and Community Development	Indigent Health Care
Total expenditures (budgetary basis)	\$ 15,043,921	\$ 47,664,896	\$ 7,392,257	\$ 271,947
Basis difference - net encumbrances (prior year less current year encumbrances)	(1)	(3,361,692)	126	(33,992)
Total expenditures (GAAP)	<u>\$ 15,043,920</u>	<u>\$ 44,303,204</u>	<u>\$ 7,392,383</u>	<u>\$ 237,955</u>
	In-Home Supportive Services	Library	Lighting Districts	All Other Special Revenue Funds
Total expenditures (budgetary basis)	\$ 17,259,688	\$ 11,375,271	\$ 450,717	\$ 60,862,014
Basis difference - net encumbrances (prior year less current year encumbrances)	(1)	5,001	(1)	(8,690,196)
Total expenditures (GAAP)	<u>\$ 17,259,687</u>	<u>\$ 11,380,272</u>	<u>\$ 450,716</u>	<u>\$ 52,171,818</u>



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*Non-major  
Enterprise  
Funds*

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## NON-MAJOR ENTERPRISE FUNDS

Enterprise funds are established to account for the financing of self-supporting activities of governmental units, which render services on a user-charge basis to the general public.

### County Transit System

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This fund was established to account for the operation of a transit system within the county which performs intra-city transit service, medical transportation, and Senior Opportunity Services Program's nutrition deliveries. Revenues are generated from state grants and fees to transit users.

### Geer Road Landfill

---

The Geer Road Landfill Fund was established to account for the operation of Geer Road Sanitary Landfill, which provided a dumping site for the disposal of solid wastes. The landfill was closed in July 1990 and is jointly owned with the City of Modesto.

### Inmate Welfare/Commissary

---

This fund was established to account for the activity of the Jail Commissary and the use of revenue generated from the sale of goods for the benefit of inmates.

### Cannabis Program

---

This fund was established to account for the enforcement of illegal cannabis activities using revenues from the development agreements for permitted cannabis business activities.



**County of Stanislaus**  
**Combining Statement of Net Position**  
**Non-major Enterprise Funds**  
**June 30, 2021**

	County Transit System	Geer Road Sanitary Landfill	Inmate Welfare/ Commissary	Cannabis Program	Total
<b>Assets</b>					
Current assets:					
Cash and investments	\$ 17,648,316	\$ 172,316	\$ 1,724,276	\$ 3,216,318	\$ 22,761,226
Accounts receivable, net	1,552,107	-	184,878	-	1,736,985
Interest and other receivables	42,361	15,634	4,283	-	62,278
Inventory	-	-	5,559	-	5,559
Total current assets	<u>19,242,784</u>	<u>187,950</u>	<u>1,918,996</u>	<u>3,216,318</u>	<u>24,566,048</u>
Noncurrent assets:					
Restricted cash and investments	-	6,224,942	-	-	6,224,942
Capital assets					
Land and right of ways	-	1,906,261	-	-	1,906,261
Structures and improvements	107,500	-	153,060	-	260,560
Equipment	18,190,479	-	144,030	-	18,334,509
Construction in progress	766,275	-	-	-	766,275
Less: Accumulated depreciation	(9,942,212)	-	(242,009)	-	(10,184,221)
Net capital assets	<u>9,122,042</u>	<u>1,906,261</u>	<u>55,081</u>	<u>-</u>	<u>11,083,384</u>
Total noncurrent assets	<u>9,122,042</u>	<u>8,131,203</u>	<u>55,081</u>	<u>-</u>	<u>17,308,326</u>
Total assets	<u>28,364,826</u>	<u>8,319,153</u>	<u>1,974,077</u>	<u>3,216,318</u>	<u>41,874,374</u>
<b>Deferred outflows of resources</b>					
Deferred OPEB	1,132	-	1,013	-	2,145
Deferred pensions	844,191	-	533,029	-	1,377,220
Total deferred outflows of resources	<u>845,323</u>	<u>-</u>	<u>534,042</u>	<u>-</u>	<u>1,379,365</u>
<b>Liabilities</b>					
Current liabilities:					
Accounts payable	1,188,276	293,447	174,696	2,764	1,659,183
Salaries and benefits payable	14,853	-	11,754	-	26,607
Compensated absences - current	-	-	-	-	-
Total current liabilities	<u>1,203,129</u>	<u>293,447</u>	<u>186,450</u>	<u>2,764</u>	<u>1,685,790</u>
Noncurrent liabilities:					
Other post-employment benefits (OPEB)	25,656	-	23,116	-	48,772
Compensated absences	-	-	34,939	-	34,939
Net pension liability	1,043,185	-	599,513	-	1,642,698
Total noncurrent liabilities	<u>1,068,841</u>	<u>-</u>	<u>657,568</u>	<u>-</u>	<u>1,726,409</u>
Total liabilities	<u>2,271,970</u>	<u>293,447</u>	<u>844,018</u>	<u>2,764</u>	<u>3,412,199</u>
<b>Deferred inflows of resources</b>					
Deferred OPEB	4,191	-	5,378	-	9,569
Deferred pensions	45,223	-	25,990	-	71,213
Total deferred inflows of resources	<u>49,414</u>	<u>-</u>	<u>31,368</u>	<u>-</u>	<u>80,782</u>
<b>Net position</b>					
Net investment in capital assets	9,122,042	1,906,261	55,081	-	11,083,384
Restricted	-	6,239,929	-	-	6,239,929
Unrestricted	17,766,723	(120,484)	1,577,652	3,213,554	22,437,445
Total net position	<u>\$ 26,888,765</u>	<u>\$ 8,025,706</u>	<u>\$ 1,632,733</u>	<u>\$ 3,213,554</u>	<u>\$ 39,760,758</u>

**County of Stanislaus**  
**Combining Statement of Revenues, Expenses, and Changes in Fund Net Position**  
**Non-major Enterprise Funds**  
**For the Fiscal Year Ended June 30, 2021**

	County Transit System	Geer Road Sanitary Landfill	Inmate Welfare/ Commissary	Cannabis Program	Total
<b>Operating revenues</b>					
Charges for services	\$ 324,442	\$ -	\$ 2,438,430	\$ 4,378,251	\$ 7,141,123
Total operating revenues	<u>324,442</u>	<u>-</u>	<u>2,438,430</u>	<u>4,378,251</u>	<u>7,141,123</u>
<b>Operating expenses</b>					
Salaries and benefits	610,945	-	448,879	-	1,059,824
Services and supplies	5,325,382	1,696,425	2,254,173	2,782,273	12,058,253
Depreciation	1,750,545	-	6,051	-	1,756,596
Total operating expenses	<u>7,686,872</u>	<u>1,696,425</u>	<u>2,709,103</u>	<u>2,782,273</u>	<u>14,874,673</u>
Operating income (loss)	<u>(7,362,430)</u>	<u>(1,696,425)</u>	<u>(270,673)</u>	<u>1,595,978</u>	<u>(7,733,550)</u>
<b>Nonoperating revenues (expenses)</b>					
Investment income	7,405	7,378	290	-	15,073
Insurance reimbursement	-	-	-	-	-
Intergovernmental	7,118,263	-	-	15,000	7,133,263
Gain (loss) on sale of capital assets	(5,220)	-	-	-	(5,220)
Total nonoperating revenues (expenses)	<u>7,120,448</u>	<u>7,378</u>	<u>290</u>	<u>15,000</u>	<u>7,143,116</u>
Income (loss) before contributions and transfers	<u>(241,982)</u>	<u>(1,689,047)</u>	<u>(270,383)</u>	<u>1,610,978</u>	<u>(590,434)</u>
Transfers in	-	1,507,346	-	2,507,686	4,015,032
Transfers (out)	-	-	-	(905,110)	(905,110)
Transfer in (out), net	<u>-</u>	<u>1,507,346</u>	<u>-</u>	<u>1,602,576</u>	<u>3,109,922</u>
Change in net position	<u>(241,982)</u>	<u>(181,701)</u>	<u>(270,383)</u>	<u>3,213,554</u>	<u>2,519,488</u>
Total net position - beginning	<u>27,130,747</u>	<u>8,207,407</u>	<u>1,903,116</u>	<u>-</u>	<u>37,241,270</u>
Total net position - ending	<u>\$ 26,888,765</u>	<u>\$ 8,025,706</u>	<u>\$ 1,632,733</u>	<u>\$ 3,213,554</u>	<u>\$ 39,760,758</u>

**County of Stanislaus**  
**Combining Statement of Cash Flows**  
**Non-major Enterprise Funds**  
**For the Fiscal Year Ended June 30, 2021**

	County Transit System	Geer Road Landfill	Inmate Welfare/ Commissary	Cannabis Program	Total
<b>Cash flows from operating activities:</b>					
Cash received from customers and users	\$ 6,827	\$ -	\$2,481,549	\$4,378,251	\$ 6,866,627
Cash paid to suppliers	(4,583,060)	(1,613,859)	(2,105,376)	(2,779,509)	(11,081,804)
Cash paid to employees	(711,576)	-	(474,984)	-	(1,186,560)
Net cash provided (used) by operating activities	<u>(5,287,809)</u>	<u>(1,613,859)</u>	<u>(98,811)</u>	<u>1,598,742</u>	<u>(5,401,737)</u>
<b>Cash flows from noncapital financing activities:</b>					
Transfers in	-	1,507,346	-	2,507,686	4,015,032
Subsidy from state and federal grant	7,118,263	-	-	15,000	7,133,263
Transfers out activities	-	-	-	(905,110)	(905,110)
	<u>7,118,263</u>	<u>1,507,346</u>	<u>-</u>	<u>1,617,576</u>	<u>10,243,185</u>
<b>Cash flows from capital and related financing activities:</b>					
Insurance reimbursement	-	-	-	-	-
Purchase of capital assets	(252,627)	-	-	-	(252,627)
Proceeds (loss) from disposal of capital assets	-	-	-	-	-
Net cash (used) by capital and related financing activities	<u>(252,627)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(252,627)</u>
<b>Cash flows from investing activities:</b>					
Interest received	17,263	13,880	1,421	-	32,564
Net cash provided by investing activities	<u>17,263</u>	<u>13,880</u>	<u>1,421</u>	<u>-</u>	<u>32,564</u>
Net increase (decrease) in cash and cash equivalents	<u>1,595,090</u>	<u>(92,633)</u>	<u>(97,390)</u>	<u>3,216,318</u>	<u>4,621,385</u>
Cash and equivalents - beginning	16,053,226	6,489,891	1,821,666	-	24,364,783
Cash and equivalents - ending	<u>\$ 17,648,316</u>	<u>\$ 6,397,258</u>	<u>\$ 1,724,276</u>	<u>\$ 3,216,318</u>	<u>\$ 28,986,168</u>
<b>Reconciliation of cash and cash equivalents to the Statement of Net Assets</b>					
Cash and investments	\$ 17,648,316	\$ 172,316	\$ 1,724,276	\$ 3,216,318	\$ 22,761,226
Restricted cash and investments and investment with fiscal agent	-	6,224,942	-	-	6,224,942
Total cash and cash equivalents	<u>\$ 17,648,316</u>	<u>\$ 6,397,258</u>	<u>\$ 1,724,276</u>	<u>\$ 3,216,318</u>	<u>\$ 28,986,168</u>

**County of Stanislaus**  
**Combining Statement of Cash Flows (Continued)**  
**Non-major Enterprise Funds**  
**For the Fiscal Year Ended June 30, 2021**

	County Transit System	Geer Road Landfill	Inmate Welfare/ Commissary	Cannabis Program	Total
Cash provided (used) by operating activities					
Operating income (loss)	\$ (7,362,430)	\$ (1,696,425)	\$ (270,673)	\$ 1,595,978	\$ (7,733,550)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	1,750,545	-	6,051	-	1,756,596
(Increase) decrease in accounts receivable	(317,615)	-	43,119	-	(274,496)
(Increase) decrease in other receivables	-	-	-	-	-
(Increase) decrease in inventory	-	-	2,057	-	2,057
(Increase) decrease in deferred outflows-pension	(469,981)	-	(92,832)	-	(562,813)
(Increase) decrease in deferred outflows-OPEB	147	-	85	-	232
Increase (decrease) in accounts payable and accrued liabilities	742,322	82,566	146,740	2,764	974,392
Increase (decrease) in salaries and benefits payable	(24,575)	-	(16,359)	-	(40,934)
Increase (decrease) in liability for compensated absences	(71,460)	-	(7,107)	-	(78,567)
Increase (decrease) in other post-employment benefits (OPEB)	1,321	-	759	-	2,080
Increase (decrease) in deferred inflows-OPEB	437	-	252	-	689
Increase (decrease) in deferred inflows-pension	2,134	-	(10,995)	-	(8,861)
Increase (decrease) in pension liability	461,346	-	100,092	-	561,438
Net cash provided (used) by operating activities	<u>\$ (5,287,809)</u>	<u>\$ (1,613,859)</u>	<u>\$ (98,811)</u>	<u>\$ 1,598,742</u>	<u>\$ (5,401,737)</u>



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*Internal  
Service Funds*

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## INTERNAL SERVICE FUNDS

Internal service funds were established to finance and account for the services and commodities furnished by a designated agency of a governmental unit to other departments of the same governmental unit. Since the services and commodities are supplied exclusively to other departments of a governmental jurisdiction, they are distinguishable from the public services which are rendered to the public in general and which are accounted for in general, special revenue, or enterprise funds.

### General Liability Insurance

---

This fund is a risk management fund which was established to account for administrative cost, insurance premiums and the cost of claims for the County's property damage, general liability, auto liability, fiduciary, bonds, dishonesty, and legal defense. Revenues are generated by premiums paid by other funds and interest on investments.

### Unemployment Insurance

---

This fund is a risk management fund which accounts for administrative cost and cost for the County's unemployment claims. Revenues are generated by premiums paid by other funds and interest on investments.

### Workers' Compensation Insurance

---

This fund is a risk management fund which accounts for administrative cost, loss control and cost of Workers' Compensation claims and benefits. Revenues are generated by premiums paid by other funds and interest on investments.

### Medical Self-Insurance

---

This fund is a risk management fund to account for the cost of County health benefit claims. Revenues are generated by premiums paid by other funds.

### Other Employee Benefits

---

This fund is a risk management fund to account for employee benefits such as basic life insurance, long-term disability insurance and deferred compensation. Revenues are generated by premiums paid by other funds and interest on investments.

### Dental Insurance

---

This fund is a risk management fund to account for administrative cost and the cost for the County's employee dental claims. Revenues are generated by premiums paid by other funds and interest on investments.

## INTERNAL SERVICE FUNDS

### Vision Care Insurance

---

This fund is a risk management fund to account for administrative cost and the cost for the County's employee vision care claims. Revenues are generated by premiums paid by other funds and interest on investments.

### Professional Liability Insurance

---

This fund is a risk management fund to account for the purchase of insurance and the cost of claims for medical malpractice cases, administrative costs and legal defense. Revenues are generated by premiums paid predominantly by the Health Services Agency Clinics and Ancillary Services Enterprise Fund, and interest on investments.

### Central Services

---

This fund was established to account for the cost of purchasing services, printing, duplication, postage, mail room service, warehouse storage and salvage and messenger service. Revenues are generated based on billings for services provided.

### Fleet Services

---

This fund was established to account for the cost of maintaining all County-owned automobiles, trucks, and heavy equipment for County departments. Revenues are based on fee charges for services provided.

### Technology and Communications

---

This fund was established to account for the costs of providing information services, computer processing and communication services. Revenues are based on billings to customers for services provided.

### Morgan Shop Garage

---

This fund was established to account for the cost of maintaining Public Works light and heavy equipment. Revenues are based on fee charges for services provided.

### Facility Maintenance

---

This fund was established to account for the costs of providing maintenance on all County buildings. Revenues are based on fee charges for services provided.

### Enterprise Resource Planning

---

This fund was established to account for the planning and implementation of a new Financial Management System for the County. The fund does not have revenues, but is supported by contributions from the General Fund.

**County of Stanislaus  
Combining Statement of Net Position  
Internal Service Funds  
June 30, 2021**

	Self Insurance Funds													Total	
	General Liability Insurance	Unemployment Insurance	Workers' Compensation Insurance	Medical Self-Insurance	Other Employee Benefits	Dental Insurance	Vision Care Insurance	Professional Liability Insurance	Central Services	Fleet Services	Technology and Communications	Morgan Shop Garage	Facility Maintenance		Enterprise Resource Planning
<b>Assets</b>															
Current assets:															
Cash and investments	\$ 4,957,516	\$ 27,685	\$ 25,208,988	\$ 29,647,226	\$ 415,624	\$ 1,063,976	\$ 198,977	\$ 268,870	\$ 511,688	\$ 1,147,679	\$ 7,697,037	\$ 3,049,778	\$ 3,716,559	\$ 763,397	\$ 78,675,000
Accounts receivable, net	-	-	90,067	-	14,617	-	-	-	8,410	-	27,842	11,586	22,674	-	175,196
Interest and other receivables	9,939	119	60,737	74,978	1,143	3,075	531	586	-	-	-	-	-	-	151,108
Inventory	-	-	-	-	-	-	-	-	53,104	81,640	-	355,293	-	-	490,037
Prepaid items	-	-	-	-	-	-	-	-	-	-	2,436,064	-	-	-	2,436,064
Total current assets	4,967,455	27,804	25,359,792	29,722,204	431,384	1,067,051	199,508	269,456	573,202	1,229,319	10,160,943	3,416,657	3,739,233	763,397	81,927,405
Capital assets:															
Intangible assets	-	-	-	-	-	-	-	-	-	-	3,351,763	-	-	-	3,351,763
Structures and improvements	-	-	-	-	-	-	-	-	11,735	990,773	-	8,965,476	-	-	9,967,984
Equipment	-	-	-	-	-	-	-	-	155,035	1,279,734	3,132,965	16,591,681	763,943	-	21,923,358
Less: Accumulated depreciation	-	-	-	-	-	-	-	-	(103,228)	(1,595,701)	(4,591,023)	(13,212,455)	(365,707)	-	(19,858,114)
Net capital assets	-	-	-	-	-	-	-	-	63,542	684,806	1,893,705	12,344,702	398,236	-	15,384,991
Total assets	4,967,455	27,804	25,359,792	29,722,204	431,384	1,067,051	199,508	269,456	636,744	1,914,125	12,054,648	15,761,359	4,137,469	763,397	97,312,396
<b>Deferred outflows of resources</b>															
Deferred OPEB	-	-	-	-	-	-	-	-	2,746	2,660	13,195	2,510	7,108	28	28,247
Deferred pensions	-	-	-	-	-	-	-	-	1,403,132	1,281,206	8,169,949	1,148,448	3,572,036	252,540	15,827,311
Total deferred outflows of resources	-	-	-	-	-	-	-	-	1,405,878	1,283,866	8,183,144	1,150,958	3,579,144	252,568	15,855,558
<b>Liabilities</b>															
Current liabilities:															
Accounts payable	249,546	185,472	52,435	512,627	59,118	90,562	41,111	-	6,670	189,673	3,408,228	244,624	408,212	38	5,448,316
Salaries and benefits payable	-	-	-	-	8,145	-	-	-	35,159	26,075	171,092	23,724	84,869	8,070	357,134
Risk management liability	2,499,030	125,800	3,569,028	9,700,000	-	237,059	20,610	26,418	-	-	-	-	-	-	16,177,945
Compensated absences	-	-	-	-	-	-	-	-	29,862	41,888	150,839	34,958	83,430	5,705	346,682
Total current liabilities	2,748,576	311,272	3,621,463	10,212,627	67,263	327,621	61,721	26,418	71,691	257,636	3,730,159	303,306	576,511	13,813	22,330,077
Noncurrent liabilities:															
Risk management liability	5,768,175	-	15,648,723	-	-	-	-	54,105	-	-	-	-	-	-	21,471,003
Other post-employment benefits (OPEB)	-	-	-	-	-	-	-	-	68,072	68,819	267,644	66,151	188,854	478	660,018
Compensated absences	-	-	-	-	-	-	-	-	83,870	55,064	719,829	94,782	193,675	55,877	1,203,097
Net pension liability	-	-	-	-	-	-	-	-	1,769,074	1,621,125	9,270,680	1,442,817	4,524,524	239,828	18,868,048
Total noncurrent liabilities	5,768,175	-	15,648,723	-	-	-	-	54,105	1,921,016	1,745,008	10,258,153	1,603,750	4,907,053	296,183	42,202,166
Total liabilities	8,516,751	311,272	19,270,186	10,212,627	67,263	327,621	61,721	80,523	1,992,707	2,002,644	13,988,312	1,907,056	5,483,564	309,996	64,532,243
<b>Deferred inflows of resources</b>															
Deferred OPEB	-	-	-	-	-	-	-	-	13,695	13,807	57,571	14,539	35,742	49	135,403
Deferred pensions	-	-	-	-	-	-	-	-	76,691	70,281	401,892	116,917	196,144	10,398	872,323
Total deferred inflows of resources	-	-	-	-	-	-	-	-	90,386	84,088	459,463	131,456	231,886	10,447	1,007,726
<b>Net Position</b>															
Net investment in capital assets	-	-	-	-	-	-	-	-	63,542	684,806	1,893,705	12,344,702	398,236	-	15,384,991
Unrestricted	(3,549,296)	(283,468)	6,089,606	19,509,577	364,121	739,430	137,787	188,933	(104,013)	426,453	3,896,312	2,529,103	1,602,927	695,522	32,242,994
Total net position	\$ (3,549,296)	\$ (283,468)	\$ 6,089,606	\$ 19,509,577	\$ 364,121	\$ 739,430	\$ 137,787	\$ 188,933	\$ (40,471)	\$ 1,111,259	\$ 5,790,017	\$ 14,873,805	\$ 2,001,163	\$ 695,522	\$ 47,627,985

**County of Stanislaus**  
**Combining Statement of Revenues, Expenses and Changes in Fund Net Position**  
**Internal Service Funds**  
**For the Fiscal Year Ended June 30, 2021**

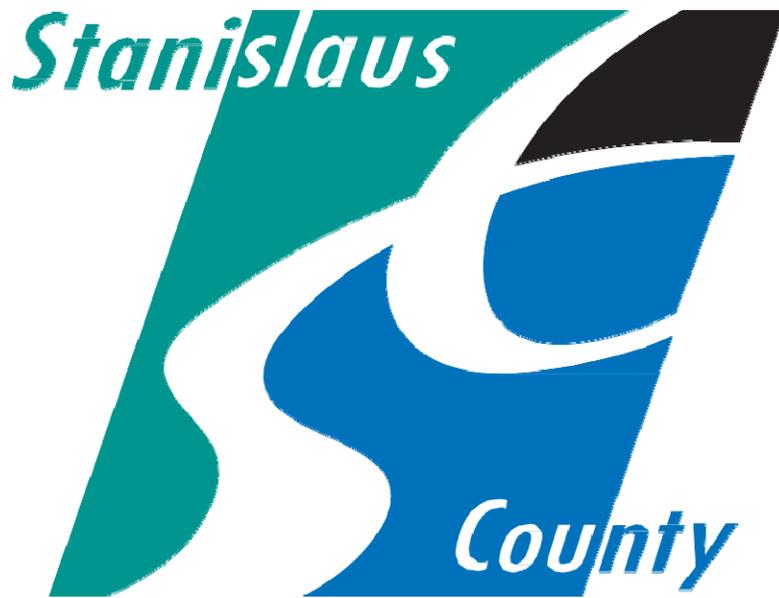
	Self Insurance Funds													Total	
	General Liability Insurance	Unemployment Insurance	Workers' Compensation Insurance	Medical Self-Insurance	Other Employee Benefits	Dental Insurance	Vision Care Insurance	Professional Liability Insurance	Central Services	Fleet Services	Technology and Communications	Morgan Shop Garage	Facility Maintenance		Enterprise Resource Planning
<b>Operating revenues</b>															
Charges for services	\$ 8,093,368	\$ 548,280	\$ 4,923,728	\$ 66,648,640	\$ 296,041	\$ 3,779,989	\$ 615,852	\$ 872,351	\$ 1,725,388	\$ 3,964,453	\$ 12,968,121	\$ 4,441,603	\$ 12,530,291	\$ -	\$ 121,408,105
Total operating revenues	8,093,368	548,280	4,923,728	66,648,640	296,041	3,779,989	615,852	872,351	1,725,388	3,964,453	12,968,121	4,441,603	12,530,291	-	121,408,105
<b>Operating expenses</b>															
Salaries and benefits	-	-	-	-	-	-	-	-	1,234,012	1,171,263	5,988,722	922,188	3,278,571	203,174	12,797,930
Services and supplies	8,828,381	908,924	5,452,320	56,650,978	204,569	4,174,862	639,555	985,162	486,043	2,690,418	8,428,334	1,683,961	8,833,842	59,449	100,026,798
Depreciation	-	-	-	-	-	-	-	-	13,184	62,550	251,510	1,026,803	89,019	-	1,443,066
Total operating expenses	8,828,381	908,924	5,452,320	56,650,978	204,569	4,174,862	639,555	985,162	1,733,239	3,924,231	14,668,566	3,632,952	12,201,432	262,623	114,267,794
Operating income (loss)	(735,013)	(360,644)	(528,592)	9,997,662	91,472	(394,873)	(23,703)	(112,811)	(7,851)	40,222	(1,700,445)	808,651	328,859	(262,623)	7,140,311
<b>Nonoperating revenues (expenses)</b>															
Investment income	(54,619)	(7,370)	(16,199)	104,467	1,709	(85)	(537)	(3,314)	-	-	-	-	14,192	-	38,244
Intergovernmental	68,966	-	-	32,205	-	-	-	-	270	-	3,356,313	301,986	-	-	3,759,740
Gain(loss) on sale of capital assets	-	-	-	-	-	-	-	-	-	10,845	-	63,587	-	-	74,432
Total nonoperating revenues (expenses), net	14,347	(7,370)	(16,199)	136,672	1,709	(85)	(537)	(3,314)	270	10,845	3,356,313	365,573	14,192	-	3,872,416
Income (loss) before contributions and transfers	(720,666)	(368,014)	(544,791)	10,134,334	93,181	(394,958)	(24,240)	(116,125)	(7,581)	51,067	1,655,868	1,174,224	343,051	(262,623)	11,012,727
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	630,000	630,000
Transfers (out)	-	-	-	(3,272)	-	-	-	-	-	(88,256)	(32,000)	(4,498)	-	-	(128,026)
Transfer in (out), net	-	-	-	(3,272)	-	-	-	-	-	(88,256)	(32,000)	(4,498)	-	630,000	501,974
Change in net position	(720,666)	(368,014)	(544,791)	10,131,062	93,181	(394,958)	(24,240)	(116,125)	(7,581)	(37,189)	1,623,868	1,169,726	343,051	367,377	11,514,701
Total net position - beginning	(2,828,630)	84,546	6,634,397	9,378,515	270,940	1,134,388	162,027	305,058	(32,890)	1,148,448	4,166,149	13,704,079	1,658,112	328,145	36,113,284
Total net position (deficit) - ending	\$ (3,549,296)	\$ (283,468)	\$ 6,089,606	\$ 19,509,577	\$ 364,121	\$ 739,430	\$ 137,787	\$ 188,933	\$ (40,471)	\$ 1,111,259	\$ 5,790,017	\$ 14,873,805	\$ 2,001,163	\$ 695,522	\$ 47,627,985

**County of Stanislaus  
Combining Statement of Cash Flows  
Internal Service Funds  
For the Fiscal Year Ended June 30, 2021**

	Self Insurance Funds														Total
	General Liability Insurance	Unemployment Insurance	Workers' Compensation Insurance	Medical Self-Insurance	Other EE Employee Benefits	Dental Insurance	Vision Care Insurance	Professional Liability Insurance	Central Services	Fleet Services	Technology and Communications	Morgan Shop Garage	Facility Maintenance	Enterprise Resource Planning	
Cash flows from operating activities:															
Cash received from interfund services	\$ 8,093,368	\$ 548,280	\$ 4,833,661	\$ 67,103,549	\$ 281,424	\$ 3,779,989	\$ 615,852	\$ 872,351	\$ 1,726,514	\$ 4,062,772	\$ 12,961,277	\$ 4,442,631	\$ 12,525,469	\$ -	\$ 121,847,137
Cash paid to suppliers	(8,284,925)	(1,046,780)	(5,037,854)	(59,796,006)	(237,468)	(4,162,293)	(687,318)	(989,817)	(532,383)	(2,650,238)	(7,970,921)	(1,590,398)	(8,754,165)	(59,411)	(101,799,977)
Cash paid to employees	-	-	-	-	(30,825)	-	-	-	(1,255,466)	(1,218,368)	(6,021,478)	(946,498)	(3,403,936)	(146,056)	(13,022,627)
Net cash provided (used) by operating activities	(191,557)	(498,500)	(204,193)	7,307,543	13,131	(382,304)	(71,466)	(117,466)	(61,335)	194,166	(1,031,122)	1,905,735	367,368	(205,467)	7,024,533
Cash flows from noncapital financing activities:															
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	630,000	630,000
Subsidy from state & federal grant	68,966	-	-	32,205	-	-	-	-	270	-	3,356,313	301,986	-	-	3,759,740
Transfers out	-	-	-	(3,272)	-	-	-	-	-	(88,256)	(32,000)	(4,498)	-	-	(128,026)
Net cash provided (used) by noncapital financing activities	68,966	-	-	28,933	-	-	-	-	270	(88,256)	3,324,313	297,488	-	630,000	4,261,714
Cash flows from capital and related financing activities:															
Sale of capital assets	-	-	-	-	-	-	-	-	-	10,845	-	63,587	-	-	74,432
Purchase of capital assets	-	-	-	-	-	-	-	-	-	(44,638)	(1,316,152)	(427,926)	-	-	(1,788,716)
Capital contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net cash provided (used) by capital and related financing activities	-	-	-	-	-	-	-	-	-	(33,793)	(1,316,152)	(364,339)	-	-	(1,714,284)
Cash flows from investing activities:															
Interest received	(48,608)	(5,655)	6,845	113,023	1,755	1,078	(280)	(2,846)	-	-	-	-	14,192	-	79,504
Net cash provided (used) by investing activities	(48,608)	(5,655)	6,845	113,023	1,755	1,078	(280)	(2,846)	-	-	-	-	14,192	-	79,504
Net increase (decrease) in cash and cash equivalents	(171,199)	(504,155)	(197,348)	7,449,499	14,886	(381,226)	(71,746)	(120,312)	(61,065)	72,117	977,039	1,838,884	381,560	424,533	9,651,467
Beginning Cash Balance	5,128,715	531,840	25,406,336	22,197,727	400,738	1,445,202	270,723	389,182	572,753	1,075,562	6,719,998	1,210,894	3,334,999	338,864	69,023,533
Ending Cash Balance	\$ 4,957,516	\$ 27,685	\$ 25,208,988	\$ 29,647,226	\$ 415,624	\$ 1,063,976	\$ 198,977	\$ 268,870	\$ 511,688	\$ 1,147,679	\$ 7,697,037	\$ 3,049,778	\$ 3,716,559	\$ 763,397	\$ 78,675,000

**County of Stanislaus  
Combining Statement of Cash Flows (Continued)  
Internal Service Funds  
For the Fiscal Year Ended June 30, 2021**

	Self Insurance Funds													Total		
	General Liability Insurance	Unemployment Insurance	Workers' Compensation Insurance	Medical Self-Insurance	Other EE Employee Benefits	Dental Insurance	Vision Care Insurance	Professional Liability Insurance	Central Services	Fleet Services	Technology and Communications	Morgan Shop Garage	Facility Maintenance		Enterprise Resource Planning	
Cash provided (used) by operating activities:																
Operating income	\$ (735,013)	\$ (360,644)	\$ (528,592)	\$ 9,997,662	\$ 91,472	\$ (394,873)	\$ (23,703)	\$ (112,811)	\$ (7,851)	\$ 40,222	\$ (1,700,445)	\$ 808,651	\$ 328,859	\$ (262,623)	\$ 7,140,311	
Adjustments to reconcile operating income to net cash provided (used) by operating activities:																
Depreciation	-	-	-	-	-	-	-	-	13,184	62,550	251,510	1,026,803	89,019	-	1,443,066	
(Increase) decrease in accounts receivable	-	-	(90,067)	454,909	(14,617)	-	-	-	1,126	98,319	(6,844)	1,028	(4,822)	-	439,032	
(Increase) decrease in other receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
(Increase) decrease in inventory	-	-	-	-	-	-	-	-	(31,600)	(9,768)	-	(50,337)	697	-	(91,008)	
(Increase) decrease in prepaid items	-	-	-	-	-	-	-	-	-	-	(2,436,064)	-	-	-	(2,436,064)	
(Increase) decrease in deferred outflows-OPEB	-	-	-	-	-	-	-	-	248	227	1,300	202	635	34	2,646	
(Increase) decrease in deferred outflows-pension	-	-	-	-	-	-	-	-	(393,318)	(290,502)	(2,646,271)	(243,354)	(964,742)	(221,567)	(4,759,754)	
Increase (decrease) in accounts payable and accrued liabilities	11,582	(93,656)	40,982	(1,345,028)	(32,899)	(6,087)	(3,173)	-	(14,740)	49,948	2,893,477	143,900	78,980	38	1,723,324	
Increase (decrease) in salaries and benefits payable	-	-	-	-	(30,825)	-	-	-	(27,276)	(29,237)	(143,482)	(28,309)	(83,284)	2,930	(339,483)	
Increase (decrease) in liability for compensated absences	-	-	-	-	-	-	-	-	13,619	(10,724)	151,578	10,356	(22,143)	55,245	197,931	
Increase (decrease) in other post-employment benefits (OPEB)	-	-	-	-	-	-	-	-	2,238	2,051	11,732	1,826	5,725	303	23,875	
Increase (decrease) in deferred inflows-OPEB	-	-	-	-	-	-	-	-	742	680	3,840	605	1,898	101	7,866	
Increase (decrease) in deferred inflows-pension	-	-	-	-	-	-	-	-	(24,215)	(27,009)	(86,505)	25,534	(64,771)	8,319	(168,647)	
Increase (decrease) in pension liability	-	-	-	-	-	-	-	-	406,508	307,409	2,675,052	208,830	1,001,317	211,753	4,810,869	
Increase (decrease) in risk management liability	531,874	(44,200)	373,484	(1,800,000)	-	18,656	(44,590)	(4,655)	-	-	-	-	-	-	(969,431)	
Net cash provided (used) by operating activities	\$ (191,557)	\$ (498,500)	\$ (204,193)	\$ 7,307,543	\$ 13,131	\$ (382,304)	\$ (71,466)	\$ (117,466)	\$ (61,335)	\$ 194,166	\$ (1,031,122)	\$ 1,905,735	\$ 367,368	\$ (205,467)	\$ 7,024,533	



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*Successor  
Agency*

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**County of Stanislaus**  
**Successor Agency to the Stanislaus County Redevelopment Agency**  
**For the Fiscal Year Ended June 30, 2021**

The Agency had the following long-term debt liabilities as of June 30, 2021:

	Beginning Principal Balance	Deletions	Ending Principal Balance	Due Within One Year
Notes Payable:				
United States Department of Agriculture	\$ 3,420,000	\$ 95,000	\$ 3,325,000	\$ 100,000
Bonds Payable:				
2005 tax allocation bonds	9,255,000	475,000	8,780,000	485,000
Total long-term liabilities	<u>\$ 12,675,000</u>	<u>\$ 570,000</u>	<u>\$ 12,105,000</u>	<u>\$ 585,000</u>

Debt service requirements for principal and interest of long-term liabilities for future years are as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 585,000	\$ 596,633	\$ 1,181,633
2023	595,000	566,682	1,161,682
2024	610,000	535,874	1,145,874
2025	625,000	504,426	1,129,426
2026	635,000	471,662	1,106,662
2027-2031	3,400,000	1,847,157	5,247,157
2032-2036	3,775,000	925,287	4,700,287
2037-2041	1,645,000	179,749	1,824,749
2042	235,000	4,953	239,953
Total	<u>\$ 12,105,000</u>	<u>\$ 5,632,423</u>	<u>\$ 17,737,423</u>

**County of Stanislaus**  
**Successor Agency to the Stanislaus County Redevelopment Agency**  
**For the Fiscal Year Ended June 30, 2021**

United States Department of Agriculture Note – The Agency refinanced a tax revenue anticipation loan in 2001. The loan was used to finance a storm drainage system in Salida, California. The principal amount of the note is \$4,525,000 to be paid in 40 years. Principal payments are due each August. The interest rate for the note is 5.125% with payments due February and August each year. The note matures in August 2041.

<u>Fiscal Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 100,000	\$ 139,170	\$ 239,170
2023	105,000	134,813	239,813
2024	110,000	130,243	240,243
2025	115,000	125,812	240,812
2026	120,000	120,467	240,467
2027-2031	675,000	520,269	1,195,269
2032-2036	835,000	360,374	1,195,374
2037-2041	1,030,000	163,221	1,193,221
2042	235,000	4,953	239,953
Total	<u>\$ 3,325,000</u>	<u>\$ 1,699,322</u>	<u>\$ 5,024,322</u>

2005 Tax Allocation Bonds – The Agency issued bonds to finance construction of a storm drainage collection and transfer system within the Agency’s project area. The bonds will be paid and secured with future tax increment revenues derived from the project area. The principal amount of the bonds is \$15,615,000 to be paid in 30 years. Principal payments are due each August. The interest rate for the bonds ranges from 3.5% to 5.375% with payments due February and August each year. The bonds maturing on or after August 1, 2014, are subject to redemption at the option of the Agency. The bonds maturing on August 1, 2026, and August 1, 2036, are also subject to mandatory sinking fund redemption. The bonds mature in August 2036.

<u>Fiscal Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 485,000	\$ 457,463	\$ 942,463
2023	490,000	431,869	921,869
2024	500,000	405,631	905,631
2025	510,000	378,614	888,614
2026	515,000	351,195	866,195
2027-2031	2,725,000	1,326,888	4,051,888
2032-2036	2,940,000	564,913	3,504,913
2037	615,000	16,528	631,528
Total	<u>\$ 8,780,000</u>	<u>\$ 3,933,101</u>	<u>\$ 12,713,101</u>

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*Statistical  
Information*

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## ***Statistical Section***

### **INTRODUCTION**

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 Annual Comprehensive Financial Report. The objectives of statistical section information are to provide financial statement users with additional historical perspective, context, and detail to assist in using the information in the financial statements, notes to financial statements, and required supplementary information to understand and assess the County's economic condition.

#### **Financial Trends Pages 137-142**

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 Pages 143-146**

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

#### **Debt Capacity Page 147-148**

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 Pages 149-151**

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

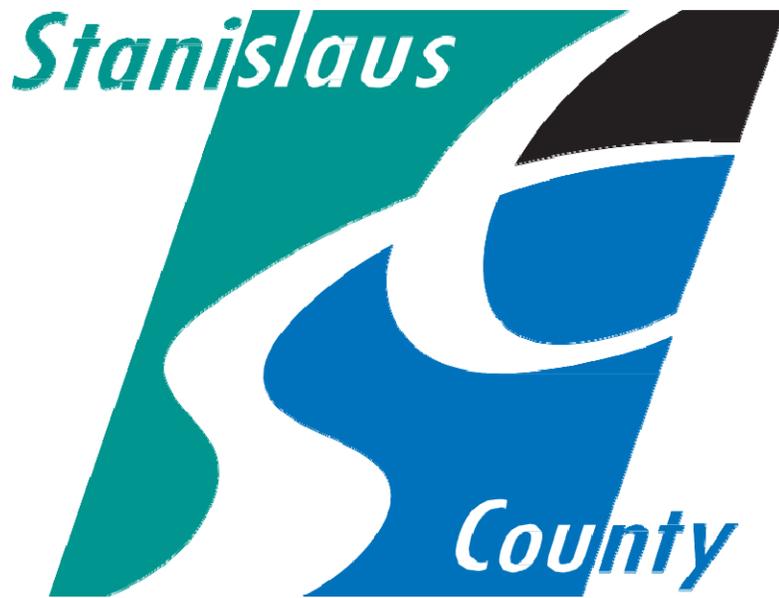
#### **Operating Information Page 152-153**

These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the county provides and the activities it performs.

#### **Miscellaneous Statistics Page 154**

These schedules present information regarding the County's location, cities, and special districts.

Sources: Unless otherwise noted, the information in these schedules is derived from the Annual Comprehensive Financial Reports for the relevant year.



**County of Stanislaus  
Net Position by Component  
(Accrual basis of accounting)  
Last Ten Fiscal Years**

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Governmental activities</b>										
Net investment in capital assets	\$ 385,331,672	\$ 383,152,489	\$ 380,595,362	\$ 411,359,448	\$ 447,336,350	\$ 494,299,857	\$ 509,578,026	\$ 508,032,204	\$ 522,545,650	\$ 545,366,794
Restricted	312,275,044	306,281,464	310,193,664	308,311,889	304,416,103	297,608,836	305,378,378	319,615,847	324,175,535	345,617,163
Unrestricted (deficit)	(42,965,529)	(10,910,256)	(1,978,513)	(244,384,302)	(197,360,931)	(250,775,999)	(308,359,785)	(303,101,007)	(356,868,667)	(423,938,798)
Total governmental activities net position	654,641,187	678,523,697	688,810,513	475,287,035	554,391,522	541,132,694	506,596,619	524,547,044	489,852,518	467,045,159
<b>Business-type activities</b>										
Net investment in capital assets	23,350,343	26,864,465	28,812,078	27,149,973	30,387,822	29,793,861	28,521,488	32,125,443	35,340,326	34,800,544
Restricted	20,711,930	19,457,319	20,102,454	20,111,762	19,393,530	20,969,868	20,517,119	26,801,688	31,290,324	31,022,399
Unrestricted (deficit)	(8,194,825)	(1,263,633)	3,778,008	16,825,936	24,697,283	32,854,917	32,317,452	35,445,492	41,344,815	55,645,569
Total business-type activities net position	35,867,448	45,058,151	52,692,540	64,087,671	74,478,635	83,618,646	81,356,059	94,372,623	107,975,465	121,468,512
<b>Net position</b>										
Net investment in capital assets	408,682,015	410,016,954	409,407,440	438,509,421	477,724,172	524,093,718	538,099,514	540,157,647	557,885,976	580,167,338
Restricted	332,986,974	325,738,783	330,296,118	328,423,651	323,809,633	318,578,704	325,895,497	346,417,535	355,465,859	376,639,562
Unrestricted (deficit)	(51,160,354)	(12,173,889)	1,799,495	(227,558,366)	(172,663,648)	(217,921,082)	(276,042,333)	(267,655,515)	(315,523,852)	(368,293,229)
Total net position	\$ 690,508,635	\$ 723,581,848	\$ 741,503,053	\$ 539,374,706	\$ 628,870,157	\$ 624,751,340	\$ 587,952,678	\$ 618,919,667	\$ 597,827,983	\$ 588,513,671

**County of Stanislaus  
Change in Net Position  
(Accrual basis of accounting)  
Last Ten Fiscal Years**

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Expenses</b>										
Governmental activities:										
General government	\$ 31,262,204	\$ 34,640,462	\$ 29,418,322	\$ 34,068,208	\$ 39,924,809	\$ 45,365,643	\$ 92,712,837	\$ 50,378,728	\$ 67,492,247	\$ 108,321,988
Public protection	172,544,110	180,757,835	203,134,867	208,625,928	226,360,587	300,326,244	260,007,457	317,170,751	417,052,022	368,246,477
Public ways and facilities	49,480,040	52,929,458	61,684,798	59,796,563	70,723,726	36,073,544	49,081,627	52,208,478	48,287,716	46,824,457
Health and sanitation	114,881,433	131,314,972	128,083,298	124,226,055	133,992,756	151,320,780	161,381,957	155,476,200	260,009,050	185,424,784
Public assistance	265,885,829	282,044,591	294,889,889	306,804,683	325,543,153	328,149,912	366,132,957	393,466,222	441,057,464	322,507,982
Education	8,149,446	9,738,176	9,457,254	10,001,794	10,575,336	13,664,296	13,211,024	13,914,015	14,458,894	14,549,720
Recreation	5,669,167	7,123,274	6,466,131	6,506,067	7,130,168	8,372,919	8,414,732	10,451,831	10,240,720	9,009,959
Interest and fiscal charges on long-term debt	11,308,210	11,492,957	12,441,241	(14,796,048)	(15,049,070)	8,381,196	8,148,825	8,108,736	8,347,500	8,599,686
Total governmental activities expenses	659,180,439	710,041,725	745,575,800	735,233,250	799,201,465	891,654,534	959,091,416	1,001,174,961	1,266,945,613	1,063,485,053
Business-type activities:										
Landfills	3,285,042	3,486,212	4,570,478	6,252,577	7,353,713	5,215,062	14,678,915	8,987,429	10,196,140	7,663,042
Health Clinics and Ancillary	39,470,220	34,752,858	37,029,440	38,176,229	38,183,676	41,048,228	42,664,812	37,808,333	38,036,033	33,856,694
Inmate Welfare and Commissary	1,239,584	1,404,060	1,389,576	1,506,293	1,642,511	1,769,487	1,832,920	2,149,891	2,064,576	2,709,103
Transit	4,262,606	4,655,628	6,165,247	6,141,560	6,348,722	7,523,667	7,375,159	7,508,835	7,495,811	7,692,092
Cannabis	-	-	-	-	-	-	-	-	-	2,782,273
Total business-type activities expenses	48,257,452	44,298,758	49,154,741	52,076,659	53,528,622	55,556,444	66,551,846	56,454,488	57,792,560	54,703,204
Total primary government expenses	707,437,891	754,340,483	794,730,541	787,309,909	852,730,087	947,210,978	1,025,643,262	1,057,629,449	1,324,738,173	1,118,188,257
<b>Program revenues</b>										
Governmental activities:										
Charges for services:										
General government	16,844,922	17,831,574	17,702,441	19,053,035	19,503,916	19,483,419	22,920,329	23,230,297	22,375,984	24,956,072
Public protection	38,134,653	44,846,489	47,801,929	48,427,401	48,864,976	50,897,678	53,230,063	57,993,006	61,859,257	61,501,799
Public ways and facilities	5,782,815	6,916,936	6,835,337	8,161,907	8,190,648	10,641,483	10,356,902	10,964,817	8,529,523	9,811,625
Health and sanitation	33,689,959	34,539,726	38,459,900	43,037,345	48,465,224	49,896,007	53,657,829	50,725,256	57,294,724	54,222,505
Public assistance	6,336,221	6,962,414	8,408,836	10,627,429	12,578,244	12,979,298	10,376,038	10,507,245	12,669,752	9,624,672
Education	325,092	439,237	486,531	571,470	736,246	804,946	845,868	802,265	550,678	288,774
Recreation	3,359,825	3,451,645	3,060,901	3,056,431	3,559,754	4,942,058	4,740,516	5,330,261	4,589,235	4,639,983
Operating grants and contributions	435,135,939	456,187,128	485,384,295	493,130,740	515,871,262	526,433,610	595,290,654	614,367,849	833,681,839	618,418,221
Capital grants and contributions	6,662,251	22,426,787	16,423,263	43,111,386	67,291,846	36,710,716	10,105,017	23,082,139	18,309,513	28,664,305
Total governmental activities program revenues	546,271,677	593,601,936	624,563,433	669,177,144	725,062,116	712,789,215	761,523,216	797,003,135	1,019,860,505	812,127,956
Business-type activities:										
Charges for services:										
Landfills	4,588,277	5,217,737	5,598,975	6,499,463	6,969,365	7,789,485	9,182,481	8,898,325	10,370,051	10,048,854
Health Clinics and Ancillary	38,216,020	34,807,751	32,587,731	37,510,027	38,369,412	42,031,823	40,652,270	36,866,463	41,531,780	37,574,782
Inmate Welfare and Commissary	1,369,506	1,688,466	1,528,952	1,670,882	1,859,908	2,401,183	1,783,507	1,835,020	2,289,337	2,438,430
Transit	465,005	687,089	506,184	539,266	510,822	559,730	583,114	586,728	475,425	324,442
Cannabis	-	-	-	-	-	-	-	-	-	4,378,251
Operating grants and contributions	1,519,071	1,307,816	4,312,029	3,339,513	1,491,073	1,395,579	2,411,096	4,096,629	3,402,343	5,646,599
Total business-type activities program revenues	46,157,879	43,708,859	44,533,871	49,559,151	49,200,580	54,177,800	54,612,468	52,283,165	58,068,936	60,411,358
Total primary government program revenues	592,429,556	637,310,795	669,097,304	718,736,295	774,262,696	766,967,015	816,135,684	849,286,300	1,077,929,441	872,539,314
Net (expense)/revenue										
Governmental activities	(112,908,762)	(116,439,789)	(121,012,367)	(66,056,106)	(74,139,349)	(178,865,319)	(197,568,200)	(204,171,826)	(247,085,108)	(251,357,097)
Business-type activities	(2,099,573)	(589,899)	(4,620,870)	(2,517,508)	(4,328,042)	(1,378,644)	(11,939,378)	(4,171,323)	276,376	5,708,154
Total primary government net expense	(115,008,335)	(117,029,688)	(125,633,237)	(68,573,614)	(78,467,391)	(180,243,963)	(209,507,578)	(208,343,149)	(246,808,732)	(245,648,943)

**County of Stanislaus**  
**Change in Net Position (Continued)**  
**(Accrual basis of accounting)**  
**Last Ten Fiscal Years**

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>General Revenues and other changes in net position</b>										
Governmental activities:										
Taxes										
Property taxes	\$ 86,124,943	\$ 94,552,082	\$ 90,233,301	\$ 97,990,771	\$ 111,785,574	\$ 119,517,121	\$ 126,399,978	\$ 134,315,494	\$ 142,147,573	\$ 148,162,083
Sales taxes	26,796,833	30,024,222	32,606,659	32,819,560	34,211,664	36,578,957	44,802,366	46,121,261	49,385,571	58,159,729
Other taxes	2,284,530	2,298,871	2,607,534	3,264,767	3,451,718	3,898,466	3,884,785	3,807,502	3,631,778	4,312,915
Franchise fees	1,013,027	1,008,261	1,111,071	1,235,724	1,189,904	1,129,666	1,190,064	1,045,737	1,136,273	1,185,945
Unrestricted investment earnings	9,608,355	1,975,516	818,300	884,347	718,321	935,445	730,314	598,975	559,134	547,424
Miscellaneous	8,077,436	9,950,570	8,952,442	13,269,382	8,465,542	6,728,972	9,752,619	10,620,695	20,114,731	26,474,643
Transfers	(2,432,361)	512,777	(5,030,124)	(20,466,733)	(6,578,887)	(3,182,136)	(3,370,262)	(3,500,595)	(2,487,789)	(3,399,858)
Total governmental activities	131,472,763	140,322,299	131,299,183	128,997,818	153,243,836	165,606,491	183,389,864	193,009,069	214,487,271	235,442,881
Business-type activities:										
Sales taxes	3,490,576	5,863,652	6,537,281	4,895,572	6,856,640	6,609,799	6,022,663	7,173,141	7,627,816	3,896,512
Unrestricted investment earnings	495,681	374,703	687,854	758,618	1,345,053	726,720	862,268	2,012,099	2,510,696	473,427
Sale of fixed assets	-	-	-	12,985	(61,574)	-	-	-	-	-
Franchise fees	-	-	-	-	-	-	-	440	165	15,096
Miscellaneous	-	-	-	-	-	-	-	5,423,949	700,000	-
Transfers	2,432,361	(512,777)	5,030,124	20,466,733	6,578,887	3,182,136	3,370,262	3,500,595	2,487,789	3,399,858
Total business-type activities	6,418,618	5,725,578	12,255,259	26,133,908	14,719,006	10,518,655	10,255,193	18,110,224	13,326,466	7,784,893
Total primary government	137,891,381	146,047,877	143,554,442	155,131,726	167,962,842	176,125,146	193,645,057	211,119,293	227,813,737	243,227,774
<b>Change in net position excluding extraordinary items</b>										
Governmental activities	18,564,001	23,882,510	10,286,816	62,941,712	79,104,487	(13,258,828)	(14,178,336)	(11,162,757)	(32,597,837)	(15,914,216)
Business-type activities	4,319,045	5,135,679	7,634,389	23,616,400	10,390,964	9,140,011	(1,684,185)	13,938,901	13,602,842	13,493,047
Total primary government	22,883,046	29,018,189	17,921,205	86,558,112	89,495,451	(4,118,817)	(15,862,521)	2,776,144	(18,994,995)	(2,421,169)
Extraordinary items										
RDA debt write-off	18,141,513	-	-	-	-	-	-	-	-	-
RDA due to successor agency	(19,421,089)	-	-	-	-	-	-	-	-	-
Net extraordinary loss	(1,279,576)	-	-	-	-	-	-	-	-	-
Change in net position	\$ 21,603,470	\$ 29,018,189	\$ 17,921,205	\$ 86,558,112	\$ 89,495,451	\$ (4,118,817)	\$ (15,862,521)	\$ 2,776,144	\$ (18,994,995)	\$ (2,421,169)

**County of Stanislaus**  
**Governmental Activities – Tax Revenues by Source**  
**(Accrual basis of accounting)**  
**Last Ten Fiscal Years**

Fiscal Year	Property Tax	Sales Tax	Other Tax	Total
2012	\$ 86,124,943	\$ 26,796,833	\$ 2,284,530	\$ 115,206,306
2013	94,552,082	30,024,222	2,298,871	126,875,175
2014	90,233,301	32,606,659	2,607,534	125,447,494
2015	97,990,771	32,819,560	3,264,767	134,075,098
2016	111,785,574	34,211,664	3,451,718	149,448,956
2017	119,517,121	36,578,957	3,898,466	159,994,544
2018	126,399,978	44,802,363	3,884,785	175,087,126
2019	134,315,498	46,121,261	3,807,497	184,244,256
2020	142,147,573	49,385,571	3,631,778	195,164,922
2021	148,162,083	58,159,729	4,312,915	210,634,727

**County of Stanislaus**  
**Fund Balances of Governmental Funds**  
**(Modified accrual basis of accounting)**  
**Last Ten Fiscal Years**

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>General fund</b>										
Non-spendable	\$ 21,106,188	\$ 19,683,239	\$ 15,515,016	\$ 14,029,333	\$ 14,137,929	\$ 11,408,264	\$ 12,949,362	\$ 13,653,128	\$ 16,492,955	\$ 16,554,687
Restricted	3,766,553	3,728,477	3,872,119	4,240,486	4,506,356	4,632,178	4,934,185	5,190,143	5,555,435	6,156,276
Committed	2,835,387	7,460,200	4,510,888	6,933,209	7,772,769	7,322,789	14,695,821	1,661,292	1,887,060	1,653,616
Assigned	71,991,359	92,656,760	97,448,659	101,215,033	128,572,135	152,285,335	162,118,737	196,481,901	179,962,057	210,261,168
Unassigned	16,066,425	9,599,149	16,765,674	15,945,066	9,966,047	8,717,151	9,397,129	3,660,796	19,966,101	9,254,574
Total general fund	<u>115,765,912</u>	<u>133,127,825</u>	<u>138,112,356</u>	<u>142,363,127</u>	<u>164,955,236</u>	<u>184,365,717</u>	<u>204,095,234</u>	<u>220,647,260</u>	<u>223,863,608</u>	<u>243,880,321</u>
<b>All other governmental funds</b>										
Non-spendable	629,283	567,030	567,922	567,757	568,132	770,976	809,280	870,599	719,421	1,898,346
Restricted	275,903,217	258,631,067	277,156,074	278,069,806	269,243,780	265,308,919	280,669,730	313,555,105	318,183,143	337,562,541
Committed	8,006,919	5,958,731	3,700,637	3,657,838	3,657,838	3,652,900	3,652,900	-	-	-
Assigned	23,969,078	37,470,379	24,896,916	21,776,005	26,439,995	23,243,865	16,830,029	18,555,752	37,023,738	20,553,985
Unassigned	(1,309,161)	(1,166,409)	(1,036,901)	(372,416)	(224,116)	-	(2,343,786)	-	-	-
Total all other governmental funds	<u>\$ 307,199,336</u>	<u>\$ 301,460,798</u>	<u>\$ 305,284,648</u>	<u>\$ 303,698,990</u>	<u>\$ 299,685,629</u>	<u>\$ 292,976,660</u>	<u>\$ 299,618,153</u>	<u>\$ 332,981,456</u>	<u>\$ 355,926,302</u>	<u>\$ 360,014,872</u>

**County of Stanislaus**  
**Changes in Fund Balances of Governmental Funds**  
**(Modified accrual basis of accounting)**  
**Last Ten Fiscal Years**

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Revenues</b>										
Taxes	\$ 115,217,548	\$ 126,869,802	\$ 125,522,743	\$ 134,075,103	\$ 149,448,956	\$ 159,994,544	\$ 175,087,126	\$ 184,244,256	\$ 195,166,424	\$ 210,636,193
Licenses, permits and franchises	3,251,371	3,427,357	4,528,028	4,316,195	4,597,396	4,501,367	5,098,511	4,443,977	4,624,384	4,550,634
Fines, forfeitures and penalties	11,277,500	11,731,463	11,250,391	9,913,309	8,444,144	8,081,083	8,137,049	7,903,039	6,551,548	6,647,430
Revenue from use of money and property	12,046,180	3,544,350	14,961,376	7,231,730	14,398,251	743,626	17,887,703	23,599,199	24,844,561	7,040,927
Intergovernmental revenue	439,019,276	476,840,206	487,407,449	529,630,722	568,977,461	563,135,025	587,787,965	612,926,049	825,840,498	640,544,697
Charges for services	90,939,405	100,787,593	108,153,835	119,742,371	130,012,070	138,122,330	144,207,511	148,122,518	157,592,323	154,803,604
Miscellaneous revenue	8,053,236	9,831,879	8,932,426	13,207,716	6,693,645	6,681,654	9,696,744	10,574,081	19,605,771	22,470,767
Donation	-	-	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>679,804,516</b>	<b>733,032,650</b>	<b>760,756,248</b>	<b>818,117,146</b>	<b>882,571,923</b>	<b>881,259,629</b>	<b>947,902,609</b>	<b>991,813,119</b>	<b>1,234,225,509</b>	<b>1,046,694,252</b>
<b>Expenditures</b>										
General	27,597,103	30,181,242	27,206,222	31,258,034	35,856,602	37,387,007	43,550,377	52,520,142	62,063,593	97,175,492
Public protection	165,575,535	183,212,316	195,378,255	207,452,347	220,974,865	233,255,786	253,960,821	293,790,838	379,026,724	320,091,361
Public ways and facilities	29,360,660	28,921,543	37,490,486	46,219,528	45,967,327	31,085,519	44,868,273	54,595,159	58,038,210	64,738,550
Health and sanitation	114,687,805	130,738,595	127,482,966	125,835,208	134,725,048	147,406,576	159,582,579	151,452,641	249,180,426	174,556,383
Public assistance	264,657,512	280,991,671	292,431,366	308,531,925	326,933,459	339,250,164	363,313,160	383,732,741	421,496,821	306,259,839
Education	7,945,714	8,565,946	9,020,692	9,509,756	10,167,303	12,209,085	12,860,906	12,983,443	12,660,701	12,060,224
Recreation and cultural services	5,454,792	4,915,595	5,578,898	5,353,945	6,450,793	7,091,792	8,032,979	8,282,629	8,942,247	7,801,395
Capital outlay	13,759,973	22,696,280	13,175,917	44,074,289	61,736,561	43,593,843	16,089,642	4,709,768	10,731,569	22,264,096
Debt Service										
Interest and fiscal charges	9,296,468	7,436,146	5,570,802	3,954,070	3,517,796	3,535,852	2,674,756	2,382,409	2,248,004	2,078,241
Principal	20,159,733	32,516,086	49,618,106	12,734,637	13,112,133	16,723,691	12,160,419	3,947,409	4,045,790	4,937,460
<b>Total expenditures</b>	<b>658,495,295</b>	<b>730,175,420</b>	<b>762,953,710</b>	<b>794,923,739</b>	<b>859,441,887</b>	<b>871,539,315</b>	<b>917,093,912</b>	<b>968,397,179</b>	<b>1,208,434,085</b>	<b>1,011,963,041</b>
Excess of revenues over (under) expenditures	21,309,221	2,857,230	(2,197,462)	23,193,407	23,130,036	9,720,314	30,808,697	23,415,940	25,791,424	34,731,211
<b>Other financing sources (uses)</b>										
Capital lease proceeds	-	370,612	394,368	-	247,658	303,918	22,199	-	99,917	169,047
Transfers in	66,041,234	78,625,650	74,412,744	83,460,934	79,002,346	76,260,282	76,514,007	81,238,633	98,742,210	76,444,193
Transfers (out)	(67,656,660)	(79,035,846)	(83,361,274)	(104,050,890)	(85,573,189)	(81,405,320)	(81,122,964)	(84,739,228)	(102,806,329)	(80,346,025)
Loan proceeds	-	8,687,050	19,540,000	61,662	-	7,775,000	-	-	-	-
Sale of capital assets	24,200	118,679	20,005	-	1,771,897	47,318	55,876	-	-	-
<b>Total other financing sources (uses)</b>	<b>(1,591,226)</b>	<b>8,766,145</b>	<b>11,005,843</b>	<b>(20,528,294)</b>	<b>(4,551,288)</b>	<b>2,981,198</b>	<b>(4,530,882)</b>	<b>(3,500,595)</b>	<b>(3,964,202)</b>	<b>(3,732,785)</b>
<b>Extraordinary items</b>										
Amount due to Successor Agency	-	(19,421,089)	-	-	-	-	-	-	-	-
<b>Net change in fund balances</b>	<b>\$ 3,265,074</b>	<b>\$ 296,906</b>	<b>\$ 11,623,375</b>	<b>\$ 8,808,381</b>	<b>\$ 2,665,113</b>	<b>\$ 18,578,748</b>	<b>\$ 12,701,512</b>	<b>\$ 26,277,815</b>	<b>\$ 21,827,222</b>	<b>\$ 30,998,426</b>
Debt service as a percentage of noncapital expenditures	5.13 %	5.79 %	7.42 %	2.34 %	2.10 %	2.50 %	1.67 %	0.68 %	0.54 %	0.73%

**County of Stanislaus  
Net Assessed and Estimated Actual Value  
Of Taxable Property  
Last Ten Fiscal Years**

Fiscal Year	Secured	Unsecured	Unitary	Exemption	Total Assessed Value	(1) Total Direct Tax Rate
2011/2012	33,922,860,970	1,894,647,699	428,218,674	(1,470,636,584)	34,775,090,759	1.0 %
2012/2013	33,453,356,537	1,922,433,762	437,990,226	(1,889,181,108)	33,924,599,417	1.0 %
2013/2014	35,144,058,624	1,942,053,158	459,071,732	(1,944,954,990)	35,600,228,524	1.0 %
2014/2015	38,926,957,292	2,099,919,013	493,095,264	(1,844,694,448)	39,675,277,121	10.0 %
2015/2016	41,481,258,519	2,209,060,152	529,533,521	(1,865,008,788)	42,354,843,404	10.0 %
2016/2017	43,807,012,877	2,392,355,386	542,400,723	(1,914,281,221)	44,827,487,765	1.0 %
2017/2018	46,232,938,085	2,461,810,459	574,602,249	(1,884,233,561)	47,385,117,232	1.0 %
2018/2019	48,855,410,302	2,656,557,435	606,820,452	(1,982,914,858)	50,135,873,331	1.0 %
2019/2020	51,751,555,177	2,804,078,490	598,888,822	(2,082,176,080)	53,072,346,409	1.0 %
2020/2021	54,312,206,917	2,872,476,658	640,371,316	(2,122,718,928)	55,702,335,963	1.0 %

Note: Exemption field includes all exemptions except the Homeowners Property Tax Relief Exemption which is State subvented.

The assessed value does not include adjustments and cancellations after lien date. The assessed value includes non-commercial aircraft.

Due to the passage of the property tax initiative Proposition 13 (Prop 13) in 1978, the County does not track the estimated actual value of all County properties. Under Prop 13, property is assessed at the 1975 market value with an annual increase limited to the lesser of 2% or the California Consumer Price Index (CCPI), unless there is a change in ownership or property has undergone construction. Property involving change of ownership is assessed at market value. Property which has undergone construction will include the value of the additional parcel plus the existing base value.

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.

**County of Stanislaus  
Property Tax Rates and Distributions  
Of General Levy Property Tax Rate  
Among Direct and Overlapping Governments  
Last Ten Fiscal Years**

Fiscal Year	Property Tax Rates Per \$100 of Assessed Valuation		Allocation Percentages				
	(Low)	(High)	County	Cities	(1) School District	(2) Special District	Total
2011/2012	1.0246	1.2541	11.10 %	6.39 %	71.89 %	10.62 %	100.00 %
2012/2013	1.0213	1.2731	11.20 %	6.32 %	71.91 %	10.57 %	100.00 %
2013/2014	1.0194	1.2707	11.23 %	6.40 %	71.84 %	10.53 %	100.00 %
2014/2015	1.0160	1.2751	10.59 %	6.37 %	72.67 %	10.37 %	100.00 %
2015/2016	1.0269	1.2757	13.00 %	6.37 %	70.28 %	10.35 %	100.00 %
2016/2017	0.9821	1.2820	13.00 %	6.40 %	70.10 %	10.50%	89.61 %
2017/2018	1.0163	1.2974	12.98%	6.36 %	70.00 %	10.65 %	87.14 %
2018/2019	0.9796	1.3438	12.97 %	6.34 %	69.87 %	10.82 %	100.00 %
2019/2020	1.0161	1.3801	12.96 %	6.30 %	69.72 %	11.02 %	100.00 %
2020/2021	1.0081	1.4153	12.98 %	6.28 %	69.52 %	11.22 %	100.00 %

Note: County is divided into approximately 1,630 Tax Rate Areas, which are unique combinations of various jurisdictions serving a specific geographical area. The above Property Tax Rates, which include levies for general obligation bonds, represent the lowest and highest tax rates levied through the County.

The above allocation percentages are for general levies only and exclude general obligation bond rates and special assessments,

The passage of Proposition 13 on June 6, 1978, enacted Article XIII(A) of the State Constitution. This prohibits the levying of any tax rate, except for existing voter-approved bonded debt, in excess of the general tax rate of 1% of assessed value (4% prior to year ended June 30, 1982). The proceeds of this tax rate are shared by all overlapping government entities.

(1) Includes Superintendent of Schools

(2) Includes independent special districts, dependent school districts, redeveloper successor agencies and County Fire Service

**County of Stanislaus  
Principal Property Taxpayers  
Current Year and Nine Years Ago**

Taxpayer	Secured Assessed Value	2020/2021			2011/2012		
		Property Taxes Billed	Rank	Percentage of Total Property Taxes Billed	Property Taxes	Rank	Percentage of Total Property Taxes
E & J GALLO WINERY	\$ 516,230,917	\$ 5,996,860	1	0.8671 %	\$ 2,248,793	3	0.5275 %
PACIFIC GAS & ELECTRIC COMPANY	410,410,212	5,808,759	2	0.8399	2,078,329	4	0.4875
GALLO GLASS CO	396,970,472	4,561,393	3	0.6595	2,580,581	2	0.6053
ANGEL'S CROSSING LLC	13,477,123	3,731,950	4	0.5396			-
DOCTORS MED CENTER OF MOD INC	249,868,114	2,800,538	5	0.4049	1,207,632	7	0.2833
FRITO LAY INC	213,457,740	2,346,254	6	0.3392	1,206,904	8	0.2831
CALIFORNIA DIARIES INC	189,529,285	2,080,890	7	0.3009			-
G3 ENTERPRISES INC	164,167,406	1,845,553	8	0.2668			-
EXCEL MONTE VISTA LP	145,472,777	1,802,640	9	0.2606			-
WR GRIFFIN PATTERSON LLC	106,331,038	1,697,317	10	0.2454			-
WORLD INTERNATIONAL LLC				-	3,015,296	1	0.7073
AT&T CALIFORNIA					1,426,905	5	0.3347
HUNT WESSON FOODS INC				-	1,230,685	6	0.2887
BRONCO WINE COMPANY				-	1,101,361	9	0.2583
DEL MONTE CORPORATION				-	1,039,651	10	0.2439
Total	<u>\$ 2,405,915,084</u>	<u>\$ 32,672,154</u>		4.7239	<u>\$ 17,136,137</u>		4.0196

**County of Stanislaus  
Property Tax Levy and Collections\*  
Last Ten Fiscal Years**

Fiscal Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percent of Levy		Amount	Percent of Levy
2011/2012	426,313,135	416,034,209	97.59 %	7,581,088	423,615,297	99.37 %
2012/2013	427,774,039	417,419,791	97.58 %	6,134,350	423,554,141	99.01 %
2013/2014	448,139,124	438,298,281	97.80 %	5,030,938	443,329,220	98.93 %
2014/2015	491,947,597	482,999,011	98.18 %	4,722,172	487,721,183	99.14 %
2015/2016	526,506,616	515,308,358	97.87 %	4,480,192	519,788,550	98.72 %
2016/2017	557,726,852	548,386,591	98.33 %	4,251,785	552,638,376	99.09 %
2017/2018	593,209,301	579,232,498	97.64 %	3,092,017	582,324,515	98.17 %
2018/2019	629,166,024	612,916,389	97.42 %	-	612,916,389	97.42 %
2019/2020	665,277,260	646,345,160	97.15 %	-	646,345,160	97.15 %
2020/2021	691,626,228	675,793,448	97.71 %	-	675,793,448	97.71 %

\*Includes all taxing authorities within the County excluding Airplane Tax.

For Fiscal Year Ending June 30 of given year.

**County of Stanislaus**  
**Ratios of Outstanding Debt by Type**  
**Last Ten Fiscal Years**

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Governmental activities:</b>										
Certificates of participation	\$ 66,765,000	\$ 58,242,612	\$ 15,930,000	\$ 11,725,000	\$ 7,275,000	\$ -	\$ -	\$ -	\$ -	\$ -
2012 Lease Refunding	-	-	6,065,970	4,598,695	3,127,429	1,562,703	-	-	-	-
2013 Lease Refunding	-	-	19,540,000	14,765,000	9,915,000	4,990,000	-	-	-	-
Plus issuance premium	835,983	691,641	502,193	362,046	221,900	-	-	-	-	-
2016 Lease HVAC financing	-	-	-	-	-	7,390,000	5,435,000	4,970,000	4,495,000	4,010,000
Bonds payable	21,310,000	11,035,000	-	-	-	-	-	-	-	-
Tobacco securitization note	96,118,611	91,563,611	89,503,611	87,448,611	85,343,611	83,003,611	79,578,611	76,218,611	72,788,611	68,423,611
2006 Tobacco accreted interest	19,325,022	23,210,698	27,339,863	31,738,345	36,413,839	41,385,756	46,678,793	52,313,103	58,302,925	64,681,833
Capital lease payable	679,780	567,439	688,802	466,372	483,456	553,410	350,459	225,483	184,808	97,348
<b>Total governmental activities</b>	<b>205,034,396</b>	<b>185,311,001</b>	<b>159,570,439</b>	<b>151,104,069</b>	<b>142,780,235</b>	<b>138,885,480</b>	<b>132,042,863</b>	<b>133,727,197</b>	<b>135,771,344</b>	<b>137,212,792</b>
<b>Business-type activities:</b>										
Certificates of participation	-	-	-	-	-	-	-	-	-	-
Capital lease payable	340,820	-	-	-	-	-	-	-	-	-
<b>Total business-type activities</b>	<b>340,820</b>	<b>-</b>								
<b>Total primary government</b>	<b>205,375,216</b>	<b>185,311,001</b>	<b>159,570,439</b>	<b>151,104,069</b>	<b>142,780,235</b>	<b>138,885,480</b>	<b>132,042,863</b>	<b>133,727,197</b>	<b>135,771,344</b>	<b>137,212,792</b>
Percentage of personal income (1)	1.29%	1.04%	0.86%	0.78%	0.67%	0.65%	0.62%	0.56%	0.54%	0.51%
Per capita (2)	\$ 520	\$ 474	\$ 425	\$ 401	\$ 386	\$ 383	\$ 245	\$ 245	\$ 248	\$ 245

**Note:**

(1) FYE 2016, 2017, & 2018 were calculated based on FYE 2015 personal income. Personal income was not available for FYE 2016, 2017, & 2018 at the time schedule was completed.

(2):

Population	522,651	526,546	530,327	538,388	539,255	544,717	548,126	550,660	560,582	555,728
Personal income (in thousands)	\$ 17,810,902	\$ 18,528,026	\$ 19,341,120	\$ 21,236,783	\$ 22,435,251	\$ 23,200,411	\$ 23,915,119	\$ 25,188,224	\$ 26,928,822	N/A
Per capita income	\$ 34,138	\$ 35,259	\$ 36,356	\$ 39,445	\$ 41,604	\$ 42,592	\$ 43,631	\$ 45,741	\$ 48,954	N/A

Source: EDD.CA.GOV.Labor Market Report

**County of Stanislaus  
Legal Debt Margin Information  
Last Ten Fiscal Years**

Fiscal Year	Assessed Value	Debt Limit Percentage	Debt Limit	Total Net Debt Applicable to Limit	Legal Debt Margin	Total Debt Applicable to the Limit as a Percentage of Debt Limit
2011/2012	\$ 34,775,090,759	1.25 %	\$ 434,688,634	-	\$ 434,688,634	-
2012/2013	33,924,599,417	1.25 %	424,057,493	-	424,057,493	-
2013/2014	35,600,228,524	1.25 %	445,002,857	-	445,002,857	-
2014/2015	39,675,277,121	1.25 %	495,940,964	-	495,940,964	-
2015/2016	42,354,843,404	1.25 %	529,435,543	-	529,435,543	-
2016/2017	44,827,487,765	1.25 %	560,343,597	-	560,343,597	-
2017/2018	50,135,873,331	1.25 %	626,698,417	-	626,698,417	-
2018/2019	50,135,873,331	1.25 %	626,698,417	-	626,698,417	-
2019/2020	50,135,873,331	1.25 %	626,698,417	-	626,698,417	-
2020/2021	55,702,335,963	1.25 %	696,279,200	-	696,279,200	-

Note: The legal debit limit percentage is set by statute. Debt includes only general obligation bonded debts supported by property taxes

**County of Stanislaus  
Demographic and Economic Statistics  
Last Ten Fiscal Years**

Calendar Year	Population (2)	Personal Income (in thousands) (1)	Per Capita Personal Income (1)	School Enrollment (3)	Unemployment Rate (2)
2011	517,685	16,652,338	32,115	104,935	15.1 %
2012	522,651	17,810,902	34,138	105,588	15.2 %
2013	526,549	18,528,026	35,259	106,126	13.0 %
2014	530,327	19,341,120	36,356	106,920	7.6 %
2015	538,388	21,236,783	29,445	107,653	5.5 %
2016	541,560	22,346,161	41,417	109,513	7.5 %
2017	555,624	23,094,445	42,354	109,990	6.2 %
2018	558,972	24,257,921	44,120	110,405	7.4 %
2019	554,018	25,188,224	45,742	110,456	7.4 %
2020	560,582	26,928,822	48,954	108,199	8.0 %

Detail of estimated population, as of January 1, 2020:

(2) Incorporated Cities

Ceres	49,565
Hughson	7,443
Modesto	219,571
Newman	11,334
Oakdale	22,862
Patterson	22,284
Riverbank	24,926
Turlock	75,015
Waterford	9,181
Total of incorporated	<u>442,181</u>
Total of unincorporated areas	<u>118,401</u>
Total population	<u><u>560,582</u></u>

Sources: (1) U.S. Department of Commerce, Bureau of Economic Analysis

(2) California Employment Development Department, Labor market Information (data shown is for the County)

(3) California Department of Education

**County of Stanislaus  
Principal Employers  
Current Year and Nine Years Ago**

(1) Employer	2021			2012		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Save Mart Supermarkets	10,500	1	4.35 %	1,661	10	0.84 %
E. & J. Gallo Winery	6,800	2	2.82 %	3,181	2	1.62 %
Stanislaus County	3,871	3	1.60 %	3,607	1	1.83 %
Modesto City Schools	3,200	4	1.33 %	3,010	4	1.53 %
Doctors Medical Center	2,600	5	1.08 %	1,962	6	1.00 %
Memorial Medical Center	2,087	6	0.86 %	3,023	3	1.54 %
Foster Farms	2,000	7	0.83 %			
Ceres Unified School District	1,568	8	0.65 %			
Turlock Unified School District	1,500	9	0.62 %			
Conagra	1,100	10	0.46 %			
Stanislaus Food Products				1,784	7	0.91 %
Seneca Foods				2,100	5	1.07 %
Kaiser Permanente				1,759	8	0.89 %
Del Monte Foods				1,700	9	0.86 %
Total ten largest	35,226		14.59 %	23,787		12.09 %
Total all other (2)	206,274		85.41 %	N/A		N/A
Total companies or organizations	<u>241,500</u>		<u>100.00 %</u>			

Source:

- (1) Opportunity Stanislaus
- (2) CA.EDD.Gov civilian employment numbers

**County of Stanislaus  
Full-time Employees by Function  
Last Ten Fiscal Years**

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Paid employees (1)</b>										
<b>Governmental activities</b>										
General government	287	284	292	297	304	324	332	340	344	391
Public protection	1,304	1,301	1,345	1396	1,288	1482	1551	1574	1596	1573
Public ways and facilities	76	100	99	100	119	94	98	102	107	109
Health and sanitation	642	639	653	667	850	732	737	741	721	751
Public assistance	983	992	1,025	1074	1,125	1133	1145	1177	1193	1113
Education	130	134	139	142	148	158	165	166	160	105
Recreation	40	43	44	45	48	52	44	53	60	65
<b>Total governmental activities</b>	<b>3,462</b>	<b>3,493</b>	<b>3,597</b>	<b>3,721</b>	<b>3,882</b>	<b>3,975</b>	<b>4,072</b>	<b>4,153</b>	<b>4,181</b>	<b>4,107</b>
<b>Business-type activities</b>										
Landfill	16	16	17	16	6	16	17	17	17	17
Health Clinics & Ancillary	249	254	259	261	268	266	264	256	242	196
Transit	4	4	3	4	4	4	4	3	4	6
Inmate Welfare/Commissary	5	6	5	3	2	3	6	5	6	6
Behavioral Health	0	0	0	0	0	0	0	0	0	0
<b>Total business-type activities</b>	<b>274</b>	<b>280</b>	<b>284</b>	<b>284</b>	<b>280</b>	<b>289</b>	<b>291</b>	<b>281</b>	<b>269</b>	<b>225</b>
<b>Total Stanislaus County</b>	<b>3,736</b>	<b>3,773</b>	<b>3,881</b>	<b>4,005</b>	<b>4,162</b>	<b>4,264</b>	<b>4,363</b>	<b>4,434</b>	<b>4,450</b>	<b>4,332</b>
<b>Actual full-time equivalent employees (2)</b>										
<b>Governmental activities</b>										
General government	281	268	272	279	288	289	311	321	324	312
Public protection	1,215	1,208	1,235	1399	1426	1317	1427	1494	1519	1414
Public ways and facilities	73	98	97	99	96	90	94	98	103	100
Health and sanitation	622	576	547	608	645	586	622	669	657	565
Public assistance	962	969	1,003	1059	1106	1016	1075	1121	1133	1002
Education	70	68	68	102	108	74	79	125	121	72
Recreation	20	20	20	40	44	34	39	50	57	50
<b>Total governmental activities</b>	<b>3,243</b>	<b>3,207</b>	<b>3,242</b>	<b>3,586</b>	<b>3,713</b>	<b>3,406</b>	<b>3,647</b>	<b>3,878</b>	<b>3,914</b>	<b>3,515</b>
<b>Business-type activities</b>										
Landfill	13	14	15	16	17	12	13	17	18	15
Health Clinics & Ancillary	185	182	178	226	239	168	174	222	207	124
Transit	3	3	3	4	4	3	4	3	3	5
Inmate Welfare/Commissary	5	4	4	4	4	3	8	6	7	6
Behavioral Health	0	0	0	0	0	0	0	0	0	0
<b>Total business-type activities</b>	<b>206</b>	<b>203</b>	<b>200</b>	<b>250</b>	<b>264</b>	<b>186</b>	<b>199</b>	<b>248</b>	<b>235</b>	<b>150</b>
<b>Total Stanislaus County</b>	<b>3,449</b>	<b>3,410</b>	<b>3,442</b>	<b>3,836</b>	<b>3,977</b>	<b>3,592</b>	<b>3,846</b>	<b>4,126</b>	<b>4,149</b>	<b>3,665</b>

**Note:**

- (1) Paid employees: Count of employees paid, including terminated employee. Employees with more than one job will be counted once for each job for which the employee was paid.
- (2) Actual full-time equivalent employees: Count of number of full-time equivalents paid. For full-time and part-time, the full-time equivalent (FTE) used is from the employee's assigned work schedule. For extra help and contractors, the FTE is calculated as the number of hours worked this pay period divided by 80

**County of Stanislaus  
Capital Assets by Function/Program  
Last Ten Fiscal Years**

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Education</b>										
Libraries	9	9	9	9	9	9	9	9	9	9
Pop-up Libraries	-	-	-	-	1	2	3	3	3	3
Vehicles	4	6	6	7	7	9	11	14	16	17
<b>General Government</b>										
Buildings	6	6	6	6	6	6	6	7	7	7
Parking Structures	1	1	1	1	1	1	1	1	1	1
Vehicles	6	6	6	6	6	6	7	7	7	2
<b>Health and Sanitation</b>										
Clinics	1	1	1	1	1	1	1	1	1	1
Other Buildings	18	18	18	18	18	18	18	18	18	18
Psychiatric Hospital	1	1	1	1	1	1	1	1	1	1
Rehabilitation Center	1	1	1	1	1	1	1	1	1	1
Vehicles	35	36	57	64	88	92	95	100	103	104
<b>Public Assistance</b>										
Other Buildings	2	2	2	2	2	2	2	3	3	3
Senior Center	1	1	1	1	1	1	1	1	1	1
Vehicles	30	49	57	57	58	70	85	90	90	85
<b>Public Protection</b>										
Aircraft	7	7	7	7	7	7	7	7	7	7
Jail and Detention Facilities	4	6	6	6	6	6	6	7	7	7
Other Buildings	23	23	23	24	24	24	24	24	24	24
Other Vehicles	287	309	347	388	465	532	598	672	684	580
Patrol Units	80	86	100	119	142	159	175	185	180	118
<b>Public Ways &amp; Facilities</b>										
Beacons	46	46	46	43	43	43	43	44	43	51
Bridges	224	224	224	224	224	224	224	217	217	213
Busses	6	7	13	14	21	27	32	32	37	37
Cemeteries	4	4	4	4	4	4	4	4	4	4
Heavy Equipment	101	88	86	86	88	86	84	87	90	50
Other Buildings	20	20	20	20	20	20	20	20	20	20
Other Vehicles	-	18	33	38	49	60	72	71	83	106
Road Lane Miles	3,068	3,050	3,043	3,042	3,051	3,051	3,038	3,031	3,048	3,031
Shops	6	6	6	6	6	6	6	6	6	6
Storm Drains	89	89	89	89	89	89	89	89	89	89
Street Lights	2,299	2,313	2,331	2,331	2,331	2,331	2,336	2,340	2,340	2,341
Traffic Signal	56	57	60	61	62	63	65	67	68	45
<b>Recreation</b>										
Boat Launch	7	7	7	7	7	7	7	7	7	7
Community Centers	3	3	3	3	3	3	3	3	3	3
Event Centers	1	1	1	1	1	1	1	1	1	1
Fishing Accesses	4	4	4	4	4	4	4	4	4	4
Historical Site	8	8	8	8	8	8	8	8	8	8
Museum	1	1	1	1	1	1	1	1	1	1
Neighborhood and Community Parks	22	22	22	22	22	22	22	22	22	22
Pool	2	2	2	2	2	2	2	2	2	2
Public Parks Acreage	5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900
Regional Parks	5	5	5	5	5	5	5	5	5	5
<b>Internal Service</b>										
Buildings	7	7	7	7	7	7	7	7	7	7
Vehicles	204	204	204	204	204	213	216	230	231	141

**Note:**

(1) Buildings, Libraries, and parks exclude real property not owned by the County

**County of Stanislaus**  
**Operating Indicators by Function/Program**  
**Last Ten Fiscal Years**

Function/Program	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Public safety:</b>										
Other:										
Filed felonies-District Attorney	7,363	7,464	8,022	4,399	4,235	3,631	3,544	3,548	3,813	3,949
Filed misdemeanors-District Attorney	5,598	6,097	6,243	9,141	10,069	9,976	8,627	7,876	7,638	5,961
Public Defender's total new caseload	8,343	8,490	10,218	9,178	10,636	14,915	13,276	13,440	8,440	7,660
Fire emergency responses	41,208	42,741	44,404	46,443	51,634	53,966	58,298	63,004	68,073	68,403
Sheriff:										
Total miles patrolled	1,355,504	1,446,670	1,575,282	1,646,848	1,572,574	1,429,668	1,123,064	1,631,640	1,814,777	1,694,026
Processed and booked adult offenders	18,417	20,472	21,997	19,025	18,850	18,926	19,078	19,658	18,245	15,771
Probation										
Juvenile referrals processed	3,554	2,868	2,611	2,307	2,022	2,005	1,631	1,385	1,223	808
Juvenile bookings processed	1,453	1,160	1,022	931	909	820	725	743	634	462
Adult and juvenile cases supervised	21,663	21,173	21,166	20,646	20,902	21,668	21,059	20,257	18,233	15,216
<b>Health &amp; public assistance</b>										
ADMHS clients served	1,661	1,857	2,037	2,243	2,315	2,457	2,385	2,132	2,288	2,116
Established orders for child support	2,463	1,787	1,892	1,761	1,527	1,369	1,251	1,114	1,116	919
Assistance claims paid to eligible recipients	170,956	217,837	218,617	207,236	209,626	195,435	183,244	166,584	157,970	137,206
Patient encounters at public health clinics	28,009	25,427	23,562	21,555	19,221	16,216	14,069	9,239	4,558	2,125
<b>Community resources &amp; public facilities</b>										
Building inspections	7,633	7,334	9,441	11,472	10,833	11,788	13,638	12,363	10,480	9,818
Building permits (calendar year)	2,134	2,452	2,811	N/A	3,285	3,016	2,927	2,929	2,802	2,957
Cost of building permits (calendar year)	\$1,368,633	\$1,576,289	\$1,748,652	N/A	\$2,122,923	\$2,004,964	\$1,911,855	\$1,628,793	\$1,423,542	\$1,601,446
Enhanced or maintained road lanes (miles)	1,521	1,513	1,513	1,511	1,511	1,511	1,511	1,507	1,507	1,507
<b>General government &amp; support services</b>										
Clerk-Recorder-Assessor										
Recorded documents & vital copies issued	113,461	122,290	99,919	101,090	96,437	96,490	135,831	128,098	141,326	152,315
Elections										
Registered voters	232,887	232,887	211,227	175,821	219,255	243,983	475,040	252,547	261,263	279,730
Number voting	156,935	156,935	55,835	39,176	97,511	177,884	141,161	159,226	113,666	217,517
Percent voting	67.39%	67.39%	26.43%	22.28%	44.47%	72.91%	29.72%	63.05%	43.51%	77.76%
<b>Resource recovery</b>										
Waste recycled (tons per month)	261	245	259	270	404	416	560	457	772	952
Landfill waste disposal (tons per month)	159,487	266,086	184,759	185,030	267,159	282,105	296,223	282,635	284,167	284,694

**County of Stanislaus  
Miscellaneous Statistical Data  
June 30, 2021**

Geographical location : Stanislaus County is located in the central part of the state of California, about 300 miles north of Los Angeles and 90 miles east of San Francisco. The County is bordered on the north by San Joaquin County, on the east by Calaveras and Tuolumne Counties, on the south by Merced County, and on the west by Santa Clara County.

Area of County: Approximately 1,521 square miles

County seat: Modesto, California

Form of government: General Law, County governed by five-member Board of Supervisors

Date County formed: April 1, 1854

Fiscal year begins: July 1

Incorporated cities: Ceres Newman Riverbank  
Hughson Oakdale Turlock  
Modesto Patterson Waterford

Number of special districts  
Controlled by Board of Supervisors :

County Service Areas	21
Drainage	7
Lighting	30
Landscape and Lighting	<u>8</u>
Total	<u><u>66</u></u>

Number of other special districts :

Irrigation	5	Cemetery	3
Mosquito Abatement	2	Sanitation	2
Resource Conservation	2	Reclamation	4
Community Services	8	Healthcare & Hospital	4
Flood Control	2	Drainage	1
Fire Protection	14	Water	<u>6</u>
		Total	<u><u>52</u></u>