

# Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 2020

Imperial County, California



Photo Provided by Shelly Smail

County Auditor-Controller

**INTRODUCTORY SECTION**

Letter of Transmittal .....	i
Organizational Chart .....	iv
Directory of Public Officials .....	v

**FINANCIAL SECTION**

Independent Auditor's Report .....	1
Management's Discussion and Analysis .....	4
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position .....	13
Statement of Activities .....	14
Fund Financial Statements	
Balance Sheet - Governmental Funds .....	15
Reconciliation of the Balance Sheet to the Statement of Net Position - Governmental Activities .....	16
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds .....	17
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities - Governmental Funds .....	18
Statement of Net Position - Proprietary Funds .....	19
Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds .....	20
Statement of Cash Flows - Proprietary Funds .....	21
Statement of Net Position - Fiduciary Funds .....	22
Statement of Changes in Net Position - Fiduciary Funds .....	23
Notes to Financial Statements .....	24
Required Supplementary Information	
Schedule of County's Proportionate Share of the Net Pension Liability .....	65
Schedule of County's Pension Contribution .....	66
Schedule of Changes in the County's Net OPEB Liability and Related Ratios .....	67
Schedule of the County's OPEB Contributions .....	68
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General Fund .....	69
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - Behavioral Health Services .....	70
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - Fire Protection .....	71
Notes to Required Supplementary Information .....	72

## Other Supplementary Information

## Non-Major Governmental Funds

Combining Balance Sheet - Nonmajor Special Revenue Funds .....	82
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds .....	99

## Internal Service Funds

Combining Statement of Net Position - Internal Service Funds .....	116
Combining Statement of Revenues, Expenses and Changes in Fund Net Position - Internal Service Funds ....	119
Combining Statement of Cash Flows - Internal Service Funds .....	122

## Agency Funds

Combining Statement of Changes in Assets and Liabilities - Agency Funds .....	127
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**STATISTICAL SECTION**

Narrative Summary.....	129
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## Financial Trends:

Net Position by Component (Unaudited).....	130
Changes in Net Position (Unaudited).....	131
Expenses by Function (Unaudited) .....	132
Fund Balances of Governmental Funds (Unaudited) .....	133
Changes in Fund Balances of Governmental Funds (Unaudited) .....	134
Net Expenses by Function (Unaudited).....	135

## Revenue Capacity:

Assessed Value of Taxable Property (Unaudited) .....	136
Property Tax Rates – Direct and Overlapping Governments (Unaudited).....	137
Principal Revenue Taxpayers (Unaudited) .....	138
Property Tax Levies and Collections (Unaudited).....	139

## Debt Capacity:

Ratios of Outstanding Debt by Type (Unaudited) .....	140
Legal Debt Margin as Percentage of Debt Limit (Unaudited) .....	141

## Economic and Demographic Information:

Demographics and Economic Statistics (Unaudited).....	142
Employment by Industry (Unaudited) .....	143

## Operating Information:

Full-time Equivalent County Employees by Function (Unaudited).....	144
Capital Assets Statistics by Function (Unaudited) .....	145

## Introductory Section

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Auditor-Controller  
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**County Administration Center**

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**AUDITOR-CONTROLLER**

December 3, 2021

The Honorable Board of Supervisors  
County of Imperial  
County Administration Center  
940 Main Street  
El Centro, CA 92243

Honorable Board Members:

The Comprehensive Annual Financial Report (ACFR) of the County of Imperial for the fiscal year ended June 30, 2020, is submitted herewith in accordance with Section 25253 of the Government Code of the State of California.

The accompanying financial statements were prepared in accordance with accounting standards generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board, the accepted standard setting body for establishing governmental accounting and financial reporting principles.

The responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the data is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds and account groups, and that all disclosures necessary to enable the reader to gain a full understanding of the County's financial activities have been included.

The County is also required to undergo an annual single audit in conformity with the provisions of the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The CAFR is presented in three sections: introduction, financial, other and statistical sections. The introductory section includes this transmittal letter, the County's organizational chart and a list of principal County officials. The financial section includes the Basic Financial Statements, as well as the Independent Auditor's Report on the financial statements and schedules.

**THE REPORTING ENTITY AND ITS SERVICES**

The County of Imperial, located in Southern California, on the Mexican border, was established by an act of the State Legislature on August 7, 1907, forming the County from the eastern part of San Diego County. The County is a general law county divided in to five supervisorial districts on the basis of registered population. The County encompasses an area of over 4,597 square miles and includes 7 incorporated cities. The County ranks as one of the top ten agricultural counties in California. It is ranked 31 of 58 counties in terms of population.

The County provides a wide range of services to its residents including law enforcement, medical and health services, education, senior citizen assistance, roads, library services, judicial institutions including support services, airport service, cultural and environmental services, parks and a variety of public assistance programs. Special districts and County service areas provide services to remote geographical areas and communities. These services include fire protection, parks, flood control, water, sewer, street lighting and roads.

The accompanying Basic Financial Statements include all organizations, functions and activities of the County for which the County Board of Supervisors is financially accountable. Also included are numerous self-governed school and special districts for which the County acts as depository. The financial reporting for these entities, which are governed and act independently of the County of Imperial, is limited to reporting, as Agency Funds, the total amount of cash and investments and other assets collected for, disbursed by, and held for, these entities.

## **FINANCIAL INFORMATION**

The County's internal accounting control system exists to provide reasonable, but not absolute, assurance that assets are safeguarded against loss or unauthorized disposition and to provide reliable records for preparing financial statements and maintaining accountability for assets. The County's internal audit staff actively participates in evaluating and upgrading the internal accounting control system.

As a recipient of Federal and State financial assistance, the County also is responsible for ensuring that an adequate internal control structure is in place to assure compliance with applicable laws and regulations related to public assistance programs. This internal control structure is subject to periodic evaluation by management and the internal audit staff.

The County uses the modified accrual basis of accounting for its Governmental Funds. Revenues are recognized when they become measurable and available to finance operations of the year. Expenditures are generally recognized when the related fund liability is incurred except for interest on long-term obligations, which is recognized when payment is due. The accrual basis of accounting is used for all Proprietary Funds. Revenues are recognized when they are earned and become measurable and expenses are recorded when they are incurred.

The objective of budgetary control is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the County's Board of Supervisors. Budgets are adopted for the General Fund, certain Special Revenue Funds, the County Service Areas Debt Service Funds and certain Capital Project Funds. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is maintained at the expenditure object level. Encumbrance accounting is utilized to assure effective budgetary control; purchase orders and contracts are reviewed and a determination is made that valid and sufficient appropriations exist for payment for ordered goods and services. Encumbrances outstanding at year-end do not constitute expenditures or liabilities. Unencumbered appropriations lapse at year-end and encumbrances outstanding at that time are reported as reservations of fund balance for subsequent year expenditures.

General Government Functions - The General Fund is used to account for all activities of a general nature including administration, legislation, public protection, health and welfare, parks and recreation.

Proprietary Operations - Proprietary Funds are used to account for internal service and enterprise activities.

Internal Service Funds include the County's motor vehicle fleet, central duplicating and various insurance loss reserves. The intent is for these functions to operate on a cost recovery basis and provide funds for the replacement of assets. Operating deficits will be recovered through increased charges in subsequent years.

Enterprise Funds consist chiefly of Imperial Airport, The State Transit Program, Landfill Closure/Postclosure fund and Sanitation fund. These are funded by user charges; deficiencies as a result of operations should be recovered through increased charges in subsequent years.

Fiduciary Operations - The County maintains a significant number of funds to carry out its fiduciary responsibilities. These include funds for school districts, autonomous special districts and taxes.

## **INDEPENDENT AUDIT**

State statutes require an annual audit by a Certified Public Accountant. The firm of Eide Bailly LLP has audited the County's financial statements. In addition to meeting the requirements of State law, the audit was also designed to comply with the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The independent auditor's report on the financial statement is included in these financial statements.

## **ACKNOWLEDGEMENTS**

I wish to express my appreciation to the entire Auditor/Controller staff, the County departments which participated and our independent auditors, Eide Bailly LLP, for their assistance in the report preparation.

Respectfully submitted,



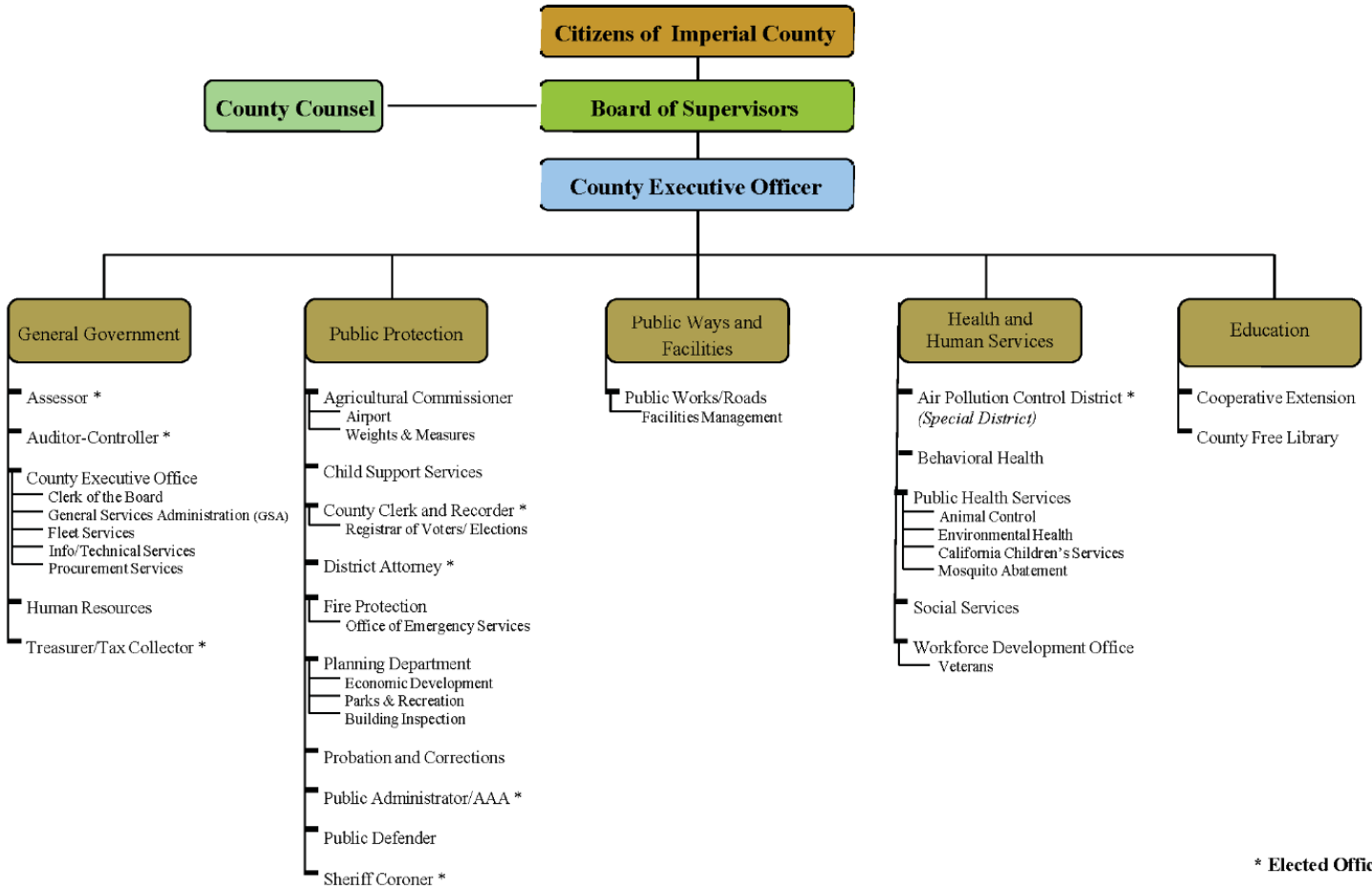
Shelly Smail  
Assistant Auditor-Controller

**ORGANIZATIONAL CHART**

**COUNTY OF IMPERIAL**



**FISCAL YEAR 2019-2020**





# Directory of Public Officials

(as of 11/16/21)

## Elected Officials

Supervisor 1 <sup>st</sup> District	Luis E. Escobar	
Supervisor 2 <sup>nd</sup> District	Luis A. Plancarte	
Supervisor 3 <sup>rd</sup> District	Michael W. Kelley	
Supervisor 4 <sup>th</sup> District	Ryan E. Kelley	
Supervisor 5 <sup>th</sup> District	Ray Castillo	
Judge, Superior Court Dept. 1	Poli Flores Jr.	
Judge, Superior Court Dept. 2	Marco D. Nunez	
Judge, Superior Court Dept. 3	William D. Lehman	
Judge, Superior Court Dept. 4	Eran M. Bermudez	
Judge, Superior Court Dept. 5	Juan Ulloa	
Judge, Superior Court Dept. 7	Jeffery B. Jones	
Judge, Superior Court Dept. 8	William D. Quan	
Judge, Superior Court Dept. 9	Brooks Anderholt	
Judge, Superior Court Brawley	Christopher J. Plourd	
Judge, Superior Court Brawley	Monica Lepe-Negrete	
Commissioner	Kris Becker	
Referee, Traffic	Michael Domenzain	
Judge, Juvenile Court	William D. Lehman	
Assessor	Robert Menvielle	General Government
Auditor-Controller	Josue Mercado	General Government
Clerk-Recorder	Chuck Storey	General Government
District Attorney	Gilbert Otero	Public Protection
Sheriff-Coroner	Raymond Loera	Public Protection
Treasurer-Tax Collector	Karen Vogel	General Government

## Appointed Officials

Agricultural Commissioner/Airport	Carlos Ortiz	Public Protection
Air Pollution Control Officer	Matt Dessert	Public Protection
Behavioral Health	Leticia Plancarte-Garcia	Health and Sanitation
Child Support Services	Liza Barraza	Public Assistance
Clerk of the Board	Blanca Acosta	General Government
County Executive Officer	Tony Rouhotas Jr.	General Government
Cooperative Extension	Oli Bachie	Education
County Counsel	Eric R. Havens	General Government
County Free Library	Crystal Duran	Education
Court Executive Officer/Jury Commissioner	Maria Rhinehart	Public Protection
Fire Protection/Emergency Services	Alfredo Estrada	Public Protection
Health Services/Animal Control/EHS/EMS	Janette Angulo	Health and Sanitation
Human Resources and Risk Management	Rodolfo Aguayo	General Government
Office of Employment Training	Priscilla Lopez	Public Assistance
Planning/Building/Community & Economic Development	Jim Minnick	Public Protection
Probation/Receiving Home/Juvenile Hall	Dan Prince	Public Protection
Public Administrator	Sarah M. Enz	Public Protection
Public Defender	Benjamin Salorio	Public Protection
Public Works	John Gay	Public Ways/Facilities
Registrar of Voters	Linsey Dale	General Government
Social Services	Veronica E. Rodriguez	Public Assistance



## Independent Auditor's Report

Board of Supervisors  
County of Imperial, California

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the County of Imperial, California (County), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Children & Families First 5 Commission (Commission), which represent 100 percent, 100 percent, and 100 percent, respectively, of the assets, net position, and revenues of the discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Commission, is based on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

## **Opinions**

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of the County's proportionate share of the net pension liability, the schedule of the County's pension contributions, the schedule of changes in the County's net OPEB liability and related ratios, schedule of the County's OPEB contributions, the schedule of revenues, expenditures, and changes in fund balance – budget and actual for the General Fund and each major special revenue fund and the related note to the required supplementary information, 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 or preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

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

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole. A combining statement of net position, statement of revenues, expenses, and changes in fund net position, and statement of cash flows for the nonmajor enterprise funds has not been included as part of the financial statements.

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 2, 2021, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

San Diego, California  
December 2, 2021

## Management's Discussion and Analysis For the Year Ended June 30, 2020

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The discussion and analysis of the financial performance of the County of Imperial (County) provides an overview of the County's financial activities for the year ended June 30, 2020. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Users of these financial statements should read this discussion and analysis in conjunction with the transmittal letter at the front of this report and the County's basic financial statements following this section to enhance their understanding of the County's financial performance. All amounts, unless otherwise indicated, are expressed in thousands of dollars.

### FINANCIAL HIGHLIGHTS

- The liabilities and deferred inflows of resources exceeded the assets and deferred outflows of resources of the County at the close of the 2019-2020 fiscal year by (\$191,059) (*Net Position*). (\$464,861) is *Unrestricted Net Position*. Of this amount (\$490,796) may be used to meet the county's ongoing obligations to citizens and the creditors, (\$25,935) is related to the obligation for Pension Bonds and \$134,837 (*Restricted Net Position*) may be used for the County's ongoing obligations with external restrictions. (See detail at Table 1).
- The County's net position decreased by (\$18,565) during the current fiscal year. Governmental activities increased the County's net position by \$18,051. Business-type activities net position decreased by (\$36,616), after accounting for the effects of the restatement.
- As of June 30, 2020, the County's governmental funds reported total ending fund balances of \$157,748 an increase of 6% in comparison with the prior year. Approximately 2.25% or \$3,554 is available for appropriation (*Unassigned fund balance*). See further discussion in Financial Analysis of the County's Funds on pages 10-15.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$21,062 or 9.99% of total General Fund expenditures.
- The County's total long-term debt decreased in the amount of \$67 in comparison with the prior year. Compensated absences increased by \$1,532 and existing long-term debt decreased (\$1,612) in 2019-2020.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. These statements are organized so that readers can understand the County as a financial whole or as an entire operating entity. The County's basic financial statements are comprised of three components: 1) Government-wide financial statements; 2) Fund financial statements; and 3) Notes to the financial statements. This report also contains other supplementary information in addition to the financial statements themselves.

#### 1. Government-wide Financial Statements

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

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

The Statement of Activities presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event takes

## Management's Discussion and Analysis (Continued)

place regardless of when cash is received or paid. Thus, some revenues and expenses are reported in this statement for some items that will only result in cash inflows and outflows in future fiscal years.

Both the Statement of Net Position and the Statement of Activities distinguishes between activities that are primarily financed with taxes and intergovernmental revenues (governmental activities) and those that are intended to recover all or a significant portion of their costs through user fees and charges for services (business-type activities). The County's governmental activities include general government, public protection, public ways and facilities, health and sanitation, public assistance, and education. The business-type activities of the County include the operation of the Imperial Airport, Closure/Postclosure (Landfill) and other County Service Areas (CSAs).

Component units are included in our basic financial statements and consist of legally separate entities for which the County is financially accountable and that have substantially the same board as the County or provide services entirely to the County. An example of the County's blended component unit is the Imperial County Employees' Retirement Association (ICERA). The Children and Families First Commission (the Commission) is reported as a discretely presented component unit, because there is some financial accountability by the Commission to the County Board.

The government-wide financial statements are presented on pages 13-14 of this report.

### 2. Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds - not the County as a whole. A fund is a fiscal and accounting entity designated to report information about groupings of related accounts, which are used to maintain control over resources that have been segregated for specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations. All of the County's funds are divided into three broad categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds** are used to account for activities that are similar in nature to the governmental activities in the government-wide financial statements. However, unlike the government wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be use in evaluating the County's near-term financing requirements and available resources.

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. This will allow readers to get a better understanding of the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County reports five major individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for each of the major funds. Data from the other governmental funds are combined into a single aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements located in the *Combining and Individual Fund Statements and Schedules*.

The basic governmental fund financial statements are presented on pages 15-18 of this report.

## **Management's Discussion and Analysis (Continued)**

**Proprietary funds** are reported in two ways: enterprise funds and internal service funds. Enterprise funds are reported as functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for the Imperial Airport, Landfills and other County Service Areas (CSAs) operations. Internal service funds are used to account for costs internally among the County's various functions. The County uses the following internal service funds: Garage, Centralized Mail, Flood Control, Communications Services, Liability Insurance, Workers' Compensation Insurance, Unemployment Insurance, Health and Dental/Vision Benefits, Medical Malpractice, Auto Liability, Information Systems and Case Management Systems. Because such functions predominantly benefit governmental rather than business-type activities, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for Imperial Airport, Closure/Postclosure (Landfills) and Sanitation, are considered major to be funds of the County. All other enterprise funds have been combined into a single aggregated column for presentation. Internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements.

The basic proprietary fund financial statements are presented on pages 19-21 of this report.

**Fiduciary funds** are used to account for resources held for the benefit of parties outside the county government. Although these funds are presented in the fund set of statements, they do not appear in the government-wide financial statements because the resources of fiduciary funds are not available to support the County's own programs. The accounting used for fiduciary funds is similar to like that used for proprietary funds.

The basic fiduciary fund financial statements are presented on pages 22-23 of this report.

### **3. Notes to the Financial Statements**

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

The notes to the financial statements are presented on pages 24-64 of this report.

## **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by (\$191,059) (see Table 1) at the close of the current fiscal year.

The largest portion of the County's net position, \$138,965 reflects its investment in capital assets (e.g. land, structures and improvements, infrastructure, vehicles, furniture and equipment, and construction in progress) less any related 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.

An additional portion of the County's net position, \$134,837 represents resources that are subject to external restrictions on how they may be used. The major portion of the restricted net position is constrained for debt repayment. The remaining balance of total net position is (\$464,861).

## Management's Discussion and Analysis (Continued)

Table 1 – County of Imperial's Net Position  
June 30, 2020 and June 30, 2019 (In Thousands)

	Governmental Activities		Business-Type Activities		Totals	
	2020	2019	2020	2019	2020	2019
<b>Assets:</b>						
Current Assets and Other Assets	\$ 240,577	\$ 199,304	\$(16,107)	\$ 9,238	\$224,470	\$208,542
Capital Assets	<u>130,573</u>	<u>135,868</u>	<u>8,392</u>	<u>8,400</u>	<u>138,965</u>	<u>144,268</u>
<b>Total Assets</b>	<u>371,150</u>	<u>335,172</u>	<u>(7,715)</u>	<u>17,638</u>	<u>363,435</u>	<u>352,810</u>
<b>Deferred outflows of Resources:</b>						
Deferred amounts from pension	49,768	61,165	252	73	50,020	61,238
Deferred amounts from OPEB	<u>29,335</u>	<u>10,695</u>	<u>148</u>	<u>13</u>	<u>29,483</u>	<u>10,708</u>
<b>Total Deferred outflows of Resources</b>	<u>79,103</u>	<u>71,860</u>	<u>400</u>	<u>86</u>	<u>79,503</u>	<u>71,946</u>
<b>Liabilities:</b>						
Current and Other Liabilities	13,226	17,580	68	19	13,294	17,599
Long-Term Liabilities	<u>519,196</u>	<u>492,701</u>	<u>37,115</u>	<u>25,839</u>	<u>556,311</u>	<u>518,540</u>
<b>Total Liabilities</b>	<u>532,422</u>	<u>510,281</u>	<u>37,183</u>	<u>25,858</u>	<u>569,605</u>	<u>536,139</u>
<b>Deferred inflows of Resources:</b>						
Deferred amounts from pension	30,778	21,127	156	25	30,934	21,152
Deferred amounts from OPEB	<u>33,289</u>	<u>39,911</u>	<u>169</u>	<u>48</u>	<u>33,458</u>	<u>39,959</u>
<b>Total Deferred inflows of Resources</b>	<u>64,067</u>	<u>61,038</u>	<u>325</u>	<u>73</u>	<u>64,392</u>	<u>61,111</u>
<b>Net Position:</b>						
Net investment in capital assets	130,573	126,520	8,392	8,400	138,965	134,920
Restricted	134,837	37,721	0	1	134,837	37,722
Unrestricted	<u>(411,646)</u>	<u>(328,528)</u>	<u>(53,215)</u>	<u>(16,608)</u>	<u>(464,861)</u>	<u>(345,136)</u>
<b>Total Net Position</b>	<u>\$(146,236)</u>	<u>\$(164,287)</u>	<u>\$(44,823)</u>	<u>\$ (8,207)</u>	<u>\$(191,059)</u>	<u>\$(172,494)</u>

As of June 30, 2020, the County's total assets and deferred outflows of resources increased by 4.28% or \$18,182 during the current fiscal year. Deferred outflows of resources related to OPEB increased by 175.34% or \$18,775 due to GASB 75 was implemented in 2019 so it would have the same types of deferred outflows.

Total liabilities and deferred inflows of resources for Fiscal Year 2019-20 increased by 6.15% or \$36,747. Long-term liabilities increased by 7.28% or \$37,771 primarily as a result of the County's proportionate share of the net pension liability. Deferred inflows of resources related to OPEB decreased \$6,501 due to changes in the net OPEB liability measurements used in the actuarial study as required by GASB Statement No. 75.

As shown in Table 2, the County's net position decreased by (\$18,565).



## Management's Discussion and Analysis (Continued)

Table 2 - County of Imperial's Changes in Net Position  
For the Years Ended June 30, 2020 and June 30, 2019 (In Thousands)

	Governmental Activities		Business-Type Activities		Totals	
	2020	2019	2020	2019	2020	2019
<b>Revenues:</b>						
Program Revenues:						
Charges for Services	\$ 59,765	\$ 60,973	\$ 5,576	\$ 962	\$ 65,341	\$ 61,935
Operating Grants and Contributions	267,829	254,871	-	-	267,829	254,871
Capital Grants and Contributions	0	13,708	-	-	-	13,708
General Revenues:						
Property Taxes	24,934	23,730	-	-	24,934	23,730
Property Tax In-Lieu Taxes	22,631	22,151	-	-	22,631	22,151
Sales Taxes	16,863	19,297	-	-	16,863	19,297
Franchise Taxes	264	262	-	-	264	262
Federal In-Lieu Taxes	3,166	3,077	-	-	3,166	3,077
Unrestricted Investment Earnings	6,075	3,358	302	125	6,377	3,483
Gain on Sales of Fixed Assets	17	18	-	-	17	18
Other	11,673	39,214	64	-	11,737	39,214
<b>Total Revenues</b>	<u>413,217</u>	<u>440,659</u>	<u>5,942</u>	<u>1,087</u>	<u>419,159</u>	<u>441,738</u>
<b>Expenses:</b>						
General Government	53,838	89,002	-	-	53,838	89,002
Public Protection	111,786	107,187	-	-	111,786	107,187
Health and Sanitation	52,761	57,123	-	-	52,761	57,123
Public Assistance	185,289	185,666	-	-	185,289	185,666
Public Ways and Facilities	16,205	20,871	-	-	16,205	20,871
Interest on Long-Term Liabilities	1,646	7,861	-	-	1,646	7,861
Airport	-	-	1,186	1,293	1,186	1,293
Sanitation	-	-	5,466	-	5,466	-
Closure/Postclosure Waste	-	-	9,547	653	9,547	653
County Service Areas, other	-	-	-	8	0	8
<b>Total Expenses</b>	<u>421,525</u>	<u>467,710</u>	<u>16,199</u>	<u>1,954</u>	<u>437,724</u>	<u>469,664</u>
<b>Increase (Decrease) in Net Position</b>	<u>\$ (8,308)</u>	<u>\$ (27,051)</u>	<u>\$ (10,257)</u>	<u>\$ (867)</u>	<u>\$ (18,565)</u>	<u>\$ (27,918)</u>

### Governmental Activities

Governmental activities decreased the County's net position by \$(8,308) for the year ended June 30, 2020. Key elements of this decrease include:

- Total revenue for the County's governmental activities decreased 6.23%.
- As an arm of the state government, operating grants and contributions serve multiple programs, representing 65% of the County's total revenue for governmental activities; and are tied to mandated services such as public assistance, health, and mental health. These revenue sources increased 5.08% over the prior year primarily to increased funding related to mandated programs.
- Taxes and investment earnings that are generated locally provide the Board of Supervisors (Board) with most of its discretionary spending power. Property taxes and Property Tax In-Lieu increased 3.67% due to property tax shift required by State to the school districts and increase in assessed property values throughout the County.

## Management's Discussion and Analysis (Continued)

- Total expenses for governmental activities decreased by 9.87% with decreases in most major functions with the greatest decrease in General Government by 39.51%.

### Business-type Activities

Business-type activities' net position decreased the County's net position by (\$10,257). The main reason for this is an increase in closure/postclosure waste expense in the amount of \$8,894 a 1,360% increase in comparison with the prior year.

### Financial Analysis of the Government's Funds

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

### Governmental Funds

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved 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, 2020, The County's governmental funds reported total fund balances of \$157,748, a 27.66% increase in comparison with the prior year. The components of the total fund balance are as follows (for more information see Note 13 – fund Balances):

- *Nonspendable Fund Balance*, \$475, are amounts that are not spendable in form, or are legally or contractually required to be maintained intact, and are made up of prepaid items and inventories of \$475.
- *Restricted Fund Balance*, \$134,837, consist of amounts with constraints put on their use by creditors, grantors, contributors, laws, regulations, or enabling legislation. Examples of restrictions on those funds consist of public health programs of \$24,382, public benefit fees of \$18,094, measure D-LTA road funds of \$10,756, medical/CMSP of \$8,980, road maintenance-rehabilitation of \$7,962, debt services of \$7,904, and various other restricted funds less than \$7,000.
- *Committed Fund Balance*, \$5,969 consists of amounts for specific purposes determined by the County Board of Supervisors, which includes general reserves of \$4,448, and OPEB of \$1,521.
- *Assigned Fund Balance*, \$12,913, represents amounts that have been set aside and are intended to be used for a specific purpose but are neither restricted nor committed. Examples of assigned funds are tobacco monies of \$7,155, realignment/rev. stabilization of \$2,466, next year's budget of 1,698, and funds allocated to capital outlay of 1,594.
- *Unassigned Fund Balance*, 3,554, represents the available balance to meet the County's current and future needs.

## **Management's Discussion and Analysis (Continued)**

The County's management may also designate unassigned fund balance to a particular function, project, or activity; however, designated fund balance is available for appropriations at any time.

The General Fund is the chief operating fund of the County. At June 30, 2020, unassigned fund balance of the General Fund was \$21,062. As a measure of the General Funds' liquidity, it may be helpful to compare both unassigned fund balance and fund balance to total fund expenditures. Unassigned fund balance represents 9.99% of total General Fund expenditures, while total fund balance represents 19.76% of total General Fund expenditures.

Revenues for governmental functions totaled \$404,806 at June 30, 2020, which represents an increase of 7.34% from fiscal year 2018-2019. The largest increase in revenues was in Intergovernmental Revenue, which increased 14.17% and was primarily due to an increase in reimbursements from state agencies.

Expenditures for governmental functions totaled \$395,863 at June 30, 2020, which represents an increase of 2.51% from fiscal year 2018-2019. The largest increase occurred in General Government, which increased 17.85% and Public Protection increased by approximately 9.64%.

### **Proprietary Funds**

The proprietary fund provides similar information to the government-wide financial statements, but in more detail.

The net position of the enterprise funds decreased by (\$36,616). The main reason for this is an increase in other non-operating expenses in the amount of (\$9,818). In addition, a prior year adjustment of (\$26,359) was made to decrease the Business-type Activities beginning net position to reflect the transfer of the Sanitation Fund from a special revenue fund to an enterprise fund in fiscal year 2019-2020.

The internal service funds carried \$17,186 in unrestricted net position as a result of an increase in claims payable in claims insurance liabilities. In addition, a change in medical insurance design reduced costs. Claims payable were \$37,681 at June 30, 2020.

### **GENERAL FUND BUDGETARY HIGHLIGHTS**

Differences between the original budget and the final amended budget resulted in a \$7,681 decrease in appropriations that is briefly summarized as follows:

- \$4,819 decrease in the County's Public Assistance appropriations represents a decrease in administration and categorical aid costs.
- \$2,561 decrease in the County's Public Protection appropriations was the result of a decrease in judicial, detention and correction, and other protection costs.
- \$301 decrease in the County's appropriations was the result of a decrease in legislative and administration, as well as personnel costs. The remaining portion of the decrease in appropriations was due to a decrease in normal operations in the remaining budget units that comprise the General Fund.

## Management's Discussion and Analysis (Continued)

### CAPITAL ASSET AND DEBT ADMINISTRATION

#### Capital Assets

As of June 30, 2020, the County's investment in capital assets for its governmental and business-type activities amounted to \$138,964 (net of accumulated depreciation). The investments in capital assets are comprised of land, infrastructure, structures and improvements, furniture and equipment, vehicles, and construction in progress.

Table 3 –County of Imperial's Capital Assets (Net of accumulated depreciation) (In Thousands)

	Governmental Activities		Business-Type Activities		Totals	
	2020	2019	2020	2019	2020	2019
Land	\$ 4,479	\$ 4,479	\$ 685	\$ 685	\$ 5,164	\$ 5,164
Construction in Progress	11,339	42,272	-	-	11,339	42,272
Infrastructure	34,471	38,204	-	-	34,471	38,204
Structures and Improvements	68,567	35,385	7,127	7,715	75,694	43,100
Vehicles	2,646	4,595	-	-	2,646	4,595
Furniture and Equipment	9,071	10,933	580	-	9,651	10,933
<b>Total</b>	<b>\$ 130,573</b>	<b>\$ 135,868</b>	<b>\$ 8,392</b>	<b>\$ 8,400</b>	<b>\$138,964</b>	<b>\$144,268</b>

The major capital events during the current fiscal year include the following:

- A variety of small construction and rehabilitation projects started during the current fiscal year: road paving projects and several others remodeling projects.

#### Long-Term Debt

At the end of the current fiscal year, the County had total long-term debt outstanding of \$90,470. This amount is comprised of \$6,095 of certificates of participation, \$25,935 represents debt outstanding for the pension obligation bond, \$18,440 in earned compensated absences, \$90 State of California Child Support claim, and \$2,224 capital lease obligations.

Table 4 – County of Imperial's Outstanding Debt (In Thousands)

	Governmental Activities		Business-Type Activities		Totals	
	2020	2019	2020	2019	2020	2019
Employee Compensated Absences	\$ 18,440	\$ 16,895	\$ 5	\$ 14	\$ 18,445	\$ 16,909
Capital Lease Obligation	2,224	2,828	-	-	2,224	2,828
St. of California Child Support Claim	90	180	-	-	90	180
Pension Funding Bonds 1997	3,070	5,940	-	-	3,070	5,940
Pension Funding Bonds 2002	22,865	24,325	-	-	22,865	24,325
2010 Certificates of Participation	6,095	6,520	-	-	6,095	6,520
Claims Payable	37,681	33,844	-	-	37,681	33,844
<b>Total</b>	<b>\$ 90,465</b>	<b>\$ 90,532</b>	<b>\$ 5</b>	<b>\$ 14</b>	<b>\$ 90,470</b>	<b>\$ 90,546</b>

## **Management's Discussion and Analysis (Continued)**

### **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

The County currently faces a less than favorable economic environment. Due to the County being heavily dependent on agriculture, it experiences chronically high unemployment, which puts pressure on the County to provide social and medical services.

The County's general revenues, sometimes referred to as discretionary revenues, continue to experience little to no growth. At the same time, the portion of the County's budget that rely on these revenues continue to experience increased costs due to cost of living and medical insurance increases.

The State's budget cuts for local governments remain the major determining factors in determining the County's budget for fiscal year 2019-20 and beyond, as the County is again required to contribute property tax revenues to the State budget in 2019-20. The State has historically reduced city and county revenues in order to help balance their own budget.

### **REQUESTS FOR INFORMATION**

This financial report is designed to provide our citizens, taxpayers, creditors, and investors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact Mr. Josue G. Mercado, CPA, Imperial County Auditor-Controller, 940 Main Street, Suite 108, El Centro, California, 92243, (442) 265-1299 or visit the website at [www.co.imperial.ca.us](http://www.co.imperial.ca.us).

# County of Imperial, California

## Statement of Net Position

June 30, 2020

(amounts expressed in thousands)

	Governmental Activities	Business-Type Activities	Total	Children & Families First Commission
<b>Assets</b>				
Cash and cash equivalents	\$ 159,999	\$ 10,536	\$ 170,535	\$ 4,661
Cash with fiscal agent	10,192	-	10,192	-
Deposits with others	15	-	15	-
Receivables (net)				
Accounts	19,607	2	19,609	96
Interest	5,797	24	5,821	11
Loans	15,656	-	15,656	-
Taxes	2,106	-	2,106	-
Inventories and prepaid expenses	536	-	536	-
Internal balances	26,669	(26,669)	-	-
Capital assets, not being depreciated				
Land	4,479	685	5,164	-
Construction in progress	11,339	-	11,339	-
Capital assets, net of accumulated depreciation				
Structures and improvements, net	68,567	7,127	75,694	-
Vehicles, net	2,646	-	2,646	-
Furniture and equipment, net	9,071	580	9,651	-
Infrastructure, net	34,471	-	34,471	-
<b>Total assets</b>	<b>371,150</b>	<b>(7,715)</b>	<b>363,435</b>	<b>4,768</b>
<b>Deferred Outflows of Resources</b>				
Deferred pensions	49,768	252	50,020	-
Deferred OPEB	29,335	148	29,483	-
<b>Total deferred outflows of resources</b>	<b>79,103</b>	<b>400</b>	<b>79,503</b>	<b>-</b>
<b>Liabilities</b>				
Accounts payable	6,405	39	6,444	11
Accrued payroll	6,813	29	6,842	-
Interest payable	8	-	8	-
Noncurrent liabilities				
Due within one year	44,966	428	45,394	-
Due in more than one year	45,499	34,511	80,010	-
Net pension liability	115,706	587	116,293	-
Net OPEB liability	313,025	1,589	314,614	-
<b>Total liabilities</b>	<b>532,422</b>	<b>37,183</b>	<b>569,605</b>	<b>11</b>
<b>Deferred Inflows of Resources</b>				
Deferred pensions	30,778	156	30,934	-
Deferred OPEB	33,289	169	33,458	-
<b>Total deferred inflows of resources</b>	<b>64,067</b>	<b>325</b>	<b>64,392</b>	<b>-</b>
<b>Net Position</b>				
Net investment in capital assets	130,573	8,392	138,965	-
Restricted	134,837	-	134,837	-
Unrestricted	(411,646)	(53,215)	(464,861)	4,757
<b>Total net position</b>	<b>\$ (146,236)</b>	<b>\$ (44,823)</b>	<b>\$ (191,059)</b>	<b>\$ 4,757</b>

# County of Imperial, California

## Statement of Activities

Years Ended June 30, 2020

(amounts expressed in thousands)

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position			
		Charges for Services	Operating Grants and Contributions	Primary Government			Children & Families First Commission
				Governmental Activities	Business-type Activities	Total	
Primary Government							
Government Activities							
General government	\$ 53,838	\$ 31,970	\$ 8,684	\$ (13,184)	\$ -	\$ (13,184)	\$ -
Public protection	111,786	8,708	23,963	(79,115)	-	(79,115)	-
Health and sanitation	52,761	7,278	50,960	5,477	-	5,477	-
Public assistance	185,289	1,927	173,385	(9,977)	-	(9,977)	-
Public ways and facilities	16,205	9,882	10,837	4,514	-	4,514	-
Interest on long-term debt	1,646	-	-	(1,646)	-	(1,646)	-
Total governmental activities	421,525	59,765	267,829	(93,931)	-	(93,931)	-
Business-type Activities							
Airport	1,186	772	-	-	(414)	(414)	-
Landfill	9,547	750	-	-	(8,797)	(8,797)	-
Sanitation	5,466	4,046	-	-	(1,420)	(1,420)	-
Other	-	8	-	-	8	8	-
Total business-type activities	16,199	5,576	-	-	(10,623)	(10,623)	-
Total primary government	\$ 437,724	\$ 65,341	\$ 267,829	(93,931)	(10,623)	(104,554)	-
Component Unit							
Children and families first commission	\$ 2,443	\$ 88	\$ 2,602	-	-	-	247
General Revenues							
Property tax				24,934	-	24,934	-
Property tax in-lieu				22,631	-	22,631	-
Sales tax				16,863	-	16,863	-
Franchise tax				264	-	264	-
Federal in-lieu taxes				3,166	-	3,166	-
Other				11,673	64	11,737	74
Unrestricted investment earnings				6,075	302	6,377	154
Gain on sales of fixed assets				17	-	17	-
Total general revenues				85,623	366	85,989	228
Change in Net Position				(8,308)	(10,257)	(18,565)	475
Net Position, Beginning of Year				(164,287)	(8,207)	(172,494)	4,282
Restatement of Net Position				26,359	(26,359)	-	-
Net Position, Beginning of Year, as restated				(137,928)	(34,566)	(172,494)	4,282
Net Position, End of Year				\$ (146,236)	\$ (44,823)	\$ (191,059)	\$ 4,757

County of Imperial, California

Balance Sheet -

Governmental Funds

June 30, 2020

(amounts expressed in thousands)

		Special Revenue Funds			
	General	Behavioral Health Services	Fire Protection	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>					
Cash and cash equivalents	\$ 284	\$ -	\$ -	\$ 96,345	\$ 96,629
Cash with fiscal agent	10,192	-	-	-	10,192
Deposits with others	-	-	-	15	15
Receivables (net)					
Accounts	3,925	5,535	467	9,676	19,603
Interest	129	-	-	5,525	5,654
Loan	-	-	-	15,656	15,656
Taxes	1,671	-	403	32	2,106
Due from other funds	33,159	-	-	15,286	48,445
Inventories and prepaid items	221	39	-	235	495
<b>Total assets</b>	<b>\$ 49,581</b>	<b>\$ 5,574</b>	<b>\$ 870</b>	<b>\$ 142,770</b>	<b>\$ 198,795</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ 1,549	\$ 1,451	\$ 62	\$ 3,190	\$ 6,252
Accrued payroll	3,939	868	250	1,664	6,721
Due to other funds	-	3,313	5,781	10,570	19,664
<b>Total liabilities</b>	<b>5,488</b>	<b>5,632</b>	<b>6,093</b>	<b>15,424</b>	<b>32,637</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenues	2,412	3,413	217	2,368	8,410
<b>Fund Balances</b>					
Nonspendable	221	39	-	215	475
Restricted	1,516	-	-	133,321	134,837
Committed	5,969	-	-	-	5,969
Assigned	12,913	-	-	-	12,913
Unassigned	21,062	(3,510)	(5,440)	(8,558)	3,554
<b>Total fund balances</b>	<b>41,681</b>	<b>(3,471)</b>	<b>(5,440)</b>	<b>124,978</b>	<b>157,748</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 49,581</b>	<b>\$ 5,574</b>	<b>\$ 870</b>	<b>\$ 142,770</b>	<b>\$ 198,795</b>



County of Imperial, California  
Reconciliation of the Balance Sheet to the Statement of Net Position -  
Governmental Activities  
June 30, 2020  
(amounts expressed in thousands)

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

Total fund balances - total governmental funds	\$ 157,748
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The cost of the assets is \$313,229 and the accumulated depreciation is \$184,751.	128,478
Deferred outflows of resources reported in the Statement of Net Position	77,940
Internal service funds are used by management to charge the costs of motor pool, printing, flood control, mail system, communications, information systems, case management systems, medical malpractice, and insurance. Internal service funds are included in governmental activities in the statement of net position.	19,321
Deferred inflows of resources reported in the statement of net position	(63,126)
Net pension liability	(114,005)
Net OPEB liability	(308,424)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds.	(52,577)
Revenues reported as unavailable revenue in the governmental funds are recognized in the statement of activities.	8,410
Net Position of Governmental Activities	<u>\$ (146,235)</u>

County of Imperial, California  
Statement of Revenues, Expenditures, and Changes in Fund Balances -  
Governmental Funds  
Year Ended June 30, 2020  
(amounts expressed in thousands)

		Special Revenue Funds			
	General	Behavioral Health Services	Fire Protection	Other Governmental Funds	Total Governmental Funds
Revenues					
Taxes	\$ 37,322	\$ -	\$ 4,370	\$ 443	\$ 42,135
Licenses and permits	1,281	-	-	3,137	4,418
Fines, forfeitures and penalties	5,314	-	16	751	6,081
Use of money and property	1,902	(80)	(113)	4,358	6,067
Intergovernmental revenue	133,533	32,276	290	125,543	291,642
Charges for service	19,826	705	2,568	18,175	41,274
Other revenues	404	3,671	-	9,114	13,189
Total revenues	199,582	36,572	7,131	161,521	404,806
Expenditures					
Current					
General government	23,954	-	-	4,759	28,713
Public protection	74,431	-	8,696	26,129	109,256
Health and sanitation	-	-	-	49,746	49,746
Public assistance	111,658	40,443	-	32,408	184,509
Public ways and facilities	859	-	-	14,386	15,245
Debt service					
Principal	-	-	-	4,330	4,330
Interest	-	-	-	1,646	1,646
Capital outlay	-	-	-	2,418	2,418
Total expenditures	210,902	40,443	8,696	135,822	395,863
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,320)	(3,871)	(1,565)	25,699	8,943
Other Financing Sources (Uses)					
Transfers in	-	-	-	73	73
Transfers out	-	-	-	(73)	(73)
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	(11,320)	(3,871)	(1,565)	25,699	8,943
Fund Balances, Beginning of Year	53,001	400	(3,875)	99,279	148,805
Fund Balances, End of Year	\$ 41,681	\$ (3,471)	\$ (5,440)	\$ 124,978	\$ 157,748

County of Imperial, California  
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to  
the Statement of Activities - Governmental Funds  
Year Ended June 30, 2020  
(amounts expressed in thousands)

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

Net change in fund balances - total governmental funds	\$ 8,943
Governmental funds report capital projects (outlays) as expenditures. However, in the statement of activities, the costs of those assets are allocated over their estimated useful lives as depreciation expense.	(2,737)
The issuance of long-term debt provides current financial resources to governmental funds, while repayment of principal of long-term debt consumes current financial resources of governmental funds and is recorded as an expenditure. These transactions do not have any effect on net position in the government-wide financial statements.	5,552
In the statement of activities, certain operating expenses - compensated absences (vacations, sick leave, and comp time earned) - are measured by the amounts earned during the year. In the governmental funds; however, expenditures for these items are measure by the amount of financial resources used (essentially, the amounts actually paid). During this year, compensate absences increased.	(1,545)
Governmental funds report pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned net of employee contributions is reported as pension expense.	(10,664)
Governmental funds report county OPEB contributions as expenditures. However, in the statement of activities, the cost of OPEB benefits earned net of employee contributions is reported as OPEB expense.	(12,944)
Revenues reported as unavailable revenue in the governmental funds are recognized as operating contributions and grants in the statement of activities.	8,410
Internal service funds are used by the County to charge the cost of motor pool, printing, mail system, communications, information systems, case management systems, medical malpractice, and insurance to individual funds. The net loss of the internal service funds is reported with governmental activities.	(3,323)
Change in net position of governmental activities	<u>\$ (8,308)</u>

County of Imperial, California  
Statement of Net Position -  
Proprietary Funds  
June 30, 2020  
(amounts expressed in thousands)

	Business-type Activities-Enterprise Funds					Governmental Activities Internal Service Fund
	Imperial Airport	Solid Waste Landfill	Sanitation	Non-major Enterprise Funds	Total	
<b>Assets</b>						
Current Assets						
Cash and cash equivalents	\$ 653	\$ 9,843	\$ -	\$ 40	\$ 10,536	\$ 63,370
Receivables (net)						
Accounts	1	-	1	-	2	4
Interest	1	23	-	-	24	143
Inventories and prepaid expenses	-	-	-	-	-	41
Total current assets	655	9,866	1	40	10,562	63,558
Noncurrent Assets						
Land	662	-	-	23	685	23
Structures and improvements	23,626	-	21	50	23,697	242
Vehicles	-	-	335	-	335	10,117
Equipment	694	-	2,979	-	3,673	3,075
Accumulated depreciation	(17,193)	-	(2,755)	(50)	(19,998)	(11,362)
Total noncurrent assets	7,789	-	580	23	8,392	2,095
Total assets	8,444	9,866	581	63	18,954	65,653
Deferred Outflows of Resources						
Deferred pension	60	-	192	-	252	732
Deferred OPEB	35	-	113	-	148	431
Total deferred outflows of resources	95	-	305	-	400	1,163
<b>Liabilities</b>						
Current Liabilities						
Claims payable	-	-	-	-	-	37,681
Accounts payable	6	-	33	-	39	153
Interest payable	-	-	-	-	-	8
Accrued payroll	7	-	22	-	29	92
Due to other funds	-	-	26,666	3	26,669	2,112
Current portion of compensated absences	2	-	5	-	7	-
Current portion of accrued closure/postclosure	-	421	-	-	421	-
Total current liabilities	15	421	26,726	3	27,165	40,046
Noncurrent Liabilities						
Compensated absences	13	-	30	-	43	207
Accrued closure/postclosure	-	34,468	-	-	34,468	-
Net pension liability	139	-	448	-	587	1,701
Net OPEB liability	377	-	1,212	-	1,589	4,601
Total noncurrent liabilities	529	34,468	1,690	-	36,687	6,509
Total liabilities	544	34,889	28,416	3	63,852	46,555
Deferred Inflows of Resources						
Deferred pensions	37	-	119	-	156	452
Deferred OPEB	40	-	129	-	169	489
Total deferred inflows of resources	77	-	248	-	325	941
<b>Net Position</b>						
Net investment in capital assets	7,789	-	580	23	8,392	2,095
Restricted	-	-	-	-	-	39
Unrestricted	129	(25,023)	(28,358)	37	(53,215)	17,186
Total net position	\$ 7,918	\$ (25,023)	\$ (27,778)	\$ 60	\$ (44,823)	\$ 19,320

County of Imperial, California  
Statement of Revenues, Expenses, and Changes in Fund Net Position -  
Proprietary Funds  
Year Ended June 30, 2020  
(amounts expressed in thousands)

	Business-type Activities - Enterprise Funds					Governmental Activities
	Imperial Airport	Solid Waste Landfill	Sanitation	Non-major Other Enterprise Funds	Total	Internal Service Funds
Operating Revenues						
Charges for services	\$ 772	\$ 750	\$ 4,046	\$ 8	\$ 5,576	\$ 54,168
Other revenues	63	-	1	-	64	8
Total operating revenues	835	750	4,047	8	5,640	54,176
Operating Expenses						
Salaries and benefits	239	-	830	-	1,069	3,061
Services and supplies	360	-	3,584	-	3,944	54,014
Depreciation	587	-	106	-	693	1,838
Total operating expenses	1,186	-	4,520	-	5,706	58,913
Operating Income (Loss)	(351)	750	(473)	8	(66)	(4,737)
Nonoperating Revenues (Expenses)						
Other income/expense	-	(9,547)	(946)	-	(10,493)	1,753
Interest - income	18	283	-	1	302	(339)
Total nonoperating revenues (expenses)	18	(9,264)	(946)	1	(10,191)	1,414
Changes in Net Position	(333)	(8,514)	(1,419)	9	(10,257)	(3,323)
Net Position, Beginning	8,251	(16,509)	(25,235)	51	(33,442)	22,643
Prior period adjustment	-	-	(1,124)	-	(1,124)	-
Net Position, Beginning, as restated	8,251	(16,509)	(26,359)	51	(34,566)	22,643
Net Position, Ending	\$ 7,918	\$ (25,023)	\$ (27,778)	\$ 60	\$ (44,823)	\$ 19,320

County of Imperial, California  
Statement of Cash Flows -  
Proprietary Funds  
Year Ended June 30, 2020  
(amounts expressed in thousands)

	Business-type Activities - Enterprise Funds					Governmental Activities
	Imperial Airport	Solid Waste Landfill	Sanitation	Non-major Other Enterprise Funds	Total	Internal Service Funds
Operating Activities						
Cash received from users	\$ 774	\$ 750	\$ 7,381	\$ 8	\$ 8,913	\$ 55,970
Cash received from operating activities	63	-	1	-	64	169
Cash paid to suppliers	(368)	-	(3,634)	-	(4,002)	(50,391)
Cash paid to employees	(207)	-	(705)	-	(912)	(2,692)
Net Cash provided by Operating Activities	262	750	3,043	8	4,063	3,056
Non Capital Financing Activities						
Interfund activities	-	-	(1,801)	3	(1,798)	1,145
Interest (paid)	-	-	(946)	-	(946)	-
Net Cash used for Non Capital Financing Activities	-	-	(2,747)	3	(2,744)	1,145
Capital and Related Financing Activities						
Purchases of Capital Assets	-	-	(296)	-	(296)	(4)
Investing Activities						
Interest received	19	302	-	1	322	1,884
Net increase (decrease) in cash and cash equivalents	281	1,052	-	12	1,345	6,081
Cash and Cash Equivalents, Beginning	372	8,791	-	28	9,191	57,289
Cash and Cash Equivalents, Ending	\$ 653	\$ 9,843	\$ -	\$ 40	\$ 10,536	\$ 63,370
Reconciliation of operating income (loss) to net cash provided by operating activities						
Operating income (loss)	\$ (351)	\$ 750	\$ (473)	\$ 8	\$ (66)	\$ (4,737)
Adjustments to reconcile operating income (loss) to net cash from (used for) operating activities:						
Depreciation expense	587	-	106	-	693	1,838
Decrease (increase) in accounts receivable	2	-	3,335	-	3,337	996
Decrease (increase) in due from other funds	-	-	-	-	-	967
Increase (decrease) in claims payable	-	-	-	-	-	92
Increase (decrease) in accounts payable	(8)	-	(50)	-	(58)	3,531
Increase (decrease) in accrued liabilities	2	-	(21)	-	(19)	17
Increase (decrease) in Net Pension liability and related balances	12	-	72	-	84	159
Increase (decrease) in Net OPEB liability and related balances	17	-	89	-	106	193
Increase (decrease) in compensated absences	1	-	(15)	-	(14)	-
Total adjustments	613	-	3,516	-	4,129	7,793
Net Cash Provided by Operating Activities	\$ 262	\$ 750	\$ 3,043	\$ 8	\$ 4,063	\$ 3,056

County of Imperial, California  
Statement of Net Position -  
Fiduciary Funds  
June 30, 2020  
(amounts expressed in thousands)

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	Investment Trust Fund	Agency Funds
Assets		
Cash and investments	\$ 394,661	\$ 121,886
Deposits with others	2,816	42,356
Accounts receivable	477	3,421
Interest receivable	932	225
	<hr/>	<hr/>
Total assets	398,886	167,888
	<hr/>	<hr/>
Liabilities		
Accounts payable	858	26,805
Interest payable	1,692	-
Due to other governments	169	141,083
Deposits from others	53	-
	<hr/>	<hr/>
Total liabilities	2,772	\$ 167,888
	<hr/>	<hr/>
Net Position (Deficit)		
Held in trust for pool participants	396,114	
	<hr/>	
Total net position	\$ 396,114	
	<hr/>	

County of Imperial, California  
Statement of Changes in Net Position -  
Fiduciary Funds  
Year Ended June 30, 2020  
(amounts expressed in thousands)

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	<u>Investment Trust Fund</u>
Additions	
Contributions to pooled investments	\$ 80,722
Contributions to special/school district trust	695,736
Interest and income	<u>2,352</u>
Total additions	<u>778,810</u>
Deductions	
Distributions from pooled investments	78,291
Distributions from special/school district trust	<u>731,063</u>
Total deductions	809,354
Changes in Net Position	<u>(30,544)</u>
Net Position, Beginning	<u>426,658</u>
Net Position, Ending	<u><u>\$ 396,114</u></u>



## **Note 1 - The Financial Reporting Entity**

### **(a) Reporting Entity**

The County of Imperial, California (County), is a legal subdivision of the State of California charged with governmental powers. The County's powers are exercised through a Board of Supervisors (Board), which is the governing body of the County. The Board is responsible for the legislative and executive control of the County. The County provides various services on a countywide basis including law and justice, education, detention, social, health, fire protection, road construction, road maintenance, transportation, park and recreation facilities, elections and records, communications, planning, zoning, and tax collection.

The governmental reporting entity consists of the County (Primary Government) and its component units. Component units are legally separate organizations for which the Board is financially accountable or other organizations whose nature and significant relationship with the County are such that exclusion would cause the County's financial statements to be misleading or incomplete. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and (i) either the County's ability to impose its will on the organization or (ii) there is potential for the organization to provide a financial benefit to or impose a financial burden on the County.

The basic financial statements include both blended and discretely presented component units. The blended component units are, although legally separate entities, in substance part of the County's operations and, therefore, data from these units are combined with data of the primary government. The discretely presented component unit, on the other hand, is reported in a separate column in the government-wide financial statements to emphasize it is legally separate from the government.

For financial reporting purposes, the County's basic financial statements include all financial activities that are controlled by or are dependent upon actions taken by the County's Board. The financial statements of the individual component units may be obtained by writing to the County of Imperial, Controller's Office, 940 Main Street, El Centro, California 92243.

### **(b) Discretely Presented Component Unit**

The Children and Families First Commission (Commission) was established in March 1999 under the authority of the California Children and Families First Act of 1998 and sections 130100, et seq. of the Health and Safety Code. The County Board appointed all members of the Commission. The Board can remove appointed members at will. The Commission accounts for receipts and disbursements of California Children and First Families Trust Fund allocations and appropriations to the Commission. The Commission is a discretely presented component unit as the Commission's governing body is not substantially the same as that of the County and the Commission does not provide services entirely or almost entirely to the County. The Commission issues a stand-alone financial report, which may be obtained by contacting the Commission at 1225 Main Street, Suite B, El Centro, California 92243.

## **Note 2 - Summary of Significant Accounting Policies**

### **(a) 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. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the governmental and business-type activities of the County and between the County and its discretely presented component unit. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely, to a significant extent on fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and therefore, are clearly identifiable to a particular function. 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.

When both restricted and unrestricted net assets 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 nonmajor funds.

Proprietary funds distinguish operating revenues, such as charges for services, results 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. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

The accounts of the County are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

In accordance with GAAP, the County reports on each major governmental fund. By definition, the general fund is always considered a major fund. Governmental funds other than the general fund must be reported as major funds if they meet both the ten percent and five percent criterion, defined respectively, 1) An individual governmental fund reports at least ten percent of any of the following: a) total governmental fund assets, b) total governmental fund liabilities, c) total governmental fund revenues, or d) total governmental fund expenditures; and 2) An individual governmental fund reports at least five percent of the aggregated total for both governmental funds and enterprise funds of any one of the items for which it met the ten percent criterion. In addition, a fund may be reported as major if it is believed to be of particular importance to financial statement users.

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 activities such as general government, public protection, public ways and facilities, health and sanitation, public assistance, and education.
- The Behavioral Health Services Fund contains the community Mental Health portion of the County's total Mental Health program. Various community programs are funded within this budget including inpatient, outpatient, partial day, diagnostic evaluations, children services, aftercare, conservatorship services, continuing care, community client contact, mental health promotion, and social service. Following is a list of the programs and services provided: Administration, Community Services, Continuing Care Program, 24-Hour Care, Outpatient Care, Day-Care Treatment, Aftercare/Conservatorship, and Children's Service.
- The Fire Protection Fund is responsible for fire protection only in certain unincorporated areas of the County. To augment its central core of fire-fighting personnel, the County has entered into contractual agreements with incorporated areas near these jurisdictions.

The County reports the following major enterprise funds:

- The Imperial Airport accounts for operations, which include the airport's physical structure, property and leases and to provide the public with adequate, convenient and safe services associated with aviation. This includes providing for all forms of commercial and private transportation (air and repair, flying instruction, aircraft rental, sales, charter, fuel sales, and aircraft storage). The department also provides safety and emergency services, aviation agri-business, Federal Aviation Administration facilities (Flight Service Station), and public interest conveniences such as restaurants, motel and ground transportation.
- The Solid Waste Landfill accounts for funds pursuant to State Law requiring funds to cover the estimated cost of solid waste closure and post-closure activities. Each County operated site must have a plan to specifically address the physical requirements, as closure becomes necessary and the post-closure ongoing monitoring requirements.
- The Sanitation Fund reflects the cost of the Solid Waste Disposal Program including operation, acquisition, source reduction recycling program, and closure/post-closure requirements. Revenues consist of user fees.

Internal Service Funds account for the activities of the fleet maintenance, centralized printing, centralized mailing, flood control, and centralized telecommunications. In addition, the County's Risk Management accounts for self-insurance programs – workers' compensation, liability, unemployment, employee health/dental/vision benefits, medical malpractice, auto, case management and information systems on a cost-reimbursement basis.

*Fiduciary funds* include all trust and agency funds, which account for assets held by the County as a trustee, or as an agency for individuals, private organizations, or other governments.

- The Investment Trust Funds account for the assets of legally separate entities that deposit cash with the County Treasurer. These entities include school and community college districts, other special districts governed by local boards, regional boards and authorities, and pass through funds for tax collections for cities. These funds represent the assets, primarily cash and investments, and the related liability of the County to disburse these monies on demand.
- Agency Funds are custodial in nature and do not involve measurement of results or operations. Such funds have no equity accounts since all assets are due to individuals or entities at some future time. These funds account for assets held by the County in an agency capacity for individuals or other government units.

#### **(b) Basis of Accounting**

The government-wide, proprietary and fiduciary 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 the liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property and sales taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from sales tax are recognized when the underlying transactions take place. Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligible requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Property and sales taxes, interest, certain state and federal grants, and charges for services are accrued when their receipt occurs within 60 days after the end of the accounting period so as to be both measurable and available. If revenues are expected to be received later than 60 days following the end of the fiscal year, then a receivable is recorded along with deferred inflows of resources. Once the grant reimbursement is received, revenue and cash are recorded, and the receivable and deferred inflows of resources are eliminated. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to claims and judgments are recorded only when payment is due. General capital assets acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as other financing sources.

**(c) Cash and Cash Equivalents**

Cash is considered to be cash on hand, cash in bank and imprest cash. All short-term investments that are highly liquid are considered to be cash equivalents. Cash equivalents are readily convertible to known amounts of cash, and at the day of purchase, they have an original maturity of three months or less. The County has stated required investments at fair value in the accompanying financial statements using the fair value measurement within the fair value hierarchy established by GAAP.

The County Pool (mutual funds set up by the government for investing excess money) is not registered as an investment company with the Securities and Exchange Commission (SEC). California Government Code statutes and the County Board of Supervisors set forth the various investment policies that the County Treasurer must follow.

Public schools districts, cemetery districts, fire protection districts and other special districts within the County are required by legal provisions to participate in the County's investment pool. The deposits held for these districts are included in the Investment Trust Fund.

**(d) Investments**

Statutes authorize the County to invest its surplus cash in obligations of the U.S. Treasury, agencies and instrumentalities, corporate bonds, rated P-1 by Standard & Poor's Corporation or A-1 by Moody's Investor Services, bankers acceptances, certificates of deposit, commercial paper, repurchase agreements, and the State of California Local Agency Investment Fund. Gains and losses are recognized based upon the specific identification method. All pooled investments are reported at fair value.

**(e) Inventories**

Inventories are valued at cost, which is determined on a first-in, first-out basis. Inventory in the General and Other Governmental Funds consists of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are used.

**(f) Property Taxes**

The County levies property taxes as of September 1, on property values certified on July 1. Secured property tax payments are due in two equal installments. The first is generally due November 1 and delinquent with penalties after December 10, and the second is generally due on February 1 and delinquent with penalties after April 10. Secured property taxes become a lien on the property on January 1. Property taxes on the unsecured roll are due upon receipt of the tax bill and become delinquent if unpaid on August 31.

All jurisdictions within California derive their taxing authority from the State of California and various legislative provisions contained in the State of Government Codes and Revenue Taxation Codes. Pursuant to Article XIII A (known as Proposition 13) of the State of California Constitution, the County is permitted to levy a maximum tax of 1% of full cash value. For fiscal year 2019-20, the County received \$24,930 in property taxes that were used to finance general government services.

**(g) Capital Assets**

Capital assets, including infrastructure, are recorded at historical cost if purchased. Contributed fixed assets are valued at their estimated acquisition value on the date contributed. Capital assets include public domain (infrastructure) general fixed assets, which consist of certain improvements including roads, bridges, pavements in progress, and right of way. The County defines capital assets as assets with initial, individual costs of more than \$8 and an estimated useful life in excess of one year. Capital assets (assets under capital leases) used in operations are depreciated or amortized using the straight-line method over the lesser of the capital lease period or their estimated useful lives in the government-wide statements and proprietary funds.

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

The estimated useful lives are as follows:

Buildings	40 years
Equipment	5 - 15 years
Office Furniture	5 years
Vehicles	3 - 5 years
Infrastructure	20 - 50 years

**(h) Deferred Outflows and Inflows of Resources**

The County recognizes deferred outflows and inflows of resources in the government wide, governmental fund, and proprietary fund statements.

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense) until that time. The County has two items that are reported in this category on the government-wide and proprietary fund statements: 1) deferred outflows related to pensions; and 2) deferred outflows related to other post-employment benefits (OPEB).

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future periods and will not be recognized as an inflow or resources (revenue or a credit to expense) until that time. The County has one item that is reported in this category on the governmental fund financial statements related to unavailable revenues, which are revenues not received within the period of availability and two items that are reported in this category on the government-wide and proprietary fund statements: 1) deferred inflows related to pensions; and 2) deferred inflows related to other post-employment benefits (OPEB).

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

County policy states that unused vacation leave may be accumulated up to a specified maximum and is paid at the time of termination from County employment. Vacation leave may not be accumulated in excess of 30 days or 240 hours, except that employees and appointive officers who have completed 15 years of continuous service may accumulate 40 days, or 320 hours.

The County is not obligated to pay for unused sick leave if an employee terminates prior to retirement. However, under the 1937 Act County Employees' Retirement Law, if the employee with less than 10 years of service elects to leave their funds on deposit with the retirement system (deferred retirement), the accumulated sick leave hours will be applied toward their retirement service credit. Upon retirement, employees have the option of 1) being compensated for 15% of the employee's sick leave hours, or 2) applying all the employee's accumulated sick leave hours as retirement service credit.

The County accrues for compensated absences in the government-wide and proprietary fund financial statements for which they are liable to make a payment directly.

**(j) Use of Estimates**

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

**(k) Pension**

In government wide financial statements, retirement plans (pensions) are required to be recognized and disclosed using the 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 Imperial County Employees' Retirement System (ICERS). 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 or resources or deferred outflows of resources (that arise from changes in actuarial assumptions or other inputs and differences between expected or actual experience) are amortized over the weighted average remaining service life of all participants in the respective pension plan and are recorded as a component of pension expense beginning with the period in which they are incurred.

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

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

#### **(l) 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/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by Imperial County Employees' Retirement System (ICERS). 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.

#### **(m) Effects of New Pronouncements**

The following Governmental Accounting Standards Board (GASB) Statement has been implemented in the current financial statements:

- Statement No. 95- "Postponement of the Effective Dates of Certain Authoritative Guidance." The effective dates of certain provisions contained in the following pronouncements are postponed by one year or more: Statement No. 83, No. 84, No. 87, No. 88, No. 89, No. 90, No. 91, No. 92, and No. 93.

GASB Statements Numbers 84, 87, 89, 90, 91, 92, 93, 94, 96, and 97 are listed below and will be implemented in future financial statements:

- Statement No. 84 – "Fiduciary Activities." The requirements of this Statement are effective for periods beginning after December 15, 2019.
- Statement No. 87 – "Leases." The requirements of this Statement are effective for periods beginning after June 15, 2021.
- Statement No. 89 – "Accounting for Interest Incurred Before the End of the Construction Period." The requirements of this Statement are effective for periods beginning after December 15, 2020.
- Statement No. 90 – "Majority Equity Interests." The requirements of this Statement are effective for periods beginning after December 15, 2019.
- Statement No. 91 – "Conduit Debt Obligations." The requirements of this statement are effective for periods beginning after December 15, 2021.



- Statement No. 92 – “Omnibus.” The requirements of this Statement are effective for periods beginning after June 15, 2021.
- Statement No. 93 – “Replacement of Interbank Offered Rates.” The requirements of this Statement are effective for periods beginning after June 15, 2021.
- Statement No. 94 – “Public-Private and Public-Public Partnership and Availability Payment Arrangements.” The requirements of this Statement are effective for periods beginning after June 15, 2022.
- Statement No. 96 – “Subscription-Based Information Technology Arrangements.” The requirements of this Statement are effective for the periods beginning after June 15, 2022.
- Statement No. 97 – “Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans- An Amendment of GASB Statement No. 14 and No. 84, and Suppression of GASB Statement No. 32.” The requirements of this statement are effective for the reporting periods beginning after June 15, 2021.

### Note 3 - Cash and Investments

The County maintains a Cash and Investment Pool (Pool) that is available for use by all funds. Interest earned on the investment pool is distributed to the participating funds using a formula based on the average daily balance of each fund.

Cash and investments as of June 30, 2020 are classified in the accompanying financial statement as follows:

	Government-wide Statement of Net Position		Statement of Fiduciary Net Position		Total
	Primary Government	Component Unit	Investment Trust Fund	Agency Fund	
Cash and investments	\$ 170,535	\$ 4,661	\$ 394,661	\$ 121,886	\$ 691,743
Cash with fiscal agent	10,192	-	-	-	10,192
Deposits with others	15	-	2,816	42,356	45,187
Total cash and investments	<u>\$ 180,742</u>	<u>\$ 4,661</u>	<u>\$ 397,477</u>	<u>\$ 164,242</u>	<u>\$ 747,122</u>

Total County cash and investments are as follows:

Cash	
Cash on hand	\$ 5,381
Cash with financial institutions	179,985
	<u>185,366</u>
Investments	
In Treasurer's pool	506,377
With Fiscal Agent	10,192
With others external to the Treasurer's pool	45,187
	<u>561,756</u>
Total cash and investments	<u>\$ 747,122</u>

### Investments

Pursuant to California Government Code Section 53635, the County Treasurer prepares investment policy guidelines which are approved by the Board of Supervisors annually. The objectives of the policy are, in order of priority, safety of principal, liquidity, public trust and return on investment. All investments are made in accordance with the California Government Code Section 53601 and, in general, the Treasurer's policy is more restrictive than State law. Certain special districts and all public school districts are required by legal provisions to deposit their funds with the County Treasurer.

The County is a voluntary participant in the Local Agency Investment (LAIF) that is regulated by California government code Section 16429 under the oversight of the Treasurer of the State of California. The County's investment in this pool is reported in the accompanying financial statements at fair value based upon the County's prorate share of the amortized cost basis provided by LAIF for the entire LAIF portfolio, in relation to the amortized cost of that portfolio. The balance available for withdrawal is based on the accounting records maintained by LAIF. LAIF is not registered with the Securities and Exchange Commission (SEC) and is not rated. Deposit and withdrawals in governmental investment pools, such as LAIF are made on the basis of \$1 and not fair value.

The following table identifies the investment types that are authorized by the California Government Code Section 53601 and the County's investment policy.

Investment Types	Maximum Maturity	Maximum Specified % of Portfolio	Maximum Quality Requirements
Local Agency Bonds	5 years	-	-
U.S. Treasury Obligations	5 years	-	-
State of California Obligations	5 years	-	-
CA Local Agency Obligations	5 years	-	-
U.S. Agency Obligations	5 years	-	-
Bankers' Acceptances	180 days	40%	-
Commercial Paper	270 days	40%	A-1, A
Commercial Paper Non Pooled	270 days	25%	-
Negotiable Certificates of Deposit	5 years	30%	-
Placement Service Deposits	5 years	-	-
Placement Service Certificates of Deposit	5 years	30%	-
Repurchase Agreements	1 year	-	-
Reverse Repurchase Agreements and Securities Lending Agreements	92 days	20% combined of base value	-
Medium-Term Notes	5 years	30%	A rating
Mutual Funds and Money Market Mutual Funds	5 years	20%	Multiple
Collateralized Bank Deposit	5 years	-	-
Mortgage Pass-Through Securities	5 years	20%	AA rating
County Pooled Investment Funds	-	-	-
Joint Powers Authority Pool	-	-	Multiple
Local Agency Investment Fund	-	-	-
Voluntary Investment Program Fund	-	-	-
Supranational Obligations	5 years	30%	AA rating

#### Credit Risk and Concentration of Credit Risk

Credit risk is the risk of loss due to an issuer of an investment not fulfilling its obligation to the holder of the investment. Concentration of credit risk is the risk of loss attributed to the magnitude of an investment in a single issuer. The Treasurer mitigates these risks by holding a diversified portfolio of high-quality investments.

The Treasurer's Investment Policy sets specific parameters by type of investment to be met at the time of purchase. U.S. Treasury and agency securities are considered to be of the best quality grade, as such there is no limitation on amounts invested in U.S. Treasury or agency securities per California Government Code.

The following is a summary of the credit quality distribution by investment type as a percentage of fair value at June 30, 2020:

	Credit Rating			% of Portfolio
	Moody's	S&P	Fitch	
Treasurer's Pooled Investment				
LAIF	NR	NR	NR	14.62%
Collateralized Certificates of Deposit	NR	MR	NR	2.57%
Negotiable Certificates of Deposit	P-1	A-1	NR	21.31%
U.S. Government Agencies	Aaa	AA+	AAA	61.50%
				100.00%

Investments in any one issuer (other than U.S. Treasury securities, money market mutual funds and external investment pools) that represent 5% or more of the total County investments are as follows:

Issuer Name	Investment Type	Amount
Federal Home Loan Bank	U.S. Government Agencies	\$ 93,164
Federal Farm Credit Bank	U.S. Government Agencies	\$ 218,025

### Custodial Credit Risk

The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the County will not be able to recover deposits or will not be able to recover collateral securities that are in possession of an outside party. The custodial credit risk for investments is the risk that, in the event of failure of the counterparty (i.e., fiscal agent) to a transaction, the County will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government code and the County's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: the California Government Code requires that a financial institution secured deposits made by state and local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure county deposits by pledging first deed mortgage notes having a value of 150% of the secured public deposits. As of June 30, 2020, all of the County's investments were held by the County itself or by a fiscal agent other than the broker-dealer used by the County to purchase the securities.

**Interest Rate Risk**

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Treasurer mitigates this risk by making longer-term investments only with funds that are not needed for current cash flow purposes and holding these securities to maturity. The Treasurer uses the weighted average maturity method to identify and manage interest rate risk. The weighted average maturity of the investments with the Treasury as of June 30, 2020 was 679 days.

The following is a summary of investments held by the County as of June 30, 2020:

Investment Type	Fair Value	Maturity Ranges	Interest Rate Ranges
LAIF	\$ 74,363	On Demand	2.57%
Collateralized Certificates of Deposit	12,985	7/1/20-5/11/22	1.00-3.07%
Negotiable Certificates of Deposit	107,841	7/1/20-6/30/25	0.55-3.35%
U.S. Government Agencies	311,188	7/1/20-6/10/25	0.68-3.05%
Total county's pooled investments	506,377		
Uncategorized Investments Held Outside County Pool			
Tobacco Settlement	8,671		
Mutual Funds - OPEB	1,521		
Money Market	2,831		
Deferred Compensation	42,356		
Total uncategorized investments held outside county pool	55,379		
Total investments	561,756		
Cash in Banks			
Interest bearing deposits	179,985		
Cash on Hand	5,381		
Total cash and investments	\$ 747,122		

**Condensed Financial Information**

The County Treasurer does not issue separate financial statements. Condensed financial information for the Pool as of and for the fiscal year ended June 30, 2020 is as follows:

**Statement of Net Position:**

Equity of Internal Pool Participants	\$ 298,642
Equity of External Pool Participants	394,625
Total equity	<u>\$ 693,267</u>

Change in Net Position:

Net Position at July 1, 2020	\$ 696,604
Net Change in Net Position for Pool Participants	<u>(3,337)</u>
Net Position at June 30, 2020	<u><u>\$ 693,267</u></u>

The condensed financial information of the Pool does not include the cash and investment held in outside accounts, which are included in the total cash and investments of the accompanying financial statements.

**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 Pool has the following recurring fair value measurements as of June 30, 2020:

		Fair Value Measurement Using		
		Quoted Prices In Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments by Fair Value Level	Total			
Debt Securities				
Negotiable Certificates of Deposit	\$ 107,841	\$ -	\$ 107,841	\$ -
U.S. Government Agencies	311,188	-	311,188	-
Total investments measured at fair value	419,029	<u>\$ -</u>	<u>\$ 419,029</u>	<u>\$ -</u>
Investments Measure Based on Uncategorized Inputs				
LAIF	74,363			
Collateralized Certificates of Deposit	12,985			
Total investment at amortized cost	87,348			
Total County's pooled investments	506,377			
Uncategorized Investments Held Outside County's Pool				
Tobacco Settlement	8,671			
Mutual Funds - OPEB	1,521			
Money Market	2,831			
Deferred Compensation	42,356			
Total uncategorized investments held outside County's pool	55,379			
Total investments	<u><u>\$ 561,756</u></u>			

**Note 4 - Receivables**

Accounts, interest, taxes and loan receivable balances of the General, Behavioral Health Services, Fire Protection, Other Governmental Funds, and Proprietary funds at June 30, 2020 are as follows:

Receivables Governmental Activities	General Fund	Behavioral Health	Fire Protection	Other Governmental Funds	Internal Service Fund	Total Governmental Activities
Accounts	\$ 3,925	\$ 5,535	\$ 467	\$ 9,676	\$ 4	\$ 19,607
Interest	129	-	-	5,525	143	5,797
Taxes	1,671	-	403	32	-	2,106
Loans	-	-	-	15,656	-	15,656
Total receivables	<u>\$ 5,725</u>	<u>\$ 5,535</u>	<u>\$ 870</u>	<u>\$ 30,889</u>	<u>\$ 147</u>	<u>\$ 43,166</u>

Receivables Business-Type Activities	Imperial Airport	Solid Waste Landfill	Sanitation	Total Business-Type Activities
Accounts	\$ 1	\$ -	\$ 1	\$ 2
Interest	1	23	-	24
Total receivables	<u>\$ 2</u>	<u>\$ 23</u>	<u>\$ 1</u>	<u>\$ 26</u>

**Note 5 - Interfund Transactions**

The composition of inter fund balances as of June 30, 2020 are as follows:

Short-term interfund borrowings between funds are reported as due to and due from other funds.

Due From	Due to		
	General Fund	Other Governmental Funds	Total
Behavior Health Services	\$ -	\$ 3,313	\$ 3,313
Fire Protection	-	5,781	5,781
Sanitation	26,666	-	26,666
Other Governmental Funds	4,378	6,192	10,570
Other Enterprise Funds	3	-	3
Internal Service	2,112	-	2,112
Total	\$ 33,159	\$ 15,286	\$ 48,445

During the course of normal operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds."

**Note 6 - Capital Assets**

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

	Restated Balance at July 01, 2019	Additions	Deletions	Balance at June 30, 2020
Governmental activities				
Capital assets, not being depreciated				
Land	\$ 4,479	\$ -	\$ -	\$ 4,479
Construction in progress	42,272	1,345	(32,278)	11,339
Total capital assets not being depreciated	46,751	1,345	(32,278)	15,818
Capital assets, being depreciated				
Infrastructure	125,129	-	-	125,129
Structure and improvements	84,804	34,568	-	119,372
Vehicles	14,940	715	(562)	15,093
Furniture and equipment	50,111	1,920	(757)	51,274
Total capital assets being depreciated	274,984	37,203	(1,319)	310,868
Less accumulated depreciation				
Infrastructure	86,925	3,733	-	90,658
Structure and improvements	49,419	1,386	-	50,805
Vehicles	10,370	2,613	(536)	12,447
Furniture and equipment	39,542	3,374	(713)	42,203
Total accumulated depreciation	186,256	11,106	(1,249)	196,113
Total capital assets being depreciated, net	88,728	26,097	(70)	114,755
Governmental activities capital assets, net	<u>\$ 135,479</u>	<u>\$ 27,442</u>	<u>\$ (32,348)</u>	<u>\$ 130,573</u>



County of Imperial, California

Notes to Financial Statements

June 30, 2020

	Restated Balance at July 1, 2019	Additions	Deletions	Balance at June 30, 2020
Business-type activities				
Capital assets, not being depreciated				
Land	\$ 685	\$ -	\$ -	\$ 685
Capital assets, being depreciated				
Structures and Improvements	23,697	-	-	23,697
Vehicles	335	-	-	335
Furniture and equipment	3,377	296	-	3,673
Total capital assets being depreciated	27,409	296	-	27,705
Less accumulated depreciation				
Structures and Improvements	15,982	588	-	16,570
Vehicles	310	25	-	335
Furniture and equipment	3,013	80	-	3,093
Total accumulated depreciation	19,305	693	-	19,998
Total capital assets being depreciated, net	8,104	(397)	-	7,707
Business-type activities capital assets, net	\$ 8,789	\$ (397)	\$ -	\$ 8,392

**Depreciation**

Depreciation expense was charged to governmental functions as follows:

General Government	\$ 6,117
Public Protection	1,576
Health and Sanitation	556
Public Assistance	556
Public Ways and Facilities	463
Depreciation on capital assets held by the County's internal service funds are charged to the various functions based on their usage of the assets	1,838
Total depreciation expense - governmental functions	\$ 11,106

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

Airports	\$ 587
Sanitation	106
	<hr/>
Total depreciation expense - business-type functions	<u>\$ 693</u>

### Construction in Progress

Construction in Progress for governmental activities represents work being performed on the Oren R. Fox Detention Center, and a number of ongoing small projects.

### Note 7 - Leases

#### Operating Leases

The County is committed under various noncancelable operating leases, primarily for office buildings and equipment. Lease payments for the fiscal year ended June 30, 2020 totaled \$114.

Future minimum operating lease commitments are as follows:

<u>Year ending June 30,</u>	
2021	\$ 114
2022	114
2023	114
2024	114
	<hr/>
	<u>\$ 456</u>

#### Capital Leases

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

	<u>Governmental Activities</u>
Qty 264 Motorola Consoles/Radios	\$ 1,883
Qty 1 Dominion Voting System	1,501
Qty 1 Pitney Bowes Connect Plus 3000	37
Qty 2 Emergency Response Apparatus	1,102
Less: Accumulated Depreciation	<u>(1,871)</u>
	<u>\$ 2,652</u>

Future capital lease minimum payments are as follows:

<u>Year ending June 30,</u>	
2021	\$ 523
2022	347
2023	347
2024	347
2025	347
2026-29	<u>313</u>
	2,224
Less interest	<u>(234)</u>
	<u><u>\$ 1,990</u></u>

#### Note 8 - Long Term Debt

The County has recognized a long term debt for compensated absences, capital lease obligations, pension obligation bonds, certificates of participation, and pending litigation payable to the State of California. Outstanding long term debt as of June 30, 2019 is recorded within governmental activities and payable from governmental funds.

The following is a schedule of long-term liabilities for Governmental Activities for the year ended June 30, 2020:

	Restated Balance at July 01, 2019	Additions	Reductions	Balance June 30, 2020	Amounts Due within One year
Employee Compensated Absences	\$ 16,895	\$ 1,551	\$ 6	\$ 18,440	\$ 1,623
Capital Lease Obligation	2,828	-	604	2,224	523
Claims Payables	33,844	6,077	2,240	37,681	37,680
Pension Funding Bonds 1997	5,940	-	2,870	3,070	3,070
Pension Funding Bonds 2002	24,325	-	1,460	22,865	1,540
State of California Child Support	180	-	90	90	90
Certificate of Participation 2010 Series	<u>6,520</u>	<u>-</u>	<u>425</u>	<u>6,095</u>	<u>440</u>
Governmental Activities Long Term Debt	<u><u>\$ 90,532</u></u>	<u><u>\$ 7,628</u></u>	<u><u>\$ 7,695</u></u>	<u><u>\$ 90,465</u></u>	<u><u>\$ 44,966</u></u>

# County of Imperial, California

## Notes to Financial Statements

June 30, 2020

A summary of bonds and certificates of participation recorded in the governmental activities is as follows:

Governmental Activities	Interest Rate %	Date of Issue	Maturity	Amount of Original Issue	Outstanding as of 6/30/2020
Pension Obligation Bonds (Direct Placement)					
1997 Series A	6.10 - 6.82	11/19/1997	2021	\$ 35,175	\$ 3,070
2002 Series A	4.71 - 5.71	9/17/2002	2031	33,265	22,865
					<u>25,935</u>
Certificates of Participation (Direct Borrowing)					
2010 Landfill - Closure Funding COP	3.00 - 5.00	3/1/2010	2031	9,465	<u>6,095</u>
Total Long-term Liabilities					<u>\$ 32,030</u>

### 2010 Certificates of Participation

On March 1, 2010, the County issued its \$9,465 Certificates of Participation 2010 Series A, as a direct borrowing, for the Landfill Remediation and Closure Funding Program.

The proceeds of the County of Imperial Certificates of Participation, 2010 Series A (COPS) (Landfill Remediation and Closure Funding Program), together with other lawfully available funds of the County of Imperial, California, were used to finance a portion of the County's landfill closures and the construction and/or acquisition of certain improvements. The Certificates represent direct, undivided fractional interest in certain Lease Payments to be made by the County pursuant to a Lease Agreement, dated March 1, 2010, by and between the Imperial County Facilities Corporation and the County.

Interest with respect to the COPS is payable on each February 15 and August 15, commencing August 15, 2010. The Certificates will be initially registered in the name of Code & Co., as nominee of the Depository Trust Company, New York ("DTC"). DTC will act as securities depository of the Certificates. The Certificates are subject to prepayment prior to their stated maturity. The COP contains a provision, that in the event of default, the Trustee may terminate the lease agreement and hold the County liable for all lease payments on an annual basis. According to the lease agreement, lease payments may not be accelerated upon default. The COP payments are secured by net revenue of landfill user charges, fees and rates collected by the program. The General Fund is expected to liquidate the liability. The debt service requirements on the certificates to maturity are as follows:

Year Ending June 30,	Certificates of Participation from direct borrowing		Total Payment
	Principal	Interest	
2021	\$ 440	\$ 279	\$ 719
2022	460	260	720
2023	475	239	714
2024	500	217	717
2025	520	196	716
2026-2030	3,005	563	3,568
2031	695	17	712
Total	<u>\$ 6,095</u>	<u>\$ 1,771</u>	<u>\$ 7,866</u>

**Taxable Pension Funding Bonds 1997**

On November 19, 1997, the County issued \$35,175 in direct placement of taxable pension funding bonds to fund the County's unfunded accrued actuarial liability due the Imperial County Employees' Retirement System ("the System"). The payment of this liability will provide the System additional funds for investment. Principal is payable annually on August 15, commencing August 15, 2000.

The bonds have a stated interest rate from 6.10% to 6.82% and are payable over a period of 24 years maturing in 2021. Interest is payable on each August 15 and February 15, commencing February 15, 1998. The bonds are not subject to optional redemption prior to their stated maturity date. The bonds contain a provision that, in the event of default, the outstanding principal balance and accrued interest are due and payable immediately. The bond's debt service to maturity is as follows:

<u>Year Ending June 30,</u>	Pension Obligation Bonds from direct placement		<u>Total Payment</u>
	<u>Principal</u>	<u>Interest</u>	
2021	<u>\$ 3,070</u>	<u>\$ 105</u>	<u>\$ 3,175</u>

**Taxable Pension Funding Bonds 2002**

On September 17, 2002, the County issued \$33,265 in direct placement of taxable pension funding bonds to fund the County's unfunded accrued actuarial liability due the Imperial County Employees' Retirement System ("the System"). The payment of this liability will provide the System additional funds for investment. Principal is payable annually on August 15, commencing August 15, 2012.

The bonds have a stated interest rate from 4.71% to 5.71% and are payable over a period of 29 years maturing in 2031. Interest is payable on each August 15 and February 15, commencing February 15, 2003. The bonds are not subject to optional redemption prior to their stated maturity date. The bonds contain a provision that, in the event of default, the outstanding principal balance and accrued interest are due and payable immediately. The bond's debt service to maturity is as follows:

<u>Year Ending June 30,</u>	Pension Obligation Bonds from direct placement		<u>Total Payment</u>
	<u>Principal</u>	<u>Interest</u>	
2021	\$ 1,540	\$ 1,255	\$ 2,795
2022	1,630	1,167	2,797
2023	1,725	1,074	2,799
2024	1,825	974	2,799
2025	1,930	867	2,797
2026-2030	11,495	2,492	13,987
2031	<u>2,720</u>	<u>78</u>	<u>2,798</u>
	<u>\$ 22,865</u>	<u>\$ 7,907</u>	<u>\$ 30,772</u>

**Child Support Incentive Funds Audit**

On August 15, 2002, the State of California Department of Finance issued an audit report on the Imperial County Child Support Incentive Funds. The report addressed four areas: 1) understatement of excess incentive funds in the amount of \$28, 2) excess incentive encumbrances were overstated by \$2,754, 3) interest earned and unexpended in the amount of \$342 and a credit for (\$24) for disallowed EDP expenditures, and 4) overstatement of excess incentive expenditures in the amount of \$218. On February 21, 2006, a settlement was reached by the County and the State of California. The County is to pay \$1,350 to the State of California. The payments are to be made in 60 quarterly payments in the amount of \$23 per quarter beginning July 1, 2006.

The following is a schedule of long-term liabilities for Business-Type Activities for the year ended June 30, 2020:

	Restated Balance at July 01, 2019	Additions	Deductions	Balance June 30, 2020	Amounts Due Within One Year
Employee Compensated Absences	\$ 63	\$ 2	\$ 15	\$ 50	\$ 7
Landfill	25,342	11,931	2,384	34,889	421
Total	<u>\$ 25,405</u>	<u>\$ 11,933</u>	<u>\$ 2,399</u>	<u>\$ 34,939</u>	<u>\$ 428</u>

**Note 9 - Landfill Closure and Postclosure Costs**

State Financial Assurance Mechanism regulations require landfill operations to set aside funds, or provide alternative funding mechanisms to fund the closure and post-closure maintenance of landfills. The funding must be completed prior to the final date of closure. These regulations apply to solid waste landfills that have been or will be operated on or after January 1, 1988. The closure and post-closure care costs of other landfills not subject to these State regulations is funded separately in the Waste Systems Division. Closure and post-closure care costs include, but are not limited to, such items as final cover, groundwater monitoring, well installations and landfill gas monitoring systems.

The ten landfills listed below (with their capacity used and estimated remaining lives) are those currently subject to State and federal regulations:

Landfill	Capacity Used	Years Remaining
Brawley	100%	-
Calexico	32%	75
Holtville	100%	-
Hot Spa	100%	-
Niland	100%	-
Ocotillo	100%	-
Palo Verde	100%	-
Picacho	100%	-
Salton City	2%	17
Worthington	100%	-

The annually inflated landfill closure and post-closure care cost estimates of \$14,332 and \$20,557 respectively for a total of \$34,889, are based upon the most recently submitted Closure/Post-Closure Maintenance Plan documents filed with the State and Federal permitting agencies. If, at some future date, these closure cost estimates are adjusted (due to changes in inflation, technology, regulations, etc.), the County is required to make corresponding changes in the amount of funds deposited for closure.

Landfill closure liability decreased by \$2,384 and post-closure liability increased by \$11,931. In accordance with GASB 18, "Accounting for Municipal Solid Waste Landfill (MSWLF) Closure and Postclosure Care Costs", the effect of any changes in the estimated total current cost of closure and post-closure care is reported primarily in the period of change.

The estimated closure and post-closure activity for the year ended June 30, 2020 includes the following:

	Beginning Balance	Increase (Decrease)	Ending Balance
Estimated Liability for Closure Care Costs	\$ 16,716	\$ (2,384)	\$ 14,332
Post-closure Care Costs	8,626	11,931	20,557
Total	<u>\$ 25,342</u>	<u>\$ 9,547</u>	<u>\$ 34,889</u>

The County has pledge tipping fees and interest revenue to fund the post-closure maintenance costs as needed. Total revenue received in the current fiscal year was \$750 and post-closure expenses were \$0. Each landfill site's maintenance costs are budgeted annually following the Closure and Post-closure Maintenance Plant as approved by the Department of Resources Recycling and Recovery (Cal Recycle). The term for each landfill site funding requirements is thirty (30) years starting with the date of closure as certified by the State.

## Note 10 - Employees' Retirement System

### Plan Description

The Imperial County Employees' Retirement System (ICERS) was established by the County of Imperial in 1951. ICERS is administered by the Board of Retirement and governed by the County Employees' Retirement Law of 1937 (California Government Code Section 31450 et. seq.). ICERS is a cost-sharing multiple employer public employee retirement system whose main function is to provide service retirement, disability, death and survivor benefits to the Safety and General members employed by the County of Imperial. ICERS also provides retirement benefits to the employee members of the Imperial County Courts, LAFCO, and ICTC.

The management of ICERS is vested with the Imperial County Board of Retirement. The Board consists of nine members and two alternates. The County Treasurer is a member of the Board of Retirement by law. Four members are appointed by the Board of Supervisors, one of whom may be a County Supervisor. Two members are elected by the General membership; one member and one alternate are elected by the Safety membership, one member and one alternate are elected by the retired members of the System. All members of the Board of Retirement serve terms of three years except for the County Treasurer whose term runs concurrent with her term as County Treasurer.

The Imperial County Retirement System (ICERS) issues an audited stand-alone financial report, which may be obtained by contacting the Board of Retirement at 1221 W. State Street, El Centro, California 92243.

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

#### Open for New Enrollment:

PEPRA General Tier 3	General members hired on or after January 1, 2013 may continue in plan.
PEPRA Safety Tier 3	(a) Law Enforcement, (b) fire suppression, and (c) certain probation officers hired on or after January 1, 2013 may continue in plan.

#### Closed to New Enrollment:

General Legacy	General members hired prior to January 1, 2013 may continue in plan.
Safety Legacy	(a) Law Enforcement, (b) fire suppression, and (c) certain probation officers hired prior to January 1, 2013 may continue in plan.

### **Benefits Provided**

All regular full-time employees of the County of Imperial who work a minimum of 30 hours per week become members of ICERS effective on the first day of the first full pay period after employment. ICERS provides service retirement, disability, death and survivor benefits to eligible employees. The retirement benefit the member will receive is based upon age at retirement, final average compensation, years of retirement service credit and retirement plan and tier. There are separate retirement benefits for General and Safety member employees.

The California Public Employees' Pension Reform Act (PEPRA), took into effect on January 2013, in which changed the way retirement health benefits are applied, and placed compensation limits on members.

General member benefits are calculated pursuant to the provisions of Sections 31676.11 and 31676.14 for Regular and Regular plus Supplemental Benefits, respectively. The monthly allowance is equal to 1/60th of final compensation for Regular and Regular plus Supplemental Benefits, times years of accrued retirement service credit times age factor from either Section 31676.11 (Regular Benefit) or Section 31676.14 (Regular plus Supplemental Benefit). General member benefits for those who are first hired on or after January 1, 2013, are calculated pursuant to the provision of the California Public Employees' Pension Reform Act, Government Code Section 7522.20(a). The monthly allowance is equal to the final compensation multiplied by years of accrued retirement credit multiplied by the age factor from Section 7522.20(a).



Safety member benefits are calculated pursuant to the provisions of California Government Code Sections 31664 and 31664.1 for Regular and Regular plus Supplemental Benefits, respectively. The monthly allowance is equal to 1/50th (or 2%) of final compensation times years of accrued retirement service credit times age factor from Section 31664 (Regular Benefit) or 3% of final compensation times years of accrued retirement service credit times age factor from Section 31664.1 (Regular plus Supplemental Benefit). Safety member benefits for those first hired on or after January 1, 2013, are calculated pursuant to the provision of the California Public Employees' Pension Reform Act, Government Code Section 7522.25(d). The monthly allowance is equal to the final compensation multiplied by years of accrued retirement credit multiplied by the age factor from Section 7522.25(d).

For members with membership dates before January 1, 2013, the maximum monthly retirement allowance is 100% of final compensation.

Final average compensation consists of the highest 12 consecutive months for a General or Safety member and the highest 36 consecutive months for a PEPRA General and PEPRA Safety member.

ICERS provides an annual cost-of-living benefit to all retirees. The cost-of-living adjustment, based upon the Consumer Price Index for the Western Region, is capped at 2.0%.

Employees terminating before rendering five years of service forfeit the right to receive benefits but may withdraw their contributions and accumulated interest. Employees terminating after five years of service may elect to leave accumulated deposits in the Plan and receive benefits at the time of normal retirement.

#### **Death and Disability Benefits**

Upon the death of an active employee, a death benefit, equal to the deceased member's accumulated contributions and interest, plus 1/12th of the deceased's final year's salary, multiplied by the number of completed years of service, but limited to 1/2 annual salary, is paid to beneficiaries. Upon the death of a qualified member, the surviving spouse, as an option, may receive an annual allowance of 60 percent of the member's retirement allowance as of the date of death. The death of a member due to service-connected injury or disease entitles the decedent's surviving spouse or child under 18 years of age to receive an annual allowance equal to one-half the member's final compensation. In addition, the beneficiary of a retiree who dies after retirement while receiving an allowance from the Retirement System, is paid a death benefit of \$5.

An active employee becoming totally disabled as a result of a service-connected injury or disease is paid an annual allowance of the larger of 50 percent of the employee's compensation, or the normal retirement benefits accumulated by the member as of the date of disability. An active employee who is totally disabled because of a non-service connected disease or injury, receives all vested retirement benefits accumulated as of the date of the disability.

## Contributions

Articles 6 and 6.8 of the 1937 Act define the methodology to be used in the calculation of member basic contribution rates for General Legacy members and Safety Legacy members, respectively.

The basic contribution rate for the Regular benefit is determined so that the accumulation of a member's basic contributions made in a given year until a certain age will be sufficient to fund an annuity at that age that is equal to 1/120 of Final Average Salary for General and 1/100 of Final Average Salary for Safety. That age is 55 for all General and 50 for all Safety.

It is assumed that contributions are made annually at the same rate, starting at entry age. In addition to their basic contributions for the Regular benefit, members pay one-half of the total normal cost necessary to fund their cost-of-living Regular benefit. Accumulation includes semi-annual crediting of interest at the assumed investment earning rate.

Members pay the additional Normal Cost attributable to the difference between the Total (i.e., Regular plus Supplemental) and Regular benefits. In addition, members also pay for the cost of any unfunded actuarial accrued liability attributable to the difference between the Total and the Regular benefits.

Pursuant to Section 7522.30(a) of the Government Code, General Tier 3 and Safety Tier 3 members are required to contribute at least 50% of the Normal Cost rate. In addition, there are certain additional requirements that would have to be met such as requiring the new employees to pay the contribution rate of "similarly situated employees", if it is greater. (reference: Section 7522.30(c)). We further understand that different rules may have to be applied for collectively bargained employees, non-represented, managerial or other supervisory employees. (reference: Section 7522.30(e)). In preparing the Normal Cost rates in this report, we have assumed that exactly 50% of the Normal Cost would be paid by the new members and we have taken into account in this valuation only the requirements of Section 7522.30(c), but not requirements of Section 7522.30(e).

Members also pay for the cost of any unfunded actuarial accrued liability for General Legacy and Safety Legacy Tiers attributable to the difference between the Total (i.e., Regular plus Supplemental) and the Regular benefits. Additional amounts required to finance any unfunded accrued liability are the responsibility of the plan sponsors. Contributions to the pension plans from the County were \$22,996 for the year ended June 30, 2020.

Employer and employee contribution rates and active members for each plan are as follows:

	Employer Contribution Rates	Employee Contribution Rates
General Legacy	22.38%	10.93%
General Tier 3	17.03%	9.82%
Safety Legacy	31.85%	23.41%
Safety Tier 3	24.69%	19.69%

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

At June 30, 2020, the County reported a liability of \$116,293 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. 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, 2019, the County's proportion was 95.184%, which was increase of 0.199% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the County recognized pension expense of \$34,270. Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits.

At June 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion and difference between employer's contributions and proportionate share of contributions	\$ 539	\$ 14
Changes in assumptions	24,694	-
Net difference between projected and actual earnings on pension plan investments	1,553	-
Difference between expected and actual experience	238	30,920
County contributions subsequent to the measurement date	22,996	-
	<u>\$ 50,020</u>	<u>\$ 30,934</u>

\$22,996 reported as deferred outflows of resources related to pensions resulting from county contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021.

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

<u>Year Ended June 30,</u>	
2021	\$ 3,466
2022	(5,471)
2023	1,593
2024	1,343
2025	(3,023)
2026	(1,818)
	<u>\$ (3,910)</u>

#### **Actuarial Assumptions**

The Total Pension Liability (TPL) measured as of June 30, 2019, was determined using the following actuarial assumptions:

Inflation	3.00%
Salary increases	General: 4.75% to 8.25% and Safety: 4.75% to 11.50% varying by service, including inflation
Investment rate of return	7.25, net of investment expense.
Administrative expenses	1.80% of payroll allocated to both the employer and member based on the components of the total contribution rate for the employer and member.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of inflation) are developed for each major asset class. These returns are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adding expected inflation and subtracting expected investment expenses and a risk margin. The target allocation and projected arithmetic real rates of return for each major asset class, after deducting inflation, but before investment expenses, used in the derivation of the long-term expected investment rate of return assumption are summarized in the following table:

Asset Class	Target Allocations	Long-Term Expected Real Rate of Return
Large Cap U.S. Equity	23%	5.61%
Small Cap U.S. Equity	6%	6.37%
Developed International Equity	17%	6.96%
Emerging Markets Equity	7%	9.28%
U.S. Core Fixed Income	22%	1.06%
TIPS	5%	0.94%
Real Estate	5%	4.37%
Value Added Real Estate	5%	6.00%
Private Credit	5%	5.10%
Private Equity	5%	8.70%
Total	100%	

#### Discount rate

The discount rate used to measure the Total Pension Liability (TPL) was 7.25% as of June 30, 2019. For plan member contributions, the projection of cash flows used to determine the discount rate assumed employee contributions will be made at the current contribution rate for the Regular and PEPRAs benefits and that the contributions will be made at rates equal to the actuarially determined contribution rates for the Supplemental benefits. For employer contributions, the projection of cash flow used to determine the discount rate assumed employer contributions will be made at rates equal to the actuarially determined contribution rates.

For this purpose, only employee and employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, the Pension Plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments for 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 TPL as part of the June 30, 2019 measurement.

### Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the County's share of the net pension liability calculated using the discount rate of 7.25%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
County's proportionate share of the net pension liability	\$ 247,788	\$ 116,293	\$ 7,963

### Note 11 - Other Postemployment Employment Benefits (OPEB)

#### Plan Description

County retirees who retire directly from the County are eligible for health coverage in the County self-funded health plans if they meet certain age and service eligibility requirements. The County's self-funded medical and dental plans are administered by Blue Shield of California. In addition, the County contracts with Dental Health Service and Vision Service Plan (VSP) for dental and vision benefits.

#### Benefits Provided

Employees are eligible for retiree health benefits if they retire from the County with at least 10 years of service, and are receiving retirement benefits from Imperial County employees' Retirement System (ICERS). Former County employees with at least 10 years of service who have not yet commenced retirement benefits with ICERS may apply for County retiree health plan coverage upon commencement of pension benefits from ICERS. Beginning in 2012, the County now requires all Medicare eligible retirees to enroll in a fully insured Medicare Supplement plan. Retirees may elect to cover spouses in their medical, dental, and vision coverage, however retirees are charged the full premium for spouses' medical, dental, and vision coverage. The County now contracts with United Health Care for Medicare Supplement coverage for its Medicare eligible retirees.

#### Health Benefits

Upon retirement, County employees who meet the eligibility requirements may elect medical, dental, and vision coverage through the County's health plan for their lifetime.

For County employees hired after December 31, 1988, the retiree will be required to pay a self-pay premium for retiree only coverage based on years of service Plan 1 or 2 enrollment as shown in the tables below.

For County employees hired prior to January 1, 1989, the retiree will be required to pay the same self-pay premium for retiree only coverage as retirees hired after December 31, 1988 with 25+ years of service.

Retirees who elect coverage for their spouses or dependents must pay an additional self-pay premium as shown in the table below.

<u>Years of Service</u>	<u>County Portion</u>	<u>Retiree Portion</u>
10 to 15 years	25%	75%
16 to 20 years	50%	50%
21 to 24 years	75%	25%
25 years or above	100%	0%

### Employees Covered

At the OPEB liability valuation date of June 30, 2018, the following employees were covered by the benefit terms:

Retirees and beneficiaries receiving benefits	817
Active plan members	<u>1,976</u>
Total	<u><u>2,793</u></u>

### Contribution

The County has not established an ongoing funding policy of periodic contributions, but may consider making future contributions on an ad hoc basis. In the absence of a periodic funding policy and due to the size of the assets relative to plan liabilities, a discount rate of 3.50% based on the 20 Year Bond GO Index is used as of the measurement date of June 30, 2019.

### Net OPEB Liability

At June 30, 2020, the County reported a net OPEB liability of \$314,614. The County's net OPEB liability was measured as of June 30, 2019 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2018.

**Actuarial Assumptions**

The total OPEB liability measured as of June 30, 2019 was determined using the following actuarial assumptions:

Discount rate	3.50%
Inflation	2.50%
Investment rate of return	5.60%
Healthcare Cost Trend Rate	We have assumed overall health costs of the medical benefits will increase according to the health cost inflation trend derived by using the "Geltzen" model developed by the Society of Actuaries. A margin to reflect the impact of excise tax in future years is reflected in the assumed trend.
Mortality rates	Pre-retirement Headcount Weighted RP-2014 Employee Mortality Table projected 20 years with mortality improvement scale MP-2016. Post-retirement Healthy Members and Beneficiaries: Headcount Weighted RF-2014 Annuitant Mortality Table projected 20 years with mortality improvement scale MP-2016, set forward one year. Disabled Members: Headcount Weighted RP-2014 Annuitant Mortality Table projected 20 years with mortality improvement scale MP-2016, set forward 7 years for males and 5 years for females.
Future retiree plan election	We assumed that 80% of new retirees will elect coverage upon retirement. 20% of new retirees are assumed to enroll in Plan 1, and the other 80% are assumed to enroll in plan 2. 60% of male retirees are assumed to have a covered spouse, while 40% of female retirees are assumed to have a covered spouse upon retirement.

**Investment Rate of Return**

We have assumed an investment rate of return of 5.60%, net of investment expense. This is based on the investment policy set by the County for its OPEB trust where the County invests its assets in the Public Agency Retirement Services (PARS) Trust to fund its OPEB liabilities. The County's OPEB Irrevocable Trust assets are invested in the Public Agency Retirement Services' Moderately Conservative Index PLUS Portfolio. Based on the Trust's asset allocation (shown below) and Milliman's capital market assumptions, the expected average return over the next 50 years is 5.60% with an inflation assumption of 2.50%.

Asset Class	Target Allocation	Expected Real Rate of Return
Cash and Equivalents	3.39%	2.85%
Mutual Funds- Fixed Income	46.20%	4.79%
Mutual Funds- Equity	50.41%	7.13%
Total	100.00%	



**Discount Rate**

Under GASB 74 & 75, the discount rate should be the single rate that reflects the long-term rate of return on OPEB plan investments that are expected to be used to finance the payment of benefits. To the extent that OPEB plan assets along with expected future investment returns and expected future contributions are insufficient to finance all OPEB benefits, the discount rate should be based on 20-year tax –exempt AA or higher Municipal Bonds as of the Measurement Date. The County has not established an ongoing funding policy of periodic contributions, but may consider making future contributions on an ad hoc basis. In the absence of a periodic funding policy and due to the size of the trust funds assets relative to plan liabilities, a discount rate of 3.50% based on the 20 year Bond GO Index is used as of the measurement date of June 30, 2019 and a discount rate of 3.87% is used as of the measurement date of June 30, 2018.

**Changes in the Net OPEB Liability**

The table below shows the changes in the total OPEB liability, the Plan Fiduciary Net Position, and the net OPEB liability during the measurement period ending on June 30, 2018.

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balance as of June 30, 2018	\$ 280,333	\$ 4,166	\$ 276,167
Changes in the year			
Service cost	13,563	-	13,563
Interest on the total OPEB liability	11,253	-	11,253
Differences between actual and expected experience	-	-	-
Changes of assumptions	20,097 <sup>(1)</sup>	-	20,097
Contributions - employer	-	6,229 <sup>(3)</sup>	(6,229)
Net investment income	-	262	(262)
Benefit payments	(6,229)	(6,229) <sup>(2)</sup>	-
Administrative expense	-	(25)	25
Net changes	38,684	237	38,447
Balance at June 30, 2019	\$ 319,017	\$ 4,403	\$ 314,614

(1) Assumption changed due to a change in discount rate from 3.87% to 3.5%.

(2) The benefit payments shown based on the expected benefit payment.

(3) The amount shown above includes both the contributions made to the trust and the expected benefit payment cost.

The County did not make any contributions into the OPEB Trust from the period of July 1, 2018 to June 30, 2019.

**Sensitivity of the Net OPEB Liability to changes in the discount rate and healthcare cost trend rates**

The first table shows what the County's Net OPEB Liability (NOL) would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate.

The second table shows what the County's Net OPEB Liability (NOL) would be if it were calculated using Healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current Healthcare cost trend rates.

	1% Decrease 2.50%	Discount Rate 3.50%	1% Increase 4.50%
Net OPEB Liability	\$ 379,148	\$ 314,614	\$ 264,161

	Healthcare Cost Trend Rate		
	1% Decrease (5.00% decreasing to 3.25%)	Current Trend (6.00% decreasing to 4.25%)	1% Increase (7.00% decreasing to 5.25%)
Net OPEB Liability	\$ 255,035	\$ 314,614	\$ 394,114

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

For the fiscal year ended June 30, 2020, the County recognized OPEB expense of \$11,945. As of June 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,827	\$ -
Change of assumptions	17,824	33,409
Net difference between projected and actual earnings	-	49
Contributions made subsequent to measurement date	8,832	-
	<u>\$ 29,483</u>	<u>\$ 33,458</u>

The amount of \$8,832 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2021.

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

<u>Year ending June 30,</u>	
2021	\$ (3,830)
2022	(3,828)
2023	(3,811)
2024	(3,812)
2025	(1,605)
Thereafter	<u>4,079</u>
	<u><u>\$ (12,807)</u></u>

## **Note 12 - Commitments and Contingencies**

### **(a) Grants**

The County recognizes as revenues, grant monies received as reimbursement for costs incurred in certain federal and state programs it administers. Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

### **(b) Litigation**

The County is a defendant in various lawsuits which arise under the normal course of the operations. In the opinion of County Counsel and management, such claims against the County not covered by insurance would not materially affect the combined financial statements of the County.

### **(c) Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has established self-insurance programs for liability, workers' compensation, unemployment, medical malpractice and auto liability.

The liability insurance has a self-insured retention per claim of \$200 with excess liability insurance of up to \$25,000 per occurrence being provided by independent carriers. Workers' compensation has a self-insured retention per claim of \$300. Unemployment claims are reimbursed to the State of California for claims paid on behalf of the County. The County has a self-insurance group health program for its employees. The health plan has self-insured retention per claim of \$150. The medical malpractice insurance has a self-insured retention per claim of \$200 with excess liability insurance of up to \$9,800 per occurrence being provided by independent carriers. Auto liability insurance has a self-insured retention per claim of \$200.

The activities related to such programs are accounted for in the internal service funds. Revenues are primarily provided by other County funds and are intended to cover self-insured claims liabilities, insurance premiums and operating expenses. County officials believe that the assets of the internal service funds together with funds to be provided in the future, will provide adequate resources to meet the County's self-insured claim liabilities as they come true.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). Claim liabilities are calculated considering the effects of inflation, recent pay-outs and other economic and social factors. Changes in the balances of claims liabilities during the past year are as follows:

	June 30, 2020	June 30, 2019
Liability at beginning of year	\$ 33,844	\$ 34,572
Current year claims and changes in estimates	6,077	1,725
Claim payments	<u>(2,240)</u>	<u>(2,453)</u>
Liability at end of year	<u>\$ 37,681</u>	<u>\$ 33,844</u>

### Note 13 - Net Position and Fund Balances

Net position represents the resources that the County has available for use in providing services after its debt or other obligations are settled. These resources may not be readily available or spendable and consequently are classified into the following categories of net position in the government-wide financial statements.

- Net Investment in Capital Assets – this amount is derived by subtracting the outstanding liabilities incurred by the County, including debt-related deferred outflows and inflows of resources, to buy or construct capital assets shown in the Statement of Net Position, net of depreciation.
- Restricted Net Position – this category represents restrictions imposed on the use of the County's resources by parties outside of the government or by law through constitutional provisions or enabling legislation. All of the County's net position restrictions are externally imposed by outside parties, constitutional provisions or enabling legislation. Examples of restricted net position include federal and state grants that are restricted by grant agreements for specific purposes and restricted cash set aside for debt service payments.
- Unrestricted Net Position – these assets are resources of the County that can be used for any purpose though they may not necessarily be liquid. In addition, assets in a fund that exceed the amounts required to be restricted by external parties or enabling legislation are reported as unrestricted net position.

In the fund financial statements, governmental funds report fund balance as nonspendable, restricted, committed, assigned or unassigned based primarily on the extent to which the County is bound to honor constraints on how specific amounts can be spent.

- **Nonspendable Fund Balance** – amounts that cannot be spent because they are either (a) not spendable in form or (b) legally or contractually required to be maintained intact.
- **Restricted Fund Balance** – amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- **Committed Fund Balance** – amounts that can only be used for specific purposes determined by formal action of the County’s highest level of decision-making authority (the Board of Supervisors) and that remain binding unless removed in the same manner. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.
- **Assigned Fund Balance** – amounts that are constrained by the County’s intent to be used for specific purposes. The intent can be established at either the highest level of decision making, or by a body or an official designated for that purpose.
- **Unassigned Fund Balance** – the residual classification for the County’s General Fund that includes amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

# County of Imperial, California

## Notes to Financial Statements

June 30, 2020

The Board of Supervisors establishes, modifies or rescinds fund balance assignments by passage of an ordinance or resolution. This is done through adoption of the budget and subsequent budget amendments that occur throughout the year.

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

A detailed schedule of net position restrictions and fund balances at June 30, 2020 is as follows:

	General Fund	Behavioral Health	Fire Protection	Other Governmental Funds	Total Governmental Funds
Nonspendable:					
Prepaid Items and Inventories	\$ 221	\$ 39	\$ -	\$ 215	\$ 475
Restricted for:					
Air Pollution Control	-	-	-	4,686	4,686
Ambulatory Care Center	-	-	-	138	138
Animal Control	-	-	-	17	17
Area Agency on Aging	-	-	-	1,008	1,008
Asset Forfeiture	-	-	-	183	183
Border Inspection Station	-	-	-	165	165
CalHOME Program	-	-	-	126	126
Cal-Met Grant	-	-	-	866	866
California Emergency Solutions and Housi	-	-	-	423	423
Child Abuse Assistance	-	-	-	190	190
Comm. Correction Performance	-	-	-	1,359	1,359
Comm. Development Block Grant	-	-	-	5,926	5,926
Criminal Justice Facilities	-	-	-	4,035	4,035
Debt Services	-	-	-	7,904	7,904
Development Fees	-	-	-	746	746
District Attorney Programs	-	-	-	46	46
DMV Fees	-	-	-	2,189	2,189
Farmer Program-APCD	-	-	-	145	145
Fiber Optic Network	-	-	-	147	147
Fire Protection	-	-	-	434	434
Gateway CSA CAO	-	-	-	246	246
Geographic Info Systems	-	-	-	32	32
Geothermal Administration	-	-	-	374	374
Heber Housing Rehabilitation	-	-	-	4,303	4,303
Home Investment Program	-	-	-	471	471
Homeland Security	-	-	-	52	52
Homeless Emergency Aid	-	-	-	5,465	5,465
Homeless Housing Assistance Program	-	-	-	3,142	3,142
Housing-Comm Development	-	-	-	6,412	6,412
Housing Rehabilitation Program	-	-	-	169	169

# County of Imperial, California

## Notes to Financial Statements

June 30, 2020

	General Fund	Behavioral Health	Fire Protection	Other Governmental Funds	Total Governmental Funds
IHSS Public Authority	\$ -	\$ -	\$ -	\$ 1,315	\$ 1,315
Library Services and Technology Act	-	-	-	100	100
Measure D-LTA Road Program	-	-	-	10,756	10,756
Medical/CMSP Fund	-	-	-	8,980	8,980
Mental Health Services	-	-	-	22	22
Neighborhood Stabilization Program	-	-	-	451	451
Ozone Operational Development	-	-	-	667	667
Palo Verde Wastewater Treatment	-	-	-	200	200
Probation Programs	-	-	-	499	499
Public Benefit Fees	-	-	-	18,094	18,094
Public Health Programs	-	-	-	24,382	24,382
Public Works Roads	-	-	-	231	231
PW Development Impact Fees	-	-	-	70	70
Recorders Improvement	-	-	-	1,261	1,261
Road Maintenance-Rehabilitation	-	-	-	7,962	7,962
Service Authority Freeway	-	-	-	1,472	1,472
Sheriff Programs	-	-	-	551	551
Sunbeam Lake RV Park	-	-	-	655	655
Tobacco Settlement Monies	1,516	-	-	-	1,516
USDA Business Relief Program	-	-	-	1,275	1,275
Valley Games & Golf	-	-	-	300	300
Victim Witness Assistance	-	-	-	89	89
Whole Person Care	-	-	-	541	541
Winterhaven County Loan	-	-	-	84	84
Workforce Investment Act	-	-	-	578	578
Wraparound Prog-Probation	-	-	-	1,387	1,387
Total restricted					
Net position/fund balances	1,516	-	-	133,321	134,837
Committed to:					
General Reserves	4,448	-	-	-	4,448
PARS OPEB	1,521	-	-	-	1,521
Total committed fund balances	5,969	-	-	-	5,969
Assigned to:					
Next Year's Budget	1,698	-	-	-	1,698
Allocated for Capital Outlay	1,594	-	-	-	1,594
Realignment/Rev. Stabilization	2,466	-	-	-	2,466
Tobacco Monies	7,155	-	-	-	7,155
Total assigned fund balances	12,913	-	-	-	12,913
Unassigned	21,062	(3,510)	(5,440)	(8,558)	3,554
Total fund balances	\$ 41,681	\$ (3,471)	\$ (5,440)	\$ 124,978	157,748

**Note 14 - Deficit Fund Net Position – Fund Balance**

Deficit fund net position or fund balances in the basic financial statements are as follows:

- Behavioral Health Services – Deficit fund balance of (\$3,471) is a result of the revenues for federal and state grants and charges for services being inadequate to cover expenditures.
- Fire Protection Fund – Deficit fund balance of (\$5,440) is the result of revenues for taxes and grants being inadequate to cover expenditures.
- Public Works Roads Fund – Deficit fund balance of (\$2,877) is the result of revenues for state grants and charges for services being inadequate to cover expenditures.
- Library Fund – Deficit fund balance of (\$548) is the result of revenues for taxes and grants being inadequate to cover expenditures.
- WIA Funds- Deficit fund balance of (\$316) is a result of revenues for federal grants being inadequate to cover expenditures.
- Substance Abuse Fund- Deficit fund balance of (\$1,436) is the result of revenues for state and federal grants being inadequate to cover expenditures.
- Economic Development Fund – Deficit fund balance of (\$1,674) is the result of revenues for state grants being inadequate to cover expenditures.
- Legislative and Admin Fund – Deficit fund balance of (\$25) is the result of revenues being inadequate to cover expenditures.
- Police Protection Fund – Deficit fund balance of (\$828) is the result of revenues for state grants being inadequate to cover expenditures.
- Recreational Facilities Fund – Deficit fund balance of (\$59) is the result of revenue being inadequate to cover expenditures on prior year.
- Child Support Services- Deficit fund balance of (\$48) is the result of revenues for federal and state grants being inadequate to cover expenditures.
- California Child Services- Deficit fund balance of (\$108) is the result of revenues for state grants being inadequate to cover expenditures.
- Solid Waste Landfill Fund – Deficit net position of (\$25,023) is the result of revenues being inadequate to cover expenses and the recognition of additional post closure cost liabilities.
- Sanitation Fund – Deficit fund balance of (\$27,778) is the result of revenues for charges for services being inadequate to cover expenses.
- Centralized Mail System Fund – Deficit net position of (\$154) are the result of revenues being inadequate to cover expenses.
- Information Systems Fund- Deficit net position of (\$6,668) are the result of revenues being inadequate to cover expenses.



### Note 15 - Prior Period Adjustments

A prior period adjustment of \$26,359 was made to increase the Governmental Activities beginning net position and decrease the Business-type Activities beginning net position to reflect the transfer of the Sanitation Fund from a special revenue fund to an enterprise fund. A second adjustment of (\$1,124) was made to the Sanitation Fund's beginning net position to recognize amounts associated with capital assets, long term liabilities, pension related items, and OPEB related items. The restatements are summarized below.

Governmental Activities	
Net Position at July 1, 2019 as previously stated	\$ (164,287)
Sanitation Fund Activities	<u>26,359</u>
Net Position at July 1, 2019 as restated	<u><u>\$ (137,928)</u></u>
Business-type Activities	
Net Position at July 1, 2019 as previously stated	\$ (8,207)
Sanitation Fund Activities	<u>(26,359)</u>
Net Position at July 1, 2019 as restated	<u><u>\$ (34,566)</u></u>
Governmental Funds	
Fund Balance at July 1, 2019 as previously stated	\$ 123,570
Sanitation Fund Activities	<u>25,235</u>
Fund Balance at July 1, 2019 as restated	<u><u>\$ 148,805</u></u>
Sanitation Fund	
Net Position at July 1, 2019 as previously stated	\$ (25,235)
Balances transferred from governmental funds	
Long Term Sanitation Fund Activities	<u>(1,124)</u>
Fund Balance at July 1, 2019 as restated	<u><u>\$ (26,359)</u></u>

### Note 16 - Subsequent Events

During 2020, the worldwide coronavirus pandemic impacted national and global economies. The County Board and Management are closely monitoring operations, liquidity and capital resources and is actively working to minimize the current and future impact of this unprecedented situation. As of the date of issuance of these financial statements, the current and full impact to the County is unknown.

## Required Supplementary Information

County of Imperial, California  
Schedule of County's Proportionate Share of the Net Pension Liability  
(amounts expressed in thousands)

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Last 10 Fiscal Years <sup>(1)</sup>	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015
County's Proportion of the net pension liability	95.184%	94.985%	94.669%	94.721%	94.731%	95.103%
County's Proportionate share of the net pension liability	\$ 116,293	\$126,434	\$ 126,951	\$ 127,131	\$ 83,939	\$ 55,848
Covered payroll	110,172	106,108	107,075	99,460	95,562	90,200
County's Proportionate share of the net pension liability as a percentage of covered payroll	105.56%	119.16%	118.56%	127.82%	87.84%	61.92%
Plan fiduciary net position as a percentage of the total pension liability	87.73%	86.15%	85.27%	83.81%	88.71%	92.12%

<sup>(1)</sup> Historical information is required only for measurement periods for which GASB Statement No. 68 is applicable. This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10 year trend is compiled, the information will be presented for those years for which information is available.

County of Imperial, California  
Schedule of County's Pension Contribution  
(amounts expressed in thousands)

Last 10 Fiscal Years <sup>(1)</sup>	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015
Actuarially determined contributions	\$ 22,605	\$ 17,707	\$ 17,546	\$ 19,293	\$ 17,334	\$ 16,030
Contributions in relation to the actuarially determined contribution	<u>(22,996)</u>	<u>(22,187)</u>	<u>(17,707)</u>	<u>(19,293)</u>	<u>(17,334)</u>	<u>(16,030)</u>
Contribution deficiency (excess)	<u>\$ (391)</u>	<u>\$ (4,480)</u>	<u>\$ (161)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 115,139	\$ 110,172	\$ 106,108	\$ 107,075	\$ 99,461	\$ 95,562
Contributions as a percentage of covered payroll	19.97%	20.14%	16.69%	18.02%	17.43%	16.77%

<sup>(1)</sup> Historical information is required only for measurement periods for which GASB Statement No. 68 is applicable. This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10 year trend is compiled, the information will be presented for those years for which information is available.

County of Imperial, California  
Schedule of Changes in the County's Net OPEB Liability and Related Ratios  
(amounts expressed in thousands)

Last 10 Fiscal Years <sup>(1)</sup>	FY 2020	FY 2019	FY 2018
Total OPEB Liability			
Service cost	\$ 13,563	\$ 15,257	\$ 17,834
Interest	11,253	10,190	8,639
Differences between actual and expected experience with regard to economic or demographic factors	-	3,654	-
Changes in assumptions	20,097	(15,080)	(36,107)
Benefit payments	(6,229)	(6,120)	(6,421)
Net change in total OPEB liability	38,684	7,901	(16,055)
Total OPEB liability - beginning	280,333	272,432	288,487
Total OPEB liability - ending (a)	<u>\$ 319,017</u>	<u>\$ 280,333</u>	<u>\$ 272,432</u>
Plan Fiduciary Net Position			
Contributions - employer	\$ 6,229	\$ 6,120	\$ 6,421
Net investment income	262	206	308
Administrative expenses	(25)	-	-
Benefit payments	(6,229)	(6,120)	(6,421)
Net change in plan fiduciary net position	237	206	308
Plan fiduciary net position - beginning	4,166	3,960	3,652
Plan fiduciary net position - ending (b)	4,403	4,166	3,960
County's net OPEB liability - ending (a)-(b)	<u>\$ 314,614</u>	<u>\$ 276,167</u>	<u>\$ 268,472</u>
Plan fiduciary net position as a percentage of the total OPEB liability	1.38%	1.49%	1.45%
Covered-employee payroll	\$ 110,172	\$ 106,108	\$ 107,075
Net OPEB liability as percentage of covered payroll	285.57%	260.27%	250.73%

<sup>(1)</sup> Historical information is required only for measurement periods for which GASB Statement No. 75 is applicable. This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10 year trend is compiled, the information will be presented for those years for which information is available.

County of Imperial, California  
Schedule of the County's OPEB Contributions  
Last Ten Fiscal Years\*  
(amounts expressed in thousands)

Last 10 Fiscal Years <sup>(1)</sup>	FY 2020	FY 2019	FY 2018
Actuarially determined contribution	\$ 8,832	\$ 6,120	\$ 19,127
Contributions in relation to the actuarially determined contributions	8,832	7,452	6,127
Contribution deficiency (excess)	\$ -	\$ (1,332)	\$ 13,000
Covered-employee payroll	\$ 115,139	\$ 110,172	\$ 106,108
Contributions as a percentage of covered-employee payroll	7.67%	6.76%	5.77%

Notes to Schedule

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal cost method (EAN)
Amortization method	Level percentage of payroll
Amortization period	15 years
Asset valuation method	Market value
Inflation	2.50%
Healthcare cost trend rates	We have assumed overall health costs of medical benefits will increase according to the health cost inflation trend derived by using the "Getzen" model developed by the Society of Actuaries. A margin to reflect the impact of excise tax in future years is reflected in the assumed trend.
Investment rate of return	5.60%
Mortality	Pre-retirement mortality probability used in this valuation are the same as the assumptions used in the June 30, 2018 pension actuarial report from the Imperial County Employees' Retirement System (ICERS). Post-retirement mortality probability used in this valuation are the same as the assumptions used in the June 30, 2018 pension actuarial report from the Imperial County Employees' Retirement System (ICERS).

<sup>(1)</sup> Historical information is required only for measurement periods for which GASB Statement No. 75 is applicable. This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10 year trend is compiled, the information will be presented for those years for which information is available.

County of Imperial, California

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual -  
General Fund  
Year Ended June 30, 2020  
(amounts expressed in thousands)

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget- Positive (Negative)
Revenues				
Taxes	\$ 41,440	\$ 41,440	\$ 37,322	\$ (4,118)
Licenses and permits	1,316	1,316	1,281	(35)
Fines, forfeitures and penalties	4,833	4,831	5,314	484
Use of money and property	990	990	1,902	912
Intergovernmental revenue	131,695	127,155	133,533	6,378
Charges for services	19,301	18,947	19,826	879
Other revenues	183	144	404	260
Total revenues	199,758	194,823	199,582	4,759
Expenditures				
General government				
Legislative and Administration	6,751	5,768	4,169	1,599
Finance	6,646	7,474	7,238	236
Counsel	2,643	2,619	2,443	176
Personnel	2,413	2,346	2,186	160
Equal Employment Opportunity	167	167	117	50
Elections	1,147	1,097	1,178	(81)
Property Management	4,905	4,900	5,509	(609)
Other General	349	349	290	59
Recreational Facilities	749	749	824	(75)
Public protection				
Judicial	13,952	13,876	12,688	1,188
Police Protection	19,876	19,316	19,979	(663)
Detention and Correction	28,740	28,335	27,618	717
Protective Inspection	6,711	6,134	6,245	(111)
Other Protection	9,161	8,218	7,880	338
Resources Conservation	21	21	21	-
Public assistance				
Administration	52,343	51,077	47,586	3,491
Categorical Aids	63,783	60,205	62,560	(2,355)
General Relief	277	277	223	54
Veterans Services	342	342	321	21
Other Assistance	90	90	532	(442)
Education	446	471	436	35
Public ways and facilities				
Public Ways	37	37	859	(822)
Total expenditures	221,549	213,868	210,902	2,966
Excess of Revenues				
Over Expenditures	(21,791)	(19,045)	(11,320)	7,725
Fund Balances - Beginning	53,001	53,001	53,001	-
Fund Balances - Ending	\$ 31,210	\$ 33,956	\$ 41,681	\$ 7,725

County of Imperial, California  
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual -  
Behavioral Health Services  
Year Ended June 30, 2020  
(amounts expressed in thousands)

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	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget- Positive (Negative)
Revenues				
Use of money and property	\$ 40	\$ 40	\$ (80)	\$ (120)
Intergovernmental revenue	50,378	46,285	32,276	(14,009)
Charges for services	840	840	705	(135)
Other revenues	3,872	3,872	3,671	(201)
Total revenues	55,130	51,037	36,572	(14,465)
Expenditures				
Public assistance				
Health	55,834	51,037	40,443	10,594
Total expenditures		51,037	40,443	10,594
Fund Balances - Beginning	400	400	400	-
Fund Balances - Ending	<u>\$ (304)</u>	<u>\$ 400</u>	<u>\$ (3,471)</u>	<u>\$ (3,871)</u>



County of Imperial, California  
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual -  
Fire Protection  
Year Ended June 30, 2020  
(amounts expressed in thousands)

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	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget- Positive (Negative)
Revenues				
Taxes	\$ -	\$ -	\$ 4,370	\$ 4,370
Fines, forfeitures and penalties	-	-	16	16
Use of money and property	200	200	\$ (113)	\$ (313)
Intergovernmental revenue	1,039	1,004	290	(714)
Charges for services	30	30	2,568	2,538
Total revenues	1,269	1,234	7,131	5,897
Expenditures				
Public protection				
Fire Protection	1,039	1,004	8,696	(7,692)
Total expenditures	1,039	1,004	8,696	(7,692)
Fund Balances - Beginning	(3,875)	(3,875)	(3,875)	-
Fund Balances - Ending	<u>\$ (3,645)</u>	<u>\$ (3,645)</u>	<u>\$ (5,440)</u>	<u>\$ (1,795)</u>

**Note 1 - Budgetary Information**

In accordance with the provisions of Sections 29000-29143 of the Government Code of the State of California, commonly known as the County Budget Act, the County prepares and adopts a budget on or before August 30, for each fiscal year.

Expenditures are controlled on the object level except for fixed assets expenditures which are controlled on the sub-object level.

Encumbrances, which are commitments related to executor contracts for goods or services, are recorded for budgetary control purposes in the governmental and proprietary fund types. Encumbrance accounting is utilized to assure effective budgetary control accountability. Encumbrances outstanding at year-end do not constitute expenditures or liabilities. Unencumbered appropriations lapse at year-end and encumbrances outstanding at that time are liquidated at year-end.

Amendments or transfers of appropriations between objects of expenditures within the same department or between departments within any fund must be approved by the County Executive Office.

Supplemental appropriations necessary and normally financed by unanticipated revenues during the year must be approved by the Board of Supervisors. Any deficiency of budgeted revenues and other financing sources over expenditures and other financing uses is financed by beginning fund balances as provided for in the County Budget Act.

The budgetary comparison schedules are presented using the modified accrual basis of accounting. A reconciliation of budgetary information to GAAP information is not needed as there are no differences between the two.

**Note 2 - Expenditures in Excess of Appropriations**

Expenditures for the year ended June 30, 2020, exceeded appropriations for the following major funds/departments:

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget- Positive (Negative)
General Fund				
Expenditures				
General government				
Elections	\$ 1,147	\$ 1,097	\$ 1,178	\$ (81)
Property Management	4,905	4,900	5,509	(609)
Recreational Facilities	749	749	824	(75)
Public protection				
Police Protection	19,876	19,316	19,979	(663)
Detention and Correction	28,740	28,335	27,618	717
Protective Inspection	6,711	6,134	6,245	(111)
Public assistance				
Categorical Aids	63,783	60,205	62,560	(2,355)
Other Assistance	90	90	532	(442)
Public ways and facilities				
Public Ways	37	37	859	(822)
Fire Protection Fund				
Expenditures				
Public protection				
Fire Protection	1,039	1,004	8,696	(7,692)

## Other Supplementary Information

**Special Revenue Funds**

Special Revenue Funds account for revenues derived from specific taxes or other designated revenue sources. Primary revenue sources are: taxes, fines, forfeitures and penalties; use of money and property; aid from other governmental agencies; charges for services; and other revenues. Expenditures are made only for specific activities legally authorized to be financed from the individual funds.

Public Works Roads – The Public Works Roads Fund was established to provide for maintenance and construction of roadways and for specialized engineering services to other governmental units and the public. Revenues consist primarily of the County’s share of State highway user’s tax and are supplemented by Federal funds, vehicle code fines, and fees and reimbursements for engineering services provided.

Host Public Benefit Fees – The Host Public Benefit Fees unit is used to receive funds paid by entities based on Host Entity Benefit Agreements or Public Benefit Agreements. Funds will then be transferred to the appropriate General Fund account based on time spent.

Public Health – The Public Health Department has the primary responsibility to operate a wide range of medical and health functions in prevention of disease, injury, disability and premature death, environmental health and dental care, as well as long range health planning for and the protection of the public’s health. Basic programs are communicable Disease Control, Maternal and Child Health, Public Health Field Nursing, Public Health Laboratory, Vital Statistics, Emergency Medical Services, Dental Services and Environmental Health Programs.

Library – The County Library District, serving a population of approximately 45,300, encompasses all of the unincorporated areas in Imperial County and all cities except Brawley, Calexico, El Centro and Imperial. The Library is located in rural El Centro with branches in Calipatria, Heber, Holtville, Niland, Ocotillo, Desert Shores, Salton City, and Westmorland. The Library collection is supplemented in various ways, including participation with the Serra Cooperative Library System in San Diego and Imperial Counties. Inter-library loan service is available with local libraries and other libraries in California and the California State Library.

Gateway County Service Area (CSA) – This fund was established to identify and reimburse the County costs and departmental expenses related to formation of a County Service Area at the Gateway to the Americas Specific Planning Area. This budget unit reflects the costs of operation of the water and sewer facilities and other services provided by the County Service Area.

Workforce Investment Act (WIA) Fund – This budget unit was established to replace the former JTPA budget unit. The office of Employment Training administers funds under the Workforce Investment Act (WIA). WIA consists of the following Titles of this budget unit: Adult Programs, Youth Programs, Dislocated Worker Program, and Welfare-to-work Programs. The funds are used for activities related to training programs, job-hunting activities, inventory, equipment, and other related activities.

Federal Jail Improvement Fund – The Federal Jail Improvement fund was created to account for expenditures to improve jail conditions. These expenditures are reimbursed by the Federal Government and by the State Government.

Criminal Justice Facilities Fund – The monies in this fund, together with any interest earned thereon, may be used for construction, reconstruction, expansion, improvement, operation, or maintenance of County criminal justice and court facilities, and for improvement of criminal justice automated information systems. Provided, that in Imperial County, money deposited each year in this fund may also be used for the maintenance, operation, construction, reconstruction, or expansion of County juvenile justice rehabilitation facilities.

Geothermal Administration – This budget unit funds the geothermal related activities within the County Departments. Geothermal administration encompasses reviewing geothermal applications, coordination of geothermal activities, providing information within the industry and to the general public and updating various policies and procedures as they relate to geothermal.

Substance Abuse – This budget unit was established for the prevention of alcohol and drug abuse and is under the direction of the Behavioral Health Director. The substance abuse program provides individual and group counseling, prevention, information and referral, education, and consultation.

Service Authority Freeway Emergency – This budget unit was established to identify revenues and expenditures for the installation of emergency call boxes on the Imperial County freeway system.

Air Pollution Control – The purpose of the Imperial County Air Pollution Control District is to maintain and improve the quality of air in the County. This will be done by enforcing air pollution regulations and by educating the general public about the dangers of air pollution and ways to combat it. Air Pollution Control Districts are mandated under California law and service in a joint effort with State and Federal governments.

DMV Fees – This fund was established per Health and Safety Code Section 44220-44223. Per Code Section, the revenues from the fees collected shall be used solely to reduce air pollution from motor vehicles and for related planning, monitoring, enforcement, and technical studies necessary for the implementation of the California Clean Air Act of 1988.

Recorders Improvement – This is a fund where money is collected from recording documents. It is used for office improvements. GC 27361.

Medi-Cal/CMSP – The purpose of the budget unit is to account for the revenues and expenditures associated with the State of California Medi-Cal programs and the State of California Children Medical Services Program (CMSP). These programs are part administered by the Social Services Department.

IHSS Public Authority – This budget unit was established to record activity such as wages, benefits, training, office expenses and administrative costs of the program and the county's share of costs.

Mental Health Service Act (MHSA) Prop 63 Fund – This is a special revenue fund used to account for a variety of mental health programs for all populations, as well as a wide range of prevention, early intervention, and treatment services. Revenue resources are primarily state and federal grants.

Public Works Impact Fees – This budget unit was established to account for Public Works share of Imperial County impact fees requiring new development in both the countywide and unincorporated areas of the county to supplement the fair share of the costs of public facilities, equipment and services necessitated by such new development.

Cal-MMET Grant – This budget unit was established to account for the California Multi-Jurisdictional Methamphetamine (CAL-MMENT) Grant received by the Sheriff’s Office. This grant focuses on methamphetamine producers and distributors by creating specialized investigative units at the Sheriff’s Office.

Ozone Operational Development – Air Pollution Control office charges commercial and residential mitigation fee, this will allow the County to fund ozone projects.

Measure D LTA Road Funds – This budget unit was established to account for revenues and expenditures of the County of Imperial’s share of monies received from the Imperial County Local Transportation Authority Retail Transactions and Use Tax Ordinance which was adopted by the electorate on November 4, 2008. The tax is imposed in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code and Division 19 of the Public Utilities Code (Code Section 180000). The purpose of this ordinance was to allow the Authority to issue bonds payable from the enactment of a one half of one percent sales tax for a period of forty years. The proceeds of this tax are first allocated to the monthly debt service payments of the bonds, then to the County of Imperial and the member agencies for local street road purposes. Also, a portion of the tax revenues would be used for administration, transit services, and state highway purposes.

The funds that are generated by implementation of the Imperial County Transportation Authority Retail Transactions and Use Tax Ordinance are intended to supplement and not to replace existing local revenues used for transportation purposes.

The Authority consists of the following member agencies:

- 1) City of Brawley
- 2) City of Calexico
- 3) City of Calipatria
- 4) City of El Centro
- 5) City of Holtville
- 6) City of Imperial
- 7) City of Westmorland
- 8) County of Imperial

Sunbeam Lake RV Park – This budget unit was established to account for the revenues and expenditures associated with the County owned RV Park located at Sunbeam Lake. This park was purchased with Tobacco Settlement monies.

Comm Cor Performance Incentive – This budget unit was established to account for the revenues and expenditures associated with the Community Corrections Performance Incentive Act. The provisions of this act are intended to reduce crimes committed by probationers and the number of probationers revoked to prison by giving the probation departments a share of the savings to the state in reduced incarceration costs when they reduce both new offenses by probationers and revocations to prison.

Wraparound Program – Established for Wraparound services achieving the ultimate goal to keep children with their birth families, relative caretakers, or in foster families by providing intensive, comprehensive, integrated, creative intervention and support services.

Intra Governmental Transfer (IGT) – The transition from Medi-Cal fee for service to Medi-Cal Managed Care has provided eligibility for a program called Medi-Cal Rate Range Intergovernmental Transfers (IGTs). The Public Health Department has been approved by the California Department of Healthcare Services to participate in the IGT program with both California Health and Wellness and Molina Healthcare of California. The department's combined participation with both health plans will result in the availability of federal funds to augment public health services for our low-income Medi-Cal population.

Local Health Authority – To reflect revenue and expenditures related to an agreement between California Health & Wellness and the County of Imperial entered into whereas CHW will compensate County at rate per member per month (PMPM) depending on aid code of member to be used to enhance the health of Members.

SB1-Road Maintenance & Rehabilitation Act – The County will receive state fund from SB1 Road Maintenance and Rehabilitation Account (RMRA) that will help the County maintain and rehabilitate approximately twenty (20) miles of roads throughout the County's infrastructure.

APCD Rule 310 – Rule 310 is an enforceable regulation adopted to address indirect operational emissions resulting from residential and commercial development. Indirect sources of emissions are facilities as well as land uses which do not in themselves emit a significant amount of emissions but rather they attract or generate motor vehicle trips which result in emissions of ozone precursors (VOC's, ROG, and NOx), carbon monoxide (CO) and fine particulate matter (PM10 and PM2.5). This rule addresses only PM10 and NOx emissions.

2017 Homeland Security – The U.S. Department of Homeland Security provides funding to California to enhance the ability of the State, urban area, and local jurisdictions to prevent, protect against, mitigate, respond to, and recover from potential terrorist attacks and other hazard. Federal fund received will be utilized to strengthening preparedness planning and equipment activities, specifically interoperable communications. This enhances the communications of the various emergency response agencies providing service throughout Imperial County.

Farmers Program Carl Moyer – The Imperial County Air Pollution Control Department is participating in the Fund Agriculture Replacement Measures for Emissions Reductions (FARMER) Program. The ICAPCD distributes applications through the APCD Office, the Farm Bureau, and COLAB and through an RFP process in the Imperial Valle Press or other approved circulations. Applications are accepted on a first-come-first-served basis and conducts evaluations based on cost-effectiveness. Participating in the FARMER Program will continue to decrease the NOx and PM inventories.

HEAP Grant – The general purpose of the Homeless Emergency Aid Program is to provide one-time back grant funding to address the immediate emergency needs of homeless individuals and individuals at imminent risk of homelessness in the service area of each Contractor.

Administration ICCED – This budget unit was established to account for contributions received from other agencies, as well as special expenditures.

Boating & Waterways – To account for revenues and expenditures related to the design of Sunbeam Lake Park Boat Launch Facility and the rehabilitation of the boat launch ramp at Weist Lake County Park to increase public use of the recreational areas.



Community Development Block Grant (CDBG) – This program was established to facilitate the rehabilitation of sub-standard housing for low to moderate income persons in the unincorporated areas of Imperial County.

Disaster Recovery – To account for grants awarded for disasters including earthquakes and sanitation system which have occurred in the County of Imperial.

Economic Development – To account for grants awarded for help with the economic development of business in the County of Imperial.

First Time Homebuyers – Grant awarded by the State of California Department of Housing and Economic Development. It was awarded to establish a First Time Home Buyer Assistance Program. The funds will be utilized for down payments and gap financing relating to the purchase of homes located in the unincorporated areas of the Imperial County.

Housing Rehabilitation – To account for grants awarded for Homeowners to remodel or upgrade homes to industry standards.

Water Treatment – To account for development at the Mesquite Lake Specific Plan and Palo Verde water treatment and distribution plants to serve the Calipatria, Nilland and Palo Verde areas.

Parks and Recreation – The Per Capita Grant Program is intended to maintain a high quality of life for California's growing population by providing a continuing investment in parks and recreational facilities. Specifically, it is for the acquisition and development of neighborhood, community, and regional parks and recreation lands and facilities in urban and rural areas.

USDA – USDA grants used to account for multiple types of programs for rural economic development. Funds used on projects that will create or retain rural jobs.

Administration – This account was established to account for the administration expense for our ICCED department to monitor and administer grants.

Communications – The purpose of this budget unit is to fund the County's membership and participation in the Imperial Valley Communications Authority (IVTA). The IVTA is a joint powers authority (JPA) organized to manage the construction, implementation and ongoing maintenance of a countywide fiber optic network for the benefit of all public agencies within Imperial County. This fund will also be used to pay the cost of "last mile" construction and equipment necessary to connect selected County Facilities to the network.

Detention and Correction – 1538 - The Local Law Enforcement Block Grant (LLEBG) was created in the Omnibus Fiscal Year 1996 Appropriations Act (P.L. 104-134) to provide local governments with funds to underwrite projects to reduce crime and improve public safety. 1558 - Probation Training - Probation This budget unit was created during 1982-83 to properly administer the funds associated with this program. All correctional personnel must receive 40 hours each year of Board of Corrections certified training. 1559 - Sheriff Standard Training - Sheriff This budget unit was created to administer the funds associated with this training program. These funds are utilized for training correctional and detention personnel to upgrade their ability to deal with problems associated with incarceration of prisoners.

Fire Protection – Fund was established to account for the costs associated with providing fire protection services to the City of Imperial as a result of a contractual agreement with the County. The City of Imperial has agreed to pay all direct costs for this service as provided for in the provisions of the agreement. Also, accounts were established Homeland Security Grant Program (HSGP) which play an important role in the implementation of the National Preparedness System by supporting the building, sustainment, and delivery of core capabilities essential to achieving the National Preparedness Goal of a secure and resilient nation.

Health – The funds in this allocation were established to account for the revenues and expenditures pertaining to Public Health and Environmental Health grants. These grants consist of Tobacco Education, Mosquito Abatement and Environmental recovery and remediation.

Judicial – The funds in this allocation were established to account for revenues and expenditures for grants pertaining to the prosecution crimes under the grants for Violence Against Women, Drug Court, Statutory Rape Vertical Prosecution and Special Prosecution.

Legislative and Administration – The funds in this allocation are for the Community Benefit Program is part of the Public Benefit Program for use with Solar Power Plants in Imperial County which was established by the Board of Supervisors on January 24, 2012. All utility-scale solar projects built in Imperial County since that time have entered into Public Benefit Agreements with the County and have been contributing funds into the Program, which includes the Community Benefit Program.

Imperial County receives funds from solar projects located in the unincorporated areas of the county. The Board of Supervisors has identified Goals and Objectives in order to maximize the benefits of these funds. Such benefits might include, but are not limited to, infrastructure improvement, job creation, economic development and enhancement to the quality of life in neighboring communities.

Police Protection – The funds in this allocation were established to account for the revenues and expenditures in grants for High Intensity Drug Traffic Area (HIDTA) grants and Off Highway Enforcement. The Off Highway Enforcements monies come from fines and fees charged to violators in the desert areas located in the County of Imperial.

Property Management – This fund was established to account for the revenues and expenditures pertaining to leased buildings and land owned by the County of Imperial to Valley Games and Golf. Also, to track a repayment of a loan given to Valley Games and Golf thru the Community Benefit program.

Public Ways – The funds in this allocation were established to account for various road projects thru out the unincorporated area of the County of Imperial. These are Keystone Road project, and SB1 Road Maintenance & Rehabilitation.

Recreational Facilities – The funds in this allocation were established to account for grants received for Boating. These grants are for Salton Sea and Red Hill Marina.

Other Protection – The funds in this allocation were established to account for grants received for various public protection grants not carried out by sworn law enforcement officers. Fish and Game, Bio Terrorism, Correctional Work Crews, Real Estate Fraud, Case Management, Help America Vote, and State and Federal Asset Forfeiture.

Public Protection – The funds in this allocation were established to account for grants received for various public protection grants carried out by sworn law enforcement officers. These grants consist of LLE Block Grants, Homeland Security grants, Stonegarden grants, JAG grants and Community Correction grants.

Other Assistance – The funds in this allocation were established to account for impact fees which are used to account for Sheriff, General Government, Library, and Parks and Recreation, share of Imperial County impact fees requiring new development in both the countywide and unincorporated areas of the county to supplement the fair share of the costs of public facilities, equipment and services necessitated by such new development.

Public Assistance – The funds in this allocation were established to account for grants pertaining to Child Abuse, Victim Witness Rights, Area Agency on Aging, Elder Abuse, Victim Services, and Renewal Energy grants.

Education – The funds in this allocation were established to account for grants pertaining to community education programs such as Proud Parenting Education, Federal IDEA Funds and GIS development.

Child Support Services – The Child Support Services Fund was established to provide separate fund accountability as required by the awarding agency. Child Support Services establishes paternity, obtains and enforces court orders for child support, collects and distributes payments, and provides community outreach about those services for the benefit of minor children.

California Child Services – The California Children’s Services (CCS) Fund was established to monitor the source of revenue. The source of revenue is an annual allocation from the Department of Health Care Services. The program is funded by the Federal, State and County. The CCS and Medical Therapy Program work together to plan and implement comprehensive family centered healthcare and case management services for eligible children with serious medical and developmental conditions.

Animal Control – The Animal Control Fund was established to track the costs associated with the administration of the program. It is supplemented by Public Health Realignment to offset fees/funding shortages. The program provides the public with services such as animal adoption; low cost animal spay or neutering; cat and dog trap rentals; and sheltering and veterinarian services for sick, relinquished, abandoned, and stray domestic animals. In addition, Animal Control officers maintain public safety by enforcing licensing laws and humane care regulations while patrolling the unincorporated areas of Imperial County.

### **Capital Projects Funds**

The purpose of these funds are to separately account for major acquisition, construction and additions to County buildings and land other than those financed by Enterprise Funds and Internal Service Funds.

### **Debt Service Fund**

The Debt Service Fund is used to account for the accumulation of resources for the payment of principal and interest on the county's pension obligation bonds. There are no combining statements because the County has one Debt Service fund which is reported on the non-major combined financial statements.

County of Imperial, California

Combining Balance Sheet -  
Nonmajor Special Revenue Funds

June 30, 2020

(amounts expressed in thousands)

	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total Governmental Funds
<b>Assets</b>				
Cash and cash equivalents	\$ 88,457	\$ -	\$ 7,888	\$ 96,345
Deposits with others	15	-	-	15
Receivables (net)				
Accounts	9,675	1	-	9,676
Interest	5,509	-	16	5,525
Loan	15,656	-	-	15,656
Taxes	32	-	-	32
Due from other funds	15,286	-	-	15,286
Inventories and prepaid items	235	-	-	235
<b>Total assets</b>	<b>\$ 134,865</b>	<b>\$ 1</b>	<b>\$ 7,904</b>	<b>\$ 142,770</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 3,125	\$ 65	\$ -	\$ 3,190
Accrued payroll	1,664	-	-	1,664
Due to other funds	10,210	360	-	10,570
<b>Total liabilities</b>	<b>14,999</b>	<b>425</b>	<b>-</b>	<b>15,424</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenues	2,368	-	-	2,368
<b>Fund Balances</b>				
Nonspendable	215	-	-	215
Restricted	125,417	-	7,904	133,321
Unassigned	(8,134)	(424)	-	(8,558)
<b>Total fund balances</b>	<b>117,498</b>	<b>(424)</b>	<b>7,904</b>	<b>124,978</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 134,865</b>	<b>\$ 1</b>	<b>\$ 7,904</b>	<b>\$ 142,770</b>

County of Imperial, California

Combining Balance Sheet -  
Nonmajor Special Revenue Funds

June 30, 2020

(amounts expressed in thousands)

	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total Governmental Funds
Revenues				
Taxes	\$ 443	\$ -	\$ -	\$ 443
Licenses and permits	3,137	-	-	3,137
Fines, forfeitures and penalties	751	-	-	751
Use of money and property	4,171	-	187	4,358
Intergovernmental	103,180	-	-	103,180
Federal aid	22,363	-	-	22,363
Charges for services	11,008	817	6,350	18,175
Other revenues	9,114	-	-	9,114
Total revenues	154,167	817	6,537	161,521
Expenditures				
Current				
General government	4,754	-	5	4,759
Public protection	26,129	-	-	26,129
Health and sanitation	49,746	-	-	49,746
Public assistance	32,408	-	-	32,408
Public ways and facilities	14,383	3	-	14,386
Debt Service				
Principal	-	-	4,330	4,330
Interest	-	-	1,646	1,646
Capital Outlay	-	2,418	-	2,418
Total expenditures	127,420	2,421	5,981	135,822
Excess (Deficiency) of Revenues Over (Under) Expenditures	26,747	(1,604)	556	25,699
Other Financing Sources (Uses)				
Transfers in	73	-	-	73
Transfers out	(73)	-	-	(73)
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balances	26,747	(1,604)	556	25,699
Fund Balances, Beginning	90,751	1,180	7,348	99,279
Fund Balances, Ending	\$ 117,498	\$ (424)	\$ 7,904	\$ 124,978

County of Imperial, California

Combining Balance Sheet -  
Nonmajor Special Revenue Funds

June 30, 2020

(amounts expressed in thousands)

	Public Works Roads	Host Public Benefit Fees	Public Health	Library
<b>Assets</b>				
Cash and cash equivalents	\$ -	\$ 8,492	\$ 1,119	\$ -
Deposits with others	-	-	-	-
Receivables (net)				
Accounts	224	2	1,057	89
Interest	-	39	5	-
Loan	-	-	-	-
Taxes	-	-	-	32
Due from other funds	-	9,741	-	-
Inventories and prepaid items	215	-	-	-
<b>Total assets</b>	<b>\$ 439</b>	<b>\$ 18,274</b>	<b>\$ 2,181</b>	<b>\$ 121</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 90	\$ 180	\$ 150	\$ 6
Accrued payroll	220	-	273	16
Due to other funds	3,006	-	-	647
<b>Total liabilities</b>	<b>3,316</b>	<b>180</b>	<b>423</b>	<b>669</b>
<b>Deferred Inflow of Resources</b>				
Unavailable revenue	-	-	-	-
<b>Fund Balances</b>				
Nonspendable	215	-	-	-
Restricted	-	18,094	1,758	-
Unassigned	(3,092)	-	-	(548)
<b>Total fund balances</b>	<b>(2,877)</b>	<b>18,094</b>	<b>1,758</b>	<b>(548)</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 439</b>	<b>\$ 18,274</b>	<b>\$ 2,181</b>	<b>\$ 121</b>

County of Imperial, California

Combining Balance Sheet -  
Nonmajor Special Revenue Funds

June 30, 2020

(amounts expressed in thousands)

	Gateway CSA CAO	WIA Funds	Federal Jail Improvements	Criminal Justice Facilities
<b>Assets</b>				
Cash and cash equivalents	\$ 269	\$ -	\$ 5	\$ 3,997
Deposits with others	-	-	-	-
Receivables (net)				
Accounts	-	26	-	29
Interest	1	-	-	9
Loan	-	-	-	-
Taxes	-	-	-	-
Due from other funds	-	-	-	-
Inventories and prepaid items	-	-	-	-
<b>Total assets</b>	<b>\$ 270</b>	<b>\$ 26</b>	<b>\$ 5</b>	<b>\$ 4,035</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 24	\$ 16	\$ -	\$ -
Accrued payroll	-	83	-	-
Due to other funds	-	243	-	-
<b>Total liabilities</b>	<b>24</b>	<b>342</b>	<b>-</b>	<b>-</b>
<b>Deferred Inflow of Resources</b>				
Unavailable revenue	-	-	-	-
<b>Fund Balances</b>				
Nonspendable	-	-	-	-
Restricted	246	-	5	4,035
Unassigned	-	(316)	-	-
<b>Total fund balances</b>	<b>246</b>	<b>(316)</b>	<b>5</b>	<b>4,035</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 270</b>	<b>\$ 26</b>	<b>\$ 5</b>	<b>\$ 4,035</b>



County of Imperial, California

Combining Balance Sheet -  
Nonmajor Special Revenue Funds

June 30, 2020

(amounts expressed in thousands)

	Geothermal Admin.	Sub Abuse	Service Authority Freeway Emerg.	Air Pollution Control
<b>Assets</b>				
Cash and cash equivalents	\$ 373	\$ -	\$ 1,480	\$ 3,897
Deposits with others	-	-	-	-
Receivables (net)				
Accounts	-	1,720	-	63
Interest	1	-	3	10
Loan	-	-	-	-
Taxes	-	-	-	-
Due from other funds	-	-	-	-
Inventories and prepaid items	-	-	-	-
<b>Total assets</b>	<b>\$ 374</b>	<b>\$ 1,720</b>	<b>\$ 1,483</b>	<b>\$ 3,970</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 286	\$ 11	\$ 10
Accrued payroll	-	170	-	130
Due to other funds	-	1,188	-	-
<b>Total liabilities</b>	<b>-</b>	<b>1,644</b>	<b>11</b>	<b>140</b>
<b>Deferred Inflow of Resources</b>				
Unavailable revenue	-	1,512	-	-
<b>Fund Balances</b>				
Nonspendable	-	-	-	-
Restricted	374	-	1,472	3,830
Unassigned	-	(1,436)	-	-
<b>Total fund balances</b>	<b>374</b>	<b>(1,436)</b>	<b>1,472</b>	<b>3,830</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 374</b>	<b>\$ 1,720</b>	<b>\$ 1,483</b>	<b>\$ 3,970</b>

County of Imperial, California

Combining Balance Sheet -  
Nonmajor Special Revenue Funds

June 30, 2020

(amounts expressed in thousands)

	DMV Fees	Recorders Improvement	Medi-Cal/ CMSP	IHSS Public Authority
<b>Assets</b>				
Cash and cash equivalents	\$ 2,184	\$ 1,260	\$ 6,685	\$ 1,307
Deposits with others	-	-	-	-
Receivables (net)				
Accounts	-	1	-	-
Interest	5	-	-	-
Loan	-	-	-	-
Taxes	-	-	-	-
Due from other funds	-	-	2,295	-
Inventories and prepaid items	-	-	-	20
<b>Total assets</b>	<b>\$ 2,189</b>	<b>\$ 1,261</b>	<b>\$ 8,980</b>	<b>\$ 1,327</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	12
Due to other funds	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12</b>
<b>Deferred Inflow of Resources</b>				
Unavailable revenue	-	-	-	-
<b>Fund Balances</b>				
Nonspendable	-	-	-	-
Restricted	2,189	1,261	8,980	1,315
Unassigned	-	-	-	-
<b>Total fund balances</b>	<b>2,189</b>	<b>1,261</b>	<b>8,980</b>	<b>1,315</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 2,189</b>	<b>\$ 1,261</b>	<b>\$ 8,980</b>	<b>\$ 1,327</b>

County of Imperial, California

Combining Balance Sheet -  
Nonmajor Special Revenue Funds

June 30, 2020

(amounts expressed in thousands)

	MHSA Act Prop #63	Public Works Impact Fees	Cal-MMet Grant	Ozone Operational Develop
<b>Assets</b>				
Cash and cash equivalents	\$ -	\$ 70	\$ 870	\$ 665
Deposits with others	-	-	-	-
Receivables (net)				
Accounts	866	-	-	-
Interest	15	-	-	2
Loan	-	-	-	-
Taxes	-	-	-	-
Due from other funds	-	-	-	-
Inventories and prepaid items	-	-	-	-
<b>Total assets</b>	<b>\$ 881</b>	<b>\$ 70</b>	<b>\$ 870</b>	<b>\$ 667</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 568	\$ -	\$ 4	\$ -
Accrued payroll	242	-	-	-
Due to other funds	49	-	-	-
<b>Total liabilities</b>	<b>859</b>	<b>-</b>	<b>4</b>	<b>-</b>
<b>Deferred Inflow of Resources</b>				
Unavailable revenue	-	-	-	-
<b>Fund Balances</b>				
Nonspendable	-	-	-	-
Restricted	22	70	866	667
Unassigned	-	-	-	-
<b>Total fund balances</b>	<b>22</b>	<b>70</b>	<b>866</b>	<b>667</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 881</b>	<b>\$ 70</b>	<b>\$ 870</b>	<b>\$ 667</b>

County of Imperial, California

Combining Balance Sheet -  
Nonmajor Special Revenue Funds

June 30, 2020

(amounts expressed in thousands)

	Measure D LTA Road Funds	Sunbeam Lake RV Park	Com Cor Perform Incent	Wraparound Program
<b>Assets</b>				
Cash and cash equivalents	\$ 7,482	\$ 795	\$ 1,306	\$ 1,406
Deposits with others	-	-	-	-
Receivables (net)				
Accounts	-	11	50	4
Interest	25	-	3	-
Loan	-	-	-	-
Taxes	-	-	-	-
Due from other funds	3,250	-	-	-
Inventories and prepaid items	-	-	-	-
<b>Total assets</b>	<b>\$ 10,757</b>	<b>\$ 806</b>	<b>\$ 1,359</b>	<b>\$ 1,410</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 1	\$ 151	\$ -	\$ 21
Accrued payroll	-	-	-	2
Due to other funds	-	-	-	-
<b>Total liabilities</b>	<b>1</b>	<b>151</b>	<b>-</b>	<b>23</b>
<b>Deferred Inflow of Resources</b>				
Unavailable revenue	-	-	-	-
<b>Fund Balances</b>				
Nonspendable	-	-	-	-
Restricted	10,756	655	1,359	1,387
Unassigned	-	-	-	-
<b>Total fund balances</b>	<b>10,756</b>	<b>655</b>	<b>1,359</b>	<b>1,387</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 10,757</b>	<b>\$ 806</b>	<b>\$ 1,359</b>	<b>\$ 1,410</b>

County of Imperial, California

Combining Balance Sheet -  
Nonmajor Special Revenue Funds

June 30, 2020

(amounts expressed in thousands)

	Igt Intra Govern Transfer	Local Health Authority	SB1-Road Maint & Rehab Act	APCD Rule 310
<b>Assets</b>				
Cash and cash equivalents	\$ 400	\$ 8,294	\$ 8,206	\$ 451
Deposits with others	-	-	-	-
Receivables (net)				
Accounts	-	902	-	-
Interest	-	20	20	1
Loan	-	-	-	-
Taxes	-	-	-	-
Due from other funds	-	-	-	-
Inventories and prepaid items	-	-	-	-
<b>Total assets</b>	<b>\$ 400</b>	<b>\$ 9,216</b>	<b>\$ 8,226</b>	<b>\$ 452</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 43	\$ 264	\$ -
Accrued payroll	-	2	-	-
Due to other funds	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>45</b>	<b>264</b>	<b>-</b>
<b>Deferred Inflow of Resources</b>				
Unavailable revenue	-	-	-	-
<b>Fund Balances</b>				
Nonspendable	-	-	-	-
Restricted	400	9,171	7,962	452
Unassigned	-	-	-	-
<b>Total fund balances</b>	<b>400</b>	<b>9,171</b>	<b>7,962</b>	<b>452</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 400</b>	<b>\$ 9,216</b>	<b>\$ 8,226</b>	<b>\$ 452</b>

County of Imperial, California

Combining Balance Sheet -  
Nonmajor Special Revenue Funds

June 30, 2020

(amounts expressed in thousands)

	2017 Homeland Security	Farmers Prgm Carl Moyer	HEAP Grant	Admin ICCED
<b>Assets</b>				
Cash and cash equivalents	\$ -	\$ 307	\$ 4,959	\$ -
Deposits with others	-	-	-	-
Receivables (net)				
Accounts	-	-	-	-
Interest	-	1	11	-
Loan	-	-	-	-
Taxes	-	-	-	-
Due from other funds	-	-	-	-
Inventories and prepaid items	-	-	-	-
<b>Total assets</b>	<b>\$ -</b>	<b>\$ 308</b>	<b>\$ 4,970</b>	<b>\$ -</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 163	\$ -	\$ -
Accrued payroll	-	-	-	-
Due to other funds	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>163</b>	<b>-</b>	<b>-</b>
<b>Deferred Inflow of Resources</b>				
Unavailable revenue	-	-	-	-
<b>Fund Balances</b>				
Nonspendable	-	-	-	-
Restricted	-	145	4,970	-
Unassigned	-	-	-	-
<b>Total fund balances</b>	<b>-</b>	<b>145</b>	<b>4,970</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ -</b>	<b>\$ 308</b>	<b>\$ 4,970</b>	<b>\$ -</b>

County of Imperial, California

Combining Balance Sheet -  
Nonmajor Special Revenue Funds

June 30, 2020

(amounts expressed in thousands)

	Boating & Waterways	CDBG	Disaster Recovery	Economic Development
<b>Assets</b>				
Cash and cash equivalents	\$ 3	\$ -	\$ -	\$ -
Deposits with others	-	-	-	-
Receivables (net)				
Accounts	-	-	739	-
Interest	-	1,978	2,204	-
Loan	-	4,378	3,530	-
Taxes	-	-	-	-
Due from other funds	-	-	-	-
Inventories and prepaid items	-	-	-	-
<b>Total assets</b>	<b>\$ 3</b>	<b>\$ 6,356</b>	<b>\$ 6,473</b>	<b>\$ -</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 4	\$ -	\$ -
Accrued payroll	-	-	-	-
Due to other funds	-	429	629	1,674
<b>Total liabilities</b>	<b>-</b>	<b>433</b>	<b>629</b>	<b>1,674</b>
<b>Deferred Inflow of Resources</b>				
Unavailable revenue	-	-	-	-
<b>Fund Balances</b>				
Nonspendable	-	-	-	-
Restricted	3	5,923	5,844	-
Unassigned	-	-	-	(1,674)
<b>Total fund balances</b>	<b>3</b>	<b>5,923</b>	<b>5,844</b>	<b>(1,674)</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 3</b>	<b>\$ 6,356</b>	<b>\$ 6,473</b>	<b>\$ -</b>

County of Imperial, California

Combining Balance Sheet -  
Nonmajor Special Revenue Funds

June 30, 2020

(amounts expressed in thousands)

	First Time Homebuyer	Housing Rehabilitation	Water Treatment	Parks and Recreation
<b>Assets</b>				
Cash and cash equivalents	\$ 187	\$ -	\$ 28	\$ 9
Deposits with others	-	-	-	-
Receivables (net)				
Accounts	-	-	-	-
Interest	179	34	867	-
Loan	1,472	151	3,608	-
Taxes	-	-	-	-
Due from other funds	-	-	-	-
Inventories and prepaid items	-	-	-	-
<b>Total assets</b>	<b>\$ 1,838</b>	<b>\$ 185</b>	<b>\$ 4,503</b>	<b>\$ 9</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-
Due to other funds	-	25	-	-
<b>Total liabilities</b>	<b>-</b>	<b>25</b>	<b>-</b>	<b>-</b>
<b>Deferred Inflow of Resources</b>				
Unavailable revenue	-	-	-	-
<b>Fund Balances</b>				
Nonspendable	-	-	-	-
Restricted	1,838	160	4,503	9
Unassigned	-	-	-	-
<b>Total fund balances</b>	<b>1,838</b>	<b>160</b>	<b>4,503</b>	<b>9</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 1,838</b>	<b>\$ 185</b>	<b>\$ 4,503</b>	<b>\$ 9</b>



County of Imperial, California

Combining Balance Sheet -  
Nonmajor Special Revenue Funds

June 30, 2020

(amounts expressed in thousands)

	USDA	Administration	Communication	Detention and Correction
<b>Assets</b>				
Cash and cash equivalents	\$ -	\$ 1,188	\$ 26	\$ 213
Deposits with others	-	15	-	-
Receivables (net)				
Accounts	-	2	-	-
Interest	24	1	-	-
Loan	2,217	-	-	-
Taxes	-	-	-	-
Due from other funds	-	-	-	-
Inventories and prepaid items	-	-	-	-
<b>Total assets</b>	<b>\$ 2,241</b>	<b>\$ 1,206</b>	<b>\$ 26</b>	<b>\$ 213</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 16	\$ 30	\$ -	\$ -
Accrued payroll	-	-	-	-
Due to other funds	950	-	-	-
<b>Total liabilities</b>	<b>966</b>	<b>30</b>	<b>-</b>	<b>-</b>
<b>Deferred Inflow of Resources</b>				
Unavailable revenue	-	-	-	-
<b>Fund Balances</b>				
Nonspendable	-	-	-	-
Restricted	1,275	1,176	26	213
Unassigned	-	-	-	-
<b>Total fund balances</b>	<b>1,275</b>	<b>1,176</b>	<b>26</b>	<b>213</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 2,241</b>	<b>\$ 1,206</b>	<b>\$ 26</b>	<b>\$ 213</b>

County of Imperial, California

Combining Balance Sheet -  
Nonmajor Special Revenue Funds

June 30, 2020

(amounts expressed in thousands)

	Fire Protection	Health	Judicial	Legislative and Admin
<b>Assets</b>				
Cash and cash equivalents	\$ 283	\$ 13,155	\$ -	\$ -
Deposits with others	-	-	-	-
Receivables (net)				
Accounts	179	84	284	-
Interest	1	36	-	-
Loan	-	-	-	-
Taxes	-	-	-	-
Due from other funds	-	-	-	-
Inventories and prepaid items	-	-	-	-
<b>Total assets</b>	<b>\$ 463</b>	<b>\$ 13,275</b>	<b>\$ 284</b>	<b>\$ -</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 111	\$ -	\$ -
Accrued payroll	29	111	22	-
Due to other funds	-	-	216	25
<b>Total liabilities</b>	<b>29</b>	<b>222</b>	<b>238</b>	<b>25</b>
<b>Deferred Inflow of Resources</b>				
Unavailable revenue	-	-	-	-
<b>Fund Balances</b>				
Nonspendable	-	-	-	-
Restricted	434	13,053	46	-
Unassigned	-	-	-	(25)
<b>Total fund balances</b>	<b>434</b>	<b>13,053</b>	<b>46</b>	<b>(25)</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 463</b>	<b>\$ 13,275</b>	<b>\$ 284</b>	<b>\$ -</b>

County of Imperial, California

Combining Balance Sheet -  
Nonmajor Special Revenue Funds

June 30, 2020

(amounts expressed in thousands)

	Police Protection	Property Management	Public Way	Recreational Facilities
<b>Assets</b>				
Cash and cash equivalents	\$ -	\$ -	\$ 230	\$ -
Deposits with others	-	-	-	-
Receivables (net)				
Accounts	197	-	-	-
Interest	-	-	1	-
Loan	-	300	-	-
Taxes	-	-	-	-
Due from other funds	-	-	-	-
Inventories and prepaid items	-	-	-	-
<b>Total assets</b>	<b>\$ 197</b>	<b>\$ 300</b>	<b>\$ 231</b>	<b>\$ -</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 25	\$ -	\$ -	\$ -
Accrued payroll	18	-	-	-
Due to other funds	982	-	-	59
<b>Total liabilities</b>	<b>1,025</b>	<b>-</b>	<b>-</b>	<b>59</b>
<b>Deferred Inflow of Resources</b>				
Unavailable revenue	-	-	-	-
<b>Fund Balances</b>				
Nonspendable	-	-	-	-
Restricted	-	300	231	-
Unassigned	(828)	-	-	(59)
<b>Total fund balances</b>	<b>(828)</b>	<b>300</b>	<b>231</b>	<b>(59)</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 197</b>	<b>\$ 300</b>	<b>\$ 231</b>	<b>\$ -</b>

County of Imperial, California

Combining Balance Sheet -  
Nonmajor Special Revenue Funds

June 30, 2020

(amounts expressed in thousands)

	Other Protection	Public Protection	Other Assistance	Public Assistance
<b>Assets</b>				
Cash and cash equivalents	\$ 311	\$ 9	\$ 744	\$ 5,543
Deposits with others	-	-	-	-
Receivables (net)				
Accounts	578	1,908	-	602
Interest	2	4	2	4
Loan	-	-	-	-
Taxes	-	-	-	-
Due from other funds	-	-	-	-
Inventories and prepaid items	-	-	-	-
<b>Total assets</b>	<b>\$ 891</b>	<b>\$ 1,921</b>	<b>\$ 746</b>	<b>\$ 6,149</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 242	\$ 597	\$ -	\$ 58
Accrued payroll	37	112	-	18
Due to other funds	-	-	-	-
<b>Total liabilities</b>	<b>279</b>	<b>709</b>	<b>-</b>	<b>76</b>
<b>Deferred Inflow of Resources</b>				
Unavailable revenue	-	856	-	-
<b>Fund Balances</b>				
Nonspendable	-	-	-	-
Restricted	612	356	746	6,073
Unassigned	-	-	-	-
<b>Total fund balances</b>	<b>612</b>	<b>356</b>	<b>746</b>	<b>6,073</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 891</b>	<b>\$ 1,921</b>	<b>\$ 746</b>	<b>\$ 6,149</b>

County of Imperial, California

Combining Balance Sheet -  
Nonmajor Special Revenue Funds

June 30, 2020

(amounts expressed in thousands)

	Education	Child Support Services	California Child Services	Animal Control	Special Revenue Total
<b>Assets</b>					
Cash and cash equivalents	\$ 110	\$ 104	\$ -	\$ 35	\$ 88,457
Deposits with others	-	-	-	-	15
Receivables (net)					
Accounts	58	-	-	-	9,675
Interest	-	1	-	-	5,509
Loan	-	-	-	-	15,656
Taxes	-	-	-	-	32
Due from other funds	-	-	-	-	15,286
Inventories and prepaid items	-	-	-	-	235
<b>Total assets</b>	<b>\$ 168</b>	<b>\$ 105</b>	<b>\$ -</b>	<b>\$ 35</b>	<b>\$ 134,865</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ 28	\$ 22	\$ 4	\$ -	\$ 3,125
Accrued payroll	2	131	16	18	1,664
Due to other funds	-	-	88	-	10,210
<b>Total liabilities</b>	<b>30</b>	<b>153</b>	<b>108</b>	<b>18</b>	<b>14,999</b>
<b>Deferred Inflow of Resources</b>					
Unavailable revenue	-	-	-	-	2,368
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	215
Restricted	138	-	-	17	125,417
Unassigned	-	(48)	(108)	-	(8,134)
<b>Total fund balances</b>	<b>138</b>	<b>(48)</b>	<b>(108)</b>	<b>17</b>	<b>117,498</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 168</b>	<b>\$ 105</b>	<b>\$ -</b>	<b>\$ 35</b>	<b>\$ 134,865</b>

County of Imperial, California  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances -  
Nonmajor Special Revenue Funds  
Year Ended June 30, 2020  
(amounts expressed in thousands)

	Public Works Roads	Host Public Benefit Fees	Public Health	Library
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ 441
Licenses and permits	241	-	3	-
Fines, forfeitures and penalties	-	-	13	-
Use of money and property	(121)	618	38	(22)
Intergovernmental	10,380	-	8,767	198
Federal aid	-	-	271	-
Charges for services	533	362	2,041	3
Other revenues	101	3,130	606	2
Total revenues	11,134	4,110	11,739	622
Expenditures				
Current				
General government	-	2,080	-	-
Public protection	-	-	-	-
Health and sanitation	-	-	11,702	-
Public assistance	-	-	-	669
Public ways and facilities	9,376	-	-	-
Total expenditures	9,376	2,080	11,702	669
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,758	2,030	37	(47)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	1,758	2,030	37	(47)
Fund Balances, Beginning	(4,635)	16,064	1,721	(501)
Fund Balances, Ending	\$ (2,877)	\$ 18,094	\$ 1,758	\$ (548)

County of Imperial, California  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances -  
Nonmajor Special Revenue Funds  
Year Ended June 30, 2020  
(amounts expressed in thousands)

	Gateway CSA CAO	WIA Funds	Federal Jail Improvements	Criminal Justice Facilities
Revenues				
Taxes	\$ 2	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Fines, forfeitures and penalties	-	30	-	418
Use of money and property	9	415	-	120
Intergovernmental	-	-	-	-
Federal aid	-	2,503	-	-
Charges for services	307	1	-	-
Other revenues	-	-	-	-
Total revenues	318	2,949	-	538
Expenditures				
Current				
General government	-	-	-	-
Public protection	-	-	-	815
Health and sanitation	-	-	-	-
Public assistance	468	3,965	-	-
Public ways and facilities	-	-	-	-
Total expenditures	468	3,965	-	815
Excess (Deficiency) of Revenues Over (Under) Expenditures	(150)	(1,016)	-	(277)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	(150)	(1,016)	-	(277)
Fund Balances, Beginning	396	700	5	4,312
Fund Balances, Ending	\$ 246	\$ (316)	\$ 5	\$ 4,035

County of Imperial, California  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances -  
Nonmajor Special Revenue Funds  
Year Ended June 30, 2020  
(amounts expressed in thousands)

	Geothermal Admin.	Sub Abuse	Service Authority Freeway Emerg.	Air Pollution Control
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	1,640
Fines, forfeitures and penalties	-	-	-	62
Use of money and property	10	(45)	42	107
Intergovernmental	19	5,288	197	508
Federal aid	47	786	-	568
Charges for services	28	117	1	30
Other revenues	-	9	-	635
Total revenues	104	6,155	240	3,550
Expenditures				
Current				
General government	-	-	-	-
Public protection	-	-	-	-
Health and sanitation	-	7,388	-	2,357
Public assistance	8	-	-	-
Public ways and facilities	-	-	121	-
Total expenditures	8	7,388	121	2,357
Excess (Deficiency) of Revenues Over (Under) Expenditures	96	(1,233)	119	1,193
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	96	(1,233)	119	1,193
Fund Balances, Beginning	278	(203)	1,353	2,637
Fund Balances, Ending	\$ 374	\$ (1,436)	\$ 1,472	\$ 3,830



County of Imperial, California  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances -  
Nonmajor Special Revenue Funds  
Year Ended June 30, 2020  
(amounts expressed in thousands)

	DMV Fees	Recorders Improvement	Medi-Cal/ CMSP	IHSS Public Authority
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Fines, forfeitures and penalties	-	-	-	-
Use of money and property	65	18	137	20
Intergovernmental	1,103	-	8,117	14,691
Federal aid	-	-	-	-
Charges for services	-	116	-	100
Other revenues	-	-	-	-
Total revenues	1,168	134	8,254	14,811
Expenditures				
Current				
General government	958	120	-	-
Public protection	-	-	-	-
Health and sanitation	-	-	-	-
Public assistance	-	-	6,564	15,141
Public ways and facilities	-	-	-	-
Total expenditures	958	120	6,564	15,141
Excess (Deficiency) of Revenues Over (Under) Expenditures	210	14	1,690	(330)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	210	14	1,690	(330)
Fund Balances, Beginning	1,979	1,247	7,290	1,645
Fund Balances, Ending	\$ 2,189	\$ 1,261	\$ 8,980	\$ 1,315

County of Imperial, California  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances -  
Nonmajor Special Revenue Funds  
Year Ended June 30, 2020  
(amounts expressed in thousands)

	MHSA Act Prop #63	Public Works Impact Fees	Cal-MMmet Grant	Ozone Operational Develop
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Fines, forfeitures and penalties	-	-	-	-
Use of money and property	63	2	13	23
Intergovernmental	9,487	-	563	-
Federal aid	6,782	-	-	-
Charges for services	893	26	-	-
Other revenues	42	-	5	-
Total revenues	17,267	28	581	23
Expenditures				
Current				
General government	-	-	-	-
Public protection	-	-	384	319
Health and sanitation	17,476	-	-	-
Public assistance	-	590	-	-
Public ways and facilities	-	-	-	-
Total expenditures	17,476	590	384	319
Excess (Deficiency) of Revenues Over (Under) Expenditures	(209)	(562)	197	(296)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	(209)	(562)	197	(296)
Fund Balances, Beginning	231	632	669	963
Fund Balances, Ending	\$ 22	\$ 70	\$ 866	\$ 667

County of Imperial, California  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances -  
Nonmajor Special Revenue Funds  
Year Ended June 30, 2020  
(amounts expressed in thousands)

	Measure D LTA Road Funds	Sunbeam Lake RV Park	Com Cor Perform Incent	Wraparound Program
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Fines, forfeitures and penalties	-	-	-	-
Use of money and property	310	842	38	23
Intergovernmental	2,621	-	200	-
Federal aid	-	-	-	-
Charges for services	-	-	-	-
Other revenues	-	160	-	401
Total revenues	2,931	1,002	238	424
Expenditures				
Current				
General government	1,397	-	-	-
Public protection	-	-	72	-
Health and sanitation	-	-	-	-
Public assistance	-	-	-	-
Public ways and facilities	-	1,070	-	-
Total expenditures	1,397	1,070	72	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,534	(68)	166	424
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	1,534	(68)	166	424
Fund Balances, Beginning	9,222	723	1,193	963
Fund Balances, Ending	\$ 10,756	\$ 655	\$ 1,359	\$ 1,387

County of Imperial, California  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances -  
Nonmajor Special Revenue Funds  
Year Ended June 30, 2020  
(amounts expressed in thousands)

	Igt Intra Govern Transfer	Local Health Authority	SB1-Road Maint & Rehab Act	APCD Rule 310
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Fines, forfeitures and penalties	-	-	-	-
Use of money and property	5	254	227	13
Intergovernmental	-	-	8,543	-
Federal aid	-	-	-	-
Charges for services	-	-	-	171
Other revenues	-	2,177	-	-
Total revenues	5	2,431	8,770	184
Expenditures				
Current				
General government	139	-	-	-
Public protection	-	-	-	-
Health and sanitation	-	2,235	-	251
Public assistance	-	-	-	-
Public ways and facilities	-	-	3,726	-
Total expenditures	139	2,235	3,726	251
Excess (Deficiency) of Revenues Over (Under) Expenditures	(134)	196	5,044	(67)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	(134)	196	5,044	(67)
Fund Balances, Beginning	534	8,975	2,918	519
Fund Balances, Ending	\$ 400	\$ 9,171	\$ 7,962	\$ 452

County of Imperial, California  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances -  
Nonmajor Special Revenue Funds  
Year Ended June 30, 2020  
(amounts expressed in thousands)

	2017 Homeland Security	Farmers Prgm Carl Moyer	HEAP Grant	Admin ICCED
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Fines, forfeitures and penalties	-	-	-	-
Use of money and property	-	18	186	1
Intergovernmental	-	1,020	-	-
Federal aid	-	-	-	-
Charges for services	-	-	-	-
Other revenues	-	-	-	-
Total revenues	-	1,038	186	1
Expenditures				
Current				
General government	-	-	-	-
Public protection	527	-	-	-
Health and sanitation	-	1,417	-	-
Public assistance	-	-	87	-
Public ways and facilities	-	-	-	-
Total expenditures	527	1,417	87	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(527)	(379)	99	1
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	(527)	(379)	99	1
Fund Balances, Beginning	527	524	4,871	(1)
Fund Balances, Ending	\$ -	\$ 145	\$ 4,970	\$ -

County of Imperial, California  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances -  
Nonmajor Special Revenue Funds  
Year Ended June 30, 2020  
(amounts expressed in thousands)

	Boating & Waterways	CDBG	Disaster Recovery	Economic Development
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Fines, forfeitures and penalties	-	-	-	-
Use of money and property	-	79	93	(24)
Intergovernmental	24	1,119	739	-
Federal aid	-	-	-	-
Charges for services	-	1	-	-
Other revenues	-	-	-	5
Total revenues	24	1,199	832	(19)
Expenditures				
Current				
General government	-	-	-	-
Public protection	-	-	-	-
Health and sanitation	-	-	-	-
Public assistance	27	732	45	12
Public ways and facilities	-	-	-	-
Total expenditures	27	732	45	12
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3)	467	787	(31)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	(3)	467	787	(31)
Fund Balances, Beginning	6	5,456	5,057	(1,643)
Fund Balances, Ending	\$ 3	\$ 5,923	\$ 5,844	\$ (1,674)

County of Imperial, California  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances -  
Nonmajor Special Revenue Funds  
Year Ended June 30, 2020  
(amounts expressed in thousands)

	First Time Homebuyer	Housing Rehabilitation	Water Treatment	Parks and Recreation
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Fines, forfeitures and penalties	-	-	-	-
Use of money and property	17	-	38	-
Intergovernmental	-	-	-	-
Federal aid	-	-	-	-
Charges for services	-	-	-	-
Other revenues	9	-	-	-
Total revenues	26	-	38	-
Expenditures				
Current				
General government	-	-	-	-
Public protection	-	-	-	-
Health and sanitation	-	-	-	-
Public assistance	99	-	2	-
Public ways and facilities	-	-	-	-
Total expenditures	99	-	2	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(73)	-	36	-
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	(73)	-	36	-
Fund Balances, Beginning	1,911	160	4,467	9
Fund Balances, Ending	\$ 1,838	\$ 160	\$ 4,503	\$ 9

County of Imperial, California  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances -  
Nonmajor Special Revenue Funds  
Year Ended June 30, 2020  
(amounts expressed in thousands)

	USDA	Administration	Communication	Detention and Correction
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Fines, forfeitures and penalties	-	2	-	-
Use of money and property	(31)	30	-	6
Intergovernmental	-	367	-	-
Federal aid	-	2,726	-	-
Charges for services	9	483	-	154
Other revenues	-	1	-	-
Total revenues	(22)	3,609	-	160
Expenditures				
Current				
General government	-	60	-	-
Public protection	-	455	-	87
Health and sanitation	-	-	-	-
Public assistance	163	2,407	-	-
Public ways and facilities	-	-	-	-
Total expenditures	163	2,922	-	87
Excess (Deficiency) of Revenues Over (Under) Expenditures	(185)	687	-	73
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	(185)	687	-	73
Fund Balances, Beginning	1,460	489	26	140
Fund Balances, Ending	\$ 1,275	\$ 1,176	\$ 26	\$ 213



County of Imperial, California  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances -  
Nonmajor Special Revenue Funds  
Year Ended June 30, 2020  
(amounts expressed in thousands)

	Fire Protection	Health	Judicial	Legislative and Admin
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	1,245	-	-
Fines, forfeitures and penalties	-	18	-	-
Use of money and property	9	390	(4)	2
Intergovernmental	964	14,120	-	-
Federal aid	-	666	621	-
Charges for services	19	1,206	-	-
Other revenues	35	-	1	98
Total revenues	1,027	17,645	618	100
Expenditures				
Current				
General government	-	-	-	-
Public protection	1,040	-	624	-
Health and sanitation	-	6,318	-	-
Public assistance	-	-	-	-
Public ways and facilities	-	-	-	-
Total expenditures	1,040	6,318	624	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13)	11,327	(6)	100
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	(13)	11,327	(6)	100
Fund Balances, Beginning	447	1,726	52	(125)
Fund Balances, Ending	\$ 434	\$ 13,053	\$ 46	\$ (25)

County of Imperial, California  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances -  
Nonmajor Special Revenue Funds  
Year Ended June 30, 2020  
(amounts expressed in thousands)

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	Police Protection	Property Management	Public Way	Recreational Facilities
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Fines, forfeitures and penalties	20	-	-	-
Use of money and property	(19)	-	8	(1)
Intergovernmental	-	-	-	-
Federal aid	965	-	-	-
Charges for services	-	-	-	-
Other revenues	34	-	-	-
	<u>1,000</u>	<u>-</u>	<u>8</u>	<u>(1)</u>
Total revenues				
Expenditures				
Current				
General government	-	-	-	-
Public protection	1,304	-	-	-
Health and sanitation	-	-	-	-
Public assistance	-	-	-	-
Public ways and facilities	-	-	87	-
	<u>1,304</u>	<u>-</u>	<u>87</u>	<u>-</u>
Total expenditures				
Excess (Deficiency) of Revenues Over (Under) Expenditures	(304)	-	(79)	(1)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)				
Net Change in Fund Balance	(304)	-	(79)	(1)
Fund Balances, Beginning	(524)	300	310	(58)
Fund Balances, Ending	<u>\$ (828)</u>	<u>\$ 300</u>	<u>\$ 231</u>	<u>\$ (59)</u>

County of Imperial, California  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances -  
Nonmajor Special Revenue Funds  
Year Ended June 30, 2020  
(amounts expressed in thousands)

	Other Protection	Public Protection	Other Assistance	Public Assistance
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Fines, forfeitures and penalties	51	137	-	-
Use of money and property	(5)	3	7	116
Intergovernmental	1,640	4,971	-	4,700
Federal aid	409	608	-	1,694
Charges for services	321	3,936	70	66
Other revenues	735	144	-	667
Total revenues	3,151	9,799	77	7,243
Expenditures				
Current				
General government	-	-	-	-
Public protection	3,105	11,247	-	48
Health and sanitation	-	-	-	-
Public assistance	-	-	77	1,352
Public ways and facilities	3	-	-	-
Total expenditures	3,108	11,247	77	1,400
Excess (Deficiency) of Revenues Over (Under) Expenditures	43	(1,448)	-	5,843
Other Financing Sources (Uses)				
Transfers in	-	-	58	-
Transfers out	(15)	-	-	-
Total other financing sources (uses)	(15)	-	58	-
Net Change in Fund Balance	28	(1,448)	58	5,843
Fund Balances, Beginning	584	1,804	688	230
Fund Balances, Ending	\$ 612	\$ 356	\$ 746	\$ 6,073

County of Imperial, California  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances -  
Nonmajor Special Revenue Funds  
Year Ended June 30, 2020  
(amounts expressed in thousands)

	Education	Child Support Services	California Child Services	Animal Control	Special Revenue Total
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 443
Licenses and permits	-	-	-	8	3,137
Fines, forfeitures and penalties	-	-	-	-	751
Use of money and property	3	7	11	7	4,171
Intergovernmental	361	2,027	446	-	103,180
Federal aid	-	3,717	-	-	22,363
Charges for services	-	2	1	11	11,008
Other revenues	21	1	95	-	9,114
Total revenues	385	5,754	553	26	154,167
Expenditures					
Current					
General government	-	-	-	-	4,754
Public protection	275	5,802	1	24	26,129
Health and sanitation	-	-	602	-	49,746
Public assistance	-	-	-	-	32,408
Public ways and facilities	-	-	-	-	14,383
Total expenditures	275	5,802	603	24	127,420
Excess (Deficiency) of Revenues Over (Under) Expenditures	110	(48)	(50)	2	26,747
Other Financing Sources (Uses)					
Transfers in	-	-	-	15	73
Transfers out	-	-	(58)	-	(73)
Total other financing sources (uses)	-	-	(58)	15	-
Net Change in Fund Balance	110	(48)	(108)	17	26,747
Fund Balances, Beginning	28	-	-	-	90,751
Fund Balances, Ending	\$ 138	\$ (48)	\$ (108)	\$ 17	\$ 117,498

## Internal Service Funds

Internal Service Funds are established to account for services that are performed by one department of a governmental unit for the benefit of several other departments of the same governmental unit.

Garage Operating – The County Garage is under the direction of the Public Works director and is responsible for the administration and management of the County's fleet of light vehicles. The authority of the County Board of Supervisors leases these vehicles to various County departments to meet their transportation needs. The cost to maintain the garage operation is totally offset by a mileage rate charge to these departments. This budget unit is also used to replace Motor Pool vehicles, which are considered obsolete when they reach mileage or age, which would cause them to become inefficient for continued service.

Central Duplicating – This budget unit was established as an internal service fund to provide printing and duplicating services, with the exception of the Sheriff's Department. Central Duplicating also provides other services such as binding, collating, drilling, folding, laminating, numbering, perforating, padding, cutting, trimming, and designing of printed forms.

Centralized Mail System – This budget unit was created during 1983-84 to identify costs associated with the County's centralized mail system. This system provides for one mail clerk position, as well as the utilization of a digital postage machine. Costs are recovered from departments resulting in a net cost of zero to the general fund. This budget is under the direction of the Purchasing Agent.

Flood Control – This budget unit is created to reflect flood control projects undertaken by the County. The Board of Supervisors approves specific projects.

Communication Services – The Communications Services Office, under the supervision of the County Executive Officer, is responsible for coordinating the delivery of telecommunications products and services for all County departments, and for ensuring that departments receive the mix of products and services that provides the greatest benefit at the most advantageous cost.

Liability Insurance – This fund was established for the processing of claims for the County's liability and property losses. The County is a member of the County Supervisors Association of California – Excess Insurance Authority (CSAC-EIA) which provides for coverage of liability claims in excess of the County's \$200,000 self-insured retention (S-I-R).

Workers' Compensation – This fund was established for the accumulation of reserves to pay for self-funded workers' compensation losses. The level of self-insurance, adopted in 1985-86, is \$300,000 per occurrence. Any losses under this amount are paid from this fund and losses above the amount are covered by excess insurance.

Unemployment Compensation Insurance – This fund was established to pay for required claims as a result of a State mandate effective January 1, 1978, which required all local governments to provide for unemployment compensation. Claims management is provided by Gibbens Company.

Health Plan – The Imperial County Health Plan became operational January 1, 1980. It is a self-funded, self-sustaining program of employee medical benefits, funded by the County and employee contributions, which are determined by negotiations and based on expenditure history. Retirees of Imperial County also qualify for coverage and are provided protection by contract with the Retirement Board.

Dental/Vision Plan – This fund was established in 1985-86 for the accumulation of reserves to pay for self-funded Dental/Vision claims.

Medical Malpractice – This fund was established in 1992-93 to provide for the accumulation of reserves for the County self-insured Medical Malpractice Program. Stop loss insurance provides protection for excessive claims expense.

Auto Plan – This fund was established in 1992-93 for the accumulation of reserves to pay for self-funded auto claims.

Information Systems – This fund provides computer hardware and software related expertise including operational planning and support to all County departments. One of the department's objectives is to ensure that state-of-the-art technology will guide the County into the future. The budget unit was established to account for the development of new systems, the maintenance of existing systems and operation of the computer center as an Internal Service Fund. This budget includes a \$50,000 contingency reserve for equipment replacement reserve.

Case Management Systems – This fund was established to process and monitor healthcare services given to county employees by a group of healthcare providers.

Workers Comp Court Tail Claims – This fund was established to track workers compensation claims for court employees prior to the Courts separation from the County.

County of Imperial, California  
Combining Statement of Net Position -  
Internal Service Funds  
June 30, 2020  
(amounts expressed in thousands)

	Garage Operating	Central Mail System	Flood Control	Comm. Services	Liability Insurance
<b>Assets</b>					
<b>Current Assets</b>					
Cash and cash equivalents	\$ 397	\$ -	\$ 26	\$ 131	\$ 4,675
Receivables (net)					
Accounts	-	-	-	-	-
Interest	-	-	-	-	9
Taxes	-	-	-	-	-
Loan	-	-	-	-	-
Due from other funds	-	-	-	-	-
Inventories and prepaid expenses	34	7	-	-	-
<b>Total current assets</b>	<b>431</b>	<b>7</b>	<b>26</b>	<b>131</b>	<b>4,684</b>
<b>Noncurrent Assets</b>					
Land	23	-	-	-	-
Structural and improvements	242	-	-	-	-
Vehicles	10,117	-	-	-	-
Equipment	101	37	-	750	-
Accumulated depreciation	(8,656)	(22)	-	(750)	-
<b>Total noncurrent assets</b>	<b>1,827</b>	<b>15</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total assets</b>	<b>2,258</b>	<b>22</b>	<b>26</b>	<b>131</b>	<b>4,684</b>
<b>Deferred Outflows of Resources</b>					
Deferred pensions	162	-	-	-	-
Deferred OPEB	95	-	-	-	-
<b>Total deferred outflows of resources</b>	<b>257</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Liabilities</b>					
<b>Current Liabilities</b>					
Claims payable	-	-	-	-	1,897
Accounts payable	134	2	-	-	-
Interest payable	-	-	-	-	-
Accrued payroll	24	-	-	-	-
Due to other funds	-	174	-	-	-
Current portion of compensated absences	-	-	-	-	-
<b>Total current liabilities</b>	<b>158</b>	<b>176</b>	<b>-</b>	<b>-</b>	<b>1,897</b>
<b>Long Term Liabilities</b>					
Compensated absences	41	-	-	-	-
Net pension liability	376	-	-	-	-
Net OPEB liability	1,017	-	-	-	-
<b>Total long term liabilities</b>	<b>1,434</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities</b>	<b>1,592</b>	<b>176</b>	<b>-</b>	<b>-</b>	<b>1,897</b>
<b>Deferred Inflows of Resources</b>					
Deferred pensions	100	-	-	-	-
Deferred OPEB	108	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>208</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Position</b>					
Net investment in capital assets	1,827	15	-	-	-
Restricted	-	-	-	-	-
Unrestricted	(1,112)	(169)	26	131	2,787
<b>Total net position</b>	<b>\$ 715</b>	<b>\$ (154)</b>	<b>\$ 26</b>	<b>\$ 131</b>	<b>\$ 2,787</b>

County of Imperial, California  
Combining Statement of Net Position -  
Internal Service Funds  
June 30, 2020  
(amounts expressed in thousands)

	Workers' Comp. Benefits	Unemployment Insurance	Medical Plan	Dental/ Vision Plan	Medical Malpractice
<b>Assets</b>					
Current Assets					
Cash and cash equivalents	\$ 40,366	\$ 2,834	\$ 10,039	\$ 1,702	\$ 999
Receivables (net)					
Accounts	-	-	-	-	-
Interest	92	7	22	4	2
Taxes	-	-	-	-	-
Loan	-	-	-	-	-
Due from other funds	-	-	-	-	-
Inventories and prepaid expenses	-	-	-	-	-
Total current assets	<u>40,458</u>	<u>2,841</u>	<u>10,061</u>	<u>1,706</u>	<u>1,001</u>
Noncurrent Assets					
Land	-	-	-	-	-
Structural and improvements	-	-	-	-	-
Vehicles	-	-	-	-	-
Equipment	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>40,458</u>	<u>2,841</u>	<u>10,061</u>	<u>1,706</u>	<u>1,001</u>
Deferred Outflows of Resources					
Deferred pensions	-	-	-	-	-
Deferred OPEB	-	-	-	-	-
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Liabilities</b>					
Current Liabilities					
Claims payable	34,964	-	-	77	-
Accounts payable	2	-	-	-	-
Interest payable	-	-	-	-	-
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	-	-
Current portion of compensated absences	-	-	-	-	-
Total current liabilities	<u>34,966</u>	<u>-</u>	<u>-</u>	<u>77</u>	<u>-</u>
Long Term Liabilities					
Compensated absences	-	-	-	-	-
Net pension liability	-	-	-	-	-
Net OPEB liability	-	-	-	-	-
Total long term liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>34,966</u>	<u>-</u>	<u>-</u>	<u>77</u>	<u>-</u>
Deferred Inflows of Resources					
Deferred pensions	-	-	-	-	-
Deferred OPEB	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Position</b>					
Net investment in capital assets	-	-	-	-	-
Restricted	-	-	35	-	-
Unrestricted	5,492	2,841	10,026	1,629	1,001
Total net position	<u>\$ 5,492</u>	<u>\$ 2,841</u>	<u>\$ 10,061</u>	<u>\$ 1,629</u>	<u>\$ 1,001</u>



County of Imperial, California  
Combining Statement of Net Position -  
Internal Service Funds  
June 30, 2020  
(amounts expressed in thousands)

	Auto	Information Systems	Case Management Systems	Total
<b>Assets</b>				
<b>Current Assets</b>				
Cash and cash equivalents	\$ 936	\$ -	\$ 1,265	\$ 63,370
Receivables (net)				
Accounts	-	4	-	4
Interest	2	-	5	143
Taxes	-	-	-	-
Loan	-	-	-	-
Due from other funds	-	-	-	-
Inventories and prepaid expenses	-	-	-	41
Total current assets	<u>938</u>	<u>4</u>	<u>1,270</u>	<u>63,558</u>
<b>Noncurrent Assets</b>				
Land	-	-	-	23
Structural and improvements	-	-	-	242
Vehicles	-	-	-	10,117
Equipment	-	2,187	-	3,075
Accumulated depreciation	-	(1,934)	-	(11,362)
Total noncurrent assets	<u>-</u>	<u>253</u>	<u>-</u>	<u>2,095</u>
Total assets	<u>938</u>	<u>257</u>	<u>1,270</u>	<u>65,653</u>
<b>Deferred Outflows of Resources</b>				
Deferred pensions	-	570	-	732
Deferred OPEB	-	336	-	431
Total deferred outflows of resources	<u>-</u>	<u>906</u>	<u>-</u>	<u>1,163</u>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Claims payable	743	-	-	37,681
Accounts payable	-	9	6	153
Interest payable	-	8	-	8
Accrued payroll	-	68	-	92
Due to other funds	-	1,938	-	2,112
Current portion of compensated absences	-	-	-	-
Total current liabilities	<u>743</u>	<u>2,023</u>	<u>6</u>	<u>40,046</u>
<b>Long Term Liabilities</b>				
Compensated absences	-	166	-	207
Net pension liability	-	1,325	-	1,701
Net OPEB liability	-	3,584	-	4,601
Total long term liabilities	<u>-</u>	<u>5,075</u>	<u>-</u>	<u>6,509</u>
Total liabilities	<u>743</u>	<u>7,098</u>	<u>6</u>	<u>46,555</u>
<b>Deferred Inflows of Resources</b>				
Deferred pensions	-	352	-	452
Deferred OPEB	-	381	-	489
Total deferred inflows of resources	<u>-</u>	<u>733</u>	<u>-</u>	<u>941</u>
<b>Net Position</b>				
Net investment in capital assets	-	253	-	2,095
Restricted	-	-	4	39
Unrestricted	195	(6,921)	1,260	17,186
Total net position	<u>\$ 195</u>	<u>\$ (6,668)</u>	<u>\$ 1,264</u>	<u>\$ 19,320</u>

County of Imperial, California  
Combining Statement of Revenues, Expenses and Changes in Fund Net Position -  
Internal Service Funds  
Year Ended June 30, 2020  
(amounts expressed in thousands)

	Garage Operating	Central Mail System	Flood Control	Comm. Services	Liability Insurance
Operating Revenues					
Charges for services	\$ 2,595	\$ 388	\$ -	\$ -	\$ 4,901
Other revenues	-	-	-	-	-
Total operating revenues	<u>2,595</u>	<u>388</u>	<u>-</u>	<u>-</u>	<u>4,901</u>
Operating Expenses					
Salaries and benefits	682	-	-	-	-
Services and supplies	2,296	396	-	1	3,478
Depreciation	1,742	15	-	-	-
Total operating expenses	<u>4,720</u>	<u>411</u>	<u>-</u>	<u>1</u>	<u>3,478</u>
Operating Income (Loss)	<u>(2,125)</u>	<u>(23)</u>	<u>-</u>	<u>(1)</u>	<u>1,423</u>
Nonoperating Revenues (Expenses)					
Interest - income	13	(3)	1	4	110
Other	-	-	-	(339)	-
Total nonoperating revenues (expenses)	<u>13</u>	<u>(3)</u>	<u>1</u>	<u>(335)</u>	<u>110</u>
Changes in Net Position	(2,112)	(26)	1	(336)	1,533
Net Position, Beginning	<u>2,827</u>	<u>(128)</u>	<u>25</u>	<u>467</u>	<u>1,254</u>
Net Position, Ending	<u>\$ 715</u>	<u>\$ (154)</u>	<u>\$ 26</u>	<u>\$ 131</u>	<u>\$ 2,787</u>

County of Imperial, California  
Combining Statement of Revenues, Expenditures and Changes in Fund Net Position -  
Internal Service Funds  
Year Ended June 30, 2020  
(amounts expressed in thousands)

	Workers' Comp. Benefits	Unemployment Insurance	Medical Plan	Dental/ Vision Plan	Medical Malpractice
Operating Revenues					
Charges for services	\$ 6,582	\$ 404	\$ 312	\$ 1,542	\$ 346
Other revenues	-	-	-	-	-
Total operating revenues	6,582	404	312	1,542	346
Operating Expenses					
Salaries and benefits	-	-	-	-	-
Services and supplies	9,820	315	1	1,182	374
Depreciation	-	-	-	-	-
Total operating expenses	9,820	315	1	1,182	374
Operating Income (Loss)	(3,238)	89	311	360	(28)
Nonoperating Revenues (Expenses)					
Interest - income	1,173	84	289	53	27
Other	-	-	-	-	-
Total nonoperating revenues (expenses)	1,173	84	289	53	27
Changes in Net Position	(2,065)	173	600	413	(1)
Net Position, Beginning	7,557	2,668	9,461	1,216	1,002
Net Position, Ending	\$ 5,492	\$ 2,841	\$ 10,061	\$ 1,629	\$ 1,001

County of Imperial, California  
Combining Statement of Revenues, Expenditures and Changes in Fund Net Position -  
Internal Service Funds  
Year Ended June 30, 2020  
(amounts expressed in thousands)

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	Auto	Information Systems	Case Management Systems	Total
Operating Revenues				
Charges for services	\$ 367	\$ 1,985	\$ 34,746	\$ 54,168
Other revenues	-	-	8	8
	<u>367</u>	<u>1,985</u>	<u>34,754</u>	<u>54,176</u>
Total operating revenues				
	<u>367</u>	<u>1,985</u>	<u>34,754</u>	<u>54,176</u>
Operating Expenses				
Salaries and benefits	-	2,379	-	3,061
Services and supplies	401	1,932	33,818	54,014
Depreciation	-	81	-	1,838
	<u>401</u>	<u>4,392</u>	<u>33,818</u>	<u>58,913</u>
Total operating expenses				
	<u>401</u>	<u>4,392</u>	<u>33,818</u>	<u>58,913</u>
Operating Income (Loss)	<u>(34)</u>	<u>(2,407)</u>	<u>936</u>	<u>(4,737)</u>
Nonoperating Revenues (Expenses)				
Interest - income	28	(76)	50	1,753
Other	-	-	-	(339)
	<u>28</u>	<u>(76)</u>	<u>50</u>	<u>1,414</u>
Total nonoperating revenues (expenses)				
	<u>28</u>	<u>(76)</u>	<u>50</u>	<u>1,414</u>
Changes in Net Position	(6)	(2,483)	986	(3,323)
Net Position, Beginning	<u>201</u>	<u>(4,185)</u>	<u>278</u>	<u>22,643</u>
Net Position, Ending	<u>\$ 195</u>	<u>\$ (6,668)</u>	<u>\$ 1,264</u>	<u>\$ 19,320</u>

County of Imperial, California  
Combining Statement of Cash Flows -  
Internal Service Funds  
Year Ended June 30, 2020  
(amounts expressed in thousands)

	Garage Operating	Central Mail System	Flood Control	Comm. Services
Operating Activities				
Cash received from users	\$ 2,595	\$ 388	\$ -	\$ -
Cash received from operating activities	161	-	-	-
Cash paid to suppliers	(2,303)	(398)	-	(1)
Cash paid to employees	(599)	-	-	-
Net Cash Provided From (Used By) Operating Activities	(146)	(10)	-	(1)
Non Capital Financing Activities				
Interfund activities	-	13	-	-
Capital and Related Financing Activities				
Purchases of Capital Assets	(4)	-	-	-
Investing Activities				
Interest received (paid)	15	(3)	1	4
Net increase (decrease) in cash and cash equivalents	(135)	-	1	3
Cash and Cash Equivalents, Beginning	532	-	25	128
Cash and Cash Equivalents, Ending	\$ 397	\$ -	\$ 26	\$ 131
Reconciliation of operating income (loss) to net cash provided by operating activities	\$ (2,125)	\$ (23)	\$ -	\$ (1)
Operating income (loss)				
Adjustments to reconcile operating income (loss) to net cash from (used for) operating activities:				
Depreciation expense	1,742	15	-	-
Decrease (increase) in accounts receivable	-	-	-	-
Decrease (increase) in due from other funds	161	-	-	-
Decrease (increase) in inventories and prepaid expenses	2	(2)	-	-
Increase (decrease) in claims payable	-	-	-	-
Increase (decrease) in accounts payable	(9)	-	-	-
Increase (decrease) in accrued liabilities	5	-	-	-
Increase (decrease) in net pension liability and related balances	35	-	-	-
Increase (decrease) in net OPEB liability and related balances	43	-	-	-
Net Cash From (Used For) Operating Activities	\$ (146)	\$ (10)	\$ -	\$ (1)

County of Imperial, California  
Combining Statement of Cash Flows -  
Internal Service Funds  
Year Ended June 30, 2020  
(amounts expressed in thousands)

	Liability Insurance	Workers' Comp. Benefits	Unemployment Insurance	Medical Plan
Operating Activities				
Cash received from users	\$ 4,901	\$ 6,582	\$ 404	\$ 312
Cash received from operating activities	-	-	-	-
Cash paid to suppliers	(3,416)	(6,075)	(363)	(1)
Cash paid to employees	-	-	-	-
Net Cash Provided From (Used By) Operating Activities	1,485	507	41	311
Non Capital Financing Activities				
Interfund activities	-	-	-	-
Capital and Related Financing Activities				
Purchases of Capital Assets	-	-	-	-
Investing Activities				
Interest received (paid)	116	1,267	78	312
Net increase (decrease) in cash and cash equivalents	1,601	1,774	119	623
Cash and Cash Equivalents, Beginning	3,074	38,592	2,715	9,416
Cash and Cash Equivalents, Ending	\$ 4,675	\$ 40,366	\$ 2,834	\$ 10,039
Reconciliation of operating income (loss) to net cash provided by operating activities	\$ 1,423	\$ (3,238)	\$ 89	\$ 311
Operating income (loss)				
Adjustments to reconcile operating income (loss) to net cash from (used for) operating activities:				
Depreciation expense	-	-	-	-
Decrease (increase) in accounts receivable	-	-	-	-
Decrease (increase) in due from other funds	-	-	-	-
Decrease (increase) in inventories and prepaid expenses	-	-	-	-
Increase (decrease) in claims payable	66	-	-	-
Increase (decrease) in accounts payable	(4)	3,745	(48)	-
Increase (decrease) in accrued liabilities	-	-	-	-
Increase (decrease) in net pension liability and related balances	-	-	-	-
Increase (decrease) in net OPEB liability and related balances	-	-	-	-
Net Cash From (Used For) Operating Activities	\$ 1,485	\$ 507	\$ 41	\$ 311

County of Imperial, California  
Combining Statement of Cash Flows -  
Internal Service Funds  
Year Ended June 30, 2020  
(amounts expressed in thousands)

	Dental/ Vision Plan	Medical Malpractice	Auto	Information Systems
Operating Activities				
Cash received from users	\$ 2,348	\$ 346	\$ 367	\$ 2,981
Cash received from operating activities	-	-	-	-
Cash paid to suppliers	(1,292)	(374)	(279)	(1,947)
Cash paid to employees	-	-	-	(2,093)
Net Cash Provided From (Used By) Operating Activities	1,056	(28)	88	(1,059)
Non Capital Financing Activities				
Interfund activities	-	-	-	1,132
Capital and Related Financing Activities				
Purchases of Capital Assets	-	-	-	-
Investing Activities				
Interest received (paid)	56	30	30	(73)
Net increase (decrease) in cash and cash equivalents	1,112	2	118	-
Cash and Cash Equivalents, Beginning	590	997	818	-
Cash and Cash Equivalents, Ending	\$ 1,702	\$ 999	\$ 936	\$ -
Reconciliation of operating income (loss) to net cash provided by operating activities	\$ 360	\$ (28)	\$ (34)	\$ (2,407)
Operating income (loss)				
Adjustments to reconcile operating income (loss) to net cash from (used for) operating activities:				
Depreciation expense	-	-	-	81
Decrease (increase) in accounts receivable	-	-	-	996
Decrease (increase) in due from other funds	806	-	-	-
Decrease (increase) in inventories and prepaid expenses	-	-	-	-
Increase (decrease) in claims payable	(96)	-	122	-
Increase (decrease) in accounts payable	(14)	-	-	(15)
Increase (decrease) in accrued liabilities	-	-	-	12
Increase (decrease) in net pension liability and related balances	-	-	-	124
Increase (decrease) in net OPEB liability and related balances	-	-	-	150
Net Cash From (Used For) Operating Activities	\$ 1,056	\$ (28)	\$ 88	\$ (1,059)

County of Imperial, California  
Combining Statement of Cash Flows -  
Internal Service Funds  
Year Ended June 30, 2020  
(amounts expressed in thousands)

	Case Management Systems	Total
Operating Activities		
Cash received from users	\$ 34,746	\$ 55,970
Cash received from operating activities	8	169
Cash paid to suppliers	(33,942)	(50,391)
Cash paid to employees	-	(2,692)
Net Cash Provided From (Used By) Operating Activities	<u>812</u>	<u>3,056</u>
Non Capital Financing Activities		
Interfund activities	<u>-</u>	<u>1,145</u>
Capital and Related Financing Activities		
Purchases of Capital Assets	<u>-</u>	<u>(4)</u>
Investing Activities		
Interest received (paid)	<u>51</u>	<u>1,884</u>
Net increase (decrease) in cash and cash equivalents	863	6,081
Cash and Cash Equivalents, Beginning	<u>402</u>	<u>57,289</u>
Cash and Cash Equivalents, Ending	<u>\$ 1,265</u>	<u>63,370</u>
Reconciliation of operating income (loss) to net cash provided by operating activities	\$ 936	(4,737)
Operating income (loss)		
Adjustments to reconcile operating income (loss) to net cash from (used for) operating activities:		
Depreciation expense	-	1,838
Decrease (increase) in accounts receivable	-	996
Decrease (increase) in due from other funds	-	967
Decrease (increase) in inventories and prepaid expenses	-	-
Increase (decrease) in claims payable	-	92
Increase (decrease) in accounts payable	(124)	3,531
Increase (decrease) in accrued liabilities	-	17
Increase (decrease) in net pension liability and related balances	-	159
Increase (decrease) in net OPEB liability and related balances	-	193
Net Cash From (Used For) Operating Activities	<u>\$ 812</u>	<u>\$ 3,056</u>



Agency Funds are custodial in nature and do not involve the measurement of results of operations. Such funds have not equity accounts since all assets are due to individuals and entities at some future time.

Clearing and Revolving Funds provide clearing facilities for items such as payroll withholdings and warrant redemption. These funds are used to temporarily accumulate and hold resources for distribution to third parties.

Deposit Funds account for deposits under the control of the County departments. Dispositions of the deposits are governed by the terms of the statutes and ordinances establishing the deposit requirement.

Other Agency Funds account for assets held by the County in a fiduciary capacity for other entities.

State and City Revenue Funds temporarily hold various fees, fines, and penalties collected by the County departments for the State of California or various cities of Imperial County, which are passed through to these entities.

Tax Collection Funds account for monies received for current and delinquent taxes, which must be held pending authority for distribution. Included are prepaid taxes, disputed taxes, duplicate payment of taxes, etc. These funds also account for monies deposited by third parties pending settlement of litigation and claims. Upon final settlement, monies are dispersed as directed by the courts or by parties to the dispute.

County of Imperial, California  
Combining Statement of Changes in Assets and Liabilities -  
Agency Funds  
Year Ended June 30, 2020  
(amounts expressed in thousands)

	July 01, 2019	Additions	Deductions	June 30, 2020
<b>Clearing and Revolving Funds</b>				
Assets:				
Cash and cash equivalents	\$ 30,446	\$ 1,031,867	\$ 1,030,750	\$ 31,563
Accounts receivable, net	2,523	-	-	2,523
Interest receivable	38	17	38	17
Total assets	<u>\$ 33,007</u>	<u>\$ 1,031,884</u>	<u>\$ 1,030,788</u>	<u>\$ 34,103</u>
Liabilities				
Accounts payable	\$ 23,976	\$ 1,019,167	\$ 1,019,451	\$ 23,692
Due to other governments	9,031	52,433	51,053	10,411
Total liabilities	<u>\$ 33,007</u>	<u>\$ 1,071,600</u>	<u>\$ 1,070,504</u>	<u>\$ 34,103</u>
<b>Deposit Funds</b>				
Assets:				
Cash and cash equivalents	\$ 68,575	\$ 124,002	\$ 124,377	\$ 68,200
Accounts receivable, net	7	66	6	67
Interest receivable	203	110	203	110
Total assets	<u>\$ 68,785</u>	<u>\$ 124,178</u>	<u>\$ 124,586</u>	<u>\$ 68,377</u>
Liabilities				
Accounts payable	\$ 625	\$ 36,718	\$ 35,569	\$ 1,774
Due to other governments	68,160	120,175	121,732	66,603
Total liabilities	<u>\$ 68,785</u>	<u>\$ 156,893</u>	<u>\$ 157,301</u>	<u>\$ 68,377</u>
<b>Other Agency Funds</b>				
Assets:				
Cash and cash equivalents	\$ 12,164	\$ 12,889	\$ 10,963	\$ 14,090
Deposits with others	40,500	1,856	-	42,356
Accounts receivable, net	-	8	-	8
Interest receivable	58	30	58	30
Total assets	<u>\$ 52,722</u>	<u>\$ 14,783</u>	<u>\$ 11,021</u>	<u>\$ 56,484</u>
Liabilities				
Accounts payable	\$ 1,247	\$ 9,894	\$ 9,956	\$ 1,185
Due to other governments	51,475	23,872	20,048	55,299
Total liabilities	<u>\$ 52,722</u>	<u>\$ 33,766</u>	<u>\$ 30,004</u>	<u>\$ 56,484</u>

County of Imperial, California  
Combining Statement of Changes in Assets and Liabilities -  
Agency Funds  
Year Ended June 30, 2020  
(amounts expressed in thousands)

	July 01, 2019	Additions	Deductions	June 30, 2020
<b>State and City Revenue Funds</b>				
Assets:				
Cash and cash equivalents	\$ 546	\$ 1,640	\$ 1,561	\$ 625
Accounts receivable, net	42	45	42	45
Interest receivable	1	1	2	-
	<u>1</u>	<u>1</u>	<u>2</u>	<u>-</u>
Total assets	<u>\$ 589</u>	<u>\$ 1,686</u>	<u>\$ 1,605</u>	<u>\$ 670</u>
Liabilities				
Accounts payable	\$ 314	\$ 1,523	\$ 1,480	\$ 357
Due to other governments	275	1,690	1,652	313
	<u>275</u>	<u>1,690</u>	<u>1,652</u>	<u>313</u>
Total liabilities	<u>\$ 589</u>	<u>\$ 3,213</u>	<u>\$ 3,132</u>	<u>\$ 670</u>
<b>Tax Collection Funds</b>				
Assets:				
Cash and cash equivalents	\$ 5,555	\$ 424,228	\$ 422,375	\$ 7,408
Accounts receivable, net	681	778	681	778
Interest receivable	128	68	128	68
	<u>128</u>	<u>68</u>	<u>128</u>	<u>68</u>
Total assets	<u>\$ 6,364</u>	<u>\$ 425,074</u>	<u>\$ 423,184</u>	<u>\$ 8,254</u>
Liabilities				
Accounts payable	\$ (203)	\$ 207,212	\$ 207,212	\$ (203)
Due to other governments	6,567	(130,431)	(132,321)	8,457
	<u>6,567</u>	<u>(130,431)</u>	<u>(132,321)</u>	<u>8,457</u>
Total liabilities	<u>\$ 6,364</u>	<u>\$ 76,781</u>	<u>\$ 74,891</u>	<u>\$ 8,254</u>
<b>Total - All Agency Funds</b>				
Assets:				
Cash and cash equivalents	\$ 117,286	\$ 1,594,626	\$ 1,590,026	\$ 121,886
Deposits with others	40,500	1,856	-	42,356
Accounts receivable, net	3,253	897	729	3,421
Interest receivable	428	226	429	225
	<u>428</u>	<u>226</u>	<u>429</u>	<u>225</u>
Total assets	<u>\$ 161,467</u>	<u>\$ 1,597,605</u>	<u>\$ 1,591,184</u>	<u>\$ 167,888</u>
Liabilities				
Accounts payable	\$ 25,959	\$ 1,274,514	\$ 1,273,668	\$ 26,805
Due to other governments	135,508	67,739	62,164	141,083
	<u>135,508</u>	<u>67,739</u>	<u>62,164</u>	<u>141,083</u>
Total liabilities	<u>\$ 161,467</u>	<u>\$ 1,342,253</u>	<u>\$ 1,335,832</u>	<u>\$ 167,888</u>

The information in this section is not covered by the Independent Auditor's Report, but is presented as a supplemental data for the benefit of the readers of the comprehensive annual 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 a government's economic condition.

<b>Contents</b>	<b>Page</b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	130
<b>Revenue Capacity</b> These schedules contain information to help the reader assess the County's most significant local revenue sources, general and Redevelopment property taxes.	136
<b>Debt Capacity</b> 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.	140
<b>Economic and Demographic Information</b> These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	142
<b>Operating Information</b> 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.	144

Source: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

**County of Imperial, California**  
Net Position by Component (Unaudited)  
Last Ten Fiscal Years (In Thousands)  
(Accrual Basis of Accounting)

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
<b>Governmental activities</b>										
Net investment in capital assets	\$ 83,109	\$ 94,202	\$ 98,638	\$ 102,522	\$ 108,279	\$ 101,517	\$ 115,742	\$ 123,765	\$ 126,520	\$ 130,573
Restricted	36,084	40,192	76,918	90,134	53,096	62,326	(13,988)	125,959	37,721	134,837
Unrestricted	43,268	38,374	(164)	19,757	(39,317)	(46,205)	26,949	(378,258)	(328,529)	(411,646)
Total governmental activities net position	<u>162,461</u>	<u>172,768</u>	<u>175,392</u>	<u>212,413</u>	<u>122,058</u>	<u>118,638</u>	<u>128,703</u>	<u>(128,534)</u>	<u>(164,288)</u>	<u>(146,236)</u>
<b>Business-type activities</b>										
Net investment in capital assets	11,183	11,751	11,009	10,094	9,176	10,473	9,789	9,131	8,400	8,392
Restricted	34	332	2	12	(2)	(1)	1	3	1	-
Unrestricted	(2,356)	(3,502)	(12,899)	(13,029)	(9,088)	(8,682)	(8,783)	(7,785)	(16,608)	(53,215)
Total business type activities net position	<u>8,861</u>	<u>8,581</u>	<u>(1,888)</u>	<u>(2,923)</u>	<u>86</u>	<u>1,790</u>	<u>1,007</u>	<u>1,349</u>	<u>(8,207)</u>	<u>(44,823)</u>
<b>Primary government</b>										
Net investment in capital assets	94,292	105,953	109,647	112,616	117,455	112,990	125,531	132,896	134,920	138,965
Restricted	36,118	40,524	76,920	90,146	53,094	62,325	(13,987)	125,962	37,722	134,837
Unrestricted	40,912	34,872	(13,063)	6,728	(48,405)	(54,887)	18,166	(386,043)	(345,137)	(464,861)
Total primary government net position	<u>\$ 171,322</u>	<u>\$ 181,349</u>	<u>\$ 173,504</u>	<u>\$ 209,490</u>	<u>\$ 122,144</u>	<u>\$ 120,428</u>	<u>\$ 129,710</u>	<u>\$(127,185)</u>	<u>\$ (172,495)</u>	<u>\$ (191,059)</u>

**Notes:**

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

# County of Imperial, California

Changes in Net Position (Unaudited)

Last Ten Fiscal Years (In Thousands)

(Accrual Basis of Accounting)

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
<b>Program Revenues</b>										
Governmental Activities										
Charges for services										
General Government	\$ 44,795	\$ 40,684	\$ 40,405	\$ 42,224	\$ 44,536	\$ 49,934	\$ 58,526	\$ 54,830	\$ 37,465	\$ 31,970
Public Protection	20,391	17,755	15,558	11,582	11,447	12,162	11,389	12,373	10,490	8,708
Health & Sanitation	9,257	10,031	10,751	12,517	14,457	15,392	17,308	18,958	8,563	7,278
Public Assistance	8,535	8,862	869	1,093	983	1,066	1,058	1,242	2,728	1,927
Public Ways & Facilities	675	1,063	1,254	1,222	1,176	1,122	1,334	1,203	1,727	9,882
Total Charges for services	83,653	78,395	68,837	68,638	72,598	79,676	89,615	88,606	60,973	59,765
Operating grants and contributions	184,597	191,429	189,758	211,437	207,137	204,452	254,378	293,976	268,579	267,829
Total governmental activities program revenues	268,250	269,824	258,595	280,075	279,735	284,128	343,993	382,582	329,552	327,594
Business Activities										
Charges for services										
Airport	628	636	660	485	569	1,321	654	761	904	772
Landfill	-	5	-	-	1,106	-	-	1,300	46	750
Sanitation	-	-	-	-	-	-	-	0	0	4046
County Services Areas, other	245	156	26	9	13	13	12	13	12	8
Total Charges for services	873	797	686	494	1,687	1,334	666	2,074	962	5,576
Operating grants and contributions	9	18	28	68	-	-	1	-	-	-
Total business-type activities program revenues	882	815	714	562	1,687	1,334	667	2,074	962	5,576
Total primary government program revenues	\$ 269,132	\$ 270,639	\$ 259,309	\$ 280,637	\$ 281,422	\$ 285,462	344,660	384,656	330,514	333,170
Net (Expense) Revenue										
Governmental activities	(69,454)	(72,572)	(96,669)	(72,261)	(119,301)	(125,006)	(103,363)	(75,330)	(138,158)	(93,931)
Business-type activities	(2,421)	(1,588)	(10,641)	(1,059)	3,074	(1,150)	(833)	618	(992)	(10,623)
Total primary government net expenses	\$ (71,875)	\$ (74,160)	\$ (107,310)	\$ (73,320)	\$ (116,227)	\$ (126,157)	\$ (104,196)	\$ (74,712)	\$ (139,150)	\$ (104,554)

## Source:

Imperial County Auditor-Controller's Comprehensive Annual Financial Reports for the relevant year.

# County of Imperial, California

Expenses by Function (Unaudited)  
Last Ten Fiscal Years (In Thousands)  
(Accrual Basis of Accounting)

Expenses	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Governmental Activities										
General Government	\$ 62,708	\$ 67,435	\$ 75,050	\$ 72,633	\$ 94,036	\$ 90,154	\$ 102,646	\$ 93,316	\$ 89,002	\$ 53,838
Public Protection	83,815	84,648	87,132	88,998	95,155	99,049	107,246	102,758	107,187	111,786
Health & Sanitation	42,828	42,955	44,515	49,550	50,974	57,534	81,860	66,361	57,123	52,761
Public Assistance	127,895	120,267	123,267	120,522	137,838	142,358	134,216	158,413	185,666	185,289
Public Ways & Facilities	18,221	23,998	19,738	17,227	17,425	16,036	16,381	14,081	20,871	16,205
Interest on long-term liabilities	2,237	3,093	5,562	3,406	3,610	4,003	5,007	22,983	7,861	1,646
Total governmental activities expenses	<u>337,704</u>	<u>342,396</u>	<u>355,264</u>	<u>352,336</u>	<u>399,036</u>	<u>409,134</u>	<u>447,356</u>	<u>457,912</u>	<u>467,710</u>	<u>421,525</u>
Business Activities										
Airport	1,475	2,156	1,567	1,458	1,390	2,197	1,196	1,297	1,293	1,186
Landfill	36	118	9,723	84	(2,818)	285	296	152	653	9,547
Sanitation	-	-	-	-	-	-	-	-	-	5,466
County Services Areas, other	1,792	129	65	79	40	2	8	7	8	-
Total business-type activities expenses	<u>3,303</u>	<u>2,403</u>	<u>11,355</u>	<u>1,621</u>	<u>(1,387)</u>	<u>2,484</u>	<u>1,500</u>	<u>1,456</u>	<u>1,954</u>	<u>16,199</u>
Total primary government	<u>\$ 341,007</u>	<u>\$ 344,799</u>	<u>\$ 366,619</u>	<u>\$ 353,957</u>	<u>\$ 397,649</u>	<u>\$ 411,618</u>	<u>\$ 448,856</u>	<u>\$ 459,368</u>	<u>\$ 469,664</u>	<u>\$ 437,724</u>

## Source:

Imperial County Auditor-Controller's Comprehensive Annual Financial Reports for the relevant year.

**County of Imperial, California**  
**Fund Balances of Governmental Funds (Unaudited)**  
**Last Ten Fiscal Years (In Thousands)**  
**(Modified Accrual Basis of Accounting)**

	<u>2009-10</u>								
<b>General Fund</b>									
Reserved for:									
Encumbrances	\$ 1,865								
Inventories	295								
Capital Outlay	3,023								
COPS	1,527								
Endowment Op Funds	20,850								
Other Purposes	8,189								
Unreserved:									
Designated	-								
Undesignated	<u>11,269</u>								
Total General Fund	<u>47,018</u>								
<b>All Other Governmental Funds:</b>									
Reserved for:									
Encumbrances	3,469								
Inventories	395								
Debt Service	6,335								
Loan	13,670								
Other Purposes	(44)								
Unreserved:									
Special Revenue Funds	27,544								
Capital Project/Debt Service Funds	<u>733</u>								
Total Other Governmental Funds	<u>52,102</u>								
<b>Total Governmental Fund Balances</b>	<u><u>\$ 99,120</u></u>								
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
<b>General Fund (1)</b>									
Nonspendable	\$ 517	\$ 475	\$ 443	\$ 465	\$ 502	\$ 371	\$ 334	\$ 306	\$ 221
Restricted	7,671	7,151	6,962	3,589	1,464	1,469	32,045	3,375	1,516
Committed	7,744	8,896	20,411	22,287	27,473	27,793	4,448	8,851	5,969
Assigned	17,722	15,988	16,852	27,311	26,920	19,156	15,983	11,531	12,913
Unassigned	<u>11,307</u>	<u>15,845</u>	<u>24,393</u>	<u>13,479</u>	<u>10,106</u>	<u>11,247</u>	<u>10,980</u>	<u>28,938</u>	<u>21,062</u>
Total General Fund	<u>44,961</u>	<u>48,355</u>	<u>69,061</u>	<u>67,131</u>	<u>66,465</u>	<u>60,036</u>	<u>63,790</u>	<u>53,001</u>	<u>41,681</u>
<b>All Other Governmental Funds</b>									
Nonspendable	908	722	329	211	287	173	285	129	254
Restricted	30,136	23,946	28,330	29,391	44,541	63,191	93,914	110,851	133,321
Committed	16,354	18,597	25,530	22,976	7,806	26,435	16,961	9,567	-
Assigned	18,392	54,408	54,097	15,880	20,060	20,260	2,998	27	-
Unassigned	<u>(12,540)</u>	<u>(51,761)</u>	<u>(53,202)</u>	<u>(23,520)</u>	<u>(25,923)</u>	<u>(60,610)</u>	<u>(50,409)</u>	<u>(50,005)</u>	<u>(17,508)</u>
Total Other Governmental Funds	<u>53,250</u>	<u>45,912</u>	<u>55,084</u>	<u>44,938</u>	<u>46,771</u>	<u>49,449</u>	<u>63,749</u>	<u>70,569</u>	<u>116,067</u>
<b>Total Governmental Fund Balances</b>	<u><u>\$ 98,211</u></u>	<u><u>\$ 94,267</u></u>	<u><u>\$ 124,145</u></u>	<u><u>\$ 112,069</u></u>	<u><u>113,236</u></u>	<u><u>\$ 109,485</u></u>	<u><u>\$ 127,539</u></u>	<u><u>\$ 123,570</u></u>	<u><u>\$ 157,748</u></u>

**Notes:**

(1) In FY 2010-11 the County implemented GASB 54 under which Governmental Fund Balances are reported as Nonspendable, Restricted, Committed, Assigned, and Unassigned.

**Source:**

Imperial County Auditor-Controller's Comprehensive Annual Financial Reports for the relevant year.



**County of Imperial, California**  
**Changes in Fund Balances of Governmental Funds (Unaudited)**  
**Last Ten Fiscal Years (In Thousands)**  
**(Modified Accrual Basis of Accounting)**

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
<b>Revenues (by source):</b>										
Taxes	\$ 26,312	\$ 29,194	\$ 37,161	\$ 45,005	45,964	43,412	41,399	41,270	44,569	42,135
Licenses and permits	4,542	4,666	6,006	4,939	5,070	4,988	4,745	4,741	4,112	4,418
Fines, Forfeitures & Penalties	7,767	6,239	5,911	6,770	6,821	7,172	5,879	5,154	5,601	6,081
Use of Money & Property	1,641	5,176	2,917	2,477	5,829	4,601	3,144	3,395	4,036	6,067
Intergovernmental Aid	140,453	141,029	138,879	153,697	155,876	167,205	186,487	287,515	255,445	291,642
Charges for Services	43,464	42,041	46,566	45,412	43,890	58,260	53,393	48,701	45,482	41,274
Other	8,792	6,667	12,247	11,593	11,269	9,234	15,545	14,254	17,895	13,189
Total revenues	305,263	299,425	311,758	340,759	342,762	358,677	379,877	405,030	377,140	404,806
<b>Expenditures (by function):</b>										
Current:										
General Government	25,912	31,553	36,640	35,606	44,668	41,802	54,117	23,903	24,364	28,713
Public Protection	83,815	84,648	87,133	88,999	96,538	98,626	103,278	102,403	99,649	109,256
Health & Sanitation	42,828	42,954	44,512	49,550	51,672	57,289	79,588	66,159	52,809	49,746
Public Assistance	127,896	120,267	123,266	120,521	138,643	142,135	132,132	158,229	181,710	184,509
Public Ways & Facilities	18,221	23,998	19,736	17,227	17,560	15,998	16,012	14,046	20,172	15,245
Debt Services								5,975	5,978	5,976
Capital Outlay								16,261	1,463	2,418
Total expenditures	298,672	303,420	311,287	311,903	349,081	355,850	385,127	386,976	386,145	395,863
Excess (deficiency) of revenues over (under) expenditures	6,591	(3,995)	471	28,856	(6,319)	2,827	(5,250)	18,054	(9,005)	8,943
<b>Other financing sources (uses):</b>										
Changes in Reserves	264	790	809	900	(1,603)	384	66	-	-	-
Transfers	(15)	(289)	(1,967)	70	10	80	262	-	-	-
Proceeds of Endowment Funds	(1,702)	(2,553)	(3,257)	53	(4,164)	(2,126)	1,173	-	-	-
Total other financing sources and uses	(1,453)	(2,052)	(4,415)	1,023	(5,756)	(1,662)	1,501	-	-	-
<b>Net Change in Fund Balances</b>	5,138	(6,047)	(3,944)	29,879	(12,075)	1,165	(3,749)	18,054	(9,005)	8,943
Fund Balances - beginning	99,120	104,258	98,211	94,266	124,146	112,069	113,234	109,485	127,461	148,805
Prior period adjustment	-	-	-	-	-	-	-	-	5,114	-
Fund Balances - beginning restated	99,120	104,258	98,211	94,266	124,146	112,069	113,234	109,485	132,575	148,805
<b>Fund Balances - ending</b>	\$ 104,258	\$ 98,211	\$ 94,267	\$ 124,145	112,070	113,234	109,485	127,539	123,570	157,748

**Notes:**

(1) By State Controller function.

**Source:**

Imperial County Auditor-Controller's Comprehensive Annual Financial Reports for the relevant year.

**County of Imperial, California**  
**Net Expenses by Function (Unaudited)**  
**Last Ten Fiscal Years (In Thousands)**  
**(Accrual Basis of Accounting)**

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Net (Expense) Revenue										
Governmental activities	\$ (69,454)	\$ (72,572)	\$ (96,669)	\$ (72,261)	\$ (119,301)	\$ (125,006)	\$ (103,363)	\$ (75,330)	\$ (138,158)	\$ (93,931)
Business-type activities	(2,421)	(1,588)	(10,641)	(1,059)	3,074	(1,150)	(1,833)	618	(992)	(10,623)
Total primary government net expenses	<u>\$ (71,875)</u>	<u>\$ (74,160)</u>	<u>\$ (107,310)</u>	<u>\$ (73,320)</u>	<u>\$ (116,227)</u>	<u>\$ (126,156)</u>	<u>\$ (105,196)</u>	<u>\$ (74,712)</u>	<u>\$ (139,150)</u>	<u>\$ (104,554)</u>
General Revenues and Other Changes in Net Assets:										
<b>Governmental activities:</b>										
Taxes										
Property	\$ 14,838	\$ 16,072	\$ 17,632	\$ 21,098	\$ 21,306	\$ 23,083	\$ 22,728	\$ 22,179	\$ 23,730	\$ 24,934
Sales tax	11,271	12,099	18,418	22,199	19,818	20,927	21,341	18,456	19,297	16,863
Franchises tax	284	294	266	23,374	23,477	19,765	18,246	275	262	264
Motor Vehicle in-lieu tax	18,245	17,877	18,006	229	313	270	336	21,259	22,151	22,631
Federal in-lieu	3,156	3,201	3,291	326	3,403	3,322	3,371	3,482	3,077	3,166
Grants and other governmental revenues not restricted to specific programs	28,458	29,146	39,718	40,682	35,672	50,394	43,593	35,569	39,214	11,673
Unrestricted investment earnings	1,938	4,509	2,063	1,348	4,353	3,770	1,454	1,931	3,358	6,075
Gain/(Loss) on sale of capital assets	110	92	40	26	23	55	416	25	18	17
Other	-	-	-	-	-	-	-	-	-	-
Transfers	(1,200)	(1,255)	(141)	-	-	-	-	-	-	-
Total governmental activities	<u>\$ 77,100</u>	<u>\$ 82,035</u>	<u>\$ 99,293</u>	<u>\$ 109,282</u>	<u>\$ 108,365</u>	<u>\$ 121,586</u>	<u>\$ 111,485</u>	<u>\$ 103,176</u>	<u>\$ 111,107</u>	<u>\$ 85,623</u>
<b>Business-type activities:</b>										
Unrestricted investment earnings	70	53	31	24	31	46	50	66	125	302
Other	-	-	-	-	-	-	-	-	-	64
Gain/(Loss) on sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers	1,200	1,255	141	-	-	2,808	-	-	-	-
Total business-type activities	<u>1,270</u>	<u>1,308</u>	<u>172</u>	<u>24</u>	<u>31</u>	<u>2,854</u>	<u>50</u>	<u>66</u>	<u>125</u>	<u>366</u>
Total primary government	<u>\$ 78,370</u>	<u>\$ 83,343</u>	<u>\$ 99,465</u>	<u>\$ 109,306</u>	<u>\$ 108,396</u>	<u>\$ 124,440</u>	<u>\$ 111,535</u>	<u>\$ 103,242</u>	<u>\$ 111,232</u>	<u>\$ 85,989</u>
<b>Changes in Net Assets:</b>										
Governmental activities	7,646	9,463	2,624	37,021	(10,936)	(3,420)	8,122	27,846	(27,051)	(8,308)
Business-type activities	(1,151)	(280)	(10,469)	(1,035)	3,105	1,704	(1,783)	684	(867)	(13,681)
Total primary government	<u>\$ 6,495</u>	<u>\$ 9,183</u>	<u>\$ (7,845)</u>	<u>\$ 35,986</u>	<u>\$ (7,830)</u>	<u>\$ (1,716)</u>	<u>\$ 6,339</u>	<u>\$ 28,530</u>	<u>\$ (27,918)</u>	<u>\$ (21,989)</u>

**Source:**

Imperial County Auditor-Controller's Comprehensive Annual Financial Reports for the relevant year.

**County of Imperial, California**  
Assessed Value of Taxable Property (Unaudited)  
Last Ten Fiscal Years (In Thousands)  
(Accrual Basis of Accounting)

Fiscal Year	(1) Secured	(2) Unsecured	(3) Exempt	Total Taxable Assessed Value	Total Direct Tax Rate
2010-11	10,005,666,039	780,152,807	(349,970,576)	10,435,848,270	1.00%
2011-12	9,738,658,570	758,555,464	(350,052,798)	10,147,161,236	1.00%
2012-13	9,968,342,036	1,145,137,280	(400,302,403)	10,713,176,913	1.00%
2013-14	10,190,447,988	1,289,213,609	(413,840,163)	11,065,821,434	1.00%
2014-15	10,946,559,575	1,277,585,294	(419,664,282)	11,804,480,587	1.00%
2015-16	11,257,809,345	1,282,424,481	(442,810,899)	12,097,422,927	1.00%
2016-17	11,537,060,844	1,351,234,719	(512,114,118)	12,376,181,445	1.00%
2017-18	12,173,498,293	1,236,019,921	(525,590,722)	12,883,927,492	1.00%
2018-19	12,616,527,074	1,392,999,199	(549,212,299)	13,460,313,974	1.00%
2019-20	13,076,160,766	1,371,754,672	(572,673,176)	13,875,242,262	1.00%

**Notes:**

- (1) Secured property is generally real property, defined as land, mines, minerals, timber, and improvements such as buildings, structures, crops, trees, and vines.
- (2) Unsecured property is generally personal property including machinery, equipment, office tools, and supplies.
- (3) Exempt properties include numerous full and partial exclusions/exemptions provided by the State Constitution and the legislature that relieve certain taxpayers from the burden of paying property taxes.
- (4) Article XIII A, added to the California Constitution by Proposition 13 in 1978, fixed the base for valuation of property subject to taxes at the full cash value which appeared on the Assessor's 1975/76 assessment roll. Thereafter, full cash value can be increased to reflect:
  - a) annual inflation up to 2%; or
  - b) market value at the time of ownership change; or
  - c) market value for new construction

Estimated actual value of taxable property cannot easily be determined as the property in the County is not reassessed annually. Reassessment normally occurs when ownership changes.

**Source:**

Imperial County Auditor-Controller Office

**County of Imperial, California**  
Property Tax Rates – Direct and Overlapping Governments (Unaudited)  
Last Ten Fiscal Years

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<u>Fiscal Year</u>	<u>County Direct Rates</u>	<u>Overlapping Rates</u>		
	<u>Imperial County General</u>	<u>Cities</u>	<u>Schools (1)</u>	<u>Total</u>
2009-10	1.000000%	0.094886%	0.040747%	1.135633%
2010-11	1.000000%	0.066760%	0.050788%	1.117548%
2011-12	1.000000%	0.062261%	0.044380%	1.106641%
2012-13	1.000000%	0.066508%	0.040713%	1.107221%
2013-14	1.000000%	0.065508%	0.032116%	1.097624%
2014-15	1.000000%	0.061190%	0.031979%	1.093169%
2015-16	1.000000%	0.059712%	0.032158%	1.091870%
2016-17	1.000000%	0.089098%	0.026324%	1.115421%
2017-18	1.000000%	0.081455%	0.043465%	1.124920%
2018-19	1.000000%	0.080998%	0.026814%	1.107811%
2019-20	1.000000%	0.079005%	0.029067%	1.108072%

**Notes:**

(1) Rates shown represent a weighted average of the various school district tax rate areas within the County of Imperial.

**Source:**

Imperial County Auditor-Controller Office

**County of Imperial, California**  
Principal Revenue Taxpayers (Unaudited)  
June 30, 2020 and June 30, 2004

Taxpayer	Fiscal year Ended June 30, 2020			Fiscal year Ended June 30, 2004		
	Net Assesed Value	Rank	Percentage of Net Assesed Value	Net Assesed Value	Rank	Percentage of Net Assesed Value
San Diego Gas & Electric Company	\$ 444,425,968	1	3.30%	\$		
Magma Power Company	139,615,496	3	1.04%	377,331,616	1	5.42%
Alphabet Farms LLC	149,729,377	4	1.11%			
Hudson Ranch Power I LLC	87,420,000	6	0.65%			
National Beef California LP				306,926,474	2	4.41%
United States Gypsum Co.	111,741,467	5	0.83%			
OWB Real Estate Holdings LLC				122,131,309	4	1.75%
Gran Plaza LP	48,516,786	7	0.36%			
ORCAL Geothermal Inc			0.00%			
Imperial Valley Mall II, LP	49,307,607	10	0.37%			
Southern California Gas Co.	105,433,231	2	0.78%			
RJFP LLC	59,174,406	8	0.44%			
North Baja Pipeline, LLC	38,342,895	9	0.28%			
MFC Imperial LLC						
Zinc Field				201,202,582	3	2.89%
Gold Fields Operating Co.-Mesquite				121,679,775	5	1.75%
B P Joint Venture LLC				101,540,378	6	1.46%
Cal Energy DBA Salton Sea Unit 4				82,509,975	7	1.19%
US Trust Company of California				76,650,830	8	1.10%
Vulcan Power Co.				42,210,702	9	0.61%
Del Ranch LTD				39,638,609	10	0.57%
Ten Largest Taxpayers	<u>\$ 1,233,707,233</u>		<u>9.17%</u>	<u>\$ 1,471,822,250</u>		<u>21.14%</u>

**Source:**

Imperial County Auditor-Controller Office

**County of Imperial, California**  
Property Tax Levies and Collections (Unaudited)  
Last Ten Fiscal Years

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Fiscal Year	Total Secured Levy	Collections within the fiscal year of the Levy		Delinquent Tax Collections*	Amount	% of Levy
		Amount	% of Levy			
2010-11	122,533,735	113,756,355	92.84%	7,653,485	121,409,840	99.08%
2011-12	122,980,247	114,519,810	93.12%	6,247,357	120,767,167	98.20%
2012-13	120,745,974	113,774,746	94.23%	5,720,116	119,494,862	98.96%
2013-14	125,354,592	120,630,164	96.23%	7,224,924	127,855,088	101.99%
2014-15	129,111,365	124,139,440	96.15%	4,235,421	128,374,861	99.43%
2015-16	140,013,734	135,153,886	96.53%	4,631,467	139,785,353	99.84%
2016-17	144,312,538	139,069,022	96.37%	3,411,430	142,480,453	98.73%
2017-18	149,494,731	144,740,575	96.82%	2,909,326	147,649,902	98.77%
2018-19	160,271,263	154,498,938	96.40%	2,837,140	157,336,078	98.17%
2019-20	165,447,027	159,724,955	96.54%	4,220,788	163,945,743	99.09%

\* Delinquent taxes reported by year of collection; data by levy year unavailable

**Source:**

Imperial County Auditor-Controller Office

**County of Imperial, California**  
Ratios of Outstanding Debt by Type (Unaudited)  
Last Ten Fiscal Years  
(in thousands, except per capital amount)

	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
<b>Governmental Activities:</b>										
Certificates of Participation	\$ 11,960	\$ 11,370	\$ 8,795	\$ 8,445	\$ 8,085	\$ 7,710	\$ 7,325	\$ 6,930	\$ 6,520	\$ 6,095
Pension Obligation Bonds	56,325	53,940	51,160	48,205	45,055	41,705	38,130	34,325	30,265	25,935
Notes and Loans	900	810	720	630	540	450	360	270	180	90
Capital Lease Obligations	<u>154</u>	<u>127</u>	<u>10</u>	<u>20</u>	<u>536</u>	<u>1,852</u>	<u>955</u>	<u>2,574</u>	<u>2,828</u>	<u>2,224</u>
Total Primary Government	<u>\$ 69,339</u>	<u>\$ 66,247</u>	<u>\$ 60,685</u>	<u>\$ 57,300</u>	<u>\$ 54,216</u>	<u>\$ 51,717</u>	<u>\$ 46,770</u>	<u>\$ 44,099</u>	<u>\$ 39,793</u>	<u>\$ 34,344</u>
Percentage of Personal income (1)	2.11%	1.31%	1.11%	1.01%	0.93%	0.85%	0.76%	0.67%	0.59%	0.47%
Per Capita (1)	448	371	343	325	301	285	259	241	219	190

(1) See table 13 Demographic and Economic Statistics

**Source:**

Imperial County Auditor-Controller Office

## County of Imperial, California

### Legal Debt Margin as Percentage of Debt Limit (Unaudited)

Last Ten Fiscal Years  
(in thousands)

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Fiscal Year	Assessed Value (1)	Legal Debt Limit (2)	Debt Applicable to Limit	Legal Debt Margin (3)	Legal Debt Margin/Debt Limit
2010-11	10,435,848	130,448	-	130,448	100%
2011-12	10,147,161	126,840	-	126,840	100%
2012-13	10,713,177	133,915	-	133,915	100%
2013-14	11,065,821	138,323	-	138,323	100%
2014-15	11,804,481	147,556	-	147,556	100%
2015-16	11,257,809	140,723	-	140,723	100%
2016-17	11,537,061	144,213	-	144,213	100%
2017-18	12,173,498	152,169	-	152,169	100%
2018-19	13,460,313	168,254	-	168,254	100%
2019-20	13,875,242	173,441	-	173,441	100%

#### Notes:

- (1) Assessed Value does not include tax exempt property. Property value data can be found in the "Assessed Value of Taxable Property" schedule.
- (2) California Government Code Section 29909 read in conjunction with Revenue and Taxation Code Section 135 imposes a legal debt limitation for General Obligation Bond indebtedness to 1.25% of the total full cash valuation.
- (3) The legal debt margin is the County's available borrowing authority under state finance statutes and is calculated by subtracting the debt applicable to the legal debt limit from the legal debt limit.



**County of Imperial, California**  
Demographics and Economic Statistics (Unaudited)  
Last Ten Fiscal Years

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<u>Calendar Year</u>	<u>Population (1)</u>	<u>Personal Income (2)</u>	<u>Per Capita Personal Income (3)</u>	<u>Unemployment Rate (4)</u>
2009	179,428	4,671,150	28,641	25.10%
2010	183,029	4,786,081	28,681	26.80%
2011	175,712	5,019,684	28,351	28.90%
2012	179,138	5,466,646	30,894	28.10%
2013	179,527	5,690,414	32,225	25.20%
2014	180,998	5,802,217	32,398	23.70%
2015	184,500	6,051,569	33,584	21.80%
2016	186,080	6,172,007	34,122	19.80%
2017	187,921	6,619,469	36,206	19.20%
2018	189,623	6,722,874	36,974	20.70%
2019	188,821	7,329,602	40,447	26.80%

**Sources:**

- (1) State Department of Finance
- (2) & (3) U.S. Bureau of Economic Analysis - Local Data
- (4) State of California, Employment Development Department

\* Estimates due to information not being available

## County of Imperial, California

Employment by Industry (Unaudited)

2018 Annual Averages

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<u>Industry</u>	<u>Percentage of County Employment</u>
Services	25.00%
Retail Trade	11.50%
Manufacturing	3.17%
Government	30.00%
Mining and Construction	3.17%
Finance, Insurance and Real Estate	2.17%
Wholesale Trade	2.83%
Agriculture	18.50%
Transportation and Public Utilities	3.67%
Total	100.00%

(1) Does not total, due to rounding.

Source: State of California Employment Development Department.

## County of Imperial, California

### Full-time Equivalent County Employees by Function (Unaudited)

Last Ten Fiscal Years

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Fiscal Year	General Government	Public Protection	Public Ways & Facilities	Health & Sanitation	Public Assistance	Education	Recreation	Special District
2010-11	239	745	103	458	527	18.5	6	25
2011-12	242	750	103	459	524	18.5	6	25
2012-13	240	755	108	469	520	18.5	6	25
2013-14	239	707	109	475	596	18.5	6	25
2014-15	242	725	130	489	619	18.5	6	25
2015-16	245	833	110	566	577	19.5	6	33
2016-17	249	841	110	625	588	19.5	6	33
2017-18	251	851	110	682	590	21.5	6	34
2018-19	254	856	131	748	593	22.0	0	38
2019-20	256	862	131	800	593	22.0	6	38

**County of Imperial, California**  
Capital Assets Statistics by Function (Unaudited)  
Last Ten Fiscal Years

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<u>Fiscal Year</u>	<u>General Government</u>	<u>Public Protection</u>	<u>Public Ways &amp; Facilities</u>	<u>Health &amp; Sanitation</u>	<u>Public Assistance</u>	<u>Education</u>
2009-10	579	821	53	46	45	6
2010-11	578	829	53	43	47	6
2011-12	735	847	102	46	44	6
2012-13	762	864	75	42	38	6
2013-14	787	856	62	39	36	4
2014-15	490	985	41	41	37	6
2015-16	364	1017	466	41	46	6
2016-17	813	1118	562	54	39	6
2017-18	786	1121	540	58	40	5
2018-19	779	1094	509	1	31	5
2019-20	771	1155	518	1	31	5