

County of Tuolumne California

Comprehensive Annual Financial Report

Fiscal Year Ended
June 30, 2013



Deborah Bautista, CPA
Clerk and Auditor-Controller

County of Tuolumne California

Comprehensive Annual Financial Report
Fiscal Year Ended June 30, 2013



Prepared by
The Office of the Tuolumne County Auditor-Controller
Deborah Bautista, CPA
Clerk & Auditor-Controller

**COUNTY OF TUOLUMNE, CALIFORNIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2013**

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INTRODUCTORY SECTION





OFFICE OF THE AUDITOR-CONTROLLER

"Proudly Serving the Financial Needs of Tuolumne County"

DEBORAH BAUTISTA, CPA
Clerk & Auditor-Controller

December 20, 2013

To the Honorable Board of Supervisors and Citizens of the County of Tuolumne:

The Comprehensive Annual Financial Report (CAFR) of the County of Tuolumne (County) for the fiscal year ended June 30, 2013, is hereby presented in compliance with Section 25250 and 25253 of the Government Code of the State of California. General-purpose local governments must publish a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards (GAAS) by a firm of licensed certified public accountants.

This report consists of management's representations concerning the finances of the County. Therefore, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the County has established a comprehensive internal control framework that is designed both to protect the County's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable, rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The County's financial statements have been audited by Macias Gini & O'Connell LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the year ended June 30, 2013, are free of material misstatements. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the County's financial statements for the year ended June 30, 2013, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the County was part of a broader, federally mandated “Single Audit” designed to meet the special needs of federal grantor agencies. The standard governing the Single Audit requires the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government’s internal controls and compliance with legal requirements, with special emphasis on internal controls over compliance involving the administration of federal awards. These reports are available in the County’s separately issued Single Audit Report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management’s Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The County’s MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

County Government

The County of Tuolumne (population 54,393) was incorporated on February 18, 1850 as one of the original 27 counties in the State of California. The name Tuolumne is of Indian origin and has been given different meanings, such as ‘Many Stone Houses, the Land of Mountain Lions and Straight Up Steep’, the latter the interpretation of William Fuller, a native Indian chief. The County covers approximately 2,293 square miles. There is only one incorporated city within the County, the City of Sonora, which is also the County seat.

Stretching from the foothills to the crest of the Sierra Nevada Mountains, Tuolumne County is both a recreation paradise and a wonderful place to live. The County contains historic gold mining towns, the pristine Emigrant Wilderness, world-renowned Yosemite National Park, and numerous lakes and rivers. Its proximity to San Francisco (2.5 hours) and Sacramento (2 hours) makes the County accessible.

The County has a general law form of government. Its five-member Board of Supervisors (the ‘Board’) is elected by district for four-year terms of office. The Supervisors’ terms are staggered – two Supervisors are elected in one general election, and three Supervisors in the next. Other elected officials include the Assessor-Recorder, Clerk & Auditor-Controller, District Attorney, Sheriff-Coroner and Treasurer-Tax Collector. The County Administrator and County Counsel are appointed by the Board. The County is located in the 4th Congressional District, the 14th Senatorial District and the 5th Assembly District.

As the governing body for the County, the Board is responsible for the planning and providing of services related to public needs, as required by state and federal law including: adopting the annual budget, adopting County ordinances, setting policies, confirming appointments of most non-elected officials, and assisting citizens in solving problems and addressing local concerns.

County Services

The County, with an authorized staff of 589 full-time equivalents (FTE), provides a full range of services to its residents. We provide “unincorporated area” services (e.g., land use planning) in the areas of the County that are not within the City of Sonora. We also provide certain “countywide” services to County residents regardless of where they live.

The following is a list of countywide services provided by the County:

- Environmental Health
- Agricultural Commissioner, Weights & Measures
- Two Airports
- Public and Mental Health Services
- Child Protection and Social Services
- Emergency Medical Services
- Veterans Services
- Maintenance of County Roads and Bridges
- Snow Removal Services
- Law Enforcement of the Unincorporated County
- U.C. Cooperative Extension Services
- Tax Assessment, Collection and Apportionment
- Elections and Voter Registration
- Jail Facilities
- Probation Supervision
- Clerk and Recorder
- Maintain the Historical Records (Archive)
- Public Defender/Alternative Defense
- Coroner and Forensic Services
- Grand Jury
- Criminal Prosecution (District Attorney)
- Libraries
- Parks
- Animal Care Services
- Building and Safety
- Ambulance Services

Factors Affecting Financial Condition

Budgetary Information

In accordance with stipulations of the California Government Code contained in Sections 29000 through 29144, and other statutory provisions, commonly known as the County Budget Act, the County prepares and legally adopts a budget for each fiscal year. The annual budget serves as the foundation for the County's financial planning and control. All agencies under the control of the Board of Supervisors are required to submit budget requests to the County Administrator for review. The County Administrator recommends a proposed budget to the Board for consideration and approval. The Board is required to hold public hearings on the proposed budget and to adopt a final budget. The 2012-2013 County final budget was adopted on September 4, 2012.

The budget is prepared by fund (e.g. General Fund), department (e.g., Sheriff), and account (e.g., Regular Salaries). Transfers of appropriations between accounts within a department provided the total appropriation of the budget is not changed, may be requested by the Department Head and authorized by both County Administrator and the Auditor-Controller. Transfers of appropriations between departments within a fund, however, require a majority vote of the Board. Transfers of appropriations between funds require a four-fifths vote of the Board of Supervisors. Unanticipated revenue received during the year is subject to the same four-fifths vote requirement prior to expenditure. Unexpended appropriations lapse at year-end. Encumbrances, which are appropriations that are committed through purchase orders or contracts that are open at year-end are reported as a component of restricted and assigned fund balance and re-appropriated as part of the following year's budget. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget was adopted.

The County Board of Supervisors has, historically, practiced conservative budgeting principles. The Board has established eight (8) budget policies:

1. Balance annual operating budgets without the use of one-time revenues.
2. Non-earmarked General Fund Contingencies should be budgeted at 1% of the total operating budget for governmental funds.
3. Maintain a comprehensive quarterly budget monitoring and reporting program.
4. Strive towards fully funding future liabilities.
5. Strive to provide funding to adequately maintain existing plant and infrastructure.
6. Continue an active long-term Capital Improvement Program which includes a section describing financing methods.
7. Tax and Revenue Anticipation Notes should be issued only when deemed necessary.
8. Match specific State and Federal funding reductions with commensurate cuts in specific expenses.

Population

The County's population as of January 2013 was approximately 54,360, a increase of approximately 0.02% over last year's estimate and decreased 0.2% over the 2000 census. The County's population ranks 43rd out of 58 California counties.

Local Economy

The County showed a moderate increase in fiscal year 2012-13. Indicators next year show a modest increase in the local economic base.

A primary factor contributing to the County's long-standing good financial position is the consistent growth in assessed valuation. However, for fiscal year 2012-2013 the assessed values decreased by 2.01%, but are projected to increase 1.25% for fiscal 2013-14. Construction of new homes and the volume of real estate sales of all kinds showed a modest increase in our County. New structures appraised in 2013 were 357, an increase of 186 or 108% from 2012.

The decrease in real estate prices has led to a corresponding increase in the number of properties that are eligible for reduced assessments. By law, the assessor is required to compare the current market value of a property with its current assessed value and enroll the lesser of the two on the assessment roll. To date the assessor's office has processed over 9,000 reductions to residential parcels. In addition to the residential parcels that were reassessed to reflect the decline in market value, there were also many large commercial and industrial properties that experienced major reductions in their assessed values. At this time, more than a quarter of the total assessed values of real estate in the county are being assessed for less than what they were purchased for.

Other economic indicators that reflect local conditions include taxable retail sales and transient occupancy taxes. Countywide retail sales were 3.66% more in fiscal year 2012-2013 than in the previous year.

The Countywide transient occupancy tax rate increased from 8% to 10% on October 1st of 2010. Countywide transient occupancy taxes were 9% more in fiscal year 2012-2013 than in the previous year.

With the Rim Fire and the Federal shut down that occurred during August and September of 2013, the local impact is still unknown. There will be a negative impact on the local transient occupancy tax and sales tax as many businesses on Highway 120 were affected by both.

Although revenue streams to counties from the State of California have been more reliable over the past few years, the State is once again facing a financial crisis. This places counties in a tenuous situation with future State funding agreements, grants and subventions.

The County's unemployment rate continues to be above the State average. The State average in October of 2013 and 2012 was 8.7% and 10.6%, respectively, and the County's rate was 8.3% and 11.6% for the same periods of time.

Major Initiatives:

During the last fiscal year several outstanding key programs and projects were successfully undertaken by the County, including, among other:

- The completion of road improvements on Mono Way.
- The County continued to build the inter-structure for the Law and Justice Center.

Long-term Financial Planning

The County is in the process of developing a Law and Justice Center that would house all of the public safety entities of the County. These include the Sheriff, Jail, Courts, Probation, Juvenile Hall, District Attorney and Public Defender. The County has purchased the land sufficient to meet all of the Law and Justice Center needs.

During fiscal year 2010-11 the County entered a Memorandum of Understanding with the State of California to sell the State some of this land to build a new courthouse. The purchase of the land was recorded June 29, 2012. Construction should begin during fiscal year 2014-15.

During fiscal year 2013-14, the County received an award of \$20,000,000 under SB 1022 Adult Local Criminal Justice Facilities Construction Funding to build a new County Jail at the Law and Justice Center.

Pension Plan

The County contributes to the California Public Employees' Retirement System (CalPERS) for its miscellaneous and safety employees. The Miscellaneous plan is an agent multiple-employer public employee defined benefit pension plan. The Safety plan is a cost-sharing multiple-employer public employee defined benefit pension plan. CalPERS provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and other requirements are established by contract with CalPERS in accordance with the provisions of the Public Employees Retirement Law and County ordinance.

Awards and Acknowledgements

GFOA Awards: The GFOA awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its CAFR for the year ended June 30, 2012. This represents the County's 5th award. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized CAFR, whose contents conform to program standards. Such a CAFR must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

It is with great pride that I express my appreciation to the entire staff of the Auditor-Controller's Office for their hard work and dedication to the compilation of this financial document. I would also like to thank the independent auditors, Macias Gini & O'Connell LLP for their patience and assistance. Finally, I wish to thank the Board of Supervisors and the County Administrator for their support in our efforts to achieve and maintain the highest standards in financial reporting.

Respectfully Submitted,



Deborah Bautista, CPA
Clerk & Auditor-Controller



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**County of Tuolumne
California**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2012

Executive Director/CEO

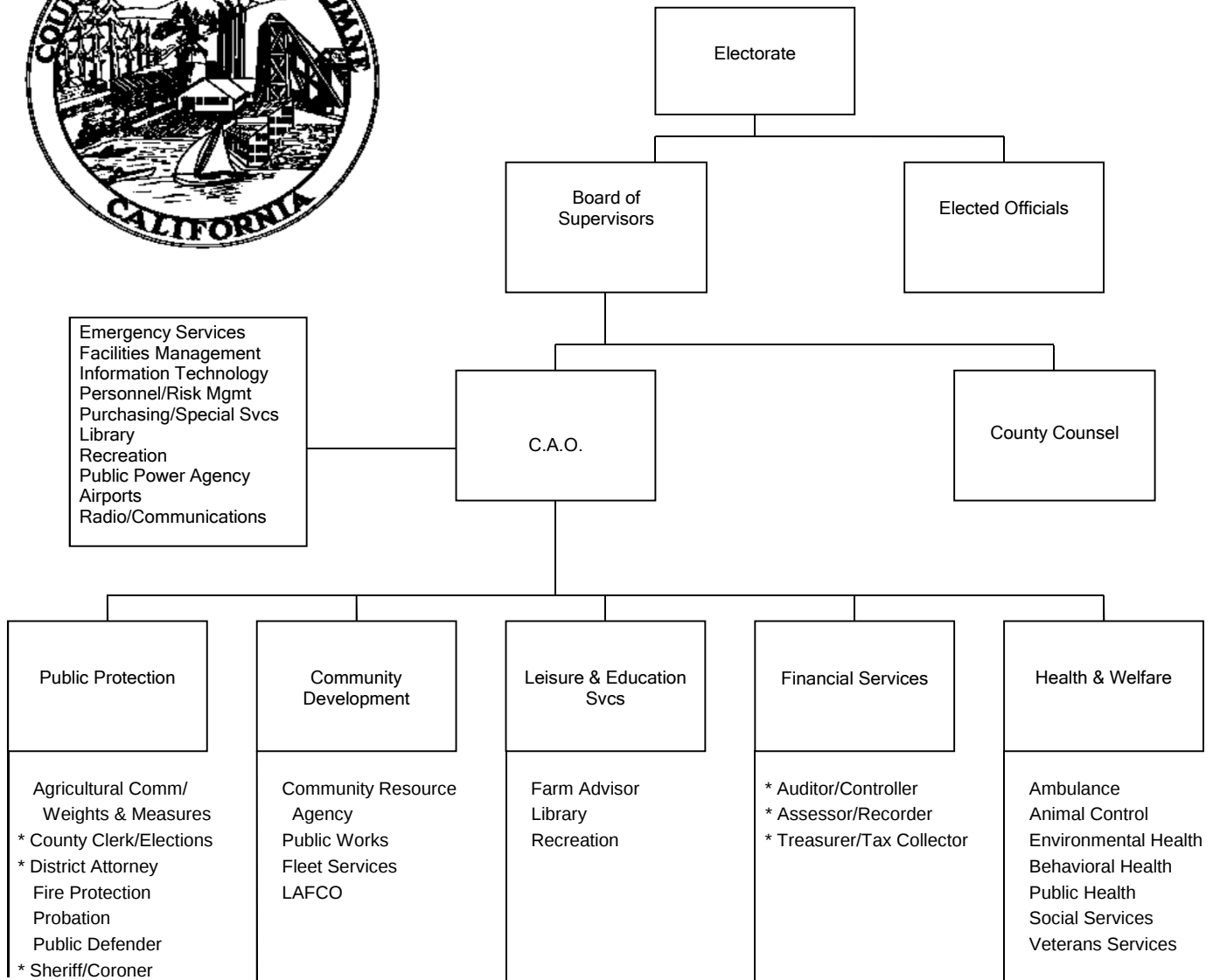
COUNTY OF TUOLUMNE, CALIFORNIA

Elected and Appointed Officials

AGRICULTURAL COMMISSIONER	VICKI HELMAR
AIR POLLUTION	
WEIGHTS & MEASURES	
ANIMAL CONTROL	VICKI HELMAR
* ASSESSOR/RECORDER	KEN CAETANO
* BOARD OF SUPERVISORS	
SUPERVISOR, DISTRICT #1	SHERRI BRENNAN
SUPERVISOR, DISTRICT #2	RANDY HANVELT
SUPERVISOR, DISTRICT #3	EVAN ROYCE
SUPERVISOR, DISTRICT #4	JOHN GRAY
SUPERVISOR, DISTRICT #5	KARL RODEFER
* CLERK & AUDITOR/CONTROLLER	DEBORAH BAUTISTA
ELECTIONS	
COMMUNITY RESOURCES AGENCY	BEV SHANE
COMMUNITY DEVELOPMENT DEPT	
AIRPORTS	
ENVIRONMENTAL HALTH	
FLEET SERVICES	
PUBLIC WORKS	
SOLID WASTE	
COUNTY ADMINISTRATIVE OFFICER	CRAIG PEDRO
COUNTY COUNSEL	SARAH CARRILLO
COUNTY FIRE	ROY EVANS
COUNTY LIBRARIAN	VACANT
* DISTRICT ATTORNEY	MICHAEL KNOWLES
VICTIM WITNESS	
VERTICAL PROSECUTION	
FARM ADVISOR	SCOTT ONETO
HUMAN SERVICES DIRECTOR	ANN CONNOLLY
DEPT OF SOCIAL SERVICES	
HEALTH	
TOBACCO CONTROL	
PUBLIC ADMINISTRATOR	
PUBLIC GUARDIAN	
AMBULANCE	
BEHAVIORAL HEALTH	
VETERANS SERVICES	
PERSONNEL DIRECTOR/RISK OFFICER	ANN FREMD
PROBATION OFFICER	ADELE ARNOLD
PUBLIC DEFENDER	ROBERT PRICE
PURCHASING AGENT	CRAIG PEDRO
* SHERIFF/CORONER	JAMES MELE
COURTROOM SECURITY	
COMMUNICATIONS	
TUOLUMNE NARCOTICS TEAM	
COUNTY JAIL	
BOAT PATROL	
* SUPERINTENDENT OF SCHOOLS	JOSEPH SILVA
* TREASURER/TAX COLLECTOR	SHELLEY PIECH
OFFICE OF REVENUE RECOVERY	
* INDICATES ELECTED OFFICIAL	



County of Tuolumne Organization Table



* Elected Department Head

FINANCIAL SECTION





INDEPENDENT AUDITOR'S REPORT

The Honorable Board of Supervisors
of the County of Tuolumne, California
Sonora, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the County of Tuolumne, California (County), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the County of Tuolumne, California, as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

Change in Accounting Principles

As described in Note 1 to the financial statements, during the year ended June 30, 2013 the County adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedules of funding progress, and schedules of revenues, expenditures, and changes in fund balance – budget and actual, listed as required supplementary information in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

The combining and individual nonmajor fund financial statements and schedules 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 and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2013, 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 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 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.

Maclean Meiri & O'Connell LLP

Sacramento, California
December 20, 2013

Management's Discussion and Analysis (Unaudited)

As management of the County of Tuolumne (County), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County of Tuolumne for the year ended June 30, 2013. All amounts, unless otherwise indicated, are expressed in thousands of dollars.

Financial Highlights

The assets of the County of Tuolumne exceeded its liabilities at the close of the 2012-13 fiscal year by \$82,074 (*net position*). Of this amount, \$67,695 was the net investment in capital assets and \$35,759 was restricted for specific purposes (*restricted net position*), leaving a deficit unrestricted balance of \$21,380.

The County's total net position, which may serve as a useful indicator of financial position, increased by \$2,916. The deficit unrestricted balance decreased by \$1,762. Restricted net position increased by \$1,930. The net investment in capital assets decreased by \$776.

As of June 30, 2013, the County of Tuolumne governmental funds reported combined ending fund balances of \$41,622 an increase of \$3,535 in comparison with the prior year. Approximately \$38,453 was available for spending (*restricted, committed, assigned, and unassigned fund balances*).

As of June 30, 2013, the spendable fund balance for the General Fund was \$4,423 or 8.6% of total general fund expenditures and transfers out.

The County of Tuolumne's total long-term liabilities increased by \$1,482 (4%) during the fiscal year 2012-13.

Overview of Financial Statements

The Financial Section of the Comprehensive Annual Financial Report for the County of Tuolumne consists of four parts – *management's discussion and analysis* (this section), the *basic financial statements*, *required supplementary information*, and an optional section that presents *combining statements and schedules* for nonmajor governmental funds, nonmajor enterprise funds, internal service funds, and agency funds. This discussion and analysis is intended to serve as an introduction to the County of Tuolumne's basic financial statements. The County of Tuolumne's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to basic financial statements. The two types of financial statements are designed to present two different views of the County.

Government-wide financial statements. The *government-wide financial statements* provide readers with a broad overview of the long-term and short-term information about the County of Tuolumne's *overall* financial status in a manner similar to private-sector business. The two government-wide statements report the County's *net position* and how they have changed. Net position is one way to measure the County's financial health or position.

The government-wide financial statements of the County are divided into two categories:

Governmental activities – most of the County's basic services are included here, such as fire, public works and general administration, which receive approximately 48% of their support from charges for services and operating grants and contributions. Property taxes, sales taxes, and other revenues cover the remaining costs.

Business-type activities – fees charged to users are intended to cover all or a significant portion of their costs for certain services, such as solid waste disposal.

The *statement of net position* presents information on all of the County of Tuolumne’s assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of the improvement or deterioration in the financial position of the County of Tuolumne.

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

The government-wide financial statements include not only the County of Tuolumne itself (known as the *primary government*), but also legally separate organizations for which the elected officials of the County of Tuolumne are financially accountable. Financial information for these *blended component units* is combined with the financial information presented for the primary government itself. Tuolumne County Public Power Agency, all County Service Areas and Lighting Districts are presented as *blended component units*.

The government-wide financial statements can be found in the basic financial statements section following the management’s discussion and analysis.

Fund financial statements. A *fund* is used to maintain control over resources that have been segregated for specific activities or objectives. The County of Tuolumne, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The *fund financial statements* focus on individual parts of the County’s government. All of the funds of the County of Tuolumne can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

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

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

For the governmental funds, information is presented separately for the General, Road, Health and Welfare, Community Development Block Grants, and Road Construction funds, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements and schedules elsewhere in this report.

The County of Tuolumne adopts an annual appropriated budget for its General Fund and its other governmental funds. Budgetary comparison schedules have been provided in this report for the General Fund and the other governmental funds.

The basic governmental fund financial statements can be found following the government-wide financial statements in the basic financial statements section of this report.

Proprietary funds. The County of Tuolumne maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County of Tuolumne uses enterprise funds to account for its solid waste, ambulance, airport, and Public Power Agency activities. Internal service funds are used to accumulate and allocate costs internally. The County of Tuolumne uses internal service funds to account for its self-insurance programs, purchasing and special services, telecommunications, various employee benefits, and fleet and radio services. 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 County's internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. They provide information about financial relationships in which the County acts solely as a trustee or agent for the benefit of others, to whom the resources belong. All of the County's fiduciary activities are reported in a separate statement of fiduciary net position. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County of Tuolumne's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found in the fund financial statements section of this report.

Notes to basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found following the fund financial statements in this report.

Required supplementary information. Required supplementary information includes budgetary comparison schedules for the County's General, Road, Health and Welfare, and Community Development Block Grants funds, as well as funding information about the County's miscellaneous retirement plan and other postemployment benefits plan. The required supplementary information can be found immediately following the notes to the basic financial statements.

Combining statements and schedules. The combining statements and schedules referred to earlier in connection with nonmajor governmental funds, internal service funds, and agency funds are presented immediately following the required supplementary information.

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 of Tuolumne, assets exceeded liabilities by \$82,074 at June 30, 2013.

By far the largest portion of the County's net position, \$67,695 (82.5%) reflects its investment in capital assets (e.g., land, infrastructure, buildings, equipment, and vehicles), less any related, outstanding debt used to acquire those assets. The County of Tuolumne uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County of Tuolumne'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.

Current and other assets for the County increased by \$6,412. The majority of the increase is in cash and investments (\$7,708), net receivables (\$445) and loans receivable (\$326). This loan increase is a result of new Community Development Block Grants being issued to new homeowners. Other liabilities for the County increased by \$1,213, the majority of the increase was in unearned revenues (\$698).

Another significant portion of the County's net position, \$35,759 (43.6%) represents resources that are subject to external restriction on how they may be used (*restricted net position*). That leaves a deficit balance for *unrestricted net position* of \$21,380. At June 30, 2012, the deficit balance for *unrestricted net position* was \$23,142. During 2012-13, the County unrestricted deficit decreased by \$1,762 (7.6%).

As of June 30, 2013, the County of Tuolumne was able to report positive balances in the net investment in capital assets and restricted categories of net position for the County as a whole, as well as total governmental and business-type activities. However, the unrestricted net position was in a deficit position due to the deficits in the Solid Waste Enterprise Fund (\$6,636), Workers' Compensation Internal Service Fund (\$2,446), Employee Leave Liability Internal Service Fund (\$7,812), and Post Retirement Insurance Internal Service Fund (\$7,859). The Solid Waste Enterprise Fund deficit was a result of the landfill having to be closed twice. The Employee Leave Liability Internal Service Fund deficit reflects all County accrued compensated absences. The Post Retirement Insurance Internal Service Fund deficit reflects the County's net OPEB obligation.

Key elements of the County of Tuolumne's calculation of net position for both governmental activities and business-type activities as of June 30, 2013 and 2012 are as follows:

County of Tuolumne's Net Position (amounts expressed in thousands)						
As of June 30,	<u>Governmental</u> <u>Activities</u>		<u>Business-Type</u> <u>Activities</u>		<u>Total</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Current and other assets	\$ 64,943	\$ 59,109	\$ (154)	\$ (732)	\$ 64,789	\$ 58,377
Capital assets	59,307	59,600	8,468	8,976	67,775	68,576
Total assets	124,250	118,709	8,314	8,244	132,564	126,953
Long-term liabilities	31,693	29,095	6,671	7,787	38,364	36,882
Other liabilities	11,624	10,460	502	453	12,126	10,913
Total liabilities	43,317	39,555	7,173	8,240	50,490	47,795
Net Position:						
Net investment in capital assets	59,227	59,514	8,468	8,957	67,695	68,471
Restricted	35,236	33,329	523	500	35,759	33,829
Unrestricted	(13,530)	(13,689)	(7,850)	(9,453)	(21,380)	(23,142)
Total net position	\$ 80,933	\$ 79,154	\$ 1,141	\$ 4	\$ 82,074	\$ 79,158

County of Tuolumne's Changes in Net Position
(amounts expressed in thousands)

	<u>Governmental</u> <u>Activities</u>		<u>Business-Type</u> <u>Activities</u>		<u>Total</u>	
For the Year Ended June 30,	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Revenues:						
Program Revenues:						
Charges for services	\$ 12,652	\$ 15,035	\$ 8,059	\$ 10,688	\$ 20,711	\$ 25,723
Operating grants and contributions	31,965	32,359	74	201	32,039	32,560
Capital grants and contributions	1,271	2,305			1,271	2,305
General Revenues:						
Property taxes	24,051	24,519			24,051	24,519
Other taxes	18,497	16,808			18,497	16,808
Grants and contributions not restricted to specific programs	2,922	3,077			2,922	3,077
Other	1,604	1,446	25	21	1,629	1,467
Total revenues	92,962	95,549	8,158	10,910	101,120	106,459
Expenses:						
General government	14,426	14,329			14,426	14,329
Public protection	33,368	33,267			33,368	33,267
Public ways and facilities	9,422	8,617			9,422	8,617
Health and sanitation	11,798	10,793			11,798	10,793
Public assistance	18,977	19,452			18,977	19,452
Education	1,087	1,201			1,087	1,201
Recreation and cultural services	1,662	1,419			1,622	1,419
Unallocated interest expense	239	244			239	244
General Medical Facility				3,727		3,727
Solid waste			378	2,560	378	2,560
Ambulance			4,731	4,803	4,731	4,803
Airport			697	761	697	761
Public Power Agency			1,754	1,519	1,754	1,519
Total expenses	90,979	89,322	7,560	13,370	98,539	102,692
Change in net position before transfers and special and extraordinary items	1,983	6,227	598	(2,460)	2,581	3,767
Transfers	(204)	1,024	204	(1,024)		
Special and extraordinary items			335	3,550	335	3,550
Change in net position	1,779	7,251	1,137	66	2,916	7,317
Net position – July 1	79,154	71,903	4	(62)	79,158	71,841
Net position – June 30	\$ 80,933	\$ 79,154	\$ 1,141	\$ 4	\$ 82,074	\$ 79,

During the fiscal year, the County of Tuolumne's overall net position increased by \$2,916.

Governmental activities. Governmental activities increased the County of Tuolumne's current year net position by \$1,779 compared to an increase of \$7,251 in the prior year. The decrease in the change in net position of \$5,472 was a result of the expenses increasing by \$1,657, a decrease in revenues of \$2,587, and net transfers decreasing \$1,228. The majority of the increase in expenses was related to public ways and facilities \$805 and health and sanitation \$1,005. The majority of the increase in public ways and facilities was due to capital projects in process like the widening of Mono Way. The increase in health and sanitation was the result of the return in 2013 of previous employee concessions resulting in employee wages of the health care unit being increased by 3% (\$1,070). The majority of the decrease in revenues was from a decrease in charges for services of \$2,383. The decrease in net transfers was related to the General Medical Facility transferring assets (\$1,285) to the General Fund in 2012.

Business-type activities. Business-type activities increased the County of Tuolumne's net position by \$1,137 compared to an increase of \$66 in the prior year. This increase in the change in net position of \$1,071 was a result of the elimination of the General Medical Facility Enterprise Fund, which had a loss of \$2,245 in 2012; an improvement in the Solid Waste Enterprise Fund's operations of \$2,075; offset by a reduction of landfill settlement funds by \$3,215.

Financial Analysis of the County's funds

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

Governmental funds. The focus of the County of Tuolumne'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 of Tuolumne's financial requirements. In particular, restricted, committed, assigned, and unassigned fund balances may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of June 30, 2013, the County of Tuolumne's governmental funds reported combined ending fund balances of \$41,622. This is an increase of \$3,535 from prior year. The nonspendable portion of fund balance is \$3,169 (7.6%), restricted \$35,027 (84.1%), and assigned \$275 (0.7%) leaving an unassigned balance of 3,151 (7.6%).

The General Fund is the chief operating fund of the County of Tuolumne. At the end of the current fiscal year, spendable fund balance of the General Fund was \$4,423, while total fund balance reached \$7,385. As a measure of the General Fund's liquidity, it may be useful to compare both spendable fund balance and total fund balance to total fund expenditures and transfers out. Spendable fund balance represents 8.6% of total General Fund expenditures and transfers out, while total fund balance represents 14.4% of that same amount.

The majority of the increase (\$1,857) of the General Fund fund balance was due to a reduction of transfers out mainly attributable to a decrease in the transfer for capital projects (\$2,873) due to the construction of the Law and Justice Center being significantly completed in 2012 and a reduction of charges for services mainly attributable to a reduction in reimbursement of A-87 costs (\$1,030).

The Road Fund accounts for activities related to the maintenance of county roads, numerous storm drainage ditches and culverts, bridges, and a fleet of heavy construction equipment. At the end of the current fiscal year, restricted fund balance of the Road Fund was \$14,027, while total fund balance reached \$14,100. As a measure of the Road Fund's liquidity, it may be useful to compare both restricted fund balance and total fund balance to total fund expenditures. Restricted fund balance represents 227.0% of total Road Fund expenditures, while total fund balance represents 228.2% of that same amount.

The Road Fund fund balance reduction of \$920 was the result of receiving less highway user tax revenue from the state (\$767) and less reimbursement from the Local Transportation Council for services (\$190).

The Health and Welfare Fund accounts for services provided to County residents in the areas of health, mental health, substance abuse, social services, employment assistance, and public assistance. At the end of the current fiscal year, restricted fund balance of the Health and Welfare Fund was \$4,734, while total fund balance was \$4,735. As a measure of the Health and Welfare Fund's liquidity, it may be useful to compare both restricted and total fund balances to total fund expenditures. Restricted and total fund balances represent 16.8% of the total Health and Welfare Fund expenditures. The funding source of this fund is federal and state governments. Most programs are mandated by the governments.

The Health and Welfare Fund fund balance increase of \$2,038 was the result of intergovernmental state revenues increasing by \$906 mainly attributable to realignment funds for programs under the County.

The Community Development Block Grants Fund accounts for activities of federally-funded community development block grants. At the end of the current fiscal year, restricted fund balance of the Community Development Block Grants Fund was \$6,711, which represents 575.1% of the fund's expenditures.

The Road Construction Fund accounts for activities related to construction and maintenance of County streets and road. At the end of the current fiscal year, restricted fund balance of the Road Construction Fund was \$3,939 which represents 238.6% of the fund's expenditures. The major projects for 2013 were widening Mono Way (\$336), Dodge Ride and Pinecrest roads (\$414), and Campo Seco Road (\$299). The majority of the work performed by this fund is for large construction projects.

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

Enterprise funds net position was \$3,842, a \$1,145 increase from the prior year. The majority of the increase resulted from the increase of the Solid Waste Fund (\$1,252) due mostly to the reduction of the landfill closure costs approved by the State (\$719).

General Fund Budgetary Highlights

The Board of Supervisors of the County of Tuolumne made several budgetary amendments reducing appropriations by \$86 (0.2%) to the General Fund throughout the fiscal year.

For the current year, \$1,754 was originally budgeted from beginning available fund balance. Actual revenues realized were \$49 less than budgetary estimates. State and federal revenues were \$535 below budget, most of this was a result of state and federal program cuts. Charges for services were \$701 above budget mainly due to the local economy growing slightly more than expected. Expenditures for the current year fell \$4,089 below budgetary estimates. The majority of savings was in public protection (\$2,290). The majority of the public protection occurred in the Sheriff's office (\$1,051) and Probation (\$586). The majority of the Sheriff's office was software not purchased (\$122), services not purchased (\$577), and salary savings due to unfilled positions (\$1,007). The majority of the Probation was salary savings due to unfilled positions (\$389) and services not purchased (\$175).

Capital Asset and Debt Administration

Capital Assets. The County of Tuolumne's investment in capital assets for its governmental and business-type activities at current year-end amounts to \$67,775 (net of accumulated depreciation). This investment in capital assets includes land, structures and improvements, equipment, roads, bridges, and construction in progress.

Major capital asset events during the fiscal year included the following:

- County began improvements for the widening of Mono Way project (\$337)
- County continued improvements at the Law and Justice Center (\$669)
- County completed repairing Dodge Ride and Pinecrest roads (\$414)
- County began improves for the County Jail (\$43)

County of Tuolumne's Capital Assets (net of depreciation)

As of June 30,	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Land	\$ 6,319	\$ 6,488	\$ 2,083	\$ 2,083	8,402	\$ 8,571
Structures and Improvements	17,955	18,239	5,985	6,445	23,940	24,684
Equipment	3,388	3,796	400	448	3,788	4,244
Roads	17,668	17,625	-	-	17,668	17,625
Bridges	6,959	7,317	-	-	6,959	7,317
Construction in progress	<u>7,018</u>	<u>6,135</u>	<u>-</u>	<u>-</u>	<u>7,018</u>	<u>6,135</u>
Total	<u>\$ 59,307</u>	<u>\$ 59,600</u>	<u>\$ 8,468</u>	<u>\$ 8,976</u>	<u>\$ 67,775</u>	<u>\$ 68,576</u>

At June 30, 2013, the significant construction commitments included \$142 for the Columbia Airport Sewer project for which \$30 has been spent to date, \$96 for the Lime Kiln Bridge of which \$16 has been spent to date, and \$868 for the Law and Justice Center for which \$5,636 has been spent to date.

Additional information on the County of Tuolumne's capital assets can be found in Note 3 of this report.

Long-Term Liabilities. As of June 30, 2013, the County of Tuolumne had total long-term liabilities of \$38,364. Of this amount, 23% (\$8,743) relates to claims liability, 13% (\$4,830) relates to the landfill closure and postclosure, 14% (\$5,514) relates to bonds payable, and 17% (\$6,697) relates to compensated absences. The balance is for OPEB liability (\$10,818) and four notes payable for land for a cemetery (\$79) and to clean up the landfill (\$1,683).

County of Tuolumne's Outstanding Debt

As of June 30,	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Claims liability	\$ 8,743	\$ 8,673	\$ --	\$ --	\$ 8,743	\$ 8,673
OPEB liability	10,818	8,239	--	--	10,818	8,239
Compensated absences	6,539	6,444	158	150	6,697	6,594
Landfill closure and postclosure	--	--	4,830	5,549	4,830	5,549
Bonds payable	5,514	5,652	--	--	5,514	5,652
Notes payable	<u>79</u>	<u>87</u>	<u>1,683</u>	<u>2,088</u>	<u>1,762</u>	<u>2,175</u>
Totals	<u>\$ 31,693</u>	<u>\$ 29,095</u>	<u>\$ 6,671</u>	<u>\$ 7,787</u>	<u>\$ 38,364</u>	<u>\$ 36,882</u>

The overall increase of long-term liabilities of the County of Tuolumne from the prior year is \$1,482. The landfill closure and postclosure decrease (\$719) was due to a revised estimate of future closure and postclosure costs. Claims liability increased \$70 due to an increase in workers' compensation claims. Compensated absences increased (\$103) due to the County employees being furloughed. The OPEB liability increased (\$2,579) due to the County continuing to fund the liability on a pay-as-you-go basis.

Additional information on the County of Tuolumne's long-term liabilities can be found in Note 4 of this report.

Economic Factors and Next Year's Budgets

- County has estimated a 1.75% increase in property tax revenue for 2013-14.
- The County has been awarded \$20 million for the construction of a new county jail at the Law and Justice Center. Design work should start in 2013-14.
- The local economic results of the Rim Fire will be seen in 2013-14 with Highway 120 business being affected the most. This will reduce local sales tax and local transient occupancy tax.

As of June 30, 2013, assigned fund balance in the General Fund was \$275. The County of Tuolumne has appropriated this amount for spending in the 2013-14 fiscal year budget.

Requests for Information

This financial report is designed to provide a general overview of the County of Tuolumne's finances for all those with an interest in the County of Tuolumne's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Tuolumne County Auditor – Controller's Office, 2 South Green St., Sonora CA 95370.

BASIC FINANCIAL STATEMENTS



COUNTY OF TUOLUMNE, CALIFORNIA
STATEMENT OF NET POSITION
JUNE 30, 2013

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
<u>ASSETS</u>			
Cash and investments	\$ 41,474,915	\$ 1,987,415	\$ 43,462,330
Receivables, net	1,640,368	989,561	2,629,929
Intergovernmental receivables	9,131,727	62,073	9,193,800
Prepaid items	382,688	-	382,688
Inventories	73,976	-	73,976
Restricted cash and investments	107,732	523,379	631,111
Deposits with others	-	67,000	67,000
Loans receivable	5,388,294	-	5,388,294
Internal balances	3,783,164	(3,783,164)	-
Receivables from external parties	2,960,384	-	2,960,384
Capital assets:			
Nondepreciable	13,337,219	2,083,017	15,420,236
Depreciable, net	45,969,484	6,384,583	52,354,067
	<u>124,249,951</u>	<u>8,313,864</u>	<u>132,563,815</u>
Total assets			
<u>LIABILITIES</u>			
Accounts payable	3,211,476	420,657	3,632,133
Salaries and benefits payable	1,560,564	28,523	1,589,087
Accrued interest	39,273	16,982	56,255
Unearned revenue	6,350,008	32,899	6,382,907
Other liabilities	462,662	2,550	465,212
Long-term liabilities:			
Due within one year	3,120,386	582,265	3,702,651
Due in more than one year	28,572,941	6,089,013	34,661,954
	<u>43,317,310</u>	<u>7,172,889</u>	<u>50,490,199</u>
Total liabilities			
<u>NET POSITION</u>			
Net investment in capital assets	59,227,052	8,467,600	67,694,652
Restricted for:			
Capital projects	3,938,884	-	3,938,884
Public ways and facilities	17,664,402	-	17,664,402
Health and welfare	4,734,645	-	4,734,645
Children and Families Commission	838,032	-	838,032
Community development	6,710,743	-	6,710,743
Public protection	1,040,354	-	1,040,354
Energy services	-	523,379	523,379
Perpetual care:			
Expendable	145,423	-	145,423
Nonexpendable	134,802	-	134,802
Other purposes	27,988	-	27,988
Unrestricted	(13,529,684)	(7,850,004)	(21,379,688)
	<u>\$ 80,932,641</u>	<u>\$ 1,140,975</u>	<u>\$ 82,073,616</u>
Total net position			

The accompanying notes are an integral part of the basic financial statements.

COUNTY OF TUOLUMNE, CALIFORNIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2013

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government	\$ 14,425,898	\$ 7,052,925	\$ 418,591	\$ 35,827
Public protection	33,368,240	2,754,079	5,706,118	-
Public ways and facilities	9,422,174	1,816,660	310,146	1,235,343
Health and sanitation	11,798,125	556,130	7,525,928	-
Public assistance	18,977,109	233,947	17,665,042	-
Education	1,086,517	14,553	55,918	-
Recreation and cultural services	1,662,433	223,959	282,771	-
Interest on long-term debt	238,987	-	-	-
Total governmental activities	90,979,483	12,652,253	31,964,514	1,271,170
Business-type activities:				
Solid waste	377,688	1,249,118	42,935	-
Ambulance	4,731,041	4,791,119	-	-
Airport	696,901	402,836	31,439	-
Public Power Agency	1,754,206	1,615,546	-	-
Total business-type activities	7,559,836	8,058,619	74,374	-
Total primary government	\$ 98,539,319	\$ 20,710,872	\$ 32,038,888	\$ 1,271,170

The accompanying notes are an integral part of the basic financial statements.

Net (Expense) Revenue and Changes in Net Position			
Governmental Activities	Business-type Activities	Total	
\$ (6,918,555)		\$ (6,918,555)	Governmental activities:
(24,908,043)		(24,908,043)	General government
(6,060,025)		(6,060,025)	Public protection
(3,716,067)		(3,716,067)	Public ways and facilities
(1,078,120)		(1,078,120)	Health and sanitation
(1,016,046)		(1,016,046)	Public assistance
(1,155,703)		(1,155,703)	Education
(238,987)		(238,987)	Recreation and cultural services
			Interest on long-term debt
(45,091,546)		(45,091,546)	Total governmental activities
	\$ 914,365	914,365	Business-type activities:
	60,078	60,078	Solid waste
	(262,626)	(262,626)	Ambulance
	(138,660)	(138,660)	Airport
			Public Power Agency
	573,157	573,157	Total business-type activities
	573,157	(44,518,389)	Total primary government
			General revenues:
			Taxes:
24,050,554	-	24,050,554	Property
282,707	-	282,707	Property transfer
2,416,923	-	2,416,923	Transient occupancy
15,797,046	-	15,797,046	Sales taxes shared state revenue
			Grants and other intergovernmental revenue
2,921,866	-	2,921,866	not restricted to specific programs
482,115	20,762	502,877	Unrestricted investment earnings
465,903	4,230	470,133	Gain on sale of capital assets
656,454	-	656,454	Other
-	335,224	335,224	Extraordinary item - landfill settlement
(203,831)	203,831	-	Transfers
46,869,737	564,047	47,433,784	Total general revenues, extraordinary item, and transfers
1,778,191	1,137,204	2,915,395	Change in net position
79,154,450	3,771	79,158,221	Net position, beginning of year, as restated
\$ 80,932,641	\$ 1,140,975	\$ 82,073,616	Net position, end of year

The accompanying notes are an integral part of the basic financial statements.

COUNTY OF TUOLUMNE, CALIFORNIA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2013

	<u>General</u>	<u>Road</u>	<u>Health and Welfare</u>	<u>Community Development Block Grants</u>	<u>Road Construction</u>	<u>Other Governmental</u>	<u>Total Governmental</u>
Assets:							
Cash and investments	\$ 7,301,251	\$ 11,474,702	\$ 3,551,217	\$ 561,969	\$ 3,637,282	\$ 6,173,279	\$ 32,699,700
Accounts receivable	682,781	3,104	933,094	-	-	2,606	1,621,585
Taxes receivable	16,337	-	-	-	-	2,446	18,783
Intergovernmental receivables	1,867,359	548,066	4,459,451	1,110,945	353,448	789,432	9,128,701
Prepaid items	1,170	-	1,110	-	-	-	2,280
Inventories	-	72,255	-	-	-	-	72,255
Restricted cash and investments	-	-	-	-	-	7,732	7,732
Loans receivable	-	-	-	5,388,294	-	-	5,388,294
Advances to other funds	2,960,384	2,447,716	8,690	-	-	-	5,416,790
Total assets	<u>\$ 12,829,282</u>	<u>\$ 14,545,843</u>	<u>\$ 8,953,562</u>	<u>\$ 7,061,208</u>	<u>\$ 3,990,730</u>	<u>\$ 6,975,495</u>	<u>\$ 54,356,120</u>
Liabilities and fund balances							
Liabilities:							
Accounts payable	\$ 781,661	\$ 29,639	\$ 1,301,157	\$ 65,059	\$ 51,846	\$ 795,636	\$ 3,024,998
Salaries and benefits payable	978,054	95,279	440,283	-	-	8,517	1,522,133
Unearned revenue	3,644,046	321,262	2,060,508	285,406	-	38,786	6,350,008
Other liabilities	40,693	-	416,969	-	-	5,000	462,662
Advances from other funds	-	-	-	-	-	1,373,856	1,373,856
Total liabilities	<u>5,444,454</u>	<u>446,180</u>	<u>4,218,917</u>	<u>350,465</u>	<u>51,846</u>	<u>2,221,795</u>	<u>12,733,657</u>
Fund balances:							
Nonspendable:							
Not in spendable form	2,961,554	72,255	1,110	-	-	-	3,034,919
To be maintained intact	-	-	-	-	-	134,802	134,802
Restricted:							
Capital projects	-	-	-	-	3,938,884	-	3,938,884
Public ways and facilities	-	14,027,408	-	-	-	3,564,739	17,592,147
Health and welfare	-	-	4,733,535	-	-	-	4,733,535
Children and Families	-	-	-	-	-	838,032	838,032
Commission	-	-	-	-	-	-	-
Community development	-	-	-	6,710,743	-	-	6,710,743
Public protection	-	-	-	-	-	1,040,354	1,040,354
Perpetual care	-	-	-	-	-	145,423	145,423
Other purposes	-	-	-	-	-	27,988	27,988
Assigned:							
Encumbrances	274,768	-	-	-	-	-	274,768
Unassigned	4,148,506	-	-	-	-	(997,638)	3,150,868
Total fund balances	<u>7,384,828</u>	<u>14,099,663</u>	<u>4,734,645</u>	<u>6,710,743</u>	<u>3,938,884</u>	<u>4,753,700</u>	<u>41,622,463</u>
Total liabilities and fund balances	<u>\$ 12,829,282</u>	<u>\$ 14,545,843</u>	<u>\$ 8,953,562</u>	<u>\$ 7,061,208</u>	<u>\$ 3,990,730</u>	<u>\$ 6,975,495</u>	<u>\$ 54,356,120</u>

The accompanying notes are an integral part of the basic financial statements.

COUNTY OF TUOLUMNE, CALIFORNIA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET POSITION
JUNE 30, 2013

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

Total fund balances - total governmental funds		\$ 41,622,463
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		58,692,871
Internal service funds are used by management to charge the costs of worker's compensation and general liability self-insurance, purchasing and special services, telephone, and various employee benefits to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		(13,749,493)
Long-term and other liabilities are not due and payable in the current period and therefore are not reported in the funds.		
Bonds payable	\$ (5,445,000)	
Less: Issuance premium (to be amortized as interest expense)	(69,276)	
Accrued interest payable	(39,273)	
Notes payable	(79,651)	(5,633,200)
Net position of governmental activities		<u><u>\$ 80,932,641</u></u>

The accompanying notes are an integral part of the basic financial statements.

COUNTY OF TUOLUMNE, CALIFORNIA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	General	Road	Health and Welfare	Community Development Block Grants	Road Construction	Other Governmental	Total Governmental
Revenues:							
Taxes	\$ 24,401,651	\$ -	\$ -	\$ -	\$ -	\$ 2,348,533	\$ 26,750,184
Licenses and permits	1,353,885	48,233	-	-	-	16,510	1,418,628
Fines, forfeits, and penalties	1,476,777	-	12,927	-	-	176,902	1,666,606
Interest, rents, and concessions	258,630	1,501	11,094	13,852	7,007	89,225	381,309
Intergovernmental:							
State	13,091,899	2,830,139	17,472,468	2,930	632,798	1,418,239	35,448,473
Federal	3,478,839	891,785	9,111,879	1,508,763	602,545	6,379	15,600,190
Other	611,756	-	61,104	-	-	157,863	830,723
Charges for services	6,975,897	550,636	703,195	-	749,986	587,305	9,567,019
Miscellaneous	217,666	10,207	302,872	-	-	200,919	731,664
Total revenues	<u>51,867,000</u>	<u>4,332,501</u>	<u>27,675,539</u>	<u>1,525,545</u>	<u>1,992,336</u>	<u>5,001,875</u>	<u>92,394,796</u>
Expenditures:							
Current:							
General government	12,835,466	-	-	-	-	-	12,835,466
Public protection	28,220,694	-	-	-	-	3,459,940	31,680,634
Public ways and facilities	155,490	5,837,132	-	-	183	932,967	6,925,772
Health and sanitation	585,741	-	10,485,050	-	-	609,392	11,680,183
Public assistance	349,938	-	17,495,788	926,157	-	-	18,771,883
Education	1,064,910	-	-	-	-	-	1,064,910
Recreation and cultural services	1,508,891	-	-	-	-	-	1,508,891
Capital outlay	930,242	342,361	215,989	240,673	1,650,603	1,795,426	5,175,294
Debt service:							
Principal	135,000	-	-	-	-	6,707	141,707
Interest	237,991	-	-	-	-	4,750	242,741
Total expenditures	<u>46,024,363</u>	<u>6,179,493</u>	<u>28,196,827</u>	<u>1,166,830</u>	<u>1,650,786</u>	<u>6,809,182</u>	<u>90,027,481</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,842,637</u>	<u>(1,846,992)</u>	<u>(521,288)</u>	<u>358,715</u>	<u>341,550</u>	<u>(1,807,307)</u>	<u>2,367,315</u>
Other financing sources (uses):							
Transfers in	19,498	914,085	2,564,265	-	478,014	1,399,796	5,375,658
Transfers out	(5,362,429)	-	(5,736)	-	-	(211,324)	(5,579,489)
Proceeds from sale of capital assets	<u>1,357,577</u>	<u>12,330</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,340</u>	<u>1,372,247</u>
Total other financing sources (uses)	<u>(3,985,354)</u>	<u>926,415</u>	<u>2,558,529</u>	<u>-</u>	<u>478,014</u>	<u>1,190,812</u>	<u>1,168,416</u>
Net change in fund balances	1,857,283	(920,577)	2,037,241	358,715	819,564	(616,495)	3,535,731
Fund balances, beginning of year	<u>5,527,545</u>	<u>15,020,240</u>	<u>2,697,404</u>	<u>6,352,028</u>	<u>3,119,320</u>	<u>5,370,195</u>	<u>38,086,732</u>
Fund balances, end of year	<u>\$ 7,384,828</u>	<u>\$ 14,099,663</u>	<u>\$ 4,734,645</u>	<u>\$ 6,710,743</u>	<u>\$ 3,938,884</u>	<u>\$ 4,753,700</u>	<u>\$ 41,622,463</u>

The accompanying notes are an integral part of the basic financial statements.

**COUNTY OF TUOLUMNE, CALIFORNIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2013**

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

Net change in fund balances - total governmental funds		\$ 3,535,731
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation expense in the current period:		
Capital outlay	\$ 5,246,932	
Depreciation	<u>(4,435,171)</u>	811,761
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, donations) is to decrease net position.		
The statement of activities reports losses arising from the disposal of existing capital assets. However, in the governmental funds, any proceeds from the sale of disposed capital assets increases financial resources. Thus, the change in net position differs from the change in fund balance by the cost of the disposed assets.		
		(906,344)
Internal service funds are used by management to charge the costs of worker's compensation and general liability self-insurance, purchasing and special services, telephone, and various employee benefits to individual funds. The net expense of certain internal service funds is reported with governmental activities.		
		(1,808,418)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Amortization of bond premium	\$ 2,969	
Change in accrued interest	<u>785</u>	3,754
The repayment of the principal of long-term debt consumes the current financial resources of governmental funds. However, this transaction has no effect on net position.		
Principal repayments		<u>141,707</u>
Change in net position of governmental activities		<u><u>\$ 1,778,191</u></u>

The accompanying notes are an integral part of the basic financial statements.

COUNTY OF TUOLUMNE, CALIFORNIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2013

	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Major			Nonmajor		
	Solid Waste	Ambulance	Airport	Public Power Agency	Total	
Assets:						
Current assets:						
Cash and investments	\$ 43	\$ 300,165	\$ 47,910	\$ 1,639,297	\$ 1,987,415	\$ 8,775,215
Accounts receivable, net	456,429	533,132	-	-	989,561	-
Intergovernmental receivables	8,500	-	-	53,573	62,073	3,026
Due from other funds	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	380,408
Inventories	-	-	-	-	-	1,721
Total current assets	464,972	833,297	47,910	1,692,870	3,039,049	9,160,370
Noncurrent assets:						
Restricted cash and investments	-	-	-	523,379	523,379	100,000
Deposits with others	-	-	-	67,000	67,000	-
Advances to other funds	-	-	-	-	-	1,689,567
Capital assets:						
Nondepreciable	408,236	501,251	1,173,530	-	2,083,017	-
Depreciable, net	209,038	4,014,438	2,160,858	249	6,384,583	613,832
Total noncurrent assets	617,274	4,515,689	3,334,388	590,628	9,057,979	2,403,399
Total assets	1,082,246	5,348,986	3,382,298	2,283,498	12,097,028	11,563,769
Liabilities						
Current liabilities:						
Accounts payable	16,266	145,070	3,180	256,141	420,657	186,478
Salaries and benefits payable	7,919	6,978	9,619	4,007	28,523	38,431
Interest payable	16,982	-	-	-	16,982	-
Unearned revenue	32,899	-	-	-	32,899	-
Other liabilities	-	2,550	-	-	2,550	-
Accrued compensated absences	-	-	-	-	-	1,200,000
Accrued claims	-	-	-	-	-	1,775,341
Capital lease obligations, current	-	-	-	-	-	-
Landfill closure/ postclosure, current	188,306	-	-	-	188,306	-
Notes payable, current	393,959	-	-	-	393,959	-
Total current liabilities	656,331	154,598	12,799	260,148	1,083,876	3,200,250
Noncurrent liabilities:						
Advances from other funds	1,082,550	-	-	-	1,082,550	1,689,567
Interest payable	-	-	-	-	-	-
Accrued compensated absences	48,363	46,868	62,790	-	158,021	5,338,600
Net OPEB obligation	-	-	-	-	-	10,818,101
Accrued claims	-	-	-	-	-	6,967,358
Capital lease obligations	-	-	-	-	-	-
Landfill closure/postclosure	4,641,404	-	-	-	4,641,404	-
Notes payable	1,289,588	-	-	-	1,289,588	-
Total noncurrent liabilities	7,061,905	46,868	62,790	-	7,171,563	24,813,626
Total liabilities	7,718,236	201,466	75,589	260,148	8,255,439	28,013,876
Net position						
Net investment in capital assets	617,274	4,515,689	3,334,388	249	8,467,600	613,832
Restricted for:						
Energy services	-	-	-	523,379	523,379	-
Unrestricted	(7,253,264)	631,831	(27,679)	1,499,722	(5,149,390)	(17,063,939)
Total net position	\$ (6,635,990)	\$ 5,147,520	\$ 3,306,709	\$ 2,023,350	3,841,589	\$ (16,450,107)
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.					(2,700,614)	
Net position of business-type activities					\$ 1,140,975	

The accompanying notes are an integral part of the basic financial statements.

COUNTY OF TUOLUMNE, CALIFORNIA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Major			Nonmajor		
	Solid Waste	Ambulance	Airport	Public Power Agency	Total	
Operating revenues:						
Charges for services	\$ 1,249,118	\$ 4,774,941	\$ 391,629	\$ 1,615,546	\$ 8,031,234	\$ 14,701,132
Miscellaneous	-	16,178	11,207	-	27,385	93,629
Total operating revenues	1,249,118	4,791,119	402,836	1,615,546	8,058,619	14,794,761
Operating expenses:						
Salaries and benefits	256,694	142,438	318,118	30,541	747,791	2,276,733
Purchased services	85,715	3,266,408	1,952	-	3,354,075	-
Professional fees	237,462	258,158	22,963	120,284	638,867	537,786
Landfill closure	(719,557)	-	-	-	(719,557)	-
Claims	-	-	-	-	-	3,334,892
Health insurance benefits	-	-	-	-	-	8,816,185
Unemployment benefits	-	-	-	-	-	109,827
General and administrative	408,745	683,725	81,812	227,735	1,402,017	1,411,843
Utilities	-	46,618	33,347	1,374,562	1,454,527	-
Depreciation	55,990	332,757	228,400	895	618,042	223,653
Total operating expenses	325,049	4,730,104	686,592	1,754,017	7,495,762	16,710,919
Operating income (loss)	924,069	61,015	(283,756)	(138,471)	562,857	(1,916,158)
Nonoperating revenues (expenses):						
Interest income	-	868	289	19,605	20,762	100,806
Intergovernmental						
State	42,935	-	27,689	-	70,624	-
Federal	-	-	3,750	-	3,750	-
Gain on sale of capital assets	-	4,230	-	-	4,230	-
Interest expense	(50,227)	-	(6,913)	-	(57,140)	-
Total nonoperating revenues (expenses)	(7,292)	5,098	24,815	19,605	42,226	100,806
Income (loss) before transfers and extraordinary item	916,777	66,113	(258,941)	(118,866)	605,083	(1,815,352)
Transfers in	-	56,808	178,255	-	235,063	238,439
Transfers out	-	(31,232)	-	-	(31,232)	(238,439)
Extraordinary item - landfill settlement	335,224	-	-	-	335,224	-
Change in net position	1,252,001	91,689	(80,686)	(118,866)	1,144,138	(1,815,352)
Net position, beginning of year	(7,887,991)	5,055,831	3,387,395	2,142,216		(14,634,755)
Net position, end of year	\$ (6,635,990)	\$ 5,147,520	\$ 3,306,709	\$ 2,023,350		\$ (16,450,107)
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.					(6,934)	
Change in net position of business-type activities					\$ 1,137,204	

The accompanying notes are an integral part of the basic financial statements.

COUNTY OF TUOLUMNE, CALIFORNIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Major			Nonmajor		
	Solid Waste	Ambulance	Airport	Public Power Agency	Total	
Cash flows from operating activities:						
Receipts from customers and users	\$ 939,305	\$ 4,875,380	\$ 402,836	\$ 1,614,272	\$ 7,831,793	\$ -
Receipts from interfund services provided	-	-	-	-	-	14,795,934
Payments to suppliers	(773,968)	(4,216,941)	(88,248)	(1,661,577)	(6,740,735)	(8,843,430)
Payments to employees	(242,254)	(149,033)	(316,513)	(27,757)	(735,557)	(2,173,791)
Payments for interfund services used	(14,025)	(25,038)	(53,170)	(362)	(92,594)	-
Claims paid	-	-	-	-	-	(3,264,937)
Net cash provided by (used for) operating activities	(90,942)	484,368	(55,095)	(75,424)	262,907	513,776
Cash flows from noncapital financing activities:						
Receipt on advances to other funds	-	-	-	-	-	1,165,613
Advances from other funds	152,250	-	-	-	152,250	316,600
Payment on advances from other funds	-	(105,000)	(100,756)	-	(205,756)	(822,187)
Transfers in from other funds	-	56,808	178,255	-	235,063	238,439
Transfers out to other funds	-	(31,232)	-	-	(31,232)	(238,439)
Proceeds from notes payable	-	-	-	-	-	-
Principal payments on notes payable	(385,253)	-	-	-	(385,253)	-
Interest paid	(54,177)	-	-	-	(54,177)	-
Landfill settlement	335,224	-	-	-	335,224	-
Intergovernmental	42,935	-	31,439	-	74,374	-
Net cash provided by (used for) noncapital financing activities:	90,979	(79,424)	108,938	-	120,493	660,026
Cash flows from capital and related financing activities:						
Acquisition and construction of capital assets	-	(109,936)	-	-	(109,936)	(24,766)
Proceeds from sales of capital assets	-	4,230	-	-	4,230	-
Payment on advances from other funds	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-
Proceeds from capital leases	-	-	-	-	-	-
Principal payments on capital leases	-	-	-	-	-	-
Proceeds from notes payable	-	-	-	-	-	-
Principal payments on notes payable	-	-	(18,968)	-	(18,968)	-
Capital contributions	-	-	-	-	-	-
Interest paid on capital debt	-	-	(7,522)	-	(7,522)	-
Net cash used for capital and related financing activities:	-	(105,706)	(26,490)	-	(132,196)	(24,766)
Cash flows from investing activities:						
Interest	-	868	289	19,605	20,762	100,806
Net increase (decrease) in cash and cash equivalents	37	300,106	27,642	(55,819)	271,966	1,249,842
Cash and cash equivalents, beginning of year	6	59	20,268	2,218,495	2,238,828	7,625,373
Cash and cash equivalents, end of year	\$ 43	\$ 300,165	\$ 47,910	\$ 2,162,676	\$ 2,510,794	\$ 8,875,215
Reconciliation to the Statement of Net Position:						
Cash and investments	\$ 43	\$ 300,165	\$ 47,910	\$ 1,639,297	\$ 1,987,415	\$ 8,775,215
Restricted cash and investments	-	-	-	523,379	523,379	100,000
Total cash and cash equivalents	\$ 43	\$ 300,165	\$ 47,910	\$ 2,162,676	\$ 2,510,794	\$ 8,875,215

(Continued)

The accompanying notes are an integral part of the basic financial statements.

COUNTY OF TUOLUMNE, CALIFORNIA
STATEMENT OF CASH FLOWS (Continued)
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Major			Nonmajor		
	Solid Waste	Ambulance	Airport	Public Power Agency	Total	
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:						
Operating income (loss)	\$ 924,069	\$ 61,015	\$ (283,756)	\$ (138,471)	\$ 562,857	\$ (1,916,158)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:						
Depreciation expense	55,990	332,757	228,400	895	618,042	223,653
Other income	-	-	-	-	-	-
Other expense	-	-	-	-	-	-
Changes in assets and liabilities:						
Accounts receivable, net	(334,212)	84,261	-	-	(249,951)	-
Intergovernmental receivables	(8,500)	-	-	(1,274)	(9,774)	1,173
Deposits with others	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	(380,408)
Inventories	-	-	-	-	-	(1,721)
Accounts payable	(56,071)	12,930	(1,344)	60,642	16,157	(164,490)
Salaries and benefits payable	370	2,222	(654)	2,784	4,722	8,450
Due to other funds	-	-	-	-	-	-
Unearned revenue	32,899	-	-	-	32,899	-
Other liabilities	-	-	-	-	-	-
Net OPEB obligation	-	-	-	-	-	2,578,830
Accrued compensated absences	14,070	(8,817)	2,259	-	7,512	94,492
Accrued claims	-	-	-	-	-	69,955
Landfill closure/postclosure	(719,557)	-	-	-	(719,557)	-
Net cash provided by (used for) operating activities	\$ (90,942)	\$ 484,368	\$ (55,095)	\$ (75,424)	\$ 262,907	\$ 513,776

The accompanying notes are an integral part of the basic financial statements.

COUNTY OF TUOLUMNE, CALIFORNIA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2013

	<u>Investment Trust</u>	<u>Agency</u>
Assets:		
Cash and investments	\$ 58,310,926	\$ 4,968,246
Taxes receivable	-	10,096,024
Interest receivable	317,596	-
Intergovernmental receivables	-	1,112,586
	<u>58,628,522</u>	<u>16,176,856</u>
Total assets		
	<u>58,628,522</u>	<u>16,176,856</u>
Liabilities:		
Salaries and benefits payable	-	107,140
Advances from other funds	-	2,960,384
Agency obligations	-	13,109,332
	<u>-</u>	<u>16,176,856</u>
Total liabilities		
	<u>-</u>	<u>16,176,856</u>
Net position	<u><u>\$ 58,628,522</u></u>	<u><u>\$ -</u></u>

The accompanying notes are an integral part of the basic financial statements.

**COUNTY OF TUOLUMNE, CALIFORNIA
STATEMENT OF CHANGES IN FIDUCIARY
NET POSITION - INVESTMENT TRUST FUND
FOR THE YEAR ENDED JUNE 30, 2013**

Additions:	
Contribution to pooled investments	\$ 81,378,265
Net investment income:	
Interest income	<u>420,494</u>
Total additions	81,798,759
Deductions:	
Distribution from pooled investments	<u>67,892,119</u>
Net increase (decrease)	13,906,640
Net position, beginning of year	<u>44,721,882</u>
Net position, end of year	<u><u>\$ 58,628,522</u></u>

The accompanying notes are an integral part of the basic financial statements.

**COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2013**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The County of Tuolumne (the County) is a political subdivision of the State of California (the State), being formed on February 18, 1850, as a General Law County. The County was one of California's original 27 counties. The County is governed by an elected, five-member Board of Supervisors (the Board). The County has defined its reporting entity in accordance with accounting principles generally accepted in the United States of America (GAAP), which provides guidance for determining which governmental activities, organizations, and functions should be included in the reporting entity. The accompanying financial statements present information on the activities of the reporting entity, including all fund types of the County (the primary government) and its component units.

Blended Component Units

GAAP requires that the component units be separated into blended or discretely presented units for reporting purposes. Although legally separate entities, the following component units are governed by the County's Board of Supervisors; and therefore are presented as blended component units and are reported as part of the primary government. The primary government is financially accountable for these component units. Each blended component unit has a June 30 fiscal year-end.

Tuolumne Public Power Agency (Agency) – The Agency was formed July 1, 1982, to administer the utilization of available preference electrical power from the Federal Government's New Melones Dam Project. The Agency has 30 members receiving power under agreements with the Western Area Power Administration (WAPA) and Pacific Gas and Electric Co. (PG&E). As a result of these agreements, the Agency is able to supply electrical power to its members at a rate below the current market rate. The agreements with WAPA expire on December 31, 2024. The Agency is presented as an enterprise fund in these financial statements.

Special Districts – The following blended component units are presented as special revenue funds in these financial statements.

- County Service Areas – Provide miscellaneous services throughout all unincorporated areas of the County.
- Lighting Districts – Provide street and highway safety lighting for all unincorporated areas of the County.

The County has no discretely presented component units.

The complete financial statements for each of the individual component units may be obtained at the County's Auditor-Controller's Office.

Accounting Principles

The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental agencies. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the County are described as follows.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-Wide and Fund Financial Statements

The statement of net position and statement of activities report information on all of the nonfiduciary activities about the primary government (the County) and its component units. 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 and charges for support.

The statement of activities demonstrates the degree to which the expenses of a given function or segment are offset by program revenues. Expenses include those that are clearly identifiable with a specific program or function (direct), but also include an element of indirect costs. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary funds and Investment Trust fiduciary fund financial statements. The Agency fiduciary fund financial statements also are reported using the accrual basis of accounting, however they have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 120 days of the end of the current fiscal period, except for property taxes and some intergovernmental revenues. The County considers property taxes available if they are collected within 60 days of the end of the current fiscal period. For some intergovernmental revenues, the County considers them available if they are collected within 365 days. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, sales and use taxes, transient occupancy taxes, gas taxes, licenses, grants, charges for services, and investment earnings associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The County reports the following major governmental funds:

- The General Fund is the County's primary operating fund and accounts for all financial resources, except those required to be accounted for in another fund.
- The Road Special Revenue Fund accounts for activities related to the maintenance of County roads, numerous storm drainage ditches and culverts, bridges, and a fleet of heavy construction equipment. The major revenue source of this fund is State and Federal grants.
- The Health and Welfare Special Revenue Fund accounts for the services provided to County residents in the areas of health, mental health, substance abuse, social services, employment assistance and public assistance. The major revenue source of this fund is State and Federal grants.
- The Community Development Block Grants Special Revenue Fund accounts for the activities of federally funded community development block grants. The fund source is the Federal Block Grants for housing, business, and first-time homeowners.
- The Road Construction Capital Projects Fund accounts for the activities related to major construction projects like bridges and new roads or highways.

The County reports the following major enterprise funds:

- The Solid Waste Enterprise Fund accounts for the landfill closure and postclosure costs for the Central and Big Oak Flat landfills.
- The Ambulance Enterprise Fund accounts for the operations of the County's emergency response services provided to its residents
- The Airport Enterprise Fund accounts for the operations related to the operation of the Columbia and Pine Mountain Lake airports.

Additionally, the County reports the following:

- The Public Power Agency nonmajor enterprise fund accounts for the operations of the 30-member Tuolumne Public Power Agency, which supplies electrical power to its members at a rate below the current market rate.
- Internal Service Funds account for the financing of goods and services provided by one department to other departments of the County, on a cost-reimbursement basis. Activities include the County's self-insurance programs, telecommunications, purchasing and special services, and various employee benefits.
- The Investment Trust Fund accounts for the pooling of resources in an investment portfolio for external county agencies and legally separate participants.
- Agency Funds account for property tax collections awaiting apportionment to governmental agencies, local transportation funds held for Tuolumne County Transportation Council (Council), and fines collected for medical services and allocated to third parties.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements, except for interfund services provided and used, which are not eliminated in the process of consolidation.

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

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Financial Statement Elements

Cash and Investments

A pooled cash and investment system is used for substantially all funds except specified funds, which by law must be segregated. The share of each fund in the pooled cash and investment account is separately accounted for and interest earned is apportioned quarterly based on the relationship of its daily balance to the total of pooled cash and investments.

The County has stated required investments at fair value in the basic financial statements. The fair value of investments is based on published market prices and quotations from major investment brokers. The investments are marked to market and the net asset value is calculated for the County Treasurer's Investment Pool (Pool) annually.

In accordance with GASB Statement No. 9, for purposes of the statement of cash flows, the County considers all pooled cash and investments held by the Treasurer as cash equivalents. The County Treasurer's investment pool values participants' shares on an amortized cost basis. At June 30, 2013, there is no material difference between pool participant's shares valued on an amortized cost basis compared to fair value.

Property Tax Levy, Collection and Maximum Rates

Article XIII of the California Constitution (Proposition 13) limits ad valorem taxes on real property to one percent of value plus taxes necessary to pay indebtedness approved by voters prior to July 1, 1978. The Article also established the 1975/76 assessed valuation as the base and limits annual increases to the cost of living, not to exceed two percent, for each year thereafter. Property may also be reassessed to full market value after a sale, transfer of ownership, or completion of new construction. Property may also be reassessed when there is a decline in the full market value. The State is prohibited under the Article from imposing new ad valorem, sales, or transactions taxes on real property. Local governments may impose special taxes (except on real property) with the approval of two-thirds of the qualified electors.

The County is responsible for assessing, collecting and distributing property taxes in accordance with state law. Liens on real property are established January 1 for the ensuing fiscal year. The property tax is levied as of July 1 on all taxable property located in the County. Secured property taxes are due in two equal installments on November 1 and February 1 and are delinquent after December 10 and April 10, respectively. Additionally, supplemental property taxes are levied on a pro rata basis when changes in assessed valuation occur due to sales transactions or the completion of construction.

In fiscal year 1993-94, the County adopted the Alternate Method of Property Tax Allocation (commonly referred to as the Teeter Plan). Under the Teeter Plan, the County Auditor-Controller, an elected official, is authorized to pay 100 percent of the property taxes billed (secured, supplemental, and debt service) to the taxing agencies within the County. The County recognizes property tax revenues in the period for which the taxes are levied and in governmental funds when measurable and available.

Receivables

The majority of the loans receivable balance of \$5,388,294 is not expected to be collected within one year however the proceeds from their collection are restricted.

Accounts receivable of the Ambulance enterprise fund of \$533,132 is reported net of bad debt allowances of \$1,391,440.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Interfund Receivables and Payables

Activity between funds that are representative of lending and/or borrowing arrangements outstanding at the end of the fiscal year are referred to as either due to/from other funds (i.e., the current portion of interfund loans) or advances to/from other funds (i.e., the noncurrent portion of interfund loans) in the balance sheet of governmental funds and the statement of net position for proprietary funds. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as internal balances. Advances to other funds, as reported in the governmental funds balance sheet, are reported as nonspendable fund balance in the applicable governmental funds to indicate those amounts that are not in spendable form, unless the proceeds from the collection of the advances are restricted, committed, or assigned, in which case the advances are included in the appropriate fund balance classification.

Prepaid Items and Inventories

Prepaid items represent funds expended for goods and/or services prior to the end of the fiscal year, but benefit periods extending beyond June 30, 2013. In governmental funds, a portion of fund balance has been classified as nonspendable to indicate that prepaid items are not in spendable form.

Inventory is valued at average cost and consists of expendable supplies held for consumption that are expended as consumed. Inventories reported in governmental funds are reported as nonspendable fund balance, which indicates that they are not in spendable form.

Capital Assets

Capital assets, which include land, structures, equipment (vehicles, computers and office equipment) and infrastructure (i.e., roads and bridges) are reported in the applicable governmental and business-type activities columns in the government-wide financial statements and in the proprietary fund financial statements. The County defines capital assets as assets with an initial cost of more than \$5,000 and an estimated useful life in excess of one year. Capital assets are recorded at cost or estimated historical cost if purchased or constructed. Donated capital assets are valued at their estimated fair value on the date of the donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Buildings and structures, equipment, and infrastructure assets of the primary government are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Structures and Improvements	5 – 25
Equipment	3 – 15
Infrastructure	25 – 30

GASB Statement No. 34 requires that the County report infrastructure, including roads, bridges, sidewalks and traffic signals, in the government-wide financial statements. The County has retroactively reported infrastructure capital assets back to June 30, 1972. The County is not reporting any infrastructure assets using the modified approach.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Federal, State and Local Grants

Proprietary fund type grants received for operating assistance are recorded as nonoperating revenues in the year in which all eligibility requirements have been met. Governmental fund grants received are recorded as revenues in the year they become both measurable and available and when all eligibility requirements have been met. Monies received that do not meet these criteria are recorded as unearned revenue.

Compensated Absences

Employees accumulate vacation time in accordance with the employee's respective "Memorandum of Understanding". The amount of vacation and sick time vested and accrued depends on years of service and date of hire. Sick leave vested may be accumulated until termination or retirement. Upon termination or retirement, after 5 years of continuous service, an employee may receive full cash payment of the accumulated sick leave vested up to a maximum of 240 hours and receive a 50% payment for hours in excess of 240 hours. The liabilities for compensated absences are recorded in the Employee Leave Liability Internal Service Fund and the enterprise funds.

Unearned Revenue

Unearned revenue represents financial resources received before eligibility requirements have been met. Primarily, these resources are advances from the State of California and the federal government for costs of various programs administered by the County's Health and Social Services Department.

Long-term Liabilities

In the government-wide financial statements, and proprietary fund types in the fund financial statements, the long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position.

Encumbrances

Encumbrance accounting is used in governmental funds. In conformity with accounting principles generally accepted in the United States of America, encumbrances (i.e., purchase orders, contracts) outstanding at year-end are reported within fund balance categories and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year.

Net Position/Fund Balances

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

- *Net investment in capital assets.* This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.
- *Restricted.* This category represents assets externally restricted by creditors, grantors, contributors or laws or regulations of other governments and restricted by law through constitutional provisions or enabling legislation reduced by liabilities related to those assets.
- *Unrestricted.* This category represents net position of the County, not restricted for any project or other purpose.

When both restricted and unrestricted net position is available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The governmental funds utilize a classified fund balance presentation. Fund balances are reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts can be spent as follows:

- *Nonspendable* – to reflect amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- *Restricted* – to reflect amounts that can only be used for specific purposes pursuant to constraints either (a) externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.
- *Committed* – to reflect amounts that can only be used for specific purposes pursuant to constraints imposed by the passage of an ordinance by the County Board of Supervisors.
- *Assigned* – to reflect amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. The County Board of Supervisors has authorized the County Administrative Officer or the Auditor-Controller to assign amounts to a specific purpose via the County ordinance assigning purchasing agents.
- *Unassigned* – to reflect amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund. In other governmental funds, it may be necessary to report a negative unassigned fund balance.

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

Self-Insurance

The County self-insures for property damage, liability, workers' compensation, and unemployment claims. Self-insurance programs are accounted for in internal service funds. Excess workers' compensation insurance is provided by the CSAC Excess Insurance Authority, a public agency.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Accordingly, actual results could differ from those estimates.

Implementation of New Governmental Accounting Pronouncements

During the year, the County implemented the following new GASB statements:

- Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. This Statement incorporates into the GASB authoritative literature certain accounting and financial reporting guidance that is included in FASB and AICPA pronouncements issued on or before November 30, 1989. This Statement had no significant impact on the County's basic financial statements.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. This Statement provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources, introduced and defined in GASB Concepts Statement No. 4. This statement incorporates deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net positions, rather than net assets. The renaming of net assets to net position was the only impact of this Statement on the County's basic financial statements.
- Statement No. 65, *Items Previously Reported as Assets and Liabilities*. This Statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. As a result of implementing this Statement, the County's previously reported beginning net position of its governmental activities of \$79,384,861 was reduced by \$230,411 to \$79,154,450 for debt issuance costs no longer considered a deferred charge.

Future Implementation of New Governmental Accounting Standards

The following new GASB statements required future implementation:

- In March 2012, GASB issued Statement No. 66, *Technical Corrections: 2012 – An Amendment of GASB Statements No. 10 and No. 62*. This Statement amends Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, by removing the provision that limits fund-based reporting of a state and local government's risk financing activities to the general fund and the internal service fund type. This Statement also amends Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, by modifying the specific guidance on accounting for (1) operating lease payments that vary from a straight-line basis, (2) the difference between the initial investment (purchase price) and the principal amount of a purchased loan or group of loans, and (3) servicing fees related to mortgage loans that are sold when the stated service fee rate differs significantly from a current servicing fee rate. This Statement is effective for the County's year ending June 30, 2014.
- In June 2012, GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27*. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. This Statement replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements that meet certain criteria. This Statement will require the County to record a net pension liability related to its defined benefit pension plans, as defined by the standard. This Statement is effective for the County's year ending June 30, 2015.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2013

NOTE 2: CASH AND INVESTMENTS

The County follows the practice of pooling cash and investments of all funds except for funds required to be held by outside fiscal agents under the provisions of bond indentures. Cash and investments are comprised of the following shown on the financial statements:

Government-wide:	
Cash and investments	\$ 43,462,330
Restricted cash and investments	631,111
Fiduciary funds:	
Investment Trust Fund	58,310,926
Agency Funds	4,968,246
Total cash and investments	<u>\$ 107,372,613</u>

The County's total cash and investments are detailed as follows:

Deposits	\$ 6,270,754
Investments	101,095,211
Cash on hand	6,648
Total cash and investments	<u>\$ 107,372,613</u>

Authorized Investments

Under provisions of the County's Investment Policy, and in accordance with Section 53601 of the California Government Code, the County is authorized to invest in obligations of the U.S. Treasury, U.S. government agencies and instrumentalities, the California Local Agency Investment Fund (LAIF), California Asset Management Program (CAMP), prime commercial paper as rated by Standard and Poor's Corporation or Moody's Commercial Paper Record, medium-term corporate notes, bankers' acceptances, repurchase and reverse repurchase agreements, negotiable certificates of deposit, obligations of the State of California, and obligations of local agencies within California.

The County is a voluntary participant in LAIF. LAIF is part of the California Pooled Money Investment Account (PMIA), which at June 30, 2013 had a balance of \$58.8 billion. Of that amount, 1.96% was invested in structured notes and asset-backed securities. PMIA is not SEC-registered, but is required to invest according to California Government Code. The average maturity of PMIA investments was 278 days as of June 30, 2013. The Local Investment Advisory Board (LIAB) has oversight responsibility for LAIF. The LIAB consists of five members as designated by state statute. The value of the pool shares in LAIF, which may be withdrawn, is determined on an amortized cost basis, which is different than the fair value of the County's portion in the pool.

The County is a voluntary participant in CAMP, a California Joint Powers Authority that falls under California Government Code Section 53601(p), which is directed by a Board of Trustees that is made up of experienced local government finance directors and treasurers. At June 30, 2013, CAMP had a balance of \$2.2 billion with an average maturity of 37 days. The value of the pool shares in CAMP, which may be withdrawn, is determined on an amortized cost basis, which is the same as the fair value of the County's portion in the pool.

Concentration of Credit Risk

There are no investments in any one issuer (other than U.S. Treasury Securities, money market mutual funds or external investment pools) that represent 5% or more of the total investments of the County.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2013

NOTE 2: CASH AND INVESTMENTS (Continued)

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government 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, except that the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by 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. At June 30, 2013, the carrying amount of deposits was \$6,270,754 and the bank balance was \$10,061,893. Of the bank balance, \$607,732 was covered by federal deposit insurance and \$9,454,161 was collateralized (i.e., collateralized with securities held by the pledging financial institutions at 110% of the County's cash deposits, in accordance with the State of California Government Code).

Interest Rate and Credit Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity its fair value is to changes in market interest rates. As a means of limiting its exposure to fair value losses arising from rising interest rates, the County mitigates interest rate risk by structuring the portfolio based on historical and current cash flow analysis eliminating the need to sell securities prior to maturity, and avoiding the purchase of long-term securities for the sole purpose of short-term speculation.

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County mitigates its exposure to credit risk by purchasing investment grade securities with the minimum ratings required by the California Government Code and by diversifying the investment portfolio so that the failure of any one issuer would not unduly harm the County's capital base and cash flow.

Pursuant to Government Code Sections 27131 through 27132, the Board of Supervisors adopted an investment policy. The investment policy has the following objectives: legality of investment, safety of principal, liquidity, and yield. In addition, the investment policy establishes cash management and investment guidelines for the Treasurer's responsible for the stewardship of public funds. All collateral on investments is to be either held by the Treasurer or in the County's name by a third party trust department. The Treasurer annually presents a report at a public board meeting on the current year's activity.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2013

NOTE 2: CASH AND INVESTMENTS (Continued)

As of June 30, 2013, the County's cash and investments segmented time distribution and credit ratings are as follows:

Investment Pool:	Credit Rating (S & P)	Maturity					Fair Value
		Under 30 Days	31 – 180 Days	181 – 365 Days	1 – 3 Years	More Than 3 Years	
Cash on hand							\$ 2,778
Cash deposits							6,163,022
Total cash							6,165,800
Investments managed by County Treasurer:							
LAIF	Not Rated	\$ --	\$ --	\$50,000,000	\$ --	\$ --	50,000,000
CAMP	AAA	--	9,000,000	--	--	--	9,000,000
California Municipalities	AA+	--	--	--	--	1,137,349	1,137,349
California Municipalities	AA-	--	--	--	1,068,750	--	1,068,750
California Municipalities	A	--	--	--	1,022,750	--	1,022,750
California Municipalities	Not Rated	--	--	--	--	1,241,947	1,241,947
U.S. Agency Securities:							
Federal Farm Credit Bank	AA+	--	--	--	1,001,200	1,001,930	2,003,130
Federal Home Loan Bank	AA+	--	1,000,000	--	--	999,500	1,999,500
Federal Home Loan Bank	AA-	--	--	--	--	1,090,675	1,090,675
Federal Home Loan Mortgage Corporation	AA+	--	--	--	--	1,999,000	1,999,000
Federal National Mortgage Association	AA+	--	--	--	--	4,000,000	4,000,000
Corporate Notes	AA+	--	--	1,044,692	2,027,285	3,232,832	6,304,809
Corporate Notes	AA	--	--	1,002,462	--	1,001,333	2,003,795
Corporate Notes	AA-	--	--	--	1,028,485	3,038,233	4,066,718
Corporate Notes	A+	--	1,036,226	1,005,037	--	3,030,008	5,071,271
Corporate Notes	A	1,014,889	--	--	2,019,003	4,044,210	7,078,102
Corporate Notes	A-	--	--	--	1,003,672	1,003,743	2,007,415
Total investments managed by County Treasurer		<u>\$1,014,889</u>	<u>\$11,036,226</u>	<u>\$53,052,191</u>	<u>\$9,171,145</u>	<u>\$26,820,760</u>	101,095,211
Total Investment Pool							107,261,011
Cash and Investments Held Outside of the Pool							
Cash on hand							3,870
Cash deposits							107,732
Total cash and investments							<u>\$107,372,613</u>

The County maintains written investment policies, which address a wide variety of investment practices, including primary investment objectives, investment authority, allowable investment vehicles, investment maturity terms, eligible financial institutions, capital preservation, and cash flow management. Under the County's policies, investments in the County's portfolio are intended to be held until maturity.

The Pool values participant's shares on an amortized cost basis. The Pool distributes income to participants quarterly based on their relative participation during the month, which is calculated based on (1) realized investment gains and losses computed on an amortized cost basis, (2) interest income based on stated rates (both paid and accrued), (3) amortization of discounts and premiums on a straight-line basis, and (4) investment and administrative expenses. This method differs from the fair value method used to value investments in these financial statements because the amortized cost method is not designed to distribute to participants all unrealized gains and losses in the fair value of the Pool's investments. Investment income related to investments reported in certain funds is assigned to other funds based upon legal or contractual provisions.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2013

NOTE 2: CASH AND INVESTMENTS (Continued)

Certain agencies outside the County reporting entity participate in the Pool. The participation of these agencies is both voluntary and involuntary and is reported as part of the Investment Trust Fund. The involuntary participation in the Pool totals \$54,732,633 as of June 30, 2013.

A summary of the investments held by the Treasurer's Pool is as follows:

Investments	Fair Value	Principal	Interest Rate	Maturity Range
LAIF	\$ 50,000,000	\$ 50,000,000	0.24%	4/04/2014*
CAMP	9,000,000	9,000,000	0.08%	8/06/2013*
Municipal	4,470,796	4,351,947	2.015-5.648%	8/1/14-7/16/17
U.S. Agency Securities	11,092,305	11,000,000	0.3-5.625%	12/30/13-6/13/18
Corporate Notes	26,532,110	26,000,000	1.125-6.50%	7/15/13-6/4/18
Total Investments	<u>\$101,095,211</u>	<u>\$ 100,351,947</u>		

* LAIF and CAMP are investment pools, and as such, their maturities are measured as a weighted average; LAIF being 278 days and CAMP being 37 days.

The following are condensed statements of fiduciary net position, and changes in fiduciary net position, for the County's external investment pool as of June 30, 2013:

Statement of Net Position:

Net position held for pool participants	<u>\$ 107,578,607</u>
Equity of internal pool participants	\$ 48,950,085
Equity of external pool participants	<u>58,628,522</u>
Total equity	<u>\$ 107,578,607</u>

Statement of Changes in Net Position:

Net position at July 1, 2012	\$ 85,960,464
Net change in investment by pool participants	<u>21,618,143</u>
Net position at June 30, 2013	<u>\$ 107,578,607</u>

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2013

NOTE 3: CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2013 for the governmental activities and business-type activities are as follows:

	Balance July 1, 2012	Increases	Decreases	Balance June 30, 2013
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 6,488,183	\$ 177,132	\$ (346,107)	\$ 6,319,208
Construction in progress	6,135,186	3,419,653	(2,536,828)	7,018,011
Total capital assets, not being depreciated	<u>12,623,369</u>	<u>3,596,785</u>	<u>(2,882,935)</u>	<u>13,337,219</u>
Capital assets, being depreciated:				
Structures and improvements	49,909,990	1,500,068	(792,347)	50,617,711
Equipment	36,060,142	1,513,950	(678,717)	36,895,375
Roads	355,212,991	1,287,688	--	356,500,679
Bridges	9,779,884	34,164	--	9,814,048
Total capital assets, being depreciated	<u>450,963,007</u>	<u>4,335,870</u>	<u>(1,471,064)</u>	<u>453,827,813</u>
Less accumulated depreciation for:				
Structures and improvements	(31,670,966)	(1,405,170)	412,963	(32,663,173)
Equipment	(32,263,963)	(1,741,661)	497,864	(33,507,760)
Roads	(337,588,221)	(1,244,245)	--	(338,832,466)
Bridges	(2,463,053)	(391,877)	--	(2,854,930)
Total accumulated depreciation	<u>(403,986,203)</u>	<u>(4,782,953)</u>	<u>910,827</u>	<u>(407,858,329)</u>
Total capital assets, being depreciated, net	<u>46,976,804</u>	<u>(447,083)</u>	<u>(560,237)</u>	<u>45,969,484</u>
Governmental activities, net	<u>\$ 59,600,173</u>	<u>\$ 3,149,702</u>	<u>\$ (3,443,172)</u>	<u>\$ 59,306,703</u>
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 2,083,017	\$ --	\$ --	\$ 2,083,017
Capital assets, being depreciated:				
Structures and improvements	15,122,337	--	--	15,122,337
Equipment	2,394,058	109,936	(146,671)	2,357,323
Total capital assets, being depreciated	<u>17,516,395</u>	<u>109,936</u>	<u>(146,671)</u>	<u>17,479,660</u>
Less accumulated depreciation for:				
Structures and improvements	(8,677,615)	(459,839)	--	(9,137,454)
Equipment	(1,946,091)	(158,203)	146,671	(1,957,623)
Total accumulated depreciation	<u>(10,623,706)</u>	<u>(618,042)</u>	<u>146,671</u>	<u>(11,095,077)</u>
Total capital assets, being depreciated, net	<u>6,892,689</u>	<u>(508,106)</u>	<u>--</u>	<u>6,384,583</u>
Business-type activities, net	<u>\$ 8,975,706</u>	<u>\$ (508,106)</u>	<u>\$ --</u>	<u>\$ 8,467,600</u>

Capital assets with a book value of zero (net of accumulated depreciation of \$124,129) were transferred from business-type activities to governmental activities during the year.

At June 30, 2013, the significant construction commitments included \$141,705 for the Columbia Airport Sewer project for which \$30,535 has been spent to date, \$96,032 for the Lime Kiln Bridge of which \$16,085 has been spent to date, and \$867,600 for the Law and Justice Center for which \$5,636,290 has been spent to date.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2013

NOTE 3: CAPITAL ASSETS (Continued)

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

Governmental activities:

General government	\$ 1,408,559
Public protection	622,940
Public ways and facilities	2,172,852
Health and sanitation	61,112
Public assistance	107,070
Education	13,794
Recreation and cultural services	48,844
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets	223,653
Total depreciation expense – governmental activities	<u>\$ 4,658,824</u>

Business-type activities:

Solid Waste	55,990
Ambulance	332,757
Airport	228,400
Public Power Agency	895
Total depreciation expense – business-type activities	<u>\$ 618,042</u>

NOTE 4: LONG-TERM LIABILITIES

A summary of changes in long-term liabilities for governmental and business-type activities is as follows:

	Balance July 1, 2012	Additions	Deletions	Balance June 30, 2013	Due Within One Year
Governmental activities:					
Accrued claims	\$ 8,672,744	\$ 3,334,460	\$ (3,264,505)	\$ 8,742,699	\$ 1,775,341
Net OPEB obligation	8,239,271	3,062,000	(483,170)	10,818,101	--
Compensated absences	6,444,108	1,558,967	(1,464,475)	6,538,600	1,200,000
Bonds payable	5,580,000	--	(135,000)	5,445,000	135,000
Plus premium	72,245	--	(2,969)	69,276	2,969
Note payable	86,358	--	(6,707)	79,651	7,076
Total governmental activities	<u>\$ 29,094,726</u>	<u>\$ 7,955,427</u>	<u>\$ (5,356,826)</u>	<u>\$ 31,693,327</u>	<u>\$ 3,120,386</u>
Business-type activities:					
Compensated absences	\$ 150,509	\$ 25,843	\$ (18,331)	\$ 158,021	\$ --
Landfill closure and postclosure	5,549,267	--	(719,557)	4,829,710	188,306
Notes payable	2,087,768	--	(404,221)	1,683,547	393,959
Total business-type activities	<u>\$ 7,787,544</u>	<u>\$ 25,843</u>	<u>\$ (1,142,109)</u>	<u>\$ 6,671,278</u>	<u>\$ 582,265</u>

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them, which include accrued claims, net OPEB obligation, and compensated absences, are included as part of the above totals for governmental activities.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2013

NOTE 4: LONG-TERM LIABILITIES (Continued)

Notes Payable:

During fiscal year 2009, the County received a loan of \$500,000 from the State of California for the closure of the Jamestown Landfill. This loan is for 10 years with no interest. The balance of \$300,000 as of June 30, 2013 is presented in the Solid Waste Fund.

During fiscal year 2012, the County set up a promissory note with the County Treasurer to borrow \$1,530,000. These funds have been used to pay off the remaining balance of the California State Association of Counties (CSAC) Excess Insurance Authority (EIA) loan for the postclosure costs of the Jamestown Landfill after paying EIA the funds received from the Landfill lawsuit. The rate for the promissory loan is 3.00%. The loan must be repaid within 5 years and is paid in semi-annual installments commencing on July 16, 2012. The balance of \$1,241,947 is presented in the Solid Waste Fund.

During fiscal year 2006, the County received a loan of \$472,000 from the State of California for the clean up of tires that were unearthed during a clean up project. This loan is for 10 years with no interest. The balance of \$141,600 as of June 30, 2013 is presented in the Solid Waste Fund.

During fiscal year 2000, the County entered into an agreement with the State of California, where the State loaned the County \$51,800 for the purchase of a corporate hanger at the Columbia Airport. This loan is for 17 years with an annual interest rate 4.8%. This loan was paid off early in 2012-13. The loan was presented in the Airport Enterprise Fund.

During fiscal year 2007, the County entered into an agreement with WestAmerica Bank for \$115,000 for the purchase of cemetery land. This loan is for 15 years with an annual interest rate 5.5%. The balance at June 30, 2013 is \$79,651 and is presented in governmental activities.

The annual debt service requirements to maturity for the notes payable are as follows:

Year Ended June 30,	Governmental activities		Business-type activities	
	Principal	Interest	Principal	Interest
2014	\$ 7,076	4,381	\$ 393,959	35,049
2015	7,465	3,992	402,929	26,080
2016	7,876	3,581	412,170	16,839
2017	8,309	3,148	374,489	7,319
2018	8,766	2,691	50,000	--
2019-2022	40,159	5,669	50,000	--
Total	<u>\$ 79,651</u>	<u>\$ 23,462</u>	<u>\$ 1,683,547</u>	<u>\$ 85,287</u>

Judgment Obligation Bonds:

On November 16, 2006, the County issued \$6,195,000 Judgment Obligation Bonds pursuant to the terms of a stipulated judgment in the case entitled The People of the State of California ex rel. Attorney General Bill Lockyer and the California Regional Water Quality Control Board, Central Valley Region v. Sonora Mining Corp., et al.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2013

NOTE 4: LONG-TERM LIABILITIES (Continued)

The County pays semi-annual payments that began on May 1, 2007 and will end on November 1, 2036. The interest rate varies from 3.5% to 4.5%. Annual principal and interest payments range from \$362,987 to \$373,061.

The annual debt service requirements to maturity for the judgment obligation bonds are as follows:

Year Ended June 30,	Governmental activities	
	Principal	Interest
2014	\$ 135,000	\$ 233,189
2015	140,000	228,205
2016	150,000	222,893
2017	155,000	217,211
2018	160,000	211,265
2019-2023	895,000	954,138
2024-2028	1,100,000	738,000
2029-2033	1,375,000	460,462
2034-2037	1,335,000	123,188
	<u>\$ 5,445,000</u>	<u>\$ 3,388,551</u>

NOTE 5: INTERFUND TRANSACTIONS

Advances to/from other funds

Advances to/from other funds represent long-term cash advances to support various agencies' cash flow needs. The following schedule briefly summarizes the amounts of advances to/from other funds at June 30, 2013:

Receivable Fund	Payable Fund	Amount
General	Agency	\$ 2,960,384
Road	Other Governmental	1,365,166
	Solid Waste	1,082,550
		<u>2,447,716</u>
Health and Welfare	Other Governmental	8,690
Internal Service	Internal Service	1,689,567
		<u>\$ 7,106,357</u>

The Property Tax Collection Agency Fund borrowed from the General Fund to offset cash deficits. The outstanding balance at June 30, 2013 totaled \$2,960,384.

The County Capital Projects Fund (other governmental) borrowed from the Road Fund for the purchase of the land for the Law and Justice Center. The outstanding balance at June 30, 2013 totaled \$1,365,166.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2013

NOTE 5: INTERFUND TRANSACTIONS (Continued)

The County Board of Supervisors authorized an advance from the Road Fund to the Solid Waste Fund to offset up-front costs related to landfill closure costs. The outstanding balance at June 30, 2013 totaled \$1,082,550.

The County Board of Supervisors authorized advances to offset cash deficits in the Employee Group Insurance Internal Service and Employee Leave Liability Internal Service Funds, which borrowed from the Workers' Compensation Internal Service Fund. The outstanding balances at June 30, 2013 totaled \$316,600 and \$1,372,967, respectively.

Transfers in/out

Transfers are indicative of funding for capital projects, re-allocations of special revenues and subsidies of various County operations. The following schedule briefly summarizes the County's transfer activity for the year ended June 30, 2013:

Transfer From	Transfer To	Amount
General	Road	\$ 914,085
	Health and Welfare	2,564,265
	Road Construction	478,014
	Other Governmental	1,171,002
	Ambulance	56,808
	Airport	178,255
		<u>5,362,429</u>
Health and Welfare	Other Governmental	<u>5,736</u>
Other Governmental	General	19,498
	Other Governmental	191,826
		<u>211,324</u>
Ambulance	Other Governmental	<u>31,232</u>
Internal Service	Internal Service	<u>238,439</u>
		<u>\$ 5,849,160</u>

General Fund

The General Fund made contributions of \$5,362,429 to other funds to offset operating costs of the programs. Of the amount transferred out, the County Capital Fund (other governmental) received \$950,107 for the Law and Justice Center. In addition, the Health and Welfare Fund received \$2,564,265 representing transfer of vehicle license fee revenue received from the State.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2013

NOTE 6: RETIREMENT PLAN

Plan Description

The County of Tuolumne contributes to the California Public Employees' Retirement System (CalPERS) for its miscellaneous and safety employees. The Miscellaneous plan is an agent multiple-employer public employee defined benefit pension plan. The Safety plan is a cost-sharing multiple-employer public employee defined benefit pension plan. CalPERS provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and other requirements are established by contract with CalPERS in accordance with the provisions of the Public Employees Retirement Law and County ordinance. Copies of CalPERS' annual financial report may be obtained from their executive office: 400 P Street, Sacramento, CA 95814.

Funding Policy

Participants are required to contribute 7% (9% for safety employees) of their annual covered salary. The County makes the contributions required of County Tier 1 employees on their behalf and for their account. New County employees hired between March 13, 2011 and December 31, 2012 are members of the County's Tier 2 plans. New County employees hired on or after January 1, 2013 are members of the County's Tier 3 plans. Tier 2 and Tier 3 miscellaneous employees contribute 7% and 6.25%, respectively, of their annual covered salary. Tier 2 and Tier 3 safety employees contribute 9% and 11.5%, respectively, of their annual covered salary. The County is required to contribute at actuarially determined rates; those rates for the year ended June 30, 2013 were 12.849% for miscellaneous employees and 32.443% for Tier 1, 19.204% for Tier 2, and 11.50% for Tier 3 safety employees of the respective annual covered payroll. The contribution requirements of plan members and the County are established and may be amended by CalPERS.

Annual Pension Cost

For the year ended June 30, 2013, the County's annual pension cost of \$5,497,070 was equal to the County's required and actual contributions. The required contribution was determined as part of the June 30, 2010 actuarial valuations using the entry age actuarial cost method with the contributions determined as a percent of pay. The actuarial assumptions included (a) 7.75% investment rate of return (net of administrative expenses), (b) projected annual salary increases depending on age, service, and type of employment of 3.55% to 14.45%, (c) inflation of 3.00%, (d) payroll growth of 3.25%, (e) individual salary growth varying by duration of employment coupled with an assumed annual inflation growth of 3.00% and an annual production growth of 0.25%. The actuarial value of CalPERS assets was determined using the techniques that smooth the effects of short-term volatility in the market value of investments over a 15-year period (smoothed market value). The Miscellaneous plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at June 30, 2012 is 22 years for the Miscellaneous plan.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2013

NOTE 6: RETIREMENT PLAN (Continued)

Three-Year Trend Information

Miscellaneous Plan Members

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
6/30/11	\$ 3,385,373	100%	\$ --
6/30/12	3,283,487	100%	--
6/30/13	3,140,694	100%	--

Safety Plan Members Tier 1

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
6/30/11	\$ 1,991,760	100%	\$ --
6/30/12	2,383,315	100%	--
6/30/13	2,300,289	100%	--

Safety Plan Members Tier 2

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
6/30/11	\$ 2,317	100%	\$ --
6/30/12	21,504	100%	--
6/30/13	53,224	100%	--

Safety Plan Members Tier 3

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
6/30/13	\$ 2,863	100%	\$ --

Funded Status and Funding Progress

As of June 30, 2012, the most recent actuarial valuation date, the Miscellaneous plan was 86.4% funded. For the Miscellaneous plan, the actuarial accrued liability for benefits was \$210.8 million and the actuarial value of assets was \$182.0 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$28.8 million. The covered payroll (annual payroll of active employees covered by the plan) was \$24.8 million for miscellaneous employees, and the ratio of UAAL to the covered payroll was 116.21%. The actuarial assumptions used for the June 30, 2012 valuation were (a) 7.50% discount rate (net of administrative expenses), (b) projected annual salary increases depending on age, service, and type of employment of 3.30% to 14.20%, (c) inflation of 2.75%, (d) payroll growth of 3.00%, (e) individual salary growth varying by duration of employment coupled with an assumed annual inflation growth of 2.75% and an annual production growth of 0.25%.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2013

NOTE 6: RETIREMENT PLAN (Continued)

The schedule of funding progress, presented as required supplementary information following the notes to the basic financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

NOTE 7: OTHER POSTEMPLOYMENT BENEFITS PLAN

Plan Description

The County sponsors a single-employer defined benefit plan to provide medical, vision, and dental benefits for certain retired employees under contractual obligations negotiated between the County and members of the executive and confidential plan (Plan). All department heads, elected officials, and confidential staff who retire upon separation and have at least 10 years of service are eligible at varying levels for coverage under the Plan at age 50. Some members that retired due to disability may qualify at a younger age. Members with 10 years of service are covered at 50%. That coverage increases to 75% after 15 years of service and again increases to 100% coverage after 20 years of service. In fiscal year 2004-05, the formula changed where for each year of service after 10 years, coverage increased by 5% (i.e., 11 years of service equals 55%, 12 years of service equals 60%, etc.). Such coverage is at the same level as that provided prior to separation. Plan benefits as previously described continue until age 65, at which point eligible retirees are covered under a Medical Supplemental Plan, which pays secondary to Medicare. This is a lifetime benefit. Effective July 1, 2009, this benefit is no longer offered to new employees. Benefit provisions are established and may be amended by the County. The Plan does not issue a publicly available financial report.

The County also provides medical coverage for all employees through the CalPERS healthcare program (PEMHCA).

The County allows retirees to continue participating in the medical insurance program after retirement. The following summarizes the retiree healthcare benefits:

- Retiree Executive and Confidential Plan: The County contributes to retiree medical plans for executive and confidential employees. Amounts and eligibility requirements vary by years of service.
- PEMHCA Minimum: Retirees participating in PEMHCA receive the PEMHCA minimum required employer contribution towards the retiree monthly premium.
- Implied Subsidy: An implied subsidy generally exists when retiree premiums are based on blended active and retiree experience. Since PEMHCA is a community rated plan for the County, no implied subsidy is required for the PEMHCA plan. The County's actuary has determined that no implied subsidy is required for the County's stand-alone medical plan.

Funding Policy

As of June 30, 2013, the County had cash and investments of \$2,949,906 set aside in the Post Retirement Insurance Internal Service Fund for the plans. No assets were invested in an irrevocable plan trust.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2013

NOTE 7: OTHER POSTEMPLOYMENT BENEFITS PLAN (Continued)

The County's actuarially determined contribution rate was 10.9% of annual covered payroll. However, the County currently contributes based on a projected pay-as-you-go funding method, that is, benefits are payable when due. For fiscal year 2012-13, the County contributed \$483,170 in benefit payments (\$98,096 for the PEMHCA minimum and \$385,074 for the executive and confidential plan).

Annual Other Postemployment Benefit Cost and Net Obligation

The County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the Annual Required Contribution (ARC) of the employer, an amount actuarially determined as part of the June 30, 2011 actuarial valuation in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years. The remaining amortization period at June 30, 2012 is 16 years. The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's net OPEB obligation.

Annual required contribution	\$ 3,313,000
Interest on Net OPEB	368,000
Amortization of Net OPEB	(619,000)
OPEB cost (expense)	<u>3,062,000</u>
Benefit payments made	(483,170)
Increase in net OPEB obligation	<u>2,578,830</u>
Net OPEB obligation – beginning of year	<u>8,239,271</u>
Net OPEB obligation – end of year	<u><u>\$ 10,818,101</u></u>

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net postemployment healthcare plan obligation were as follows:

Fiscal Year Ended	Annual OPEB Cost	Contribution	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
June 30, 2011	\$ 2,493,000	\$ 459,264	18.4%	\$ 6,042,405
June 30, 2012	2,661,000	464,134	17.4	8,239,271
June 30, 2013	3,062,000	483,170	15.8	10,818,101

The quantification of costs set forth above should not be interpreted in any way as vesting such benefits; rather the disclosures are made solely to comply with the County's reporting obligations under GASB Statement No. 45, as the County understands these obligations.

Funded Status and Funding Progress

As of June 30, 2011, the most recent actuarial valuation date, the actuarial accrued liability for benefits was \$27.5 million and the actuarial value of plan assets was zero, resulting in an unfunded actuarial accrued liability (UAAL) of \$27.5 million. The covered payroll (annual payroll of active employees covered by the plan) was \$30.4 million and the ratio of UAAL to the covered payroll was 90.2%.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2013

NOTE 7: OTHER POST EMPLOYMENT BENEFITS PLAN (Continued)

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Of the \$27.5 million of UAAL, \$18.4 million is associated with the County's Executive and Confidential Plan and the remaining \$9.1 million is associated with medical coverage for retirees provided through the CalPERS healthcare program. As mentioned under the Funding Policy, the County holds reserves of approximately \$2.9 million designated to fund a portion of the \$18.4 million of UAAL associated with the Executive and Confidential Plan. These funds are expected to be placed in trust in the coming year at which time they will qualify as plan assets in future disclosures.

The plans provide that an actuarial valuation be performed no less than every two years.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between employer and plan members to that point. Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

In the June 30, 2011 actuarial valuation, the entry age normal actuarial cost method was used. The actuarial assumptions included a 4.5% investment rate of return (net of administrative expenses), inflation of 3.00%, payroll growth of 3.25%, postemployment benefit increase of 4.5%, and annual pre-Medicare eligible healthcare cost trend rates for medical of 8.4% (9.0% for PPOs) in 2011 (actual 2009 and 2010 premium rates were used) decreasing to 4.5% over 6 years. The post-Medicare eligible healthcare trend started 0.3% higher for 2011. Salary scale and demographic assumptions for withdrawal, mortality, disability, and retirement rates were based on CalPERS 1997-2007 experience Study.

The UAAL is being amortized over a 30-year closed period as a level percentage of payroll.

NOTE 8: 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 and illnesses of employees; and natural disasters. The County maintains the Workers' Compensation and Liability Insurance internal service funds to account for and finance its risks of loss. Under this program, the County is self-insured for the following risks up to the maximum claim as follows: workers' compensation \$300,000, liability \$10,000, property varies depending on the type (most vehicles: \$10,000; watercraft: \$1,000), and medical malpractice \$10,000. The County purchases commercial insurance for claims in excess of the preceding coverage amounts.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2013

NOTE 8: RISK MANAGEMENT (Continued)

All operating funds participate in the program and make payments to the internal service funds based on historical cost of the amounts needed to pay prior and current year claims, and to allow accrual of estimated incurred but not reported claims including loss adjustment expenses. Insurance premiums to commercial insurers are also processed through the internal service funds. There have been no settlements in excess of insurance coverage in the past three years. The total determined claims liability at June 30, 2013 is \$8,742,699. These claim estimates are based on the requirements of Governmental Accounting Standards Board Statement No. 10, and include estimated claims incurred but not yet reported as of June 30, 2013. Changes in the internal service funds claims liabilities during the years ended June 30, 2012 and 2013 were as follows:

<u>Fiscal Year</u>	<u>Balance at July 1</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Current Year Claim Payments</u>	<u>Balance At June 30</u>
2011-12	\$ 8,691,300	\$ 2,918,401	\$ (2,936,957)	\$ 8,672,744
2012-13	8,672,744	3,334,460	(3,264,505)	8,742,699

NOTE 9: CLOSURE AND POSTCLOSURE CARE COST

State and federal regulations require the County to place a final cover on its Central (Jamestown) and Big Oak Flat (Groveland) landfill sites when they stop accepting waste and to perform certain maintenance and functions at the sites for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date the landfills stop accepting waste, the County reports a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$4,829,710 reported as landfill closure and postclosure care liability at June 30, 2013, represents the cumulative amount reported to date based on the use of 100% of the estimated capacity of the Jamestown landfill and of the estimated capacity of the Groveland landfill. The County stopped accepting fill for the Groveland landfill during 2002. The Jamestown landfill was closed in 1995. Actual cost may be higher due to inflation, changes in technology, or changes in regulations. As both of the County's landfills have been closed, the County currently takes its waste to a nearby transfer station to be transferred out of state. During 2013, the County requested and received a revised annual inflation factor schedule from the California Department of Resources Recycling and Recovery. The estimated annual costs and years for closure decreased at both landfills. This resulted in the liability decreasing by \$720,000.

NOTE 10: DEFICIT FUND EQUITY

As of June 30, 2013, the following individual funds had deficit fund equity balances:

<u>Fund</u>	<u>Deficit</u>
Solid Waste	\$ 6,635,990
County Capital	997,638
Workers' Compensation	2,445,953
Employee Leave Liability	7,811,784
Post Retirement Insurance	7,859,075

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2013

NOTE 10: DEFICIT FUND EQUITY (Continued)

The Solid Waste deficit net position is expected to be eliminated as the landfill closure/postclosure liability (including the notes payable entered into to help pay for the landfill closure portion of this liability) becomes more funded via user charges.

The County Capital deficit fund balance is expected to be eliminated once all the State funding sources have been determined and the County can determine its share, which it will borrow.

The internal service funds (Workers' Compensation, Employee Leave Liability, and Post Retirement Insurance) deficit net position are expected to be eliminated via charges to other County funds.

NOTE 11: CONTINGENCIES

Grants and subventions

The County received federal grants either directly from federal governmental agencies or as a subgrantee of the State of California. Several grants were passed through to subgrantees of the County. Where grants were passed through to subgrantees, the subgrantees were required to comply with the same terms and conditions, and an audit was required to ensure that the expenses claimed were allowable and that subgrantees complied with related terms and conditions. Continued funding of these grants is dependent upon the budgeting process of the federal, state, and county governments.

Litigation

The County from time to time is a party to various claims, legal actions, and complaints arising in the ordinary course of business. In the opinion of the County's administration the various claims, legal actions and complaints resulting from such litigation not covered by insurance would not materially affect the financial position of the County with the following possible exception.

The County of Colusa, et al. v. Toby Douglas, as Director, etc. et al., California Court of Appeal, Third District, Case No. C073624, an appeal of judgment in the Sacramento Superior Court in favor of the California Department of Mental Health and Department of Health Care Services and against twenty California counties, including Tuolumne County.

The State of California advised all California counties it intends to recapture reimbursements paid to counties for off-site medical services (ancillary services) for county mental health patients placed in Institutions for Mental Disease. The counties contend the state should be responsible for paying for these ancillary services and are appealing the Superior Court's decision favoring the state. The County's administration believes there is a reasonable possibility of an unfavorable outcome and that it is probable the state will demand reimbursement. However, at this time, the County cannot reasonably estimate the amount of this potential loss.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2013

NOTE 12: JOINT VENTURES

Tuolumne County Economic Development Authority

On September 15, 2008, the County of Tuolumne and the City of Sonora created the Tuolumne County Economic Development Authority (TCEDA). The TCEDA is a public entity separate and apart from the County and City. TCEDA is governed by a board of seven members. Two (2) appointed from each the County Board of Supervisors and the City Council of Sonora and three (3) at-large member appointed by the City and County members of the governing board. The TCEDA has the power to administer, carryout and implement economic development for Tuolumne County. The County does not have an equity interest in TCEDA. The County contributed \$164,005 to TCEDA during the year ended June 30, 2013. The TCEDA does not have an audit.

Central Sierra Child Support Agency

On September 7, 2010, the Tuolumne County approved joining the Central Sierra Child Support Agency (CSCSA) effective January 1, 2011. CSCSA acts as the local child support agency for Amador, Alpine, Tuolumne and Calaveras counties. CSCSA operates under a Joint Powers Agreement with applicable standards and regulations set forth by the State of California. CSCSA has an independent governing board including members from the Board of Supervisors of Amador, Alpine, Calaveras and Tuolumne counties. The County does not have an equity interest in CSCSA. The County would be mandated to assume responsibility for child support services in the event of the dissolution of the Central Sierra Child Support Agency.

Audited financial statements for Central Sierra Child Support Agency can be obtained at the agencies offices: 639 New York Ranch Road, Jackson, California 95642, 75A Diamond Valley Road, Markleeville, California 86120 and 975 Morning Star Drive, Sonora, CA 95370.

An aerial photograph of a town nestled in a valley, surrounded by lush green hills. A prominent white church with a tall steeple is visible on the left. In the center, there is a large, modern building with a red roof and many windows. Other smaller houses and buildings are scattered throughout the town. The text "Required Supplementary Information" is overlaid in the center of the image.

Required Supplementary Information

**COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF FUNDING PROGRESS – MISCELLANEOUS RETIREMENT PLAN
FOR THE YEAR ENDED JUNE 30, 2013**

UNAUDITED

REQUIRED SUPPLEMENTARY INFORMATION

Actuarial Valuation Date	Entry Age Normal Actuarial Accrued Liability (a)	Actuarial Value of Assets (b)	Unfunded Liability (a)-(b)	Funded Ratio (b)/(a)	Annual Covered Payroll (c)	Unfunded Actuarial Accrued Liability as a % of Covered Payroll [(a)-(b)]/(c)
6/30/10	\$190,085,719	\$170,331,725	\$ 19,753,994	89.6%	\$ 29,074,990	67.9%
6/30/11	203,689,010	178,090,616	25,598,394	87.4	28,097,176	91.1
6/30/12	210,821,707	182,053,245	28,768,462	86.4	24,761,321	116.2



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**COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF FUNDING PROGRESS – OTHER POSTEMPLOYMENT BENEFITS PLAN
FOR THE YEAR ENDED JUNE 30, 2013**

UNAUDITED

REQUIRED SUPPLEMENTARY INFORMATION

Actuarial Valuation Date	Entry Age Normal Actuarial Accrued Liability (a)	Actuarial Value of Assets (b)	Unfunded Liability (a)-(b)	Funded Ratio (b)/(a)	Annual Covered Payroll (c)	Unfunded Actuarial Accrued Liability as a % of Covered Payroll [(a)-(b)]/(c)
6/30/07	\$ 18,955,000	\$ --	\$ 18,955,000	0.0%	\$ 34,805,000	54.5%
6/30/09	20,866,000	--	20,866,000	0.0%	34,170,000	61.1%
6/30/11	27,458,000	--	27,458,000	0.0%	30,430,000	90.2%

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Taxes	\$ 24,419,000	\$ 24,435,250	\$ 24,268,762	\$ (166,488)
Licenses and permits	1,381,250	1,394,287	1,353,885	(40,402)
Fines, forfeits, and penalties	1,490,480	1,490,480	1,476,777	(13,703)
Interest, rents, and concessions	275,296	275,296	258,630	(16,666)
Intergovernmental:				
State	13,615,916	13,893,090	13,091,899	(801,191)
Federal	3,354,291	3,212,290	3,478,839	266,549
Other	607,000	607,000	611,756	4,756
Charges for services	6,097,257	6,270,129	6,970,904	700,775
Miscellaneous	168,683	200,683	217,666	16,983
Total revenues	51,409,173	51,778,505	51,729,118	(49,387)
Expenditures:				
General government:				
Board of supervisors	703,734	703,734	686,896	16,838
Appropriation for contingencies	1,868,235	912,474	-	912,474
County administrative office	917,115	929,028	875,543	53,485
County auditor-controller	1,211,071	1,234,016	1,234,000	16
Treasurer-tax collector	447,644	454,059	454,047	12
Assessor-recorder	1,207,837	1,242,837	1,231,226	11,611
Recorder-modernization	133,150	134,967	134,967	-
Archives	126,085	126,085	125,387	698
Office of revenue recovery	591,356	591,356	555,252	36,104
County counsel	803,222	803,222	741,754	61,468
Human resources	572,396	572,396	549,928	22,468
County clerk - elections	392,165	445,938	445,878	60
Facilities management	2,916,660	2,930,486	2,744,099	186,387
Economic development and promotion	804,865	903,623	903,622	1
Information technology	2,332,845	2,397,845	2,273,162	124,683
Amador-Tuolumne community action agency	24,000	24,000	24,000	-
Jamestown mine	397,736	502,736	491,101	11,635
Total general government	15,450,116	14,908,802	13,470,862	1,437,940
Public protection:				
CAO emergency services	454,049	454,049	422,819	31,230
CAO homeland security	142,853	142,853	117,518	25,335
Transfer to outside fire districts	8,439	8,439	8,439	-
Grand jury	23,385	23,926	23,924	2
District attorney	1,700,624	1,817,624	1,777,340	40,284
DA - vertical prosecution	95,871	95,871	94,612	1,259
Public defender	785,553	785,553	777,058	8,495
County - court related AB 233	776,787	778,679	778,678	1
Sheriff-coroner	9,193,914	9,254,680	8,801,114	453,566
Sheriff - courtroom security	752,936	752,936	581,993	170,943
Sheriff - communications	1,433,771	1,433,771	1,264,207	169,564
Tuolumne narcotics team	1,026,740	1,026,740	769,727	257,013
County jail	5,173,924	5,173,924	4,806,558	367,366
Probation	4,737,751	4,740,434	4,154,527	585,907
Agriculture - weights and measures	465,049	476,086	468,862	7,224
Community resources agency	3,239,577	3,296,992	3,136,002	160,990
Animal control	809,850	810,700	800,338	10,362
Total public protection	30,821,073	31,073,257	28,783,716	2,289,541

The accompanying note is an integral part of the required supplementary information.

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND (Continued)
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Public ways and facilities:				
Special district administration	83,718	155,496	155,490	6
Health and sanitation:				
Sheriff - emergency medical communications	22,664	22,664	20,360	2,304
Air Pollution	860,756	860,756	589,977	270,779
Total health and sanitation	883,420	883,420	610,337	273,083
Public assistance:				
Victim witness prosecution program	210,840	210,841	204,650	6,191
Veterans services	166,675	166,675	145,288	21,387
Total public assistance	377,515	377,516	349,938	27,578
Education:				
Library	906,900	924,519	924,503	16
Farm advisor	140,407	140,407	140,407	-
Total education	1,047,307	1,064,926	1,064,910	16
Recreation and cultural services:				
Sheriff - boat patrol	509,714	589,934	576,041	13,893
County recreation	557,415	583,952	555,991	27,961
Standard Park	282,934	289,647	276,503	13,144
Youth centers	186,536	186,536	180,575	5,961
Total recreation and cultural services	1,536,599	1,650,069	1,589,110	60,959
Total expenditures	50,199,748	50,113,486	46,024,363	4,089,123
Excess of revenues over expenditures	1,209,425	1,665,019	5,704,755	4,039,736
Other financing sources (uses):				
Transfers in	33,523	26,523	19,498	(7,025)
Transfers out	(4,616,681)	(5,378,929)	(5,362,429)	16,500
Proceeds from sale of capital assets	1,620,000	1,620,000	1,357,577	(262,423)
Total other financing sources (uses)	(2,963,158)	(3,732,406)	(3,985,354)	(252,948)
Net change in fund balance (budgetary basis)	<u>\$ (1,753,733)</u>	<u>\$ (2,067,387)</u>	1,719,401	<u>\$ 3,786,788</u>
Basis adjustment:				
Agency funds allocation			137,882	
Net change in fund balance (GAAP basis)			1,857,283	
Fund balance, beginning of year			5,527,545	
Fund balance, end of year			<u><u>\$ 7,384,828</u></u>	

The accompanying note is an integral part of the required supplementary information.

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - ROAD SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Licenses and permits	\$ 31,500	\$ 31,500	\$ 48,233	\$ 16,733
Interest, rents, and concessions	-	-	1,501	1,501
Intergovernmental:				
State	3,278,000	3,237,999	2,830,139	(407,860)
Federal	926,754	926,574	891,785	(34,789)
Charges for services	776,765	776,765	714,752	(62,013)
Miscellaneous	3,500	3,500	10,207	6,707
Total revenues	5,016,519	4,976,338	4,496,617	(479,721)
Expenditures:				
Public ways and facilities:				
Public works administration	2,043,736	2,128,266	2,114,999	13,267
Road maintenance	4,584,888	4,744,704	4,064,494	680,210
Total expenditures	6,628,624	6,872,970	6,179,493	693,477
Deficiency of revenues under expenditures	(1,612,105)	(1,896,632)	(1,682,876)	213,756
Other financing sources:				
Transfers in	914,085	914,085	914,085	-
Proceeds from sale of capital assets	-	-	12,330	12,330
Total other financing sources	914,085	914,085	926,415	12,330
Net change in fund balance (budgetary basis)	\$ (698,020)	\$ (982,547)	(756,461)	\$ 226,086
Basis adjustment:				
Agency funds allocation			(164,116)	
Net change in fund balance (GAAP basis)			(920,577)	
Fund balance, beginning of year			15,020,240	
Fund balance, end of year			\$ 14,099,663	

The accompanying note is an integral part of the required supplementary information.

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - HEALTH AND WELFARE SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Fines, forfeits, and penalties	\$ 14,000	\$ 14,000	\$ 12,927	\$ (1,073)
Interest, rents, and concessions	10,500	10,500	11,094	594
Intergovernmental:				
State	15,467,980	17,153,620	17,472,468	318,848
Federal	11,314,270	10,294,965	9,111,879	(1,183,086)
Other	59,450	61,104	61,104	-
Charges for services	676,249	767,071	703,195	(63,876)
Miscellaneous	252,880	181,845	302,872	121,027
Total revenues	27,795,329	28,483,105	27,675,539	(807,566)
Expenditures:				
Health and sanitation:				
Health	3,459,273	3,582,902	3,103,359	479,543
Tobacco control program	188,177	203,992	203,982	10
Mobile health van	65,845	78,599	78,593	6
Women, Infants & Children	531,020	539,223	539,212	11
Behavioral health	8,004,536	8,122,618	6,418,776	1,703,842
California children services	313,250	313,250	234,194	79,056
Total health and sanitation	12,562,101	12,840,584	10,578,116	2,262,468
Public assistance:				
Social services administration	11,659,830	12,154,670	10,610,080	1,544,590
Welfare and security	7,807,079	7,807,079	7,008,631	798,448
Total public assistance	19,466,909	19,961,749	17,618,711	2,343,038
Total expenditures	32,029,010	32,802,333	28,196,827	4,605,506
Deficiency of revenues under expenditures	(4,233,681)	(4,319,228)	(521,288)	3,797,940
Other financing sources (used):				
Transfers in	2,560,342	2,585,117	2,564,265	(20,852)
Transfers out	-	-	(5,736)	(5,736)
Total other financing sources (uses)	2,560,342	2,585,117	2,558,529	(26,588)
Net change in fund balance	\$ (1,673,339)	\$ (1,734,111)	2,037,241	\$ 3,771,352
Fund balance, beginning of year			2,697,404	
Fund balance, end of year			<u>\$ 4,734,645</u>	

The accompanying note is an integral part of the required supplementary information.

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - COMMUNITY DEVELOPMENT
BLOCK GRANTS SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Interest, rents, and concessions	\$ -	\$ 13,853	\$ 13,852	\$ (1)
Intergovernmental:				
State	675,000	2,930	2,930	-
Federal	1,543,519	1,480,685	1,508,763	28,078
Miscellaneous	202,000	111,968	-	(111,968)
Total revenues	2,420,519	1,609,436	1,525,545	(83,891)
Expenditures:				
Public assistance:				
CalHOME Grant 4903	738,336	(2,070)	(2,070)	-
First time Buyer 6209	-	(9)	(10)	1
First time Buyer 6854	188,190	200,611	192,893	7,718
Home Grant 11-HOME-7672	654,205	80,012	80,010	2
Home Grant 12-HOME-8565	-	(43,778)	(43,778)	-
CDBG-Business-10-EDEF-7270	290,227	9,674	9,674	-
CDBG-Jamestown Façade 08-EDEF-5790	295,647	246,273	246,273	-
CDBG-Jamestown Sanitary Dist 12-CDBG-85421	-	221,902	221,900	2
CDBG-10-STBG-6742	110,730	110,730	110,730	-
Housing Rehab Repay Loan #6	202,000	463,177	351,208	111,969
Total expenditures	2,479,335	1,286,522	1,166,830	119,692
Net change in fund balance	\$ (58,816)	\$ 322,914	358,715	\$ 35,801
Fund balance, beginning of year			6,352,028	
Fund balance, end of year			<u>\$ 6,710,743</u>	

The accompanying note is an integral part of the required supplementary information.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2013

Budgets and Budgetary Accounting

The County operates under the general laws of the State of California and annually adopts a budget for its General Fund, special revenue funds, capital projects funds, and permanent fund. From the effective date of the budget, which is adopted and controlled at the department level, the amounts stated therein, as proposed expenditures become appropriations to the various County departments. The Board of Supervisors may amend the budget by resolution during the year. Department heads may, upon approval from the County Administrator, make transfers from one object or purpose to another within the same budget unit. Encumbrances outstanding at year-end are included in restricted and assigned fund balances for subsequent year expenditures, based on the authorized encumbered appropriation carried over. All appropriations lapse at year-end. Annual budgets are adopted on a basis of accounting, which differs from generally accepted accounting principles (GAAP) in the United States of America. As a result, if there's a difference between the budgetary basis and GAAP basis, the budgetary comparison schedules present a reconciliation between the bases. The difference is as follows:

1. Agency funds allocation – The County does not budget for its agency funds. However, in accordance with GASB Statement No. 34, the County has allocated many of its agency funds' activities to its governmental funds.

As expenditures are controlled at the department level, the budget and actual comparisons presented in these financial statements are not segregated by type (i.e., current, capital outlay, and debt service) as the statements of revenues, expenditures, and changes in fund balances are presented.



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COMBINING AND INDIVIDUAL NON-MAJOR FUND
STATEMENTS AND SCHEDULES



COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS
JUNE 30, 2013

	Other Special Revenue	County Capital Capital Projects	Permanent	Total Other Governmental
Assets:				
Cash and investments	\$ 5,893,054	\$ -	\$ 280,225	\$ 6,173,279
Accounts receivable	2,606	-	-	2,606
Taxes receivable	2,446	-	-	2,446
Intergovernmental receivables	250,394	539,038	-	789,432
Restricted cash and investments	7,732	-	-	7,732
	<u>\$ 6,156,232</u>	<u>\$ 539,038</u>	<u>\$ 280,225</u>	<u>\$ 6,975,495</u>
Liabilities and fund balances (deficit)				
Liabilities:				
Accounts payable	\$ 629,126	\$ 166,510	\$ -	\$ 795,636
Salaries and benefits payable	8,517	-	-	8,517
Unearned revenue	38,786	-	-	38,786
Other liabilities	-	5,000	-	5,000
Advances from other funds	8,690	1,365,166	-	1,373,856
	<u>685,119</u>	<u>1,536,676</u>	<u>-</u>	<u>2,221,795</u>
Fund balances (deficit):				
Nonspendable:				
To be maintained intact	-	-	134,802	134,802
Restricted:				
Public ways and facilities	3,564,739	-	-	3,564,739
Children and Families Commission	838,032	-	-	838,032
Public protection	1,040,354	-	-	1,040,354
Perpetual care	-	-	145,423	145,423
Other purposes	27,988	-	-	27,988
Unassigned	-	(997,638)	-	(997,638)
	<u>5,471,113</u>	<u>(997,638)</u>	<u>280,225</u>	<u>4,753,700</u>
Total fund balances (deficit)	<u>5,471,113</u>	<u>(997,638)</u>	<u>280,225</u>	<u>4,753,700</u>
Total liabilities and fund balances (deficit)	<u>\$ 6,156,232</u>	<u>\$ 539,038</u>	<u>\$ 280,225</u>	<u>\$ 6,975,495</u>

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Other Special Revenue	County Capital Capital Projects	Permanent	Total Other Governmental
Revenues:				
Taxes	\$ 2,348,533	\$ -	\$ -	\$ 2,348,533
Licenses and permits	16,510	-	-	16,510
Fines, forfeits, and penalties	176,902	-	-	176,902
Interest, rents and concessions	81,098	5,678	2,449	89,225
Intergovernmental:				
State	1,386,418	31,821	-	1,418,239
Federal	6,379	-	-	6,379
Other	153,857	4,006	-	157,863
Charges for services	486,708	95,764	4,833	587,305
Miscellaneous	197,709	1,459	1,751	200,919
Total revenues	<u>4,854,114</u>	<u>138,728</u>	<u>9,033</u>	<u>5,001,875</u>
Expenditures:				
Current:				
Public protection	3,459,940	-	-	3,459,940
Public ways and facilities	831,596	101,371	-	932,967
Health and sanitation	609,392	-	-	609,392
Capital outlay	351,296	1,444,130	-	1,795,426
Debt service:				
Principal	6,707	-	-	6,707
Interest	4,750	-	-	4,750
Total expenditures	<u>5,263,681</u>	<u>1,545,501</u>	<u>-</u>	<u>6,809,182</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(409,567)</u>	<u>(1,406,773)</u>	<u>9,033</u>	<u>(1,807,307)</u>
Other financing sources (uses):				
Transfers in	220,895	1,178,901	-	1,399,796
Transfers out	(211,324)	-	-	(211,324)
Proceeds from sale of capital assets	2,340	-	-	2,340
Total other financing sources (uses)	<u>11,911</u>	<u>1,178,901</u>	<u>-</u>	<u>1,190,812</u>
Net change in fund balances	(397,656)	(227,872)	9,033	(616,495)
Fund balances (deficit), beginning of year	<u>5,868,769</u>	<u>(769,766)</u>	<u>271,192</u>	<u>5,370,195</u>
Fund balances (deficit), end of year	<u><u>\$ 5,471,113</u></u>	<u><u>\$ (997,638)</u></u>	<u><u>\$ 280,225</u></u>	<u><u>\$ 4,753,700</u></u>

OTHER GOVERNMENTAL FUNDS

OTHER SPECIAL REVENUE FUNDS



Special revenue funds are used to account for the proceeds of specific revenue sources (other than capital projects) that are legally restricted to expenditures for specified purposes. Included in the Special Revenue classification are the following funds:

Fish and Game – This fund is used to account for revenues and expenditures related to the protection, conservation, propagation and preservation of fish and wildlife in the county.

County Fire – This fund is used to account for revenues and expenditures related to fire protection services in the unincorporated areas of the county.

Criminal Justice Facility – This fund is used to account for the revenues and expenditures resulting from criminal justice activities such as fines and facility fees.

Courthouse Construction – This fund is used to account for the revenues and expenditures resulting from courthouse activities such as fines and court fees.

Monument Preservation – This fund is used to account for the revenues and expenditures resulting from historical monument maintenance and preservation activity.

Tuolumne County BH Housing – This fund is used to account for the revenues and expenditures related to activities of housing clients who are transitioning from a supervised facility to independent living.

Cemetery Districts – This fund is used to account for the revenues and expenditures resulting from county cemetery maintenance and preservation.

Children and Families Commission – This fund is used to account for activities of the Tuolumne County Children and Families Commission.

County Service Areas – Provide miscellaneous services throughout all unincorporated areas of the County.

Lighting Districts – Provide street and highway safety lighting for all unincorporated areas of the County.

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING BALANCE SHEET
OTHER SPECIAL REVENUE FUNDS
JUNE 30, 2013

	Fish and Game	County Fire	Criminal Justice Facility	Courthouse Construction	Monument Preservation	Tuolumne County BH Housing
Assets:						
Cash and investments	\$ 138,264	\$ 862,261	\$ 21,623	\$ -	\$ 29,767	\$ 2
Accounts receivable	-	2,606	-	-	-	-
Taxes receivable	-	2,189	-	-	-	-
Intergovernmental receivables	-	154,402	-	-	-	8,688
Restricted cash and investments	-	-	-	-	-	7,732
Total assets	<u>\$ 138,264</u>	<u>\$ 1,021,458</u>	<u>\$ 21,623</u>	<u>\$ -</u>	<u>\$ 29,767</u>	<u>\$ 16,422</u>
Liabilities and fund balances						
Liabilities:						
Accounts payable	\$ 2,206	\$ 542,930	\$ -	\$ -	\$ -	\$ -
Salaries and benefits payable	-	6,898	-	-	-	-
Unearned revenue	5,967	31,040	-	-	1,779	-
Advances from other funds	-	-	-	-	-	8,690
Total liabilities	<u>8,173</u>	<u>580,868</u>	<u>-</u>	<u>-</u>	<u>1,779</u>	<u>8,690</u>
Fund balances:						
Restricted:						
Public ways and facilities	-	-	-	-	-	-
Children and Families	-	-	-	-	-	-
Commission	-	-	-	-	-	-
Public protection	130,091	440,590	21,623	-	-	7,732
Other purposes	-	-	-	-	27,988	-
Total fund balances	<u>130,091</u>	<u>440,590</u>	<u>21,623</u>	<u>-</u>	<u>27,988</u>	<u>7,732</u>
Total liabilities and fund balances	<u>\$ 138,264</u>	<u>\$ 1,021,458</u>	<u>\$ 21,623</u>	<u>\$ -</u>	<u>\$ 29,767</u>	<u>\$ 16,422</u>

Cemetery Districts	Children and Families Commission	County Service Areas	Lighting Districts	Total Other Special Revenue	
\$ 442,523	\$ 834,057	\$ 2,172,463	\$ 1,392,094	\$ 5,893,054	Assets:
-	-	-	-	2,606	Cash and investments
75	-	74	108	2,446	Accounts receivable
-	87,304	-	-	250,394	Taxes receivable
-	-	-	-	7,732	Intergovernmental receivables
					Restricted cash and investments
<u>\$ 442,598</u>	<u>\$ 921,361</u>	<u>\$ 2,172,537</u>	<u>\$ 1,392,202</u>	<u>\$ 6,156,232</u>	Total assets
					Liabilities and fund balances
					Liabilities:
\$ 661	\$ 83,329	\$ -	\$ -	\$ 629,126	Accounts payable
1,619	-	-	-	8,517	Salaries and benefits payable
-	-	-	-	38,786	Unearned revenue
-	-	-	-	8,690	Advances from other funds
<u>2,280</u>	<u>83,329</u>	<u>-</u>	<u>-</u>	<u>685,119</u>	Total liabilities
					Fund balances:
					Restricted:
-	-	2,172,537	1,392,202	3,564,739	Public ways and facilities
-	838,032	-	-	838,032	Children and Families
440,318	-	-	-	1,040,354	Commission
-	-	-	-	27,988	Public protection
					Other purposes
<u>440,318</u>	<u>838,032</u>	<u>2,172,537</u>	<u>1,392,202</u>	<u>5,471,113</u>	Total fund balances
<u>\$ 442,598</u>	<u>\$ 921,361</u>	<u>\$ 2,172,537</u>	<u>\$ 1,392,202</u>	<u>\$ 6,156,232</u>	Total liabilities and fund balances

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
OTHER SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Fish and Game	County Fire	Criminal Justice Facility	Courthouse Construction	Monument Preservation	Tuolumne County BH Housing
Revenues:						
Taxes	\$ -	\$ 2,099,851	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	16,510	-	-	-	-
Fines, forfeits, and penalties	5,100	-	170,518	1,284	-	-
Interest, rents and concessions	1,281	31,165	1,105	-	185	4,831
Intergovernmental:						
State	-	450,352	-	-	-	425,350
Federal	-	6,379	-	-	-	-
Other	-	153,857	-	-	-	-
Charges for services	-	103,603	-	-	14,360	-
Miscellaneous	-	184,358	-	-	-	-
Total revenues	<u>6,381</u>	<u>3,046,075</u>	<u>171,623</u>	<u>1,284</u>	<u>14,545</u>	<u>430,181</u>
Expenditures:						
Current:						
Public protection	1,409	3,378,768	-	-	-	-
Public ways and facilities	-	-	-	-	-	-
Health and sanitation	-	-	-	-	-	93,435
Capital outlay	-	1,401	-	-	-	329,014
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total expenditures	<u>1,409</u>	<u>3,380,169</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>422,449</u>
Excess (deficiency) of revenues over (under) expenditures	4,972	(334,094)	171,623	1,284	14,545	7,732
Other financing sources (uses):						
Transfers in	-	220,895	-	-	-	-
Transfers out	(18,623)	-	(190,543)	(1,284)	(874)	-
Proceeds from sale of capital assets	-	2,340	-	-	-	-
Total other financing sources (uses)	<u>(18,623)</u>	<u>223,235</u>	<u>(190,543)</u>	<u>(1,284)</u>	<u>(874)</u>	<u>-</u>
Net change in fund balances	(13,651)	(110,859)	(18,920)	-	13,671	7,732
Fund balances, beginning of year	<u>143,742</u>	<u>551,449</u>	<u>40,543</u>	<u>-</u>	<u>14,317</u>	<u>-</u>
Fund balances, end of year	<u>\$ 130,091</u>	<u>\$ 440,590</u>	<u>\$ 21,623</u>	<u>\$ -</u>	<u>\$ 27,988</u>	<u>\$ 7,732</u>

Cemetery Districts	Children and Families Commission	County Service Areas	Lighting Districts	Total Other Special Revenue	
\$ 75,656	\$ -	\$ 69,550	\$ 103,476	\$ 2,348,533	Revenues:
-	-	-	-	16,510	Taxes
-	-	-	-	176,902	Licenses and permits
4,100	7,595	18,814	12,022	81,098	Fines, forfeits, and penalties
					Interest, rents and concessions
1,195	506,949	1,055	1,517	1,386,418	Intergovernmental:
-	-	-	-	6,379	State
-	-	-	-	153,857	Federal
38,019	11,360	319,366	-	486,708	Other
2,832	10,519	-	-	197,709	Charges for services
					Miscellaneous
<u>121,802</u>	<u>536,423</u>	<u>408,785</u>	<u>117,015</u>	<u>4,854,114</u>	Total revenues
					Expenditures:
					Current:
79,763	-	-	-	3,459,940	Public protection
-	-	790,749	40,847	831,596	Public ways and facilities
-	515,957	-	-	609,392	Health and sanitation
20,881	-	-	-	351,296	Capital outlay
					Debt service:
6,707	-	-	-	6,707	Principal
4,750	-	-	-	4,750	Interest
<u>112,101</u>	<u>515,957</u>	<u>790,749</u>	<u>40,847</u>	<u>5,263,681</u>	Total expenditures
9,701	20,466	(381,964)	76,168	(409,567)	Excess (deficiency) of revenues over (under) expenditures
					Other financing sources (uses):
-	-	-	-	220,895	Transfers in
-	-	-	-	(211,324)	Transfers out
-	-	-	-	2,340	Proceeds from sale of capital assets
					Total other financing sources (uses)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,911</u>	
9,701	20,466	(381,964)	76,168	(397,656)	Net change in fund balances
<u>430,617</u>	<u>817,566</u>	<u>2,554,501</u>	<u>1,316,034</u>	<u>5,868,769</u>	Fund balances, beginning of year
<u>\$ 440,318</u>	<u>\$ 838,032</u>	<u>\$ 2,172,537</u>	<u>\$ 1,392,202</u>	<u>\$ 5,471,113</u>	Fund balances, end of year

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - FISH AND GAME SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Fines, forfeits, and penalties	\$ 6,500	\$ 6,500	\$ 5,100	\$ (1,400)
Interest, rents, and concessions	1,500	1,500	1,281	(219)
Total revenues	8,000	8,000	6,381	(1,619)
Expenditures:				
Public protection:				
Fish and wildlife	2,000	9,000	1,409	7,591
Excess of revenues over expenditures	6,000	(1,000)	4,972	5,972
Other financing uses:				
Transfers out	(28,323)	(21,323)	(18,623)	2,700
Net change in fund balance	<u>\$ (22,323)</u>	<u>\$ (22,323)</u>	(13,651)	<u>\$ 8,672</u>
Fund balance, beginning of year			143,742	
Fund balance, end of year			<u>\$ 130,091</u>	

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - COUNTY FIRE SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Taxes	\$ 2,102,592	\$ 2,102,592	\$ 2,099,851	\$ (2,741)
Licenses and permits	22,000	22,000	16,510	(5,490)
Interest, rents, and concessions	28,999	28,999	31,165	2,166
Intergovernmental:				
State	538,637	639,290	450,352	(188,938)
Federal	16,379	16,379	6,379	(10,000)
Other	107,575	120,870	153,857	32,987
Charges for services	146,907	146,907	103,603	(43,304)
Miscellaneous	179,400	179,400	171,911	(7,489)
Total revenues	3,142,489	3,256,437	3,033,628	(222,809)
Expenditures:				
Public protection:				
County Fire Department	3,862,153	3,976,101	3,380,169	595,932
Deficiency of revenues under expenditures	(719,664)	(719,664)	(346,541)	373,123
Other financing sources:				
Transfers in	220,895	220,895	220,895	-
Proceeds from sale of capital assets	2,340	2,340	2,340	-
Total other financing sources	223,235	223,235	223,235	-
Net change in fund balance (budgetary basis)	\$ (496,429)	\$ (496,429)	(123,306)	\$ 373,123
Basis adjustment:				
Agency funds allocation			12,447	
Net change in fund balance (GAAP basis)			(110,859)	
Fund balance, beginning of year			551,449	
Fund balance, end of year			\$ 440,590	

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CRIMINAL JUSTICE FACILITY SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Fines, forfeits, and penalties	\$ 150,000	\$ 150,000	\$ 170,518	\$ 20,518
Interest, rents, and concessions	-	-	1,105	1,105
Total revenues	150,000	150,000	171,623	21,623
Other financing uses:				
Transfers out	(190,543)	(190,543)	(190,543)	-
Net change in fund balance	<u>\$ (40,543)</u>	<u>\$ (40,543)</u>	(18,920)	<u>\$ 21,623</u>
Fund balance, beginning of year			<u>40,543</u>	
Fund balance, end of year			<u><u>\$ 21,623</u></u>	

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - COURTHOUSE CONSTRUCTION SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Fines, forfeits, and penalties	\$ 1,200	\$ 1,284	\$ 1,284	\$ -
Other financing uses:				
Transfers out	(1,200)	(1,284)	(1,284)	-
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund balance, beginning of year			<u>-</u>	
Fund balance, end of year			<u>\$ -</u>	

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - MONUMENT PRESERVATION SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Interest, rents, and concessions	\$ -	\$ -	\$ 185	\$ 185
Charges for services	10,000	10,000	14,360	4,360
Total revenues	10,000	10,000	14,545	4,545
Expenditures:				
General Government				
Monumentation	4,800	4,800	-	4,800
Excess of revenues over expenditures	5,200	5,200	14,545	9,345
Other financing uses:				
Transfers out	(5,200)	(5,200)	(874)	4,326
Net change in fund balance	\$ -	\$ -	13,671	\$ 13,671
Fund balance, beginning of year			14,317	
Fund balance, end of year			\$ 27,988	

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - TUOLUMNE COUNTY BH HOUSING SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Interest, rents, and concessions	\$ -	\$ 4,850	\$ 4,831	\$ (19)
Intergovernmental:				
State	-	420,583	425,350	4,767
Total revenues	-	425,433	430,181	4,748
Expenditures:				
Health and sanitation:				
Tuolumne County BH housing	-	422,454	422,449	5
Net change in fund balance	<u>\$ -</u>	<u>\$ 2,979</u>	7,732	<u>\$ 4,753</u>
Fund balance, beginning of year			-	
Fund balance, end of year			<u>\$ 7,732</u>	

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CEMETERY DISTRICTS SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Taxes	\$ 70,281	\$ 70,281	\$ 75,656	\$ 5,375
Interest, rents, and concessions	2,565	2,565	4,100	1,535
Intergovernmental:				
State	1,104	1,104	1,195	91
Charges for services	16,500	16,500	38,019	21,519
Miscellaneous	1,020	1,020	2,832	1,812
Total revenues	91,470	91,470	121,802	30,332
Expenditures:				
Public protection:				
Carter cemetery	244,409	244,409	54,886	189,523
Columbia cemetery	84,169	84,169	41,623	42,546
Jamestown cemetery	61,381	61,381	4,932	56,449
Oak Grove cemetery	12,566	12,566	8,288	4,278
Shaws Flat Springfield cemetery	122,754	122,754	2,372	120,382
Total expenditures	525,279	525,279	112,101	413,178
Excess (deficiency) of revenues over (under) expenditures	(433,809)	(433,809)	9,701	443,510
Other financing sources (uses):				
Transfers in	3,193	3,193	-	(3,193)
Net change in fund balance	<u>\$ (430,616)</u>	<u>\$ (430,616)</u>	9,701	<u>\$ 440,317</u>
Fund balance, beginning of year			430,617	
Fund balance, end of year			<u>\$ 440,318</u>	

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILDREN AND FAMILIES
COMMISSION SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Interest, rents, and concessions	\$ 5,359	\$ 5,359	\$ 7,595	\$ 2,236
Intergovernmental:				
State	431,154	484,049	506,949	22,900
Charges for services	-	20,000	11,360	(8,640)
Miscellaneous	-	8,000	10,519	2,519
	<u>436,513</u>	<u>517,408</u>	<u>536,423</u>	<u>19,015</u>
Total revenues				
	<u>436,513</u>	<u>517,408</u>	<u>536,423</u>	<u>19,015</u>
Expenditures:				
Health and sanitation:				
Prop. 10 - general	480,299	553,420	504,597	48,823
Fee Based Services	-	20,000	11,360	8,640
	<u>480,299</u>	<u>573,420</u>	<u>515,957</u>	<u>57,463</u>
Total expenditures				
	<u>480,299</u>	<u>573,420</u>	<u>515,957</u>	<u>57,463</u>
Net change in fund balance	<u>\$ (43,786)</u>	<u>\$ (56,012)</u>	20,466	<u>\$ 76,478</u>
Fund balance, beginning of year			<u>817,566</u>	
Fund balance, end of year			<u>\$ 838,032</u>	

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - COUNTY SERVICE AREAS
SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Taxes	\$ 68,629	\$ 68,629	\$ 69,550	\$ 921
Interest, rents, and concessions	21,289	21,289	18,814	(2,475)
Intergovernmental:				
State	1,053	1,053	1,055	2
Charges for services	322,318	322,318	319,366	(2,952)
Total revenues	413,289	413,289	408,785	(4,504)
Expenditures:				
Public ways and facilities:				
CSA #2 Lake Don Pedro #2,3	89,609	89,609	161	89,448
CSA #3 Lake Don Pedro #1	163,017	163,017	38,615	124,402
CSA #4 Jupiter Subdivision	5,146	5,146	57	5,089
CSA #5 Emerald Ranch	28,104	28,104	246	27,858
CSA #8 Lake Don Pedro #4,5	4,385	4,385	54	4,331
CSA #10 Monte Grande Heights	136,047	136,047	44,999	91,048
CSA #11 Phoenix Lake Country Club	10	10	10	-
CSA #13 Yosemite Highland	92,983	92,983	667	92,316
CSA #20 Cedar Ridge Road	221,918	221,918	49,251	172,667
CSA #26 Manzanita Drive	14,457	14,457	1,254	13,203
CSA #28 Rough & Ready Ridge	128,685	128,685	10,417	118,268
CSA #29 Comstock Ranch	300,285	300,285	226,147	74,138
CSA #30 Bull Pine Acres	270	270	270	-
CSA #31 Curtis Creek Ranch	9,149	9,149	50	9,099
CSA #32 Ridgewood Units 2,3	347,226	347,226	20,069	327,157
CSA #34 Phoenix Lk Fairway Estate	293	293	293	-
CSA #35 Preston Lane	9,332	9,332	853	8,479
CSA #36 Columbia Vista Estates	57,330	57,330	50	57,280
CSA #37 Mi-Wuk Pines Estates	87,290	87,290	25,043	62,247
CSA #40 Sunnyhill Subdivision	7,484	7,484	-	7,484
CSA #41 Oak Hill Road	385	385	385	-
CSA #42 Meadow Oak Park	5,127	5,127	50	5,077
CSA #43 Black Oak Estates	113,764	113,764	7,057	106,707
CSA #44 Yosemite Vista Estates	983	983	983	-
CSA #45 Buena Oaks Estates	3,486	3,486	50	3,436
CSA #46 MT. Ridge Estates	9,098	9,098	50	9,048
CSA #47 Cherry Valley Golf & Cc	155,785	155,785	5,412	150,373
CSA #48 Sonora Vista Estate	205,323	205,323	88,525	116,798
CSA #49 Poppy Hill Subdivision	62,697	62,697	31,021	31,676
CSA #50 Yosemite Estates	2,896	2,896	-	2,896
CSA #51 Twain Harte Heights	47,316	47,316	1,319	45,997
CSA #52 Gina Lane	2,382	2,382	99	2,283
CSA #53 Whispering Woods	268,424	268,424	173,001	95,423
CSA #55 Vilas Lanes	1,791	1,791	75	1,716
CSA #56 Milla Villa Estates	107,990	107,990	8,419	99,571
CSA #57 Countryside Estates	19,676	19,676	17,259	2,417

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - COUNTY SERVICE AREAS
SPECIAL REVENUE FUND (Continued)
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
CSA #58 Chaparral Heights	72,018	72,018	5,589	66,429
CSA #59 Mountain Vista	17,668	17,668	720	16,948
CSA #60 Gibbs Ranch #7	30,555	30,555	29,211	1,344
CSA #61 Granite Ridge	2,464	2,464	50	2,414
CSA #62 Sierra Meadows	80,070	80,070	1,626	78,444
CSA # 64-Eagle Ridge	45,030	45,030	744	44,286
CSA #65 Deer Park	4,565	4,565	50	4,515
PRD-Apple Valley Unit 03	5,078	5,078	548	4,530
Total expenditures	2,967,591	2,967,591	790,749	2,176,842
Net change in fund balance	<u>\$ (2,554,302)</u>	<u>\$ (2,554,302)</u>	(381,964)	<u>\$ 2,172,338</u>
Fund balance, beginning of year			<u>2,554,501</u>	
Fund balance, end of year			<u><u>\$ 2,172,537</u></u>	

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - LIGHTING DISTRICTS SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Taxes	\$ 102,847	\$ 102,847	\$ 103,476	\$ 629
Interest, rents, and concessions	10,980	10,980	12,022	1,042
Intergovernmental:				
State	1,253	1,253	1,517	264
Total revenues	115,080	115,080	117,015	1,935
Expenditures:				
Public ways and facilities:				
Columbia Lighting District	423,108	423,108	6,920	416,188
Groveland Lighting District	297,407	297,407	3,167	294,240
Jamestown Lighting District	150,703	150,703	11,702	139,001
Rolling Hills Lighting District	57,833	57,833	2,013	55,820
South Sonora Lighting District	142,636	142,636	2,168	140,468
Tuolumne Lighting District	285,901	285,901	10,852	275,049
Valle Vista Lighting District	17,808	17,808	1,865	15,943
Volponi Acres Lighting District	55,718	55,718	2,160	53,558
Total expenditures	1,431,114	1,431,114	40,847	1,390,267
Net change in fund balance	\$ (1,316,034)	\$ (1,316,034)	76,168	\$ 1,392,202
Fund balance, beginning of year			1,316,034	
Fund balance, end of year			\$ 1,392,202	

OTHER GOVERNMENTAL FUNDS

CAPITAL PROJECTS FUNDS



Capital projects funds are used to account for financial resources to be used for the acquisition of major capital facilities (other than those financed by proprietary funds).

County Capital – This fund is used to account for all County capital projects not accounted for in the Road Construction funds.

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - ROAD CONSTRUCTION CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Interest, rents, and concessions	\$ -	\$ -	\$ 7,007	\$ 7,007
Intergovernmental:				
State	633,878	633,878	632,798	(1,080)
Federal	3,287,900	3,287,900	602,545	(2,685,355)
Other	700,000	700,000	-	(700,000)
Charges for services	4,911,280	4,911,280	612,697	(4,298,583)
Total revenues	9,533,058	9,533,058	1,855,047	(7,678,011)
Expenditures:				
Public ways and facilities:				
Public works projects	10,629,397	11,227,938	1,650,786	9,577,152
Deficiency of revenues under expenditures	(1,096,339)	(1,694,880)	204,261	1,899,141
Other financing sources:				
Transfers in	-	478,114	478,014	(100)
Net change in fund balance (budgetary basis)	\$ (1,096,339)	\$ (1,216,766)	682,275	\$ 1,899,041
Basis adjustment:				
Agency funds allocation			137,289	
Net change in fund balance (GAAP basis)			819,564	
Fund balance, beginning of year			3,119,320	
Fund balance, end of year			\$ 3,938,884	

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - COUNTY CAPITAL CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2013

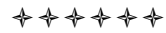
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Interest, rents, and concessions	\$ -	\$ 5,700	5,678	\$ (22)
Intergovernmental:				
State	710,719	710,719	31,821	\$ (678,898)
Other	-	4,006	4,006	-
Charges for services	120,000	120,000	95,764	(24,236)
Miscellaneous	-	1,500	1,459	(41)
Total revenues	830,719	841,925	138,728	(703,197)
Expenditures:				
Public ways and facilities:				
County capital projects	2,183,440	2,892,553	1,545,501	1,347,052
Deficiency of revenues under expenditures	(1,352,721)	(2,050,628)	(1,406,773)	643,855
Other financing sources:				
Transfers in	1,083,850	1,255,450	1,178,901	(76,549)
Net change in fund balance	<u>\$ (268,871)</u>	<u>\$ (795,178)</u>	(227,872)	<u>\$ 567,306</u>
Fund balance, beginning of year			(769,766)	
Fund balance, end of year			<u>\$ (997,638)</u>	



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OTHER GOVERNMENTAL FUNDS

PERMANENT FUND



The Permanent Fund is used to account for financial resources of the Cemetery Endowment that are legally restricted to the extent that only earnings, and not principal, may be used.

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - PERMANENT FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Interest, rents, and concessions	\$ 2,135	\$ 2,135	\$ 2,449	\$ 314
Charges for services	2,800	2,800	4,833	2,033
Miscellaneous	300	300	1,751	1,451
Total revenues	5,235	5,235	9,033	3,798
Expenditures:				
Public protection:				
Carter cemetery endowment	83,542	83,542	-	83,542
Columbia cemetery endowment	146,459	146,459	-	146,459
Jamestown cemetery endowment	13,228	13,228	-	13,228
Oak Grove cemetery endowment	30,005	33,198	-	33,198
Total expenditures	273,234	276,427	-	276,427
Excess (deficiency) of revenues over (under) expenditures	(267,999)	(271,192)	9,033	280,225
Other financing sources:				
Transfers out	(3,193)	-	-	-
Net change in fund balance	<u>\$ (271,192)</u>	<u>\$ (271,192)</u>	9,033	<u>\$ 280,225</u>
Fund balance, beginning of year			271,192	
Fund balance, end of year			<u>\$ 280,225</u>	

INTERNAL SERVICE FUNDS



Internal service funds are used to account for the financing of goods or services by one department or agency to other departments or agencies of the County, or to other governments, on a cost-reimbursement basis. A more detailed description of the funds established and used by the County follows:

Workers' Compensation – This fund is used to account for the County's workers' compensation revenues, expenses and estimated long-term liability.

Liability Insurance – This fund is used to account for the County's general liability revenues, expenses and estimated long-term liability.

Purchasing and Special Services – This fund is used to account for the County's general purchasing as special services activity.

Telecommunications – This fund is used to account for the activity of telecommunications services provided for County activities.

Unemployment Insurance – This fund is used to account for the activity related to the County's unemployment insurance benefits.

Employee Group Insurance – This fund is used to account for the activity related to the County's employee group insurance benefits.

Employee Leave Liability – This fund is used to account for the activity related to the County's employee leave liability benefits.

Post Retirement Insurance – This fund is used to account for the activity related to the County's post retirement insurance benefits.

Fleet/Radio Services – This fund is used to account for the activity related to the maintenance of the County's vehicles and radio communication services.

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2013

	Workers' Compensation	Liability Insurance	Purchasing and Special Services	Telecommunications	Unemployment Insurance
Assets:					
Current assets:					
Cash and investments	\$ 4,361,980	\$ 454,438	\$ 50,419	\$ 511,150	\$ 339,917
Intergovernmental receivables	-	-	716	2,310	-
Prepaid items	-	-	-	-	-
Inventories	-	-	-	-	-
Total current assets	4,361,980	454,438	51,135	513,460	339,917
Noncurrent assets:					
Restricted cash and investments	100,000	-	-	-	-
Advances to other funds	1,689,567	-	-	-	-
Capital assets:					
Depreciable, net	-	-	21,311	12,795	-
Total noncurrent assets	1,789,567	-	21,311	12,795	-
Total assets	6,151,547	454,438	72,446	526,255	339,917
Liabilities:					
Current liabilities:					
Accounts payable	52,565	73,818	23,827	943	27,000
Salaries and benefits payable	17,859	-	3,025	-	-
Accrued compensated absences	-	-	-	-	-
Accrued claims	1,695,341	80,000	-	-	-
Total current liabilities	1,765,765	153,818	26,852	943	27,000
Noncurrent liabilities:					
Advances from other funds	-	-	-	-	-
Accrued compensated absences	-	-	-	-	-
Net OPEB obligation	-	-	-	-	-
Accrued claims	6,831,735	135,623	-	-	-
Total noncurrent liabilities	6,831,735	135,623	-	-	-
Total liabilities	8,597,500	289,441	26,852	943	27,000
Net Position:					
Net investment in capital assets	-	-	21,311	12,795	-
Unrestricted	(2,445,953)	164,997	24,283	512,517	312,917
Total net position	\$ (2,445,953)	\$ 164,997	\$ 45,594	\$ 525,312	\$ 312,917

Employee Group Insurance	Employee Leave Liability	Post Retirement Insurance	Fleet/Radio Services	Total Internal Service	
					Assets:
					Current assets:
\$ 6	\$ -	\$ 2,949,906	\$ 107,399	\$ 8,775,215	Cash and investments
-	-	-	-	3,026	Intergovernmental receivables
371,288	-	9,120	-	380,408	Prepaid items
-	-	-	1,721	1,721	Inventories
371,294	-	2,959,026	109,120	9,160,370	Total current assets
					Noncurrent assets:
-	-	-	-	100,000	Restricted cash and investments
-	-	-	-	1,689,567	Advances to other funds
-	-	-	579,726	613,832	Capital assets:
-	-	-	579,726	2,403,399	Depreciable, net
371,294	-	2,959,026	688,846	11,563,769	Total noncurrent assets
					Total assets
					Liabilities:
					Current liabilities:
1,814	-	-	6,511	186,478	Accounts payable
-	-	-	17,547	38,431	Salaries and benefits payable
-	1,200,000	-	-	1,200,000	Accrued compensated absences
-	-	-	-	1,775,341	Accrued claims
1,814	1,200,000	-	24,058	3,200,250	Total current liabilities
					Noncurrent liabilities:
316,600	1,372,967	-	-	1,689,567	Advances from other funds
-	5,238,817	-	99,783	5,338,600	Accrued compensated absences
-	-	10,818,101	-	10,818,101	Net OPEB obligation
-	-	-	-	6,967,358	Accrued claims
316,600	6,611,784	10,818,101	99,783	24,813,626	Total noncurrent liabilities
318,414	7,811,784	10,818,101	123,841	28,013,876	Total liabilities
					Net Position:
-	-	-	579,726	613,832	Net investment in capital assets
52,880	(7,811,784)	(7,859,075)	(14,721)	(17,063,939)	Unrestricted
\$ 52,880	\$ (7,811,784)	\$ (7,859,075)	\$ 565,005	\$ (16,450,107)	Total net position

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Workers' Compensation	Liability Insurance	Purchasing and Special Services	Telecommunications	Unemployment Insurance
Operating revenues:					
Charges for services	\$ 2,898,197	\$ 755,806	\$ 740,387	\$ 698,157	\$ 391,967
Miscellaneous	-	92,000	1,539	-	-
Total operating revenues	2,898,197	847,806	741,926	698,157	391,967
Operating expenses:					
Salaries and benefits	296,152	-	114,555	-	-
Professional fees	198,516	104,073	25,765	165,893	9,401
Claims	2,295,071	1,039,389	-	-	432
Health insurance benefits	-	-	-	-	-
Unemployment benefits	-	-	-	-	109,827
General and administrative	132,228	50,252	575,122	341,210	3,733
Depreciation	-	-	6,096	12,948	-
Total operating expenses	2,921,967	1,193,714	721,538	520,051	123,393
Operating income (loss)	(23,770)	(345,908)	20,388	178,106	268,574
Nonoperating revenues:					
Interest income	59,728	3,721	10	3,734	2,379
Total nonoperating revenues	59,728	3,721	10	3,734	2,379
Income (loss) before transfers	35,958	(342,187)	20,398	181,840	270,953
Transfers in	238,439	-	-	-	-
Transfers out	-	(238,439)	-	-	-
Change in net position	274,397	(580,626)	20,398	181,840	270,953
Net position, beginning of year	(2,720,350)	745,623	25,196	343,472	41,964
Net position, end of year	\$ (2,445,953)	\$ 164,997	\$ 45,594	\$ 525,312	\$ 312,917

Employee Group Insurance	Employee Leave Liability	Post Retirement Insurance	Fleet/Radio Services	Total Internal Service	
\$ 5,804,806	\$ 1,482,637	\$ 1,037,545	\$ 891,630	\$ 14,701,132	Operating revenues:
-	-	-	90	93,629	Charges for services
					Miscellaneous
5,804,806	1,482,637	1,037,545	891,720	14,794,761	Total operating revenues
-	1,255,093	-	610,933	2,276,733	Operating expenses:
444	-	3,136	30,558	537,786	Salaries and benefits
-	-	-	-	3,334,892	Professional fees
5,754,185	-	3,062,000	-	8,816,185	Claims
-	-	-	-	109,827	Health insurance benefits
-	-	-	309,298	1,411,843	Unemployment benefits
-	-	-	204,609	223,653	General and administrative
					Depreciation
5,754,629	1,255,093	3,065,136	1,155,398	16,710,919	Total operating expenses
50,177	227,544	(2,027,591)	(263,678)	(1,916,158)	Operating income (loss)
267	6,649	23,898	420	100,806	Nonoperating revenues:
					Interest income
267	6,649	23,898	420	100,806	Total nonoperating revenues
50,444	234,193	(2,003,693)	(263,258)	(1,815,352)	Income (loss) before transfers
-	-	-	-	238,439	Transfers in
-	-	-	-	(238,439)	Transfers out
50,444	234,193	(2,003,693)	(263,258)	(1,815,352)	Change in net position
2,436	(8,045,977)	(5,855,382)	828,263	(14,634,755)	Net position, beginning of year
\$ 52,880	\$ (7,811,784)	\$ (7,859,075)	\$ 565,005	\$ (16,450,107)	Net position, end of year

**COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013**

	Workers' Compensation	Liability Insurance	Purchasing and Special Services	Telecommunications	Unemployment Insurance
Cash Flows from operating activities:					
Receipts from interfund services provided	\$ 2,898,197	\$ 847,806	\$ 741,210	\$ 700,046	\$ 391,967
Payments to suppliers	(394,816)	(90,555)	(594,581)	(506,527)	(295,961)
Payments to employees	(290,205)	-	(114,640)	-	-
Claims paid	(2,220,671)	(1,043,834)	-	-	(432)
Net cash provided by (used for) operating activities	<u>(7,495)</u>	<u>(286,583)</u>	<u>31,989</u>	<u>193,519</u>	<u>95,574</u>
Cash flows from noncapital financing activities:					
Receipt on advances to other funds	1,165,613	-	-	-	-
Advances from other funds	-	-	-	-	-
Payment on advances from other funds	-	-	-	-	-
Transfers in from other funds	238,439	-	-	-	-
Transfers out to other funds	-	(238,439)	-	-	-
Net cash provided by (used for) noncapital financing activities:	<u>1,404,052</u>	<u>(238,439)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash flows from capital and related financing activities:					
Acquisition and construction of capital assets	-	-	(24,766)	-	-
Cash flows from investing activities:					
Interest received	59,728	3,721	10	3,734	2,379
Net increase (decrease) in cash and cash equivalents	1,456,285	(521,301)	7,233	197,253	97,953
Cash and cash equivalents, beginning of year	3,005,695	975,739	43,186	313,897	241,964
Cash and cash equivalents, end of year	<u>\$ 4,461,980</u>	<u>\$ 454,438</u>	<u>\$ 50,419</u>	<u>\$ 511,150</u>	<u>\$ 339,917</u>
Reconciliation to the Statement of Net Position:					
Cash and investments	\$ 4,361,980	\$ 454,438	\$ 50,419	\$ 511,150	\$ 339,917
Restricted cash and investments	100,000	-	-	-	-
Total cash and cash equivalents	<u>\$ 4,461,980</u>	<u>\$ 454,438</u>	<u>\$ 50,419</u>	<u>\$ 511,150</u>	<u>\$ 339,917</u>
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:					
Operating income (loss)	\$ (23,770)	\$ (345,908)	\$ 20,388	\$ 178,106	\$ 268,574
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation expense	-	-	6,096	12,948	-
Changes in assets and liabilities:					
Intergovernmental receivables	-	-	(716)	1,889	-
Prepaid items	-	-	-	-	-
Inventories	-	-	-	-	-
Accounts payable	(64,072)	63,770	6,306	576	(173,000)
Salaries and benefits payable	5,947	-	(85)	-	-
Net OPEB obligation	-	-	-	-	-
Accrued compensated absences	-	-	-	-	-
Accrued claims	74,400	(4,445)	-	-	-
Net cash provided by (used for) operating activities	<u>\$ (7,495)</u>	<u>\$ (286,583)</u>	<u>\$ 31,989</u>	<u>\$ 193,519</u>	<u>\$ 95,574</u>

Employee Group Insurance	Employee Leave Liability	Post Retirement Insurance	Fleet/Radio Services	Total Internal Service	
\$ 5,804,806	\$ 1,482,637	\$ 1,037,545	\$ 891,720	\$ 14,795,934	Cash Flows from operating activities:
(6,125,394)	-	(495,426)	(340,170)	(8,843,430)	Receipts from interfund services provided
-	(1,260,384)	-	(508,562)	(2,173,791)	Payments to suppliers
-	-	-	-	(3,264,937)	Payments to employees
(320,588)	222,253	542,119	42,988	513,776	Claims paid
					Net cash provided by (used for) operating activities
					Cash flows from noncapital financing activities:
-	-	-	-	1,165,613	Receipt on advances to other funds
316,600	-	-	-	316,600	Advances from other funds
-	(822,187)	-	-	(822,187)	Payment on advances from other funds
-	-	-	-	238,439	Transfers in from other funds
-	-	-	-	(238,439)	Transfers out to other funds
316,600	(822,187)	-	-	660,026	Net cash provided by (used for) noncapital financing activities:
-	-	-	-	(24,766)	Cash flows from capital and related financing activities:
					Acquisition and construction of capital assets
267	6,649	23,898	420	100,806	Cash flows from investing activities:
(3,721)	(593,285)	566,017	43,408	1,249,842	Interest received
3,727	593,285	2,383,889	63,991	7,625,373	Net increase (decrease) in cash and cash equivalents
\$ 6	\$ -	\$ 2,949,906	\$ 107,399	\$ 8,875,215	Cash and cash equivalents, beginning of year
					Cash and cash equivalents, end of year
\$ 6	\$ -	\$ 2,949,906	\$ 107,399	\$ 8,775,215	Reconciliation to the Statement of Net Position:
-	-	-	-	100,000	Cash and investments
\$ 6	\$ -	\$ 2,949,906	\$ 107,399	\$ 8,875,215	Restricted cash and investments
					Total cash and cash equivalents
					Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:
\$ 50,177	\$ 227,544	\$ (2,027,591)	\$ (263,678)	(1,916,158)	Operating income (loss)
-	-	-	204,609	223,653	Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:
-	-	-	-	1,173	Depreciation expense
(371,288)	-	(9,120)	-	(380,408)	Changes in assets and liabilities:
			(1,721)	(1,721)	Intergovernmental receivables
523	-	-	1,407	(164,490)	Prepaid items
-	-	-	2,588	8,450	Inventories
-	-	2,578,830	-	2,578,830	Accounts payable
-	(5,291)	-	99,783	94,492	Salaries and benefits payable
-	-	-	-	69,955	Net OPEB obligation
(320,588)	222,253	542,119	42,988	513,776	Accrued compensated absences
					Accrued claims
					Net cash provided by (used for) operating activities



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AGENCY FUNDS



Agency funds are custodial in nature and do not involve measurement of results of operations. Such funds have no equity since all assets are due to individuals or entities at some future time.

Property Tax Collection – This fund is used to account for property tax collections awaiting apportionment to other governmental agencies.

Local Transportation – This fund is used to account for the quarter of one percent sales tax collected by the State Board of Equalization and deposited with the county of origin for local transportation support. The Tuolumne County Transportation Council, the regional agency responsible for administration of these monies, directs their use and distribution.

Emergency Medical – This fund is used to account for fines collected to pay for medical services for the indigent (SB611) and allocated to third parties.

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF CHANGES IN
ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Balance at June 30, 2012	Additions	Deductions	Balance at June 30, 2013
Property Tax Collection				
Assets:				
Cash and investments	\$ 1,638,433	\$ 82,663,128	\$ 84,301,561	\$ -
Taxes receivable	9,996,105	10,940,702	10,840,783	10,096,024
Total assets	<u>\$ 11,634,538</u>	<u>\$ 93,603,830</u>	<u>\$ 95,142,344</u>	<u>\$ 10,096,024</u>
Liabilities:				
Advances from other funds	\$ 5,200,947	\$ (2,240,563)	\$ -	\$ 2,960,384
Agency obligations	6,433,591	1,015,443	313,394	7,135,640
Total liabilities	<u>\$ 11,634,538</u>	<u>\$ (1,225,120)</u>	<u>\$ 313,394</u>	<u>\$ 10,096,024</u>
Local Transportation				
Assets:				
Cash and investments	\$ 3,290,179	\$ 11,657,362	\$ 10,054,193	\$ 4,893,348
Intergovernmental receivables	538,566	1,831,126	1,257,106	1,112,586
Total assets	<u>\$ 3,828,745</u>	<u>\$ 13,488,488</u>	<u>\$ 11,311,299</u>	<u>\$ 6,005,934</u>
Liabilities:				
Salaries and benefits payable	\$ 85,958	\$ 598,106	\$ 576,924	\$ 107,140
Agency obligations	3,742,787	2,731,468	575,461	5,898,794
Total liabilities	<u>\$ 3,828,745</u>	<u>\$ 3,329,574</u>	<u>\$ 1,152,385</u>	<u>\$ 6,005,934</u>
Emergency Medical				
Assets:				
Cash and investments	\$ 88,719	\$ 101,137	\$ 114,958	\$ 74,898
Total assets	<u>\$ 88,719</u>	<u>\$ 101,137</u>	<u>\$ 114,958</u>	<u>\$ 74,898</u>
Liabilities:				
Agency obligations	\$ 88,719	\$ 58,744	\$ 72,565	\$ 74,898
Total liabilities	<u>\$ 88,719</u>	<u>\$ 58,744</u>	<u>\$ 72,565</u>	<u>\$ 74,898</u>

**COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF CHANGES IN
ASSETS AND LIABILITIES (Continued)
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2013**

	<u>Balance at June 30, 2012</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at June 30, 2013</u>
Total - All Agency Funds				
Assets:				
Cash and investments	\$ 5,017,331	\$ 94,421,627	\$ 94,470,712	\$ 4,968,246
Taxes receivable	9,996,105	10,940,702	10,840,783	10,096,024
Intergovernmental receivables	538,566	1,831,126	1,257,106	1,112,586
	<u>538,566</u>	<u>1,831,126</u>	<u>1,257,106</u>	<u>1,112,586</u>
Total assets	<u>\$ 15,552,002</u>	<u>\$ 107,193,455</u>	<u>\$ 106,568,601</u>	<u>\$ 16,176,856</u>
Liabilities:				
Salaries and benefits payable	\$ 85,958	\$ 598,106	\$ 576,924	\$ 107,140
Advances from other funds	5,200,947	(2,240,563)	-	2,960,384
Agency obligations	10,265,097	3,805,655	961,420	13,109,332
	<u>10,265,097</u>	<u>3,805,655</u>	<u>961,420</u>	<u>13,109,332</u>
Total liabilities	<u>\$ 15,552,002</u>	<u>\$ 2,163,198</u>	<u>\$ 1,538,344</u>	<u>\$ 16,176,856</u>



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County of Tuolumne California

Statistical Section



STATISTICAL SECTION



This part of the County of Tuolumne's comprehensive annual financial report provides supplemental information for the benefit of the readers. This section presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the County's overall financial health.

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

Schedule 1 – Net Position by Component

Schedule 2 – Changes in Net Position

Schedule 3 – Fund Balances of Governmental Funds

Schedule 4 – Changes in Fund Balances, Governmental Funds

Schedule 5 – Tax Revenues by Source, Governmental Funds

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

Schedule 6 – Assessed Value of Taxable Property

Schedule 7 – Direct and Overlapping Property Tax Rates

Schedule 8 – Principal Property Taxpayers

Schedule 9 – Property Tax Levies and Collections

Debt Capacity Information – 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.

Schedule 10 – Ratios of Outstanding Debt by Type

Schedule 11 – Ratios of General Bonded Debt Outstanding

Schedule 12 – Direct and Overlapping Governmental Activities Debt

Schedule 13 – Legal Debt Margin Information

Schedule 14 – Pledged Revenue Coverage

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

Schedule 15 – Demographic and Economic Statistics

Schedule 16 – Principal Employers

Operating Information – 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.

Schedule 17 – Full-Time Equivalent County Employees by Function

Schedule 18 – Operating Indicators by Function

Schedule 19 – Capital Assets Statistics by Function

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement No. 34 in 2002; schedules presenting government-wide information include information beginning in that year.



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COUNTY OF TUOLUMNE, CALIFORNIA
Net Position by Component
Last Ten Fiscal Years
(Accrual Basis of Accounting)

Schedule 1
Financial Trends

	Fiscal Year									
	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Governmental activities										
Net investment in capital assets	\$48,879,341	\$47,613,046	\$50,010,046	\$47,739,711	\$46,217,118	\$46,256,146	\$54,462,497	\$55,709,298	\$59,513,815	\$59,227,052
Restricted	24,994,782	31,682,658	27,252,825	30,530,085	33,051,827	30,344,393	28,862,829	28,984,395	33,328,953	35,235,273
Unrestricted	<u>2,219,241</u>	<u>2,273,777</u>	<u>(1,622,862)</u>	<u>(3,622,233)</u>	<u>(2,274,859)</u>	<u>(4,509,430)</u>	<u>(10,731,061)</u>	<u>(12,551,180)</u>	<u>(13,457,907)</u>	<u>(13,529,684)</u>
Total governmental activities net position	<u>76,093,364</u>	<u>81,569,481</u>	<u>75,640,009</u>	<u>74,647,563</u>	<u>76,994,086</u>	<u>72,091,109</u>	<u>72,594,265</u>	<u>72,142,513</u>	<u>79,384,861</u>	<u>80,932,641</u>
Business-type activities										
Net investment in capital assets	10,373,738	10,540,245	11,022,785	12,540,681	12,364,712	12,054,950	11,854,379	10,729,007	8,956,738	8,467,600
Restricted	235,110	274,814	311,388	772,760	382,270	419,285	432,143	472,727	500,394	523,379
Unrestricted	<u>(9,714,837)</u>	<u>(8,258,289)</u>	<u>(6,174,002)</u>	<u>(5,723,740)</u>	<u>(9,434,132)</u>	<u>(13,957,153)</u>	<u>(11,312,348)</u>	<u>(11,263,363)</u>	<u>(9,453,361)</u>	<u>(7,850,004)</u>
Total business-type activities net position	<u>894,011</u>	<u>2,556,770</u>	<u>5,160,171</u>	<u>7,589,701</u>	<u>3,312,850</u>	<u>(1,482,918)</u>	<u>974,174</u>	<u>(61,629)</u>	<u>3,771</u>	<u>1,140,975</u>
Primary government										
Net investment in capital assets	59,253,079	58,153,291	61,032,831	60,280,392	58,581,830	58,311,096	66,316,876	66,438,305	68,470,553	67,694,652
Restricted	25,229,892	31,957,472	27,564,213	31,302,845	33,434,097	30,763,678	29,294,972	29,457,122	33,829,347	35,758,652
Unrestricted	<u>(7,495,596)</u>	<u>(5,984,512)</u>	<u>(7,796,864)</u>	<u>(9,345,973)</u>	<u>(11,708,991)</u>	<u>(18,466,583)</u>	<u>(22,043,409)</u>	<u>(23,814,543)</u>	<u>(22,911,268)</u>	<u>(21,379,688)</u>
Total net position	<u>\$76,987,375</u>	<u>\$84,126,251</u>	<u>\$80,800,180</u>	<u>\$82,237,264</u>	<u>\$80,306,936</u>	<u>\$70,608,191</u>	<u>\$73,568,439</u>	<u>\$72,080,884</u>	<u>\$79,388,632</u>	<u>\$82,073,616</u>

Source: Annual Financial Reports

COUNTY OF TUOLUMNE, CALIFORNIA

Changes in Net Position

Last Ten Fiscal Years

(Accrual Basis of Accounting)

Schedule 2

Financial Trends

	Fiscal Year									
	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Expenses										
Governmental activities:										
General government	\$ 13,859,311	\$ 15,155,420	\$ 16,539,535	\$ 15,604,958	\$ 17,927,110	\$ 16,222,730	\$ 15,451,199	\$ 15,174,897	\$ 14,337,877	\$ 14,425,898
Public protection	26,414,292	27,352,016	29,174,432	30,142,288	33,886,040	34,478,168	33,225,736	32,822,196	33,267,274	33,368,240
Public ways and facilities	8,888,284	8,444,217	9,284,993	8,395,063	9,041,406	10,616,764	9,228,467	10,384,455	8,616,555	9,422,174
Health and sanitation	11,654,775	10,850,902	12,597,128	12,154,748	12,935,931	14,979,342	14,150,887	12,926,057	10,793,289	11,798,125
Public assistance	16,699,988	16,649,868	19,452,193	18,660,028	17,732,946	19,508,559	19,724,037	19,778,978	19,451,358	18,977,109
Education	1,116,494	1,210,690	1,432,414	1,395,303	1,463,879	1,501,365	1,256,725	1,227,941	1,200,832	1,086,517
Recreation and cultural services	1,105,006	1,463,086	1,559,125	1,683,948	1,737,867	1,801,717	1,568,443	1,445,154	1,419,156	1,662,433
Interest on long term debt	37,864	22,755	10,638	176,012	270,301	291,235	270,323	263,676	244,218	238,987
Total governmental activities expenses	79,776,014	81,148,954	90,050,458	88,212,348	94,995,480	99,399,880	94,875,817	94,023,354	89,330,559	90,979,483
Business-type activities:										
General Medical Facility	26,798,455	30,867,019	36,120,540	38,220,097	15,789,738	10,292,846	8,419,817	7,242,055	3,726,957	-
Solid Waste	2,367,445	1,073,106	1,102,926	845,119	3,102,109	4,154,121	1,096,872	2,502,000	2,560,505	377,688
Ambulance	2,383,769	3,152,902	3,354,725	3,559,791	4,224,401	4,443,895	4,335,974	4,351,339	4,802,901	4,731,041
Airport	697,042	703,442	921,130	719,861	769,275	821,209	753,127	751,191	760,701	696,901
VNA of the Mother Lode	3,407,614	3,625,032	4,061,207	5,592,774	5,446,784	4,917,584	969,680	-	-	-
Public Transportation	1,248,504	1,348,599	1,361,229	1,690,218	2,062,631	2,156,242	2,128,484	-	-	-
Public Power Agency	1,116,368	1,560,106	1,534,839	1,405,460	1,722,058	1,846,140	1,650,890	1,568,699	1,519,385	1,754,206
Total business-type activities expenses	38,019,197	42,330,206	48,456,596	52,033,320	33,116,996	28,632,037	19,354,844	16,415,284	13,370,449	7,559,836
Total expenses	117,795,211	123,479,160	138,507,054	140,245,668	128,112,476	128,031,917	114,230,661	110,438,638	102,701,008	98,539,319
Program Revenues										
Governmental Activities:										
Charges for services:										
General government	8,374,870	8,673,914	11,174,809	11,058,782	11,608,849	8,731,697	10,115,024	9,049,063	8,087,213	7,052,925
Public protection	3,693,330	4,001,694	4,023,938	3,857,690	3,811,379	3,637,789	3,309,650	2,623,476	3,391,519	2,754,079
Public ways and facilities	3,141,988	5,274,486	2,310,244	2,720,544	2,242,940	1,447,791	1,944,470	1,717,256	2,204,545	1,816,660
Health and sanitation	1,059,576	1,527,673	1,444,996	1,299,495	1,305,271	1,466,256	580,480	785,711	765,059	556,130
Public assistance	422,077	480,133	574,236	647,705	753,958	745,406	709,011	405,975	307,082	233,947
Education	28,812	30,793	31,049	68,694	45,628	48,308	60,734	47,122	39,195	14,553
Recreation and cultural services	237,655	217,521	226,175	291,862	248,621	254,554	252,139	207,155	240,720	223,959
Operating Grants and contributions	32,684,901	26,034,177	31,113,715	29,956,181	30,440,389	32,452,016	33,939,350	31,982,477	32,358,948	31,964,514
Capital grants and contributions	3,010,824	2,954,328	1,109,826	532,358	1,329,288	1,456,719	4,654,018	3,847,494	2,305,324	1,271,170
Total governmental activities program revenues	52,654,033	49,194,719	52,008,988	50,433,311	51,786,323	50,240,536	55,564,876	50,665,729	49,699,605	45,887,937
Business-type Activities:										
Charges for services:										
General Medical Facility	23,824,746	27,416,825	27,930,873	28,108,691	9,002,787	5,917,029	5,499,349	6,193,560	2,537,081	-
Solid Waste	1,767,984	1,616,430	1,454,344	1,424,989	1,351,046	1,228,219	1,174,569	1,242,352	1,339,075	1,249,118
Ambulance	2,472,922	3,346,846	3,389,368	3,663,048	3,966,271	4,317,026	3,839,236	4,193,231	4,812,009	4,791,119
Airport	373,550	371,565	398,179	432,675	413,362	414,903	424,911	372,397	377,439	402,836
VNA of the Mother Lode	3,012,457	3,003,649	3,207,816	3,209,233	4,178,132	4,368,411	620,865	-	-	-
Public Transportation	414,752	456,284	434,943	515,187	577,233	535,031	496,326	-	-	-
Public Power Agency	1,604,282	1,588,142	1,462,971	1,462,910	1,372,390	1,480,624	1,542,394	1,626,109	1,622,225	1,615,546
Operating Grants and contributions	997,635	1,191,281	1,471,695	1,493,085	2,095,449	1,900,051	1,359,700	464,862	200,886	74,374
Capital grants and contributions	189,603	43,356	157,904	143,346	134,019	87,710	432,066	-	-	-
Total Business-type activities program revenues	34,657,931	39,034,378	39,908,093	40,453,164	23,090,689	20,249,004	15,389,416	14,092,511	10,888,715	8,132,993
Total program revenues	87,311,964	88,229,097	91,917,081	90,886,475	74,877,012	70,489,540	70,954,292	64,758,240	60,588,320	54,020,930

Continued

COUNTY OF TUOLUMNE, CALIFORNIA
Changes in Net Position (Continued)
Last Ten Fiscal Years
(Accrual Basis of Accounting)

Schedule 2
Financial Trends

	Fiscal Year									
	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Net (expense) revenue										
Governmental activities	\$ (27,121,981)	\$ (31,954,235)	\$ (38,041,470)	\$ (37,779,037)	\$ (43,209,157)	\$ (49,159,344)	\$ (39,310,941)	\$ (43,357,625)	\$ (39,630,954)	\$ (45,091,546)
Business-type activities	(3,361,266)	(3,295,828)	(8,548,503)	(11,580,156)	(10,026,307)	(8,383,033)	(3,965,428)	(2,322,773)	(2,481,734)	573,157
Total net expense	<u>(30,483,247)</u>	<u>(35,250,063)</u>	<u>(46,589,973)</u>	<u>(49,359,193)</u>	<u>(53,235,464)</u>	<u>(57,542,377)</u>	<u>(43,276,369)</u>	<u>(45,680,398)</u>	<u>(42,112,688)</u>	<u>(44,518,389)</u>
General Revenues and Other										
Changes in Net Position										
Governmental Activities:										
Taxes:										
Property	15,712,487	19,719,949	22,545,907	24,777,319	26,678,566	27,539,807	26,309,709	25,000,179	24,518,857	24,050,554
Property transfer	575,316	672,257	672,622	447,453	319,083	207,004	209,899	227,688	232,647	282,707
Transient occupancy	1,052,217	1,171,269	1,375,760	1,374,444	1,515,725	1,417,832	1,491,006	1,823,081	2,208,794	2,416,923
Sales taxes shared state revenue	13,412,547	14,980,175	15,679,601	15,941,751	15,617,504	13,187,419	11,956,647	13,543,771	14,366,215	15,797,046
Grants and other intergovernmental revenue not restricted to specific programs	4,413,520	3,002,924	2,428,991	3,257,936	3,409,183	2,804,918	2,798,355	2,475,266	3,077,383	2,921,866
Unrestricted investment earnings	856,556	780,939	2,246,676	1,716,815	2,338,695	921,138	725,136	395,416	436,165	482,115
Gain on sale of capital assets	39,876	102,417	2,603	-	65,395	-	-	70,439	157,347	465,903
Other	1,986,906	1,438,248	609,731	830,248	736,186	1,010,175	1,140,107	949,973	852,328	656,454
Transfers	<u>(4,177,858)</u>	<u>(4,437,826)</u>	<u>(10,983,116)</u>	<u>(13,842,281)</u>	<u>(5,124,657)</u>	<u>(2,831,926)</u>	<u>(4,816,762)</u>	<u>(1,579,940)</u>	<u>1,023,566</u>	<u>(203,831)</u>
Total governmental activities	<u>33,871,567</u>	<u>37,430,352</u>	<u>34,578,775</u>	<u>34,503,685</u>	<u>45,555,680</u>	<u>44,256,367</u>	<u>39,814,097</u>	<u>42,905,873</u>	<u>46,873,302</u>	<u>46,869,737</u>
Business-type Activities:										
Unrestricted investment earnings	198,970	142,897	148,514	146,541	133,136	39,621	35,232	21,753	20,700	20,762
Gain on sale of capital assets	-	-	2,080	-	-	43,782	158,837	5,041	-	4,230
Other	330,305	377,864	18,194	20,864	491,663	191,079	1,381,864	566,025	-	-
Special items	-	-	-	-	-	-	-	(885,789)	-	-
Extraordinary items	-	-	-	-	-	-	-	-	3,550,000	335,224
Transfers	<u>4,177,858</u>	<u>4,437,826</u>	<u>10,983,116</u>	<u>13,842,281</u>	<u>5,124,657</u>	<u>2,831,926</u>	<u>4,816,762</u>	<u>1,579,940</u>	<u>(1,023,566)</u>	<u>203,831</u>
Total Business-type activities	<u>4,707,133</u>	<u>4,958,587</u>	<u>11,151,904</u>	<u>14,009,686</u>	<u>5,749,456</u>	<u>3,106,408</u>	<u>6,392,695</u>	<u>1,286,970</u>	<u>2,547,134</u>	<u>564,047</u>
Total revenues and other changes in net position	<u>\$ 38,578,700</u>	<u>\$ 42,388,939</u>	<u>\$ 45,730,679</u>	<u>\$ 48,513,371</u>	<u>\$ 51,305,136</u>	<u>\$ 47,362,775</u>	<u>\$ 46,206,792</u>	<u>\$ 44,192,843</u>	<u>\$ 49,420,436</u>	<u>\$ 47,433,784</u>
Changes in Net Position										
Governmental activities	\$ 6,749,586	\$ 5,476,117	\$ (3,462,695)	\$ (3,275,352)	\$ 2,346,523	\$ (4,902,977)	\$ 503,156	\$ (451,752)	\$ 7,242,348	\$ 1,778,191
Business-type activities	1,345,867	1,662,759	2,603,401	2,429,530	(4,276,851)	(5,276,625)	2,427,267	(1,035,803)	65,400	1,137,204
Total changes in net position	<u>\$ 8,095,453</u>	<u>\$ 7,138,876</u>	<u>\$ (859,294)</u>	<u>\$ (845,822)</u>	<u>\$ (1,930,328)</u>	<u>\$ (10,179,602)</u>	<u>\$ 2,930,423</u>	<u>\$ (1,487,555)</u>	<u>\$ 7,307,748</u>	<u>\$ 2,915,395</u>

Source: Annual Financial Reports

COUNTY OF TUOLUMNE, CALIFORNIA
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

Schedule 3
Financial Trends

	Fiscal Year									
	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
General Fund										
Reserved	\$ 1,392,688	\$ 950,274	\$ 1,385,086	\$ 1,757,852	\$ 6,840,631	\$ 6,340,317				
Unreserved	7,561,178	8,843,060	7,830,442	4,377,326	1,249,672	1,786,546				
Nonspendable							\$ 5,014,522	\$ 4,763,564	\$ 5,226,827	\$ 2,961,554
Assigned							259,097	1,732,385	214,780	274,768
Unassigned							1,117,806	-	85,938	4,148,506
Total General Fund	<u>8,953,866</u>	<u>9,793,334</u>	<u>9,215,528</u>	<u>6,135,178</u>	<u>8,090,303</u>	<u>8,126,863</u>	<u>6,391,425</u>	<u>6,495,949</u>	<u>5,527,545</u>	<u>7,384,828</u>
All other governmental funds										
Reserved	\$ 10,657,106	\$ 11,510,264	\$ 6,350,019	\$ 7,837,182	\$ 8,622,262	\$ 8,529,682				
Unreserved, reported in:										
Special revenue funds	17,700,868	22,154,258	18,248,305	19,519,915	20,142,775	17,964,958				
Capital projects funds	1,636,297	2,289,560	4,147,766	4,388,169	4,048,091	3,600,011				
Permanent fund	-	-	-	226,401	238,699	249,742				
Nonspendable							11,285,183	242,351	197,515	208,167
Restricted							17,653,766	28,742,044	33,131,438	35,027,106
Unassigned							(2,928,065)	(2,614,109)	(769,766)	(997,638)
Total all other governmental funds	<u>29,994,271</u>	<u>35,954,082</u>	<u>28,746,090</u>	<u>31,971,667</u>	<u>33,051,827</u>	<u>30,344,393</u>	<u>26,010,884</u>	<u>26,370,286</u>	<u>32,559,187</u>	<u>34,237,635</u>
Total governmental funds	<u>\$ 38,948,137</u>	<u>\$ 45,747,416</u>	<u>\$ 37,961,618</u>	<u>\$ 38,106,845</u>	<u>\$ 41,142,130</u>	<u>\$ 38,471,256</u>	<u>\$ 32,402,309</u>	<u>\$ 32,866,235</u>	<u>\$ 38,086,732</u>	<u>\$ 41,622,463</u>

Note: The County implemented GASB Statement No. 54 beginning with fiscal year 2009-10.

Source: Annual Financial Reports

COUNTY OF TUOLUMNE, CALIFORNIA
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

Schedule 4
Financial Trends

	Fiscal Year									
	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Revenues										
Taxes	\$ 17,340,020	\$ 21,563,475	\$ 24,594,289	\$ 26,599,216	\$ 28,513,374	\$ 29,164,643	\$ 28,010,614	\$ 27,050,948	\$ 26,960,298	\$ 26,750,184
Licenses and permits	1,798,486	2,443,085	2,545,053	2,353,455	2,336,157	1,887,753	1,603,198	1,461,649	1,514,500	1,418,628
Fines, forfeits and penalties	2,071,969	2,050,378	1,893,077	1,924,056	1,927,457	1,867,210	1,841,961	1,781,742	1,691,907	1,666,606
Interest, rents and concessions	709,833	636,188	2,027,654	1,358,702	1,956,133	706,875	548,290	277,561	341,048	381,309
Intergovernmental revenues	53,396,333	46,801,361	49,667,167	49,506,735	50,716,804	49,901,072	53,238,413	51,806,686	52,107,870	51,879,386
Charges for services	13,087,853	15,712,751	15,347,317	15,667,261	15,753,032	12,576,838	13,526,349	11,592,367	11,828,926	9,567,019
Miscellaneous	1,986,906	1,438,248	609,731	830,248	736,186	1,010,175	1,140,107	949,973	852,328	731,664
Total revenues	90,391,400	90,645,486	96,684,288	98,239,673	101,939,143	97,114,566	99,908,932	94,920,926	95,296,877	92,394,796
Expenditures										
General government	11,661,933	13,177,604	14,768,996	14,268,508	15,962,038	14,492,881	13,756,470	13,503,834	12,794,736	12,835,466
Public protection	25,254,167	26,500,974	28,086,898	29,753,500	32,274,087	32,565,830	30,899,115	30,547,011	31,284,748	31,680,634
Public ways and facilities	5,906,406	6,310,302	7,035,952	6,754,268	7,238,609	8,476,717	6,895,127	8,024,537	6,121,423	6,925,772
Health and sanitation	11,562,336	10,803,647	12,474,481	12,174,579	12,876,623	14,634,914	13,976,029	12,589,600	10,658,527	11,680,183
Public assistance	16,586,812	16,558,054	19,343,103	18,558,647	17,653,855	19,438,866	19,618,137	19,425,536	19,217,444	18,771,883
Education	1,054,722	1,135,460	1,362,793	1,341,091	1,406,055	1,428,810	1,181,421	1,119,057	1,114,349	1,064,910
Recreation and cultural services	1,075,188	1,442,269	1,498,537	1,633,825	1,684,216	1,683,059	1,455,283	1,328,737	1,330,601	1,508,891
Capital outlay	5,147,091	5,054,447	6,538,480	3,121,371	4,936,085	5,065,136	13,234,840	6,065,975	7,997,842	5,175,294
Debt service										
Principal	387,476	450,828	150,140	88,689	221,319	214,171	173,575	131,026	136,358	141,707
Costs of Issuance	-	-	-	284,069	-	-	-	-	-	-
Interest	37,864	22,755	10,638	133,831	274,103	294,971	274,092	267,478	248,056	242,741
Total expenditures	78,673,995	81,456,340	91,270,018	88,112,378	94,526,990	98,295,355	101,464,089	93,002,791	90,904,084	90,027,481
Excess of revenues over (under) expenditures	11,717,405	9,189,146	5,414,270	10,127,295	7,412,153	(1,180,789)	(1,555,157)	1,918,135	4,392,793	2,367,315
Other financing sources (uses)										
Transfers in	4,007,403	4,526,092	9,343,259	5,320,246	5,502,412	5,563,337	7,504,251	6,204,927	8,949,491	5,375,658
Transfers out	(8,185,261)	(7,721,282)	(20,477,902)	(18,185,526)	(9,993,496)	(7,067,159)	(12,045,778)	(7,735,428)	(9,149,554)	(5,579,489)
Contributions	125,459	167,743	380,501	181,491	79,560	-	-	-	-	-
Debt issued	-	-	-	6,310,000	-	-	-	-	-	-
Premium on debt issued	-	-	-	89,069	-	-	-	-	-	-
Litigation Settlement	-	-	-	(6,000,000)	-	-	-	-	-	-
Loan proceeds	-	450,000	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets	74,377	187,580	20,851	19,746	34,656	13,737	27,737	76,292	1,027,767	1,372,247
Total other financing sources (uses)	(3,978,022)	(2,389,867)	(10,733,291)	(12,264,974)	(4,376,868)	(1,490,085)	(4,513,790)	(1,454,209)	827,704	1,168,416
Net change in fund balances	\$ 7,739,383	\$ 6,799,279	\$ (5,319,021)	\$ (2,137,679)	\$ 3,035,285	\$ (2,670,874)	\$ (6,068,947)	\$ 463,926	\$ 5,220,497	\$ 3,535,731
Debt service as a percentage of non-capital expenditures	0.58%	0.62%	0.19%	0.60%	0.55%	0.55%	0.51%	0.50%	0.45%	0.45%

Source: Annual Financial Reports

COUNTY OF TUOLUMNE, CALIFORNIA
Tax Revenues by Source, Governmental Funds
Last Ten Fiscal Years

Schedule 5
Financial Trends

	Fiscal Year									
	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Property Taxes	\$ 15,712,487	\$ 19,719,949	\$ 22,545,907	\$ 24,777,319	\$ 26,678,566	\$ 27,539,807	\$ 26,309,709	\$ 25,000,179	\$ 24,518,857	\$ 24,050,554
Transient Occupancy Tax	1,052,217	1,171,269	1,375,760	1,374,444	1,515,725	1,417,832	1,491,006	1,823,081	2,208,794	2,416,923
Property Transfer Tax	575,316	672,257	672,622	447,453	319,083	207,004	209,899	227,688	232,647	282,707
	<u>\$ 17,340,020</u>	<u>\$ 21,563,475</u>	<u>\$ 24,594,289</u>	<u>\$ 26,599,216</u>	<u>\$ 28,513,374</u>	<u>\$ 29,164,643</u>	<u>\$ 28,010,614</u>	<u>\$ 27,050,948</u>	<u>\$ 26,960,298</u>	<u>\$ 26,750,184</u>

Source: Annual Financial Reports

COUNTY OF TUOLUMNE, CALIFORNIA
Assessed Value of Taxable Property
Last Ten Fiscal Years

Schedule 6

Revenue Capacity Information

Fiscal Year	Land Value	Improvement Value	Fixed Equipment Value	Personal Property Value	Exemptions	Total Value	Total Direct Tax Rate
2003-04	1,445,263,764	2,777,388,083	56,936,559	208,352,563	(212,969,461)	4,274,971,508	1.000000
2004-05	1,564,107,326	3,035,952,519	58,870,151	216,645,305	(230,465,872)	4,645,109,429	1.000000
2005-06	1,733,669,191	3,365,964,240	57,119,356	228,901,010	(238,449,355)	5,147,204,442	1.000000
2006-07	1,957,913,518	3,717,656,365	56,507,453	245,340,409	(245,405,292)	5,732,012,453	1.000000
2007-08	2,145,103,991	4,008,372,025	66,343,776	248,407,548	(257,171,119)	6,211,056,221	1.000000
2008-09	2,276,735,511	4,245,622,498	63,664,917	265,448,345	(266,653,333)	6,584,817,938	1.000000
2009-10	2,271,634,724	4,199,985,004	63,634,216	270,136,621	(279,277,026)	6,526,113,539	1.000000
2010-11	2,151,336,639	4,028,578,248	58,328,750	188,623,454	(282,889,854)	6,143,977,237	1.000000
2011-12	2,029,511,527	3,928,332,808	60,551,794	258,429,348	(290,404,590)	5,986,420,887	1.000000
2012-13	1,971,293,241	3,851,220,543	71,364,256	256,188,947	(294,220,576)	5,855,846,411	1.000000

Notes: Includes locally assessed Secured and Unsecured Roll property values, does not include Utility Roll values. Breakdown of residential and commercial values not available.

Due to passage of the Proposition 13 (Prop 13) property tax initiative in 1978, the County does not track the estimated actual value of all properties in the County. Under Prop 13, property is assessed at the 1975 market value with an annual increase limited to 2% on properties not involved in a change of ownership or properties that did not undergo new construction. Newly acquired property is assessed at its new market value (usually the purchase price) and the value of any new construction is added to the existing base value of a parcel. As a result, similar properties can have substantially different assessed values based on the date of purchase. Additionally, Prop 13 limits the property tax rate to 1% of assessed value, plus the rate necessary to fund local voter-approved bonds and special assessments.

Source: County of Tuolumne - Assessor's Office

COUNTY OF TUOLUMNE, CALIFORNIA
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years

Schedule 7
Revenue Capacity Information

Fiscal Year	Countywide AB-8	Special Districts Bonds	Schools Bonds	Cities Bonds	Total
2003-04	1.0000	0.0644	0.5141	0.0290	1.6075
2004-05	1.0000	0.0642	0.5140	0.0330	1.6112
2005-06	1.0000	0.0644	0.5138	0.0350	1.6132
2006-07	1.0000	0.0531	0.5134	0.0140	1.5805
2007-08	1.0000	0.0532	0.5133	0.0120	1.5785
2008-09	1.0000	0.0533	0.5134	0.0113	1.5780
2009-10	1.0000	0.0529	0.5137	0.0114	1.5780
2010-11	1.0000	0.0528	0.5139	0.0111	1.5778
2011-12	1.0000	0.0528	0.5139	0.0111	1.5778
2012-13	1.0000	0.0526	0.5141	0.0110	1.5777

Note: In June 1978, California voters approved Proposition 13, which restricted property taxes to a County-wide rate of 1% per \$100 of assessed value plus voter approved indebtedness. The distribution of County-wide basic tax rate of 1% is based on the County's AB 8 Apportionment factors.

Source: Tuolumne County Auditor-Controller Property Tax Section

COUNTY OF TUOLUMNE, CALIFORNIA
Principal Property Taxpayers
June 30, 2013 and June 30, 2004

Schedule 8

Revenue Capacity Information

Taxpayer	Fiscal Year 2013			Fiscal Year 2004		
	Assessed Value	Rank	% of County	Assessed Value	Rank	% of County
Pacific Gas & Electric	\$ 116,179,314	1	1.98%	\$ 69,347,033	1	1.62%
Sierra Pacific Industries	62,941,457	2	1.07%	52,229,109	2	1.22%
City & County of San Francisco	44,423,954	3	0.76%	39,171,236	3	0.92%
Portola Minerals (Blue Mountain)	19,380,988	4	0.33%	19,440,238	4	0.46%
Pacific Bell (SBC California)	15,139,104	5	0.26%	15,562,187	5	0.36%
Nationwide Health Prop Inc (Avalon)	14,683,538	6	0.25%			
Sonora/Five Assoc. (Junction)	13,583,549	7	0.23%	11,039,653	6	0.26%
LOWE'S HIW Inc	12,618,158	8	0.22%			
Dodge Ridge Corporation	12,766,105	9	0.22%			
Wal-Mart	12,263,204	10	0.21%	10,001,028	9	0.23%
Skyline Place Holding LLC				10,163,830	7	0.24%
Sonora Plaza 1 LLC				10,133,707	8	0.24%
R1 Timberhills LLC				9,538,416	10	0.22%
	\$ 323,979,371		5.53%	\$ 246,626,437		5.77%
Countywide Assessed Value	\$5,855,846,411			\$4,274,971,508		

Source: Tuolumne County Assessor/Recorder

COUNTY OF TUOLUMNE, CALIFORNIA
Property Tax Levies and Collections
Last Ten Fiscal Years

Schedule 9
Revenue Capacity Information

Fiscal Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	% of Levy		Amount ¹	% of Levy
2004	\$ 45,897,173	\$ 44,712,003	97.4%	\$ 1,090,013	\$ 45,802,016	99.79%
2005	49,850,712	48,620,855	97.5%	1,053,117	49,673,972	99.65%
2006	55,939,608	54,537,242	97.5%	1,218,945	55,756,187	99.67%
2007	62,293,344	60,340,752	96.9%	1,363,726	61,704,478	99.05%
2008	67,552,173	64,772,348	95.9%	2,085,030	66,857,378	98.97%
2009	71,106,023	67,983,387	95.6%	2,618,976	70,602,363	99.29%
2010	71,433,620	68,273,766	95.6%	2,435,151	70,708,917	98.99%
2011	68,476,487	65,882,390	96.2%	1,700,816	67,583,206	98.70%
2012	67,064,957	64,990,600	96.9%	2,043,038	67,033,638	99.95%
2013	66,032,479	64,002,893	96.9%	N/A	64,002,893	96.93%

¹ Collections include delinquent (abstract) bills.

Source: Auditor-Controller Office/Crest Tax System

COUNTY OF TUOLUMNE, CALIFORNIA
Ratio of Outstanding Debt by Type
Last Ten Fiscal Years

Schedule 10
Debt Capacity Information

Fiscal Year	Governmental Activities			Business-Type Activities		Total Primary Government	Percentage of Taxable Assessed Value ¹	Percentage of Personal Income ²	Per Capita ²
	Judgement Obligation Bonds	Notes Payable	Capital Leases	Notes Payable	Capital Leases				
2003-04	-	36,085	436,379	45,416	861,175	1,379,055	0.03%	0.08%	24.36
2004-05	-	-	471,636	42,996	1,763,259	2,277,891	0.05%	0.13%	40.11
2005-06	-	-	321,496	512,397	1,408,269	2,242,162	0.04%	0.12%	39.56
2006-07	6,282,090	115,000	232,807	460,347	1,078,313	8,168,557	0.14%	0.41%	144.99
2007-08	6,154,121	109,868	141,620	410,190	736,736	7,552,535	0.12%	0.37%	134.10
2008-09	6,036,152	104,454	47,863	7,189,853	380,486	13,758,808	0.21%	0.70%	246.37
2009-10	5,913,183	98,742	-	7,385,580	154,682	13,552,187	0.21%	0.67%	245.68
2010-11	5,785,214	92,716	-	5,705,932	-	11,583,862	0.19%	0.55%	211.80
2011-12	5,652,245	86,358	-	2,087,768	-	7,826,371	0.13%	0.36%	144.91
2012-13	5,514,276	79,651	-	1,683,547	-	7,277,474	0.12%	n/a	133.88

¹ See Schedule 6, Assessed Value and Actual Value of Taxable Property, for total taxable assessed value.

² See Schedule 15, Demographic and Economic Statistics, for the population and personal income figures. These ratios are calculated using personal income and population for the most recent calendar year.

Source: Annual Financial Reports

COUNTY OF TUOLUMNE, CALIFORNIA
Ratio of General Bonded Debt Outstanding
Last Ten Fiscal Years

Schedule 11
Debt Capacity Information

Fiscal Year	Judgement Obligation Bonds	Total General Bonded Debt	Percentage of Taxable Assessed Value ¹	Per Capita ²
2003-04	-	-	0.00%	-
2004-05	-	-	0.00%	-
2005-06	-	-	0.00%	-
2006-07	6,282,090	6,282,090	0.11%	111.51
2007-08	6,154,121	6,154,121	0.10%	109.27
2008-09	6,036,152	6,036,152	0.09%	108.09
2009-10	5,913,183	5,913,183	0.09%	107.20
2010-11	5,785,214	5,785,214	0.09%	105.78
2011-12	5,652,245	5,652,245	0.09%	104.66
2012-13	5,514,276	5,514,276	0.09%	101.44

¹ See Schedule 6, Assessed Value and Actual Value of Taxable Property, for total taxable assessed value.

² See Schedule 15, Demographic and Economic Statistics, for the population and personal income figures. These ratios are calculated using personal income and population for the most recent calendar year.

Source: Annual Financial Reports

COUNTY OF TUOLUMNE, CALIFORNIA
Direct and Overlapping Governmental Activities Debt
As of June 30, 2013

Schedule 12
Debt Capacity Information

	<u>Net Debt Outstanding</u>	<u>Percentage Applicable to County</u>	<u>County's Share of Debt</u>
DEBT REPAYED WITH PROPERTY TAXES:			
SCHOOL DISTRICTS			
Summerville High School	\$ 24,404,239	100%	\$ 24,404,239
SPECIAL DISTRICTS			
Groveland Community Service Dist	58,811	100%	<u>58,811</u>
Sub-total Overlapping Debt			24,463,050
COUNTY			<u>5,593,927</u>
Total Direct and Overlapping Debt			<u><u>\$ 30,056,977</u></u>

Source: Auditor-Controller, County of Tuolumne

COUNTY OF TUOLUMNE, CALIFORNIA
Legal Debt Margin Information
Last Ten Fiscal Years

Schedule 13
Debt Capacity Information

Fiscal Year	Assessed Value of Property	Debt Limit, 1.25% of Assessed Value	Debt Applicable to the Limit	Legal Debt Margin	Total Net debt Applicable to the Limit as a % of Debt Limit
2003-04	4,274,971,508	53,437,144	-	53,437,144	0.00%
2004-05	4,645,109,429	58,063,868	-	58,063,868	0.00%
2005-06	5,147,204,442	64,340,056	-	64,340,056	0.00%
2006-07	5,732,012,453	71,650,156	6,282,090	65,368,066	8.77%
2007-08	6,211,056,221	77,638,203	6,154,121	71,484,082	7.93%
2008-09	6,584,817,938	82,310,224	6,036,152	76,274,072	7.33%
2009-10	6,526,113,539	81,576,419	5,913,183	75,663,236	7.25%
2010-11	6,143,977,237	76,799,715	5,785,214	71,014,501	7.53%
2011-12	5,986,420,887	74,830,261	5,652,245	69,178,016	7.55%
2012-13	5,855,846,411	73,198,080	5,514,276	67,683,804	7.53%

Source: Tuolumne County Auditor-Controller's and Assessor's Office

COUNTY OF TUOLUMNE, CALIFORNIA

Pledged Revenue Coverage

Schedule 14

Debt Capacity Information

GASB Statement No. 44, Economic Condition Reporting: The Statistical Section, requires that the County show all nongeneral obligation long-term debt backed by pledged revenues. The County has no nongeneral obligation long-term debt.

COUNTY OF TUOLUMNE, CALIFORNIA
Demographic and Economic Statistics
Last Ten Years

Schedule 15
Demographic and Economic Information

Fiscal Year	Population¹	Change	Personal Income¹ (Thousand of dollars)	Change	Per Capita Personal Income¹	Change	Unemployment Rate¹
2003-04	56,602	0.2%	1,694,905	8.3%	29,944	8.1%	6.8%
2004-05	56,788	0.3%	1,791,510	5.7%	31,547	5.4%	6.2%
2005-06	56,680	-0.2%	1,903,907	6.3%	33,590	6.5%	5.6%
2006-07	56,339	-0.6%	2,008,596	5.5%	35,652	6.1%	6.2%
2007-08	56,320	0.0%	2,046,234	1.9%	36,332	1.9%	7.7%
2008-09	55,845	-0.8%	1,962,045	-4.1%	35,134	-3.3%	12.8%
2009-10	55,162	-1.2%	2,012,513	2.6%	36,484	3.8%	13.4%
2010-11	54,692	-0.9%	2,115,323	5.1%	38,677	6.0%	12.7%
2011-12	54,008	-1.3%	2,174,462	2.8%	40,262	4.1%	11.7%
2012-13	54,360	0.7%	n/a ²		n/a ²		11.7%

Note: Schedule updated with November 21, 2013 revised amounts from Bureau of Economic Analysis for 2001-2011

Sources:

¹ US Dept of Commerce - Bureau of Economic Analysis

² Data not yet published.

COUNTY OF TUOLUMNE, CALIFORNIA
Principal Employers
June 30, 2013 and June 30, 2008

Schedule 16

Demographic and Economic Information

June 30, 2013			June 30, 2008		
Employer	Number of Employees	% of County	Employer	Number of Employees	% of County
Sierra Conservation Corrections Dept	1,000-4,999	3.8%-18.9%	Sierra Conservation Corrections Dept	1,000-4,999	3.7%-18.4%
Sonora Regional Medical Center	1,000-4,999	3.8%-18.9%	Black Oak Casino	500-999	1.8% - 3.7%
Black Oak Casino	500-999	1.9% - 3.8%	Dodge Ridge Ski Resort	250-499	.9% - 1.8%
Dodge Ridge Ski Resort	500-999	1.9% - 3.8%	Sonora Regional Medical Center	500-999	1.8% - 3.7%
Wal-Mart	250-499	0.4% - .9%	MRL Industries Inc	250-499	.9% - 1.8%
Hetch Hetchy Water & Power	100-249	.9% - 1.9%	Wal-Mart	250-499	.9% - 1.8%
US Forest Service	100-249	.9% - 1.9%	Avalon Care Center	100-249	0.4% - .9%
Chicken Ranch Bingo & Casino	100-249	0.4% - .9%	Chicken Ranch Bingo & Casino	100-249	0.4% - .9%
Diestel Turkey Ranch	100-249	0.4% - .9%	Columbia College	100-249	0.4% - .9%
Kohl's Department Store	100-249	0.4% - .9%	Diestel Turkey Ranch	100-249	0.4% - .9%
Lowe's Home Improvement Center	100-249	0.4% - .9%	Hetch Hetchy Water & Power	100-249	0.4% - .9%
Lair of the Golden Bear	100-249	0.4% - .9%	Lair of the Golden Bear	100-249	0.4% - .9%
Sierra Pacific Industries	100-249	0.4% - .9%	Pak 'N Save Foods	100-249	0.4% - .9%
Applebee's Neighborhood Grill	50-99	0.2% - 0.4%	Sierra Pacific Industries	100-249	0.4% - .9%
Ken's Asphalt	50-99	0.2% - 0.4%	Sonora Union High School	100-249	0.4% - .9%
Moore Construction	50-99	0.2% - 0.4%	Applebees Neighborhood Grill	50 - 99	0.2% - 0.4%
Orchard Supply Hardware	50-99	0.2% - 0.4%	Big Oak Flat-Groveland School Dist	50 - 99	0.2% - 0.4%
Sierra Motors Inc	50-99	0.2% - 0.4%	Blue Mountain Minerals	50 - 99	0.2% - 0.4%
Twain Harte Market	50-99	0.2% - 0.4%	Columbia Elementary School	50 - 99	0.2% - 0.4%
Union Democrat	50-99	0.2% - 0.4%	Evergreen Lodge - Yosemite	50 - 99	0.2% - 0.4%
Zephyr Whitewater Expeditions	50-99	0.2% - 0.4%	Kinematic Automation	50 - 99	0.2% - 0.4%
Bones Physical Therapy	20-49	0.08% - 0.2%	Orchard Supply Hardware	50 - 99	0.2% - 0.4%
Donaldson Eye Care Assoc	20-49	0.08% - 0.2%	Save Mart	50 - 99	0.2% - 0.4%
Leland High Sierra Snow Play	20-49	0.08% - 0.2%	Sierra Motors	50 - 99	0.2% - 0.4%
LK Lehman Trucking Inc	20-49	0.08% - 0.2%	Twain Harte Market	50 - 99	0.2% - 0.4%
Sierra Repertory Theatre	20-49	0.08% - 0.2%	Waste Management Inc	50 - 99	0.2% - 0.4%
Sonora Ford	20-49	0.08% - 0.2%	Gotchalks	50 - 99	0.2% - 0.4%
Twain Harte Pharmacy	20-49	0.08% - 0.2%	Mervyns	50 - 99	0.2% - 0.4%

Total Workforce in Tuolumne County:

Year	Labor Force	Number of Workers Employed
7/13	25,330	22,610
7/12	25,780	22,760
7/11	25,690	22,420
7/10	26,340	22,810
7/09	26,480	23,100
7/08	27,110	25,020
7/07	26,370	24,720
7/06	26,150	24,670
7/05	26,430	24,800
7/04	26,020	24,260

Note: Tuolumne County itself is a principal employer but is excluded for the purposes of this report. Number of employees reflect an average range based on California Employment Development Department data. Data prior to 2008 unavailable.

Source: EDD Labor Market Info

COUNTY OF TUOLUMNE, CALIFORNIA

Full-time Equivalent County Employees By Function

Last Ten Fiscal Years

Schedule 17

Operating Information

	Fiscal Year									
	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
General Government										
Assessor/Recorder	20.00	20.00	20.00	18.00	18.00	18.00	18.00	15.00	15.00	15.00
Auditor-Controller	12.00	12.00	12.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00
Board of Supervisors	7.00	7.00	7.00	7.00	7.00	7.00	6.80	6.00	6.00	6.00
County Administrative Office	6.00	5.00	6.00	6.00	6.00	5.00	5.00	5.00	5.00	5.00
County Counsel	7.00	7.00	7.00	7.00	7.00	7.00	5.00	5.00	4.80	5.00
Elections	4.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	1.00	1.00
Facilities Management	36.00	33.00	33.00	29.00	29.00	27.00	27.00	24.00	17.00	17.00
Film Commissioner	-	-	-	1.00	1.00	1.00	1.00	-	-	-
Human Resources	7.80	6.80	6.80	6.80	6.80	6.80	4.80	3.80	3.80	3.80
Information Technology	26.00	26.00	29.00	22.00	25.00	25.00	22.00	20.00	15.00	15.00
Jamestown Mine	-	-	-	1.00	1.00	1.00	1.00	1.00	0.50	-
Office of Revenue Recovery	8.00	8.00	8.00	8.00	8.00	7.00	8.00	7.50	6.50	6.50
Surveyor	4.00	4.00	4.00	4.00	4.00	3.00	2.00	2.00	2.00	2.00
Treasurer/Tax Collector	5.50	5.50	5.50	5.50	5.50	4.50	4.50	4.00	4.00	4.00
Total General Government	143.30	137.30	141.30	131.30	134.30	128.30	120.10	108.30	93.60	93.30
Public Protection										
Animal Control	8.00	8.00	9.00	9.00	9.00	10.00	9.00	9.00	8.75	8.75
Agriculture Comm/Wts & Meas	5.00	5.00	6.00	6.00	6.00	6.00	5.00	5.00	4.00	4.00
Child Support Services	38.00	27.00	26.75	27.00	25.81	23.81	24.50	-	-	-
Code Compliance	-	-	-	-	2.00	-	-	-	-	-
Community Development Dept	30.75	31.75	32.75	32.75	29.75	28.75	22.75	20.75	23.63	23.50
County Fire	4.00	4.00	4.00	7.00	8.00	8.00	7.00	4.50	4.80	3.00
District Attorney	17.00	17.00	18.00	21.00	20.00	19.00	18.00	17.00	16.00	16.00
Probation	35.50	29.00	33.00	34.00	35.00	33.00	31.00	30.00	30.00	37.00
Public Defender	7.00	7.00	7.00	7.00	7.00	7.00	7.00	6.80	6.30	6.30
Sheriff/Coroner	138.50	135.00	138.00	139.00	142.00	139.00	131.00	129.50	125.00	126.00
Total Public Protection	283.75	263.75	274.50	282.75	284.56	274.56	255.25	222.55	218.48	224.55
Public Ways and Facilities										
Public Works Admin, Eng, Dev, Roads	66.00	55.00	59.00	58.00	61.00	61.00	57.00	54.30	43.80	43.00
Total Public Ways and Facilities	66.00	55.00	59.00	58.00	61.00	61.00	57.00	54.30	43.80	43.00
Health and Sanitation										
Air Pollution Control	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Behavioral Health	2.00	4.00	4.00	6.00	6.00	68.50	50.00	49.50	48.80	52.60
Environmental Health	13.00	13.00	13.00	14.00	14.50	10.60	8.63	6.63	-	-
Health, Tobacco Control, WIC	31.80	31.30	31.15	29.40	26.28	25.20	22.40	22.00	21.90	23.00
Total Health and Sanitation	48.80	50.30	50.15	51.40	48.78	106.30	83.03	80.13	72.70	77.60
Public Assistance										
D.A. Victim Witness	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Social Services	118.00	116.00	116.00	109.00	105.00	105.00	104.00	101.00	98.50	107.00
Veterans	1.00	1.00	1.90	1.90	2.00	2.00	2.00	2.00	2.00	2.00
Total Public Assistance	123.00	120.00	120.90	113.90	110.00	110.00	109.00	106.00	103.50	112.00
Education										
Farm Advisor	2.00	2.00	2.50	2.50	2.50	2.50	2.00	2.00	-	-
Library	12.60	11.63	11.63	10.50	12.00	12.00	11.00	9.75	8.25	8.25
Total Education	14.60	13.63	14.13	13.00	14.50	14.50	13.00	11.75	8.25	8.25
Recreation										
Boat Patrol	3.50	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
County Museum	-	-	-	0.75	0.75	0.80	-	-	-	-
Recreation	11.75	9.75	11.35	9.75	9.75	9.75	8.60	6.55	6.00	6.80
Total Recreation & Cultural	15.25	12.75	14.35	13.50	13.50	13.55	11.60	9.55	9.00	9.80
Enterprises & Internal Service Funds										
Airports	4.00	4.00	4.00	4.00	3.80	4.00	4.00	3.00	3.50	3.50
Ambulance	-	-	-	-	-	-	-	-	2.00	2.00
Fleet/Radio Services	-	-	-	-	-	-	-	-	7.00	8.00
Home Health - VNA	30.90	29.40	25.00	27.90	27.90	23.80	-	-	-	-
Adult Day Health Care	-	-	-	-	8.30	6.00	-	-	-	-
Hospice	7.20	6.20	9.00	9.90	9.70	6.80	-	-	-	-
Public Transportation	4.00	4.00	4.00	5.00	5.00	5.00	5.00	-	-	-
Purchasing	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Solid Waste	3.00	2.00	2.00	3.50	3.50	4.00	5.00	4.00	4.00	3.00
Tuolumne General Hospital	219.63	230.40	242.00	187.30	-	-	-	-	-	-
Tuolumne General Medical Center	-	-	-	-	67.00	37.40	37.40	34.70	-	-
Total Enterprise & Internal	270.73	278.00	288.00	239.60	127.20	89.00	53.40	43.70	18.50	18.50
Grand Total	965.43	930.73	962.33	903.45	793.84	797.21	702.38	636.28	567.83	587.00

Source: County of Tuolumne Adopted Budgets

COUNTY OF TUOLUMNE, CALIFORNIA

Operating Indicators by Function

Last Ten Fiscal Years

Schedule 18

Operating Information

Function	Fiscal Year									
	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05	2003-04
<u>General Government</u>										
Recorded documents - Assessor-Recorder	20,306	17,049	16,165	16,342	15,911	21,071	23,479	27,898	27,780	31,511
Fictitious Business Names - County Clerk	404	469	487	504	464	527	549	538	585	604
Number of registered voters - Elections	32,108	31,295	30,646	31,699	31,204	33,666	32,057	32,644	31,168	30,139
Applications received - Human Resources	2,441	1,655	1,244	1,248	1,364	1,540	1,737	1,959	1,109	1,206
Maintenance service requests received - Facilities Mgmt	3,195	3,402	6,165	7,592	6,813	4,388	3,427	3,091	N/A	N/A
<u>Public Protection</u>										
Misdemeanor cases filed - District Attorney	2,372	2,448	2,721	2,620	2,871	2,774	2,467	2,651	2,502	2,121
Felony cases filed - District Attorney	848	908	785	816	751	845	816	913	882	881
Arrests - Adults - Sheriff	4,173	4,447	4,722	4,517	4,820	5,262	1,932	2,092	2,149	2,224
Arrests - Juveniles - Sheriff	244	156	240	238	247	230	220	250	363	394
Average Daily Jail Population - Sheriff	136	128	129	130	133	138	137	138	133	136
Cases supervised - Probation - Adult	2,181	2,075	2,292	2,284	2,289	2,236	2,314	2,208	2,279	1,321
Cases supervised - Probation - AB-109	65	-	-	-	-	-	-	-	-	-
Cases supervised - Probation - Juvenile	102	119	125	98	127	106	115	118	107	105
Fire emergency responses - County Fire	587	741	673	696	845	872	901	904	N/A	N/A
EMS / Medical Aids - County Fire/CDF	5,812	5,491	5,321	5,518	5,522	5,228	5,105	5,095	N/A	N/A
Building permits issued - Community Resource Agency	1,263	1,507	1,237	1,120	1,181	1,550	1,739	1,957	1,933	2,085
Received calls for response - Animal Control	2,617	2,960	2,847	3,223	3,809	3,800 *	3,842	3,699	3,802	4,625
<u>Public Ways & Facilities</u>										
Maintained road lanes (in miles/lanes)	607.5/1214	607.5/1214	607.5/1214	607.5/1214	607.5/1214	607.5/1214	607.5/1214	607.5/1214	607.5/1214	607.5/1214
Percent of roadway miles rehabilitated	-	10	16	24	4	4	6	-	3	4
Potholes repaired	1,000's	1,000's	1,000's	1,000's	1,000's	1,000's	1,000's	1,000's	1,000's	1,000's
<u>Health & Sanitation</u>										
Food inspections - Environmental Health	621	591	668	700	731	632	533	640	862	939
Unduplicated Open Clients served - Mental Health	1,800	1,974	1,626	1,671	2,166	1,661	2,734	2,720	2,273	1,744
Hazardous waste lbs accepted - Solid Waste	482,448	558,871	623,556	654,029	617,058	672,002	544,026	589,983	292,755	160,484
Hazardous waste lbs recycled - Solid Waste	422,697	502,892	565,691	604,429	540,965	586,727	505,789	492,695	203,572	93,757
<u>Public Assistance</u>										
Human Services										
Medi-Cal eligible households aided	36,753	35,553	34,027	32,731	32,778	17,259	18,302	21,849	22,894	22,364
Food stamps eligible households aided	34,833	34,226	32,216	28,470	22,158	17,127	15,469	13,659	13,888	12,078
General assistance eligible cases aided	32	24	27	39	42	60	114	165	164	162
CALWORKS eligible households aided	8,040	7,900	8,609	8,191	7,380	6,090	6,266	7,140	7,512	7,642
<u>Education</u>										
Library										
Number of library visitors	177,181	178,811	174,501	291,122	370,191	379,982	338,304	396,614	391,177	400,141
Number of registered card holders	27,878	29,138	27,664	26,042	28,723	33,928	32,081	29,968	26,862	26,212
Public internet sessions	42,122	27,875	28,839	23,788	24,957	25,459	21,313	21,407	17,072	15,912
<u>Recreation</u>										
Recreational registrations/participants	4,300	3,100	1,400 *	1,400	1,433	1,399	1,808	7,227	11,396	10,865

* Estimated

Source: Various County Departments

COUNTY OF TUOLUMNE, CALIFORNIA

Capital Asset Statistics by Function

Last Ten Fiscal Years

Schedule 19

Operating Information

<u>Function</u>	<u>Fiscal Year</u>									
	<u>2012-13</u>	<u>2011-12</u>	<u>2010-11</u>	<u>2009-10</u>	<u>2008-09</u>	<u>2007-08</u>	<u>2006-07</u>	<u>2005-06</u>	<u>2004-05</u>	<u>2003-04</u>
<u>General Government</u>										
Administration Buildings	4	4	4	4	4	5	5	5	5	5
Vehicles	35	34	37	25	27	24	25	27	26	24
<u>Public Protection</u>										
Administration buildings	10	9	8	8	8	8	8	8	8	8
Jail and detention facilities	1	1	1	1	1	1	1	1	1	1
Sheriff sub-stations	6	6	6	6	6	6	6	6	6	6
Patrol boats	8	7	7	11	11	11	11	10	10	10
Vehicles/Patrol cars	183	175	165	221	241	242	229	227	204	203
Fire stations	11	11	11	11	11	11	11	11	11	11
Fire engines	17	17	14	15	15	16	14	16	15	15
<u>Public Ways & Facilities</u>										
Administration buildings	1	1	1	1	1	1	1	1	1	1
Maintenance buildings	5	5	5	5	5	5	5	5	5	5
Bridges	11	11	11	11	11	11	11	11	11	11
Roads (miles)	608	608	608	608	608	608	608	608	608	608
Traffic Signals	20	20	20	19	19	18	17	17	17	17
Heavy Equipment	50	46	54	54	46	51	49	52	52	52
Vehicles	67	65	63	70	53	66	69	70	70	71
<u>Health & Sanitation</u>										
Administration buildings	3	1	1	1	1	3	3	3	3	3
Medical Facility	-	-	1	1	1	1	1	1	1	1
Health clinics	-	-	-	-	-	2	2	2	2	2
Hazardous Waste Facilities	3	3	3	3	3	3	3	3	3	3
Vehicles	29	24	25	17	23	21	20	22	20	21
<u>Public Assistance</u>										
Administration buildings	1	1	1	1	1	1	1	1	1	1
Vehicles	33	31	30	49	53	53	53	57	54	52
<u>Education</u>										
Libraries - main	1	1	1	1	1	1	1	1	1	1
Libraries - branches	2	6	6	6	6	6	6	6	6	6
Vehicles	3	3	3	3	4	4	5	5	4	4
<u>Recreation</u>										
Administration buildings	5	5	5	5	5	5	5	5	5	5
Sports fields	9	9	9	9	9	9	9	9	9	9
Vehicles	9	9	9	8	9	9	7	7	5	4

Source: Auditor-Controller's Office capital asset records.

