

County of Tuolumne California

Comprehensive Annual Financial Report

Fiscal Year Ended
June 30, 2015



Deborah Bautista, CPA
Clerk and Auditor-Controller

County of Tuolumne California

Comprehensive Annual Financial Report
Fiscal Year Ended June 30, 2015



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, 2015**

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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

March 30, 2016

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, 2015, 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, 2015, 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, 2015, 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 53,604) 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 601 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 2014-2015 County final budget was adopted on September 2, 2014.

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 polices:

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 2015 was approximately 54,337, an increase of approximately 0.9% over last year's estimate and decreased 0.3% over the 2000 (54,501) census. The County's population ranks 43rd out of 58 California counties.

Local Economy

The County showed a moderate increase in fiscal year 2014-15. 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. For fiscal year 2014-2015 the assessed values increase by 2.5%, and are projected to increase 2.4% for fiscal 2015-16. 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 2015 were 431, an increase of 64 or 17.4% from 2014.

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 8,000 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. During fiscal year 2014-15 many of these properties have been reviewed and increased. However, most are still under their original purchase price.

Other economic indicators that reflect local conditions include taxable retail sales and transient occupancy taxes. Countywide retail sales were 1.15% more in fiscal year 2014-2015 than in the previous year.

The Countywide transient occupancy tax rate increased from 8% to 10% on October 1st of 2010.

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 fiscal year 2014 and 2015 was 8.1% and 6.8%, respectively, and the County's rate was 9.8% and 7.7% 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 Mono Way widening project.
- The County continued to build the inter-structure for the Law and Justice Center.
- The County started construction on the Juvenile Center during fiscal year 2014-15 and plans to complete in the fall of 2016-17
- Negotiation with staff to beginning paying a share of the PERS contribution 6.25%. Safety employees starting paying May 4, 2014 and Miscellaneous started October 19, 2014.

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 2016-17.

During fiscal year 2012-13, 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. The design phase of this project started in fiscal year 2014-15. Construction is expected to start in fiscal year 2016-17.

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, 2014. This represents the County's 7th 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, 2014

Executive Director/CEO

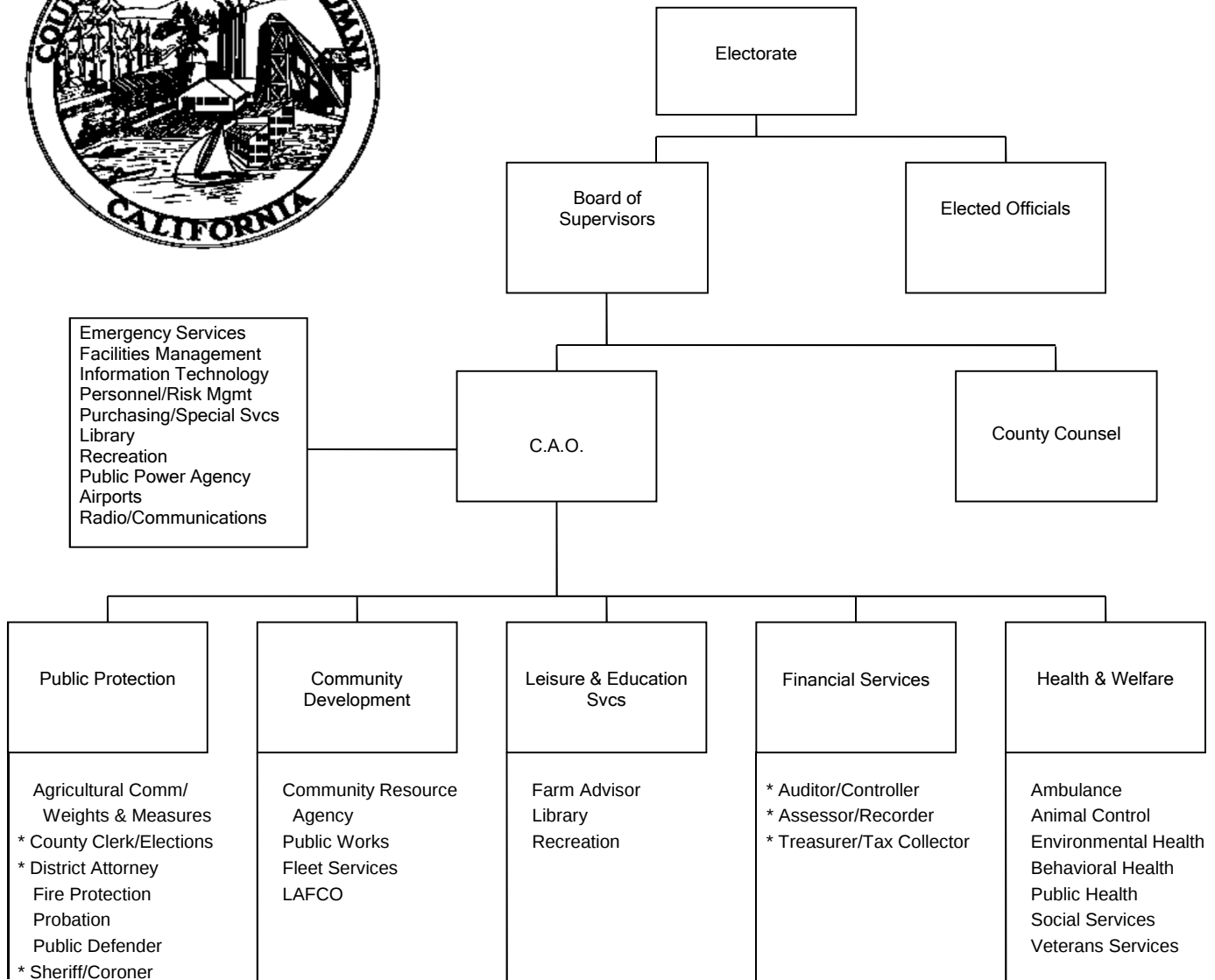
COUNTY OF TUOLUMNE, CALIFORNIA

Elected and Appointed Officials

AGRICULTURAL COMMISSIONER	GARY STOCKEL
AIR POLLUTION	
WEIGHTS & MEASURES	
ANIMAL CONTROL	GARY STOCKEL
* ASSESSOR/RECORDER	KAENAN WHITMAN
* 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 HEALTH	
FLEET SERVICES	
PUBLIC WORKS	
SOLID WASTE	
COUNTY ADMINISTRATIVE OFFICER	CRAIG PEDRO
COUNTY COUNSEL	SARAH CARRILLO
COUNTY FIRE	JOSH WHITE
COUNTY LIBRARIAN	VACANT
* DISTRICT ATTORNEY	LAURA KRIEG
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	MARGUERITE BULKIN
* 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, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

We believe that the audit evidence we 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, 2015, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of the County's proportionate share of the net pension liability, schedule of the County's contributions, schedule of funding progress – other postemployment benefits plan, 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 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 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 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 March 30, 2016, 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.

Macias Gini & O'Connell LLP

Sacramento, California

March 30, 2016

Management's Discussion and Analysis (Required Supplementary Information – 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, 2015. All amounts, unless otherwise indicated, are expressed in thousands of dollars.

Financial Highlights

The assets and deferred outflows of resources of the County of Tuolumne exceeded its liabilities and deferred inflows of resources at the close of the 2014-15 fiscal year by \$11,338 (*net position*). Of this amount, \$73,825 was the net investment in capital assets and \$38,393 was restricted for specific purposes (*restricted net position*), leaving a deficit unrestricted balance of \$100,880.

The County's total net position, which may serve as a useful indicator of financial position, decreased by \$74,573. The deficit unrestricted balance decreased by \$81,063. Restricted net position increased by \$291. The net investment in capital assets increased by \$6,199.

As of June 30, 2015, the County of Tuolumne governmental funds reported combined ending fund balances of \$46,750 an increase of \$1,152 in comparison with the prior year. Approximately \$45,046 was available for spending (*restricted, committed, assigned, and unassigned fund balances*).

As of June 30, 2015, the spendable fund balance for the General Fund was \$7,370 or 11.1% of total General Fund expenditures and transfers out.

The County of Tuolumne's total long-term liabilities increased by \$5,582 (22%) during the fiscal year 2014-15.

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 the 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 it has 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 55% of their support from charges for services, operating grants and contributions, and capital 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, Roads, Health and Welfare, Community Development Block Grants, County Fire, and County Capital 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, Roads, Health and Welfare, Community Development Block Grants, and County Fire funds, as well as information about the County's pension plans 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 and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$11,338 at June 30, 2015.

Key elements of the County of Tuolumne's net position for both governmental activities and business-type activities as of June 30, 2015 and 2014 are as follows:

	Governmental Activities		Business-type Activities		Total	
As of June 30,	2015	2014	2015	2014	2015	2014
Current and other assets	\$ 75,310	\$ 70,081	\$ 1,025	\$ 700	\$ 76,335	\$ 70,781
Capital assets	65,957	59,599	7,933	8,100	73,890	67,699
Total assets	141,267	129,680	8,958	8,800	150,225	138,480
Deferred outflows of resources	6,492	-	83	-	6,575	-
Long-term liabilities	27,238	19,425	4,094	6,325	31,332	25,750
Other liabilities	96,413	26,147	1,799	672	98,212	26,819
Total liabilities	123,651	45,572	5,893	6,997	129,544	52,569
Deferred inflows of resources	15,647	-	271	-	15,918	-
Net investment in capital assets	65,892	59,527	7,933	8,099	73,825	67,626
Restricted	37,930	37,540	463	562	38,393	38,102
Unrestricted	(95,361)	(12,959)	(5,519)	(6,858)	(100,880)	(19,817)
Total net position	\$ 8,461	\$ 84,108	\$ 2,877	\$ 1,803	\$ 11,338	\$ 85,911

A significant portion of the County's net position, \$73,825 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.

Another significant portion of the County's net position, \$38,393 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 \$100,880. At June 30, 2014, the deficit balance for *unrestricted net position* was \$19,817. During 2014-15, the County unrestricted deficit decreased by \$81,063, the majority of which was the result of the implementation of GASB Statement Nos. 68 and 71, which decreased net position by \$77,152.

As of June 30, 2015, 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 mainly due to the deficits in the Solid Waste Enterprise Fund (\$4,755), Employee Leave Liability Internal Service Fund (\$6,316), Post Retirement Insurance Internal Service Fund (\$11,662), and the implementation of GASB Statement Nos. 68 and 71, which reduced unrestricted net position \$77,152. 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.

Current and other assets for the County increased by \$5,554. The majority of the increase is due to an increase in cash and investments (\$3,634) and an increase in loans receivable (\$2,075). This loans receivable increase is a result of new Community Development Block Grants being issued to new homeowners and new businesses.

Other liabilities for the County increased by \$71,393, mainly the result of the implementation of GASB Statement Nos. 68 and 71, which added \$67,809 in net pension liability. The implementation of GASB Statement Nos. 68 and 71 also created the deferred outflows of resources of \$6,575 and the deferred inflows of resources of \$15,918.

Key elements of the County of Tuolumne's changes in net position for both governmental activities and business-type activities as of June 30, 2015 and 2014 are as follows:

For the Year Ended June 30,	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
Revenues:						
Program Revenues:						
Charges for services	\$ 13,700	\$ 13,104	\$ 8,611	\$ 8,066	\$ 22,311	\$ 21,170
Operating grants and contributions	40,812	36,668	373	699	41,185	37,367
Capital grants and contributions	3,304	1,063	-	-	3,304	1,063
General Revenues:						
Property taxes	25,289	24,384	-	-	25,289	24,384
Sales taxes	14,200	16,032	-	-	14,200	16,032
Other taxes	2,992	2,580	-	-	2,992	2,580
Grants and contributions not restricted to specific programs	3,000	3,162	-	-	3,000	3,162
Other	1,129	1,450	31	19	1,160	1,469
Total revenues	104,426	98,443	9,015	8,784	113,441	107,227
Expenses:						
General government	15,210	14,671	-	-	15,210	14,671
Public protection	42,770	35,223	-	-	42,770	35,223
Public ways and facilities	7,450	8,844	-	-	7,450	8,844
Health and sanitation	13,314	12,084	-	-	13,314	12,084
Public assistance	20,749	21,020	-	-	20,749	21,020
Education	1,161	1,153	-	-	1,161	1,153
Recreation and cultural services	1,760	1,721	-	-	1,760	1,721
Unallocated interest	392	234	-	-	392	234
Solid Waste	-	-	(781)	1,043	(781)	1,043
Ambulance	-	-	4,925	4,743	4,925	4,743
Airport	-	-	697	706	697	706
Public Power Agency	-	-	2,044	1,948	2,044	1,948
Total expenses	102,806	94,950	6,885	8,440	109,691	103,390

For the Year Ended June 30,	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
Changes in net position before transfers	1,620	3,493	2,130	344	3,750	3,837
Transfers	(220)	(318)	220	318	-	-
Changes in net position	1,400	3,175	2,350	662	3,750	3,837
Net position, July 1, reported	84,108	80,933	1,803	1,141	85,911	82,074
Restatement	(77,047)	-	(1,276)	-	(78,323)	-
Net position, July 1, restated	7,061	80,933	527	1,141	7,588	82,074
Net position, June 30	<u>\$ 8,461</u>	<u>\$ 84,108</u>	<u>\$ 2,877</u>	<u>\$ 1,803</u>	<u>\$ 11,338</u>	<u>\$ 85,911</u>

During the fiscal year, the County of Tuolumne's net position increase of \$3,750 is due to current year activities.

Governmental activities. Governmental activities increased the County of Tuolumne's current year net position by \$1,400 compared to an increase of \$3,175 in the prior year. The decrease in the change in net position of \$1,775 was a result of the expenses increasing by \$7,856, revenues increasing by \$5,983, and transfers increasing \$98. The majority of the increase in expenses was related to public protection (\$7,547), which was mainly due to the COLA increases to employees of 7%. The majority of the increase in revenues was related to operating grants and contribution (\$4,144), which was due to programs now at the County level.

Business-type activities. Business-type activities increased the County of Tuolumne's net position by \$2,350 compared to an increase of \$662 in the prior year. This increase in the change in net position of \$1,688 was due to a decrease in landfill closure costs due to a change in estimated annual costs.

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, 2015, the County of Tuolumne's governmental funds reported combined ending fund balances of \$46,750. This is an increase of \$1,152 from prior year. The nonspendable portion of fund balance is \$1,704 (3.6%), restricted \$37,676 (80.6%), committed \$817 (1.7%), and assigned \$584 (1.3%) leaving an unassigned balance of \$5,969 (12.8%).

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 \$7,370, while total fund balance reached \$8,819. 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 11.1% of total General Fund expenditures and transfers out, while total fund balance represents 13.3% of that same amount.

The General Fund fund balance increased by \$393, a decrease of \$648 from last year's increase of \$1,041. The revenues increased by \$3,753 the majority from an increase in state revenue (\$3,525) and taxes (\$1,231) offset by a decrease in federal revenue (\$1,501). The increase in state revenue was mainly due to an increase in AB 109 post release revenue (\$380), an increase in state mandated cost reimbursements (\$1,237) that was a catch up of all claims prior to 2004 that had not been paid, and an increase in social service VLF base revenue (\$1,090). The decrease in federal revenue was mainly due to the one-time reimbursement of the Rim Fire in 2014 (\$1,035) and the Title IV decrease (\$200) due to cuts in the program. The increase in taxes was mainly due to the increase in property taxes by \$905 due to assessed value of property increasing. Expenditures increased by \$10,851. Public protection increased by \$8,692, the majority (\$8,205) was from the issuance of bonds (other financing source) to pay off the PERS Side Fund. Capital outlay increased by \$641, the majority (\$403) was additional vehicles for the Sheriff's Department. Transfers out increased by \$1,747, the majority was additional funds transferred to the County Capital Fund for the Law and Justice site (\$485) and an increase in social service VLF base transfer (\$1,090).

The Roads 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 Roads Fund was \$12,206, while total fund balance reached \$12,262. As a measure of the Roads 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 204.0% of total Roads Fund expenditures, while total fund balance represents 205.0% of that same amount. The Roads Fund fund balance decrease of \$2,492 was mainly due to transferring out \$3,304 for capital projects like the widening of Mono Way.

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 \$7,737, while total fund balance was \$7,786. 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 24.7% and 24.8%, respectively, 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 \$1,654 was fairly consistent with last year's increase of \$1,397.

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 \$7,945, which represents 715.6% of the fund's expenditures. The Community Development Block Grants Fund fund balance increase of \$586 was fairly consistent with last year's increase of \$648.

The County Fire Fund accounts for revenues and expenditures related to fire protection services in the unincorporated areas of the County. At the end of the current fiscal year, restricted fund balance of the County Fire Special Revenue Fund was \$678 which represents 16.6% of the fund's expenditures. The County Fire Fund fund balance increase of \$21 was fairly consistent with last year's increase of \$225.

The County Capital Fund accounts for activities related to construction and maintenance of County capital projects not accounted for in the Road Construction Fund. At the end of the current fiscal year, restricted fund balance of County Capital Fund was \$316 which represents 10.7% of the fund's expenditures. The major projects for 2015 were the Juvenile Detention Center (\$784), Columbia Pool Chemical Storage (\$403), and the Law and Justice Center (\$535). 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 increased \$2,344. The majority of the increase resulted from the increase of the Solid Waste Fund (\$2,102) due mostly to the reduction of the landfill closure costs liability approved by the State (\$1,851).

General Fund Budgetary Highlights

The Board of Supervisors of the County of Tuolumne made several budgetary amendments increasing appropriations by \$9,035 (16.9%) to the General Fund throughout the fiscal year. The majority of this was a result of the County issuing pension bonds and paying off the Safety PERS Side Fund (\$8,205).

For the current year, \$3,433 was originally budgeted from beginning available fund balance. Actual revenues realized were \$1,104 more than budgetary estimates. State and federal revenues were \$333 more than budget, most of this was a result of state and federal programs being administered at the County level.. Taxes were \$339 above budget mainly due to less than projected Proposition 8 reductions in secured taxes of \$60 and an increase in supplemental taxes of \$116 due to local economic growth. Expenditures for the current year fell \$3,708 below budgetary estimates. The majority of savings was in public protection (\$1,749). The majority of the public protection occurred in the Sheriff's office (\$448) and Probation (\$620). The majority of the Sheriff's office was services not purchased (\$66), equipment not purchased (\$29) and salary savings due to unfilled positions (\$99). The majority of the Probation was salary savings due to unfilled positions (\$287) and services not purchased (\$264).

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 \$73,890 (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 completed for the widening of Mono Way project (\$3,072)
- County completed the Jamestown Sidewalk project (\$684)
- County began improvements to the County Jail (\$195)
- County continued improvements to the Law and Justice site (\$535)
- County continued improvements to the County Juvenile Center (\$784)
- County completed Columbia Pool Chemical Storage (\$403)

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

As of June 30,	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
Land	\$ 6,317	\$ 6,424	\$ 2,083	\$ 2,083	\$ 8,400	\$ 8,507
Structures and improvements	17,519	16,692	5,392	5,743	22,911	22,435
Equipment	3,144	2,537	458	274	3,602	2,811
Roads	16,256	17,144	-	-	16,256	17,144
Bridges	7,232	6,566	-	-	7,232	6,566
Construction in progress	15,489	10,236	-	-	15,489	10,236
Total	<u>\$ 65,957</u>	<u>\$ 59,599</u>	<u>\$ 7,933</u>	<u>\$ 8,100</u>	<u>\$ 73,890</u>	<u>\$ 67,699</u>

At June 30, 2015, the significant construction commitments included \$167 for the Draper Mine Road project of which \$76 has been spent to date, and \$591 for the Law and Justice Center for which \$6,189 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, 2015, the County of Tuolumne had total long-term liabilities of \$31,332. Of this amount, 29% (\$9,084) relates to claims liability, 10% (\$3,052) relates to the landfill closure and postclosure, 43% (\$13,357) relates to bonds payable, and 15% (\$4,887) relates to compensated absences. The balance is for notes payable for land for a cemetery (\$65) and to clean up the landfill (\$887).

County of Tuolumne's Outstanding Debt

	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
As of June 30,						
Claims liability	\$ 9,084	\$ 8,826	\$ -	\$ -	\$ 9,084	\$ 8,826
Compensated absences	4,731	5,151	156	133	4,887	5,284
Landfill closure and postclosure	-	-	3,052	4,902	3,052	4,902
Bonds payable	13,357	5,376	-	-	13,357	5,376
Notes payable	65	72	887	1,290	952	1,362
Total	<u>\$ 27,237</u>	<u>\$ 19,425</u>	<u>\$ 4,095</u>	<u>\$ 6,325</u>	<u>\$ 31,332</u>	<u>\$ 25,750</u>

The overall increase of long-term liabilities of the County of Tuolumne from the prior year is \$5,582. The landfill closure and postclosure decrease (\$1,850) was due to a revised estimate of future closure and postclosure costs. Claims liability increased (\$258) due to an increase in workers' compensation claims. Compensated absences decreased (\$397) due to the County employees being able to cash out 200 hours again. Bonds payable increased (\$7,981) was due to the issuance of Pension Bonds to pay off the PERS Safety Side Fund (\$8,205).

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 5.25% increase in property tax revenue for 2015-16.
- 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 2015-16.
- Employees will receive a 2% COLA for fiscal year 2015-16

As of June 30, 2015, assigned fund balance in the General Fund was \$584. The County of Tuolumne has appropriated this amount for spending in the 2014-15 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.



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BASIC FINANCIAL STATEMENTS



COUNTY OF TUOLUMNE, CALIFORNIA
STATEMENT OF NET POSITION
JUNE 30, 2015

	Governmental Activities	Business-type Activities	Total
<u>ASSETS</u>			
Cash and investments	\$ 49,619,280	\$ 3,095,604	\$ 52,714,884
Receivables, net	1,850,311	716,756	2,567,067
Intergovernmental receivables	10,045,556	155,257	10,200,813
Prepaid items	523,645	-	523,645
Inventories	68,887	-	68,887
Restricted cash and investments	107,732	462,582	570,314
Deposits with others	-	67,000	67,000
Loans receivable	8,174,718	-	8,174,718
Internal balances	3,472,565	(3,472,565)	-
Receivables from external parties	1,447,867	-	1,447,867
Capital assets:			
Nondepreciable	21,805,956	2,083,017	23,888,973
Depreciable, net	44,150,729	5,850,289	50,001,018
Total assets	<u>141,267,246</u>	<u>8,957,940</u>	<u>150,225,186</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Deferred outflows of resources related to pensions	<u>6,492,012</u>	<u>83,291</u>	<u>6,575,303</u>
<u>LIABILITIES</u>			
Accounts payable	4,885,764	619,898	5,505,662
Salaries and benefits payable	2,143,342	35,103	2,178,445
Accrued interest	37,611	8,740	46,351
Unearned revenue	6,276,682	51,346	6,328,028
Net OPEB obligation	15,535,237	-	15,535,237
Net pension liability	66,727,757	1,081,000	67,808,757
Other liabilities	806,301	2,550	808,851
Long-term liabilities:			
Due within one year	3,675,496	539,379	4,214,875
Due in more than one year	23,562,392	3,554,940	27,117,332
Total liabilities	<u>123,650,582</u>	<u>5,892,956</u>	<u>129,543,538</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred inflows of resources related to pensions	<u>15,647,240</u>	<u>271,335</u>	<u>15,918,575</u>
<u>NET POSITION</u>			
Net investment in capital assets	65,891,575	7,933,306	73,824,881
Restricted for:			
Capital projects	3,399,378	-	3,399,378
Public ways and facilities	16,341,345	-	16,341,345
Health and welfare	7,785,506	-	7,785,506
Children and Families Commission	790,603	-	790,603
Community development	7,944,572	-	7,944,572
Public protection	1,316,587	-	1,316,587
Energy services	-	462,582	462,582
Perpetual care:			
Expendable	154,272	-	154,272
Nonexpendable	141,408	-	141,408
Other purposes	57,129	-	57,129
Unrestricted	<u>(95,360,939)</u>	<u>(5,518,948)</u>	<u>(100,879,887)</u>
Total net position	<u><u>\$ 8,461,436</u></u>	<u><u>\$ 2,876,940</u></u>	<u><u>\$ 11,338,376</u></u>

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, 2015

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government	\$ 15,209,744	\$ 7,825,909	\$ 3,302,291	\$ 755,359
Public protection	42,769,612	3,115,774	6,943,878	-
Public ways and facilities	7,449,931	1,694,315	647,020	2,548,308
Health and sanitation	13,314,499	512,449	9,895,675	-
Public assistance	20,748,868	298,808	19,602,076	-
Education	1,161,252	17,056	58,707	-
Recreation and cultural services	1,760,170	235,566	363,448	-
Interest on long-term debt	392,067	-	-	-
Total governmental activities	102,806,143	13,699,877	40,813,095	3,303,667
Business-type activities:				
Solid waste	(781,118)	1,249,113	77,197	-
Ambulance	4,925,357	5,033,787	246,820	-
Airport	696,478	447,360	48,446	-
Public Power Agency	2,044,078	1,880,776	-	-
Total business-type activities	6,884,795	8,611,036	372,463	-
Total primary government	\$ 109,690,938	\$ 22,310,913	\$ 41,185,558	\$ 3,303,667

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	
\$ (3,326,185)		\$ (3,326,185)	Governmental activities:
(32,709,960)		(32,709,960)	General government
(2,560,288)		(2,560,288)	Public protection
(2,906,375)		(2,906,375)	Public ways and facilities
(847,984)		(847,984)	Health and sanitation
(1,085,489)		(1,085,489)	Public assistance
(1,161,156)		(1,161,156)	Education
(392,067)		(392,067)	Recreation and cultural services
			Interest on long-term debt
(44,989,504)		(44,989,504)	Total governmental activities
			Business-type activities:
	\$ 2,107,428	2,107,428	Solid waste
	355,250	355,250	Ambulance
	(200,672)	(200,672)	Airport
	(163,302)	(163,302)	Public Power Agency
	2,098,704	2,098,704	Total business-type activities
	2,098,704	(42,890,800)	Total primary government
			General revenues:
			Taxes:
25,288,708	-	25,288,708	Property
346,954	-	346,954	Property transfer
2,645,360	-	2,645,360	Transient occupancy
14,199,815	-	14,199,815	Sales taxes shared state revenue
3,000,069	-	3,000,069	Grants and other intergovernmental revenue
555,750	27,950	583,700	not restricted to specific programs
-	3,375	3,375	Unrestricted investment earnings
572,979	-	572,979	Gain on sale of capital assets
(219,602)	219,602	-	Other
			Transfers
46,390,033	250,927	46,640,960	Total general revenues and transfers
1,400,529	2,349,631	3,750,160	Changes in net position
7,060,907	527,309	7,588,216	Net position, beginning of year, restated
\$ 8,461,436	\$ 2,876,940	\$ 11,338,376	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, 2015

	<u>General</u>	<u>Roads</u>	<u>Health and Welfare</u>	<u>Community Development Block Grants</u>	<u>County Fire</u>	<u>County Capital</u>	<u>Other Governmental</u>	<u>Total Governmental</u>
Assets:								
Cash and investments	\$ 10,511,442	\$ 9,495,401	\$ 6,814,800	\$ 8	\$ 2,428,435	\$ 2,235,164	\$ 8,115,684	\$ 39,600,934
Accounts receivable	828,920	191	929,241	-	6,538	-	-	1,764,890
Taxes receivable	15,559	-	-	-	2,092	-	241	17,892
Intergovernmental receivables	2,331,957	531,523	3,941,305	1,325,795	201,557	426,199	1,268,838	10,027,174
Prepaid items	1,170	-	48,566	-	9,092	-	-	58,828
Inventories	-	55,899	-	-	-	-	-	55,899
Restricted cash and investments	-	-	-	-	-	-	7,732	7,732
Loans receivable	-	-	-	8,174,718	-	-	-	8,174,718
Advances to other funds	1,447,867	2,570,278	-	-	-	-	-	4,018,145
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 15,136,915</u>	<u>\$ 12,653,292</u>	<u>\$ 11,733,912</u>	<u>\$ 9,500,521</u>	<u>\$ 2,647,714</u>	<u>\$ 2,661,363</u>	<u>\$ 9,392,495</u>	<u>\$ 63,726,212</u>
Liabilities and fund balances								
Liabilities:								
Accounts payable	\$ 913,251	\$ 8,120	\$ 599,893	\$ 338,099	\$ 1,921,715	\$ 521,011	\$ 447,650	\$ 4,749,739
Salaries and benefits payable	1,420,003	127,319	546,089	-	7,823	-	364	2,101,598
Unearned revenue	3,888,764	255,543	2,092,056	-	31,499	-	8,820	6,276,682
Other liabilities	95,933	-	710,368	-	-	-	-	806,301
Advances from other funds	-	-	-	1,217,850	-	1,824,278	-	3,042,128
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>6,317,951</u>	<u>390,982</u>	<u>3,948,406</u>	<u>1,555,949</u>	<u>1,961,037</u>	<u>2,345,289</u>	<u>456,834</u>	<u>16,976,448</u>
Fund balances:								
Nonspendable:								
Not in spendable form	1,449,037	55,899	48,566	-	9,092	-	-	1,562,594
To be maintained intact	-	-	-	-	-	-	141,408	141,408
Restricted:								
Capital projects	-	-	-	-	-	316,074	3,083,304	3,399,378
Public ways and facilities	-	12,206,411	-	-	-	-	4,079,035	16,285,446
Health and welfare	-	-	7,736,940	-	-	-	-	7,736,940
Children and Families								
Commission	-	-	-	-	-	-	790,603	790,603
Community development	-	-	-	7,944,572	-	-	-	7,944,572
Public protection	-	-	-	-	677,585	-	629,910	1,307,495
Perpetual care	-	-	-	-	-	-	154,272	154,272
Other purposes	-	-	-	-	-	-	57,129	57,129
Committed:								
Jail construction	816,846	-	-	-	-	-	-	816,846
Assigned:								
Encumbrances	584,395	-	-	-	-	-	-	584,395
Unassigned	5,968,686	-	-	-	-	-	-	5,968,686
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>8,818,964</u>	<u>12,262,310</u>	<u>7,785,506</u>	<u>7,944,572</u>	<u>686,677</u>	<u>316,074</u>	<u>8,935,661</u>	<u>46,749,764</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balances	<u>\$ 15,136,915</u>	<u>\$ 12,653,292</u>	<u>\$ 11,733,912</u>	<u>\$ 9,500,521</u>	<u>\$ 2,647,714</u>	<u>\$ 2,661,363</u>	<u>\$ 9,392,495</u>	<u>\$ 63,726,212</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, 2015

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

Total fund balances - total governmental funds		\$ 46,749,764
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		65,758,425
Internal service funds are used by management to charge the costs of worker's compensation and general liability self-insurance, purchasing and special services, telecommunications, various employee benefits, and fleet and radio services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		(15,743,597)
Deferred outflows and inflows of resources for pension items in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		
Deferred outflows of resources	\$ 6,414,425	
Deferred inflows of resources	<u>(15,423,027)</u>	(9,008,602)
Long-term and other liabilities are not due and payable in the current period and therefore are not reported in the funds.		
Bonds payable	\$ (13,294,000)	
Less: Issuance premium (to be amortized as interest expense)	(63,338)	
Accrued interest payable	(37,611)	
Net pension liability	(65,834,495)	
Notes payable	<u>(65,110)</u>	<u>(79,294,554)</u>
Net position of governmental activities		<u><u>\$ 8,461,436</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, 2015

	General	Roads	Health and Welfare	Community Development Block Grants	County Fire	County Capital	Other Governmental	Total Governmental
Revenues:								
Taxes	\$ 25,806,795	\$ -	\$ -	\$ -	\$ 2,217,102	\$ -	\$ 257,125	\$ 28,281,022
Licenses and permits	1,812,485	76,653	-	-	27,032	-	-	1,916,170
Fines, forfeits, and penalties	1,423,033	-	12,538	-	-	-	171,393	1,606,964
Interest, rents, and concessions	280,963	4,694	2,400	11,268	49,894	2,596	84,647	436,462
Intergovernmental:								
State	17,913,693	3,509,523	18,069,997	119,865	375,929	755,359	767,349	41,511,715
Federal	2,782,040	798,461	10,517,439	1,565,202	471,785	-	1,563,982	17,698,909
Other	623,971	433,006	55,000	-	127,771	-	694,670	1,934,418
Charges for services	7,601,481	1,201,066	735,089	-	122,319	92,339	424,449	10,176,743
Miscellaneous	231,211	5,524	200,682	-	269,460	3,748	33,958	744,583
Total revenues	<u>58,475,672</u>	<u>6,028,927</u>	<u>29,593,145</u>	<u>1,696,335</u>	<u>3,661,292</u>	<u>854,042</u>	<u>3,997,573</u>	<u>104,306,986</u>
Expenditures:								
Current:								
General government	13,734,103	-	-	-	-	230,203	-	13,964,306
Public protection	39,091,962	-	-	-	3,556,928	-	94,338	42,743,228
Public ways and facilities	81,734	5,436,119	-	-	-	-	158,206	5,676,059
Health and sanitation	860,052	-	11,903,036	-	-	-	669,610	13,432,698
Public assistance	404,866	-	19,285,962	1,110,143	-	-	-	20,800,971
Education	1,150,472	-	-	-	-	-	-	1,150,472
Recreation and cultural services	1,748,947	-	-	-	-	-	-	1,748,947
Capital outlay	1,066,243	546,031	176,967	-	533,534	2,729,867	6,176,776	11,229,418
Debt service:								
Principal	221,000	-	-	-	-	-	7,465	228,465
Costs of issuance	111,175	-	-	-	-	-	-	111,175
Interest	391,890	-	-	-	-	-	3,992	395,882
Total expenditures	<u>58,862,444</u>	<u>5,982,150</u>	<u>31,365,965</u>	<u>1,110,143</u>	<u>4,090,462</u>	<u>2,960,070</u>	<u>7,110,387</u>	<u>111,481,621</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(386,772)</u>	<u>46,777</u>	<u>(1,772,820)</u>	<u>586,192</u>	<u>(429,170)</u>	<u>(2,106,028)</u>	<u>(3,112,814)</u>	<u>(7,174,635)</u>
Other financing sources (uses):								
Transfers in	-	750,000	3,811,016	-	450,000	2,540,050	3,586,107	11,137,173
Transfers out	(7,440,478)	(3,304,331)	(384,029)	-	-	-	(167,748)	(11,296,586)
Debt issued	8,205,000	-	-	-	-	-	-	8,205,000
Proceeds from sale of capital assets	<u>14,912</u>	<u>15,840</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>-</u>	<u>280,752</u>
Total other financing sources (uses)	<u>779,434</u>	<u>(2,538,491)</u>	<u>3,426,987</u>	<u>-</u>	<u>450,000</u>	<u>2,790,050</u>	<u>3,418,359</u>	<u>8,326,339</u>
Changes in fund balances	392,662	(2,491,714)	1,654,167	586,192	20,830	684,022	305,545	1,151,704
Fund balances (deficit), beginning of year	<u>8,426,302</u>	<u>14,754,024</u>	<u>6,131,339</u>	<u>7,358,380</u>	<u>665,847</u>	<u>(367,948)</u>	<u>8,630,116</u>	<u>45,598,060</u>
Fund balances, end of year	<u>\$ 8,818,964</u>	<u>\$ 12,262,310</u>	<u>\$ 7,785,506</u>	<u>\$ 7,944,572</u>	<u>\$ 686,677</u>	<u>\$ 316,074</u>	<u>\$ 8,935,661</u>	<u>\$ 46,749,764</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, 2015

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

Changes in fund balances - total governmental funds		\$ 1,151,704
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	\$ 11,239,992	
Depreciation	<u>(3,943,188)</u>	7,296,804
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.	\$ (689,168)	
Transfers of capital assets to business-type activities decrease net position of the governmental activities in the statement of activities, but do not appear in the governmental funds because they are not a use of financial resources.	<u>(60,189)</u>	(749,357)
Internal service funds are used by management to charge the costs of worker's compensation and general liability self-insurance, purchasing and special services, telecommunications, various employee benefits, and fleet and radio services to individual funds. The net revenue of certain internal service funds is reported with governmental activities.		524,908
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>846</u>	3,815
Governmental funds report pension contributions made during the year as expenditures. The statement of activities reports pension expense as the change in net pension liability and other pension-related items.		1,149,190
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net assets.		
Issuance of debt	\$ (8,205,000)	
Principal repayments	<u>228,465</u>	<u>(7,976,535)</u>
Change in net position of governmental activities		<u><u>\$ 1,400,529</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, 2015

	Business-type Activities - Enterprise Funds					Governmental
	Major			Nonmajor		Activities -
	Solid	Ambulance	Airport	Public		Internal
	Waste			Power	Total	Service
				Agency		Funds
Assets						
Current assets:						
Cash and investments	\$ 18,088	\$ 1,402,743	\$ 167,118	\$ 1,507,655	\$ 3,095,604	\$ 10,018,346
Accounts receivable, net	126,017	590,714	25	-	716,756	67,529
Intergovernmental receivables	-	99,237	-	56,020	155,257	18,382
Prepaid items	-	-	-	-	-	464,817
Inventories	-	-	-	-	-	12,988
Total current assets	144,105	2,092,694	167,143	1,563,675	3,967,617	10,582,062
Noncurrent assets:						
Restricted cash and investments	-	-	-	462,582	462,582	100,000
Deposits with others	-	-	-	67,000	67,000	-
Advances to other funds	-	-	-	-	-	3,318,549
Capital assets:						
Nondepreciable	408,236	501,251	1,173,530	-	2,083,017	-
Depreciable, net	98,384	3,663,381	2,088,524	-	5,850,289	198,260
Total noncurrent assets	506,620	4,164,632	3,262,054	529,582	8,462,888	3,616,809
Total assets	650,725	6,257,326	3,429,197	2,093,257	12,430,505	14,198,871
Deferred outflows of resources						
Deferred outflows of resources related to pensions	37,018	15,808	30,465	-	83,291	77,587
Liabilities						
Current liabilities:						
Accounts payable	71,031	123,847	64,377	360,643	619,898	136,025
Salaries and benefits payable	11,972	5,382	16,145	1,604	35,103	41,744
Interest payable	8,740	-	-	-	8,740	-
Unearned revenue	51,346	-	-	-	51,346	-
Other liabilities	-	2,550	-	-	2,550	-
Accrued compensated absences	-	-	-	-	-	1,600,000
Accrued claims	-	-	-	-	-	1,783,650
Landfill closure/postclosure, current	127,209	-	-	-	127,209	-
Notes payable, current	412,170	-	-	-	412,170	-
Total current liabilities	682,468	131,779	80,522	362,247	1,257,016	3,561,419
Noncurrent liabilities:						
Advances from other funds	746,000	-	-	-	746,000	2,100,699
Accrued compensated absences	71,111	50,869	34,046	-	156,026	3,131,364
Net OPEB obligation	-	-	-	-	-	15,535,237
Net pension liability	444,003	176,720	460,277	-	1,081,000	893,262
Accrued claims	-	-	-	-	-	7,300,426
Landfill closure/postclosure	2,924,425	-	-	-	2,924,425	-
Notes payable	474,489	-	-	-	474,489	-
Total noncurrent liabilities	4,660,028	227,589	494,323	-	5,381,940	28,960,988
Total liabilities	5,342,496	359,368	574,845	362,247	6,638,956	32,522,407
Deferred inflows of resources						
Deferred inflows of resources related to pensions	111,447	44,357	115,531	-	271,335	224,213
Net position						
Net investment in capital assets	506,620	4,164,632	3,262,054	-	7,933,306	198,260
Restricted for:						
Energy services	-	-	-	462,582	462,582	-
Unrestricted	(5,272,820)	1,704,777	(492,768)	1,268,428	(2,792,383)	(18,668,422)
Total net position	\$ (4,766,200)	\$ 5,869,409	\$ 2,769,286	\$ 1,731,010	5,603,505	\$ (18,470,162)
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.					(2,726,565)	
Net position of business-type activities					\$ 2,876,940	

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, 2015

	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	\$ 1,249,113	\$ 5,005,229	\$ 408,749	\$ 1,880,776	\$ 8,543,867	\$ 17,468,028
Miscellaneous	-	28,558	38,611	-	67,169	311,882
Total operating revenues	1,249,113	5,033,787	447,360	1,880,776	8,611,036	17,779,910
Operating expenses:						
Salaries and benefits	349,942	147,909	310,408	30,489	838,748	2,187,085
Purchased services	83,712	3,386,933	-	-	3,470,645	-
Professional fees	298,811	262,602	24,074	81,265	666,752	513,642
Landfill closure	(1,850,506)	-	-	-	(1,850,506)	-
Claims	-	-	-	-	-	3,041,867
Health insurance benefits	-	-	-	-	-	9,284,443
Unemployment benefits	-	-	-	-	-	97,395
General and administrative	256,505	728,418	147,118	188,757	1,320,798	2,024,200
Utilities	-	48,285	35,807	1,743,608	1,827,700	-
Depreciation	55,167	351,425	179,585	-	586,177	218,536
Total operating expenses	(806,369)	4,925,572	696,992	2,044,119	6,860,314	17,367,168
Operating income (loss)	2,055,482	108,215	(249,632)	(163,343)	1,750,722	412,742
Nonoperating revenues (expenses):						
Interest income	-	7,986	814	19,150	27,950	119,288
Intergovernmental						
State	77,197	-	48,446	-	125,643	-
Federal	-	246,820	-	-	246,820	-
Gain on sale of capital assets	-	2,160	1,215	-	3,375	1,665
Interest expense	(30,256)	-	-	-	(30,256)	(3,012)
Total nonoperating revenues (expenses)	46,941	256,966	50,475	19,150	373,532	117,941
Income (loss) before capital contributions and transfers	2,102,423	365,181	(199,157)	(144,193)	2,124,254	530,683
Capital contributions	-	-	60,189	-	60,189	-
Transfers in	-	56,808	102,605	-	159,413	-
Changes in net position	2,102,423	421,989	(36,363)	(144,193)	2,343,856	530,683
Net position, beginning of year, restated	(6,868,623)	5,447,420	2,805,649	1,875,203		(19,000,845)
Net position, end of year	\$ (4,766,200)	\$ 5,869,409	\$ 2,769,286	\$ 1,731,010		\$ (18,470,162)
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.					5,775	
Change in net position of business-type activities					\$ 2,349,631	

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, 2015

	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	\$ 1,277,695	\$ 5,032,264	\$ 447,335	\$ 1,897,519	\$ 8,654,813	\$ -
Receipts from interfund services provided	-	-	-	-	-	17,791,554
Payments to suppliers	(653,465)	(4,358,686)	(107,567)	(1,986,472)	(7,106,190)	(10,072,093)
Payments to employees	(340,874)	(149,796)	(293,661)	(30,059)	(814,390)	(2,602,956)
Payments for interfund services used	(67,416)	(39,137)	(44,176)	(475)	(151,204)	-
Claims paid	-	-	-	-	-	(2,783,867)
Net cash provided by (used for) operating activities	215,940	484,645	1,931	(119,487)	583,029	2,332,638
Cash flows from noncapital financing activities:						
Advances to other funds	-	-	-	-	-	(616,047)
Advances from other funds	-	-	-	-	-	9,768
Payment on advances from other funds	(190,400)	-	-	-	(190,400)	(471,121)
Transfers in from other funds	-	56,808	102,605	-	159,413	-
Principal payments on notes payable	(402,929)	-	-	-	(402,929)	-
Interest paid	(34,434)	-	-	-	(34,434)	(3,012)
Intergovernmental	77,197	560,175	48,446	-	685,818	-
Net cash provided by (used for) noncapital financing activities:	(550,566)	616,983	151,051	-	217,468	(1,080,412)
Cash flows from capital and related financing activities:						
Acquisition and construction of capital assets	-	(301,913)	(57,986)	-	(359,899)	(28,375)
Proceeds from sales of capital assets	-	2,160	1,215	-	3,375	1,665
Net cash used for capital and related financing activities:	-	(299,753)	(56,771)	-	(356,524)	(26,710)
Cash flows from investing activities:						
Interest	-	7,986	814	19,150	27,950	119,288
Net increase (decrease) in cash and cash equivalents	(334,626)	809,861	97,025	(100,337)	471,923	1,344,804
Cash and cash equivalents, beginning of year	352,714	592,882	70,093	2,070,574	3,086,263	8,773,542
Cash and cash equivalents, end of year	\$ 18,088	\$ 1,402,743	\$ 167,118	\$ 1,970,237	\$ 3,558,186	\$ 10,118,346
Reconciliation to the Statement of Net Position:						
Cash and investments	\$ 18,088	\$ 1,402,743	\$ 167,118	\$ 1,507,655	\$ 3,095,604	\$ 10,018,346
Restricted cash and investments	-	-	-	462,582	462,582	100,000
Total cash and cash equivalents	\$ 18,088	\$ 1,402,743	\$ 167,118	\$ 1,970,237	\$ 3,558,186	\$ 10,118,346

(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, 2015

	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)	\$ 2,055,482	\$ 108,215	\$ (249,632)	\$ (163,343)	\$ 1,750,722	\$ 412,742
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:						
Depreciation expense	55,167	351,425	179,585	-	586,177	218,536
Changes in assets and liabilities:						
Accounts receivable, net	(5,531)	(1,523)	(25)	-	(7,079)	5,046
Intergovernmental receivables	20,712	-	-	16,743	37,455	6,598
Prepaid items	-	-	-	-	-	(37,572)
Inventories	-	-	-	-	-	(11,527)
Accounts payable	(81,853)	28,415	55,256	26,683	28,501	(29,551)
Salaries and benefits payable	2,207	909	4,358	430	7,904	18,028
Unearned revenue	13,401	-	-	-	13,401	-
Net OPEB obligation	-	-	-	-	-	1,926,237
Net pension liability and related deferred outflows/inflows	(5,608)	(3,306)	2,096	-	(6,818)	(14,395)
Accrued compensated absences	12,469	510	10,293	-	23,272	(419,504)
Accrued claims	-	-	-	-	-	258,000
Landfill closure/postclosure	(1,850,506)	-	-	-	(1,850,506)	-
Net cash provided by (used for) operating activities	<u>\$ 215,940</u>	<u>\$ 484,645</u>	<u>\$ 1,931</u>	<u>\$ (119,487)</u>	<u>\$ 583,029</u>	<u>\$ 2,332,638</u>
Noncash investing, capital, and financing activities:						
Contribution of capital assets from governmental activities	\$ -	\$ -	\$ 60,189	\$ -	\$ 60,189	\$ -

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, 2015

	<u>Investment Trust</u>	<u>Agency</u>
Assets:		
Cash and investments	\$ 58,450,736	\$ 5,611,174
Taxes receivable	-	10,130,268
Interest receivable	284,153	-
Intergovernmental receivables	-	721,305
	<u>58,734,889</u>	<u>16,462,747</u>
Total assets	<u>58,734,889</u>	<u>16,462,747</u>
Liabilities:		
Advances from other funds	-	1,447,867
Agency obligations	-	15,014,880
	<u>-</u>	<u>16,462,747</u>
Total liabilities	<u>-</u>	<u>16,462,747</u>
Net position	<u><u>\$ 58,734,889</u></u>	<u><u>\$ -</u></u>

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

**COUNTY OF TUOLUMNE, CALIFORNIA
STATEMENT OF CHANGE IN FIDUCIARY
NET POSITION - INVESTMENT TRUST FUND
FOR THE YEAR ENDED JUNE 30, 2015**

Additions:	
Contribution to pooled investments	\$ 92,755,282
Net investment income:	
Interest income	<u>516,228</u>
Total additions	93,271,510
Deductions:	
Distribution from pooled investments	<u>93,705,928</u>
Change in net position	(434,418)
Net position, beginning of year	<u>59,169,307</u>
Net position, end of year	<u><u>\$ 58,734,889</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, 2015**

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 there is a financial benefit or burden relationship between them and the County; 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, 2015

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, 2015

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 Roads 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 County Fire Special Revenue Fund accounts for revenues and expenditures related to fire protection services in the unincorporated areas of the County.
- The County Capital Projects Fund accounts for all County capital projects not accounted for in the Road Construction Fund.

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, purchasing and special services, telecommunications, various employee benefits, and fleet and radio services.
- 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, 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.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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, 2015, there is no material difference between pool participants' 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.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Receivables

The majority of the loans receivable balance of \$8,174,718 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 \$590,714 is reported net of bad debt allowances of \$1,392,260.

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 statements of net position for proprietary and fiduciary 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, 2015. 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

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

Pensions

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

GASB Statement No. 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date:	June 30, 2013
Measurement Date:	June 30, 2014
Measurement Period:	July 1, 2013 to June 30, 2014

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.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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:

- GASB Statement No. 68 (GASB 68), *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27* and GASB Statement No. 71 (GASB 71), *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68* (collectively, the Statements). The primary objective of the Statements is to improve accounting and financial reporting by state and local governments for pensions by establishing standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expenses. It requires employers to report a net pension liability for the difference between the present value of projected pension benefits for past service and restricted resources held in trust for the payment of benefits. The Statements identify the methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

The net pension liability offset by the related deferred outflows of resources as of June 30, 2014 reduced the beginning net position for the year ended June 30, 2015. As a result of implementing these Statements, the County's previously reported beginning net position have been restated as follows:

	Governmental Activities	Business-type Activities	Solid Waste	Ambulance	Airport	Internal Service Funds
Net position, beginning of year, previously reported	\$ 84,107,477	\$ 1,803,171	\$ (6,344,583)	\$ 5,655,995	\$ 3,348,896	\$ (17,946,562)
Restatement	(77,046,570)	(1,275,862)	(524,040)	(208,575)	(543,247)	(1,054,283)
Net position, beginning of year, restated	<u>\$ 7,060,907</u>	<u>\$ 527,309</u>	<u>\$ (6,868,623)</u>	<u>\$ 5,447,420</u>	<u>\$ 2,805,649</u>	<u>\$ (19,000,845)</u>

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- GASB Statement No. 69, *Government Combinations and Disposals of Government Operations*. This Statement establishes accounting and financial reporting standards for mergers, acquisitions, and transfers of operations (i.e., government combinations). This Statement had no impact on the County's basic financial statements.

Future Implementation of New Governmental Accounting Standards

The following new GASB statements requires future implementation:

- In February 2015, the GASB issued Statement No. 72, *Fair Value Measurement and Application*. The objective of this Statement is to improve financial reporting by clarifying the definition of fair value for financial reporting purposes, establishing general principles for measuring fair value, providing additional fair value application guidance, and enhancing disclosures about fair value measurements. These improvements are based in part on the concepts and definitions established in Concepts Statement No. 6, *Measurement of Elements of Financial Statements*, and other relevant literature. The requirements of this Statement are effective for the County's year ending June 30, 2016.
- In June 2015, the GASB issued Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. The principal objective of this Statement is to improve the usefulness of information about postemployment benefits other than pensions included in the general purpose external financial reports (financial reports) of state and local governmental benefit plans for making decisions and assessing accountability. These benefits are referred to as other postemployment benefits (OPEB), and the plans through which the benefits are provided are referred to as OPEB plans. Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, establishes standards for governmental employer recognition, measurement, and presentation of information about OPEB. The two Statements are closely related in some areas, and certain provisions of this Statement refer to Statement 75. The requirements of this Statement are effective for the County's year ending June 30, 2017.
- In June 2015, the GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The principal objective of this Statement is to improve the usefulness of information for decisions made by the various users of the general purpose external financial reports (financial reports) of governments whose employees—both active employees and inactive employees—are provided with postemployment benefits other than pensions. One aspect of that objective is to provide information about the effects of OPEB-related transactions and other events on the elements of the basic financial statements. This information will assist users in assessing accountability and the relationship between a government's inflows of resources and its total cost (including OPEB expense) of providing government services each period. Another aspect of that objective is to provide users with information about the government's OPEB obligations and the resources, if any, available to satisfy those obligations. An additional objective of this Statement is to improve the information provided in government financial reports about OPEB-related financial support provided by certain nonemployer entities for OPEB that is provided to the employees of other entities. Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, establishes standards of financial reporting for defined benefit OPEB plans and defined contribution OPEB plans. The two Statements are closely related in some areas, and certain provisions of this Statement refer to Statement 74. The requirements of this Statement are effective for the County's year ending June 30, 2018.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- In June 2015, the GASB issued Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. The objective of this Statement is to identify—in the context of the current governmental financial reporting environment—the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with generally accepted accounting principles (GAAP) and the framework for selecting those principles. The requirements of this Statement are effective for the County’s year ending June 30, 2016.
- In August 2015, the GASB issued Statement No. 77, *Tax Abatement Disclosures*. State and local governments employ a variety of programs and policies that reduce the taxes an individual or entity otherwise would owe, with the intent of encouraging those individuals or entities to engage in certain behaviors such as constructing housing in a particular neighborhood or relocating or retaining a business within a government’s geographic area. Certain of those programs and policies reduce tax revenues through agreements with individuals or entities, such as property tax abatements for businesses that build or expand office buildings. The objective of this Statement is to provide financial statement users with essential information about the nature and magnitude of the reduction in tax revenues through tax abatement programs in order to better assess (a) whether current-year revenues were sufficient to pay for current-year services, (b) compliance with finance-related legal or contractual requirements, (c) where a government’s financial resources come from and how it uses them, and (d) financial position and economic condition and how they have changed over time. The requirements of this Statement are effective for the County’s year ending June 30, 2017.
- In December 2015, the GASB issued Statement No. 78, *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*. The objective of this statement is to address a practice issue regarding the scope and applicability of Statement No. 68 associated with pensions provided through certain cost-sharing multiple-employer defined benefit pension plans and to state or local governmental employers whose employees are provided with such pensions. Such plans are not considered a state or local government pension plan and are used to provide benefits to both employees of state and local governments and employees of employers that are not state or local governments. The requirements of this statement are effective for the County’s year ending June 30, 2017.
- In December 2015, the GASB issued Statement No. 79, *Certain External Investment Pools and Pool Participants*. This statement establishes criteria for an external investment pool to qualify for making the election to measure all investments at amortized cost for financial reporting purposes. Pool participants should also measure their investments at amortized cost if the external pool meets these criteria. If an external investment pool does not meet the criteria, then the pool should apply the provisions in paragraph 16 of Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. Pool participants should measure their investments in that pool at fair value in accordance with paragraph 11 of Statement No. 31. This statement establishes additional note disclosure requirements for qualifying external investment pools that measure all of their investments at amortized cost and for governments that participate in those pools. The requirements of this statement are effective for the County’s year ending June 30, 2016, except for provisions on portfolio quality, custodial credit risk and shadow pricing, which are effective for the County’s year ending June 30, 2017.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- In January 2016, the GASB issued Statement No. 80, *Blending Requirements for Certain Component Units – An Amendment of GASB Statement No. 14*. The objective of this Statement is to improve financial reporting by clarifying the financial statement presentation requirements for certain component units. The requirements of this Statement are effective for the County's year ending June 30, 2017.

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	\$ 52,714,884
Restricted cash and investments	570,314
Fiduciary funds:	
Investment Trust Fund	58,450,736
Agency Funds	5,611,174
Total cash and investments	<u>\$ 117,347,108</u>

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

Deposits	\$ 7,465,892
Investments	109,867,866
Cash on hand	13,350
Total cash and investments	<u>\$ 117,347,108</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, 2015 had a balance of \$69.6 billion. Of that amount, 2.08% 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 239 days as of June 30, 2015. 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.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 2: CASH AND INVESTMENTS (Continued)

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, 2015, CAMP had a balance of \$1.6 billion with an average maturity of 32 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

Investments in any one issuer (other than U.S. Treasury Securities, money market mutual funds or external investment pools) that exceed 5% of the total investments of the County are Federal Home Loan Bank (7.3%) and Federal Home Loan Mortgage Corporation (7.3%).

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, 2015, the carrying amount of deposits was \$7,465,892 and the bank balance was \$11,786,402. Of the bank balance, \$607,732 was covered by federal deposit insurance and \$11,178,670 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.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 2: CASH AND INVESTMENTS (Continued)

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 responsibility 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.

As of June 30, 2015, 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							\$ 7,480
Cash deposits							7,358,160
Total cash							<u>7,365,640</u>
Investments managed by County Treasurer:							
LAIF	Not Rated	\$ -	\$ -	\$ 47,000,000	\$ -	\$ -	47,000,000
CAMP	AAAm	-	1,000,000	-	-	-	1,000,000
Negotiable Certificates of Deposit	Not Rated	-	-	490,000	1,470,000	1,938,388	3,898,388
California Municipalities	AA+	-	-	-	1,049,053	-	1,049,053
California Municipalities	AA-	-	1,165,000	-	-	-	1,165,000
California Municipalities	Not Rated	-	-	-	639,459	-	639,459
U.S. Agency Securities:							
Federal Farm Credit Bank	AA+	-	2,000,093	-	1,999,340	-	3,999,433
Federal Home Loan Bank	AA+	-	-	-	2,999,500	3,998,095	6,997,595
Federal Home Loan Bank	AA-	-	-	1,027,900	-	-	1,027,900
Federal Home Loan Mortgage Corporation	AA+	-	-	-	5,998,560	1,979,336	7,977,896
Federal National Mortgage Association	AA+	-	-	-	1,995,263	2,000,000	3,995,263
Corporate Notes	AAA	-	-	-	1,992,058	-	1,992,058
Corporate Notes	AA+	-	999,500	999,690	4,113,443	-	6,112,633
Corporate Notes	AA	-	-	-	4,976,921	-	4,976,921
Corporate Notes	AA-	-	-	1,007,596	2,009,279	999,850	4,016,725
Corporate Notes	A+	-	-	1,000,000	7,001,676	999,950	9,001,626
Corporate Notes	A	-	-	-	3,017,248	-	3,017,248
Corporate Notes	A-	-	1,000,668	-	1,000,000	-	2,000,668
Total investments managed by County Treasurer:		<u>\$ -</u>	<u>\$ 6,165,261</u>	<u>\$ 51,525,186</u>	<u>\$ 40,261,800</u>	<u>\$ 11,915,619</u>	<u>109,867,866</u>
Total Investment Pool							117,233,506
Cash and Investments Held Outside of the Pool:							
Cash on hand							5,870
Cash deposits							107,732
Total cash and investments							<u>\$117,347,108</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.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 2: CASH AND INVESTMENTS (Continued)

The Pool values participants' shares on an amortized cost basis. The Pool distributes income to participants quarterly based on their relative participation during the quarter, 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.

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 \$53,276,644 as of June 30, 2015.

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

Investments	Fair Value	Principal	Interest Rate	Maturity Range
LAIF	\$ 47,000,000	\$ 47,000,000	0.299%	2/24/2016*
CAMP	1,000,000	1,000,000	0.08%	8/1/2015*
Negotiable Certificates of Deposit	3,898,388	3,899,000	0.60%-2.20%	3/17/16-3/6/2020
California Municipalities	2,853,512	2,749,459	2.015-5.648%	8/1/15-1/16/17
U.S. Agency Securities	23,998,087	24,000,000	0.375-5.625%	9/15/15-9/24/19
Corporate Notes	31,117,879	31,000,000	0.45-5.625%	11/9/15-4/25/19
Total Investments	<u>\$109,867,866</u>	<u>\$109,648,459</u>		

* LAIF and CAMP are investment pools, and as such, their maturities are measured as a weighted average; LAIF being 239 days and CAMP being 32 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, 2015:

Statement of Net Position:

Net position held for pool participants	<u>\$ 117,517,659</u>
Equity of internal pool participants	\$ 58,782,770
Equity of external pool participants	<u>58,734,889</u>
Total equity	<u>\$ 117,517,659</u>

Statement of Changes in Net Position:

Net position at July 1, 2014	\$ 115,035,738
Net change in investment by pool participants	<u>2,481,921</u>
Net position at June 30, 2015	<u>\$ 117,517,659</u>

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 3: CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2015 for the governmental activities and business-type activities are as follows:

	Balance July 1, 2014	Increases	Decreases	Balance June 30, 2015
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 6,424,208	\$ 142,266	\$ (250,000)	\$ 6,316,474
Construction in progress	10,235,834	8,652,220	(3,398,572)	15,489,482
Total capital assets, not being depreciated	<u>16,660,042</u>	<u>8,794,486</u>	<u>(3,648,572)</u>	<u>21,805,956</u>
Capital assets, being depreciated:				
Structures and improvements	50,750,442	2,221,743	-	52,972,185
Equipment	36,152,517	2,244,264	(959,284)	37,437,497
Roads	357,191,411	272,449	-	357,463,860
Bridges	9,814,386	1,073,808	-	10,888,194
Total capital assets, being depreciated	<u>453,908,756</u>	<u>5,812,264</u>	<u>(959,284)</u>	<u>458,761,736</u>
Less accumulated depreciation for:				
Structures and improvements	(34,058,822)	(1,394,864)	-	(35,453,686)
Equipment	(33,615,954)	(1,197,341)	520,116	(34,293,179)
Roads	(340,047,119)	(1,160,657)	-	(341,207,776)
Bridges	(3,247,504)	(408,862)	-	(3,656,366)
Total accumulated depreciation	<u>(410,969,399)</u>	<u>(4,161,724)</u>	<u>520,116</u>	<u>(414,611,007)</u>
Total capital assets, being depreciated, net	<u>42,939,357</u>	<u>1,650,540</u>	<u>(439,168)</u>	<u>44,150,729</u>
Governmental activities, net	<u>\$ 59,599,399</u>	<u>\$ 10,445,026</u>	<u>\$ (4,087,740)</u>	<u>\$ 65,956,685</u>
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 2,083,017	\$ -	\$ -	\$ 2,083,017
Capital assets, being depreciated:				
Structures and improvements	15,286,993	60,189	-	15,347,182
Equipment	2,362,097	395,030	(218,120)	2,539,007
Total capital assets, being depreciated	<u>17,649,090</u>	<u>455,219</u>	<u>(218,120)</u>	<u>17,886,189</u>
Less accumulated depreciation for:				
Structures and improvements	(9,544,563)	(410,604)	-	(9,955,167)
Equipment	(2,088,149)	(210,704)	218,120	(2,080,733)
Total accumulated depreciation	<u>(11,632,712)</u>	<u>(621,308)</u>	<u>218,120</u>	<u>(12,035,900)</u>
Total capital assets, being depreciated, net	<u>6,016,378</u>	<u>(166,089)</u>	<u>-</u>	<u>5,850,289</u>
Business-type activities, net	<u>\$ 8,099,395</u>	<u>\$ (166,089)</u>	<u>\$ -</u>	<u>\$ 7,933,306</u>

Capital assets with a book value of \$60,189 (net of accumulated depreciation of \$35,131) were transferred from governmental activities to business-type activities during the year.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 3: CAPITAL ASSETS (Continued)

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

Governmental activities:

General government	\$ 1,407,104
Public protection	415,884
Public ways and facilities	1,916,769
Health and sanitation	70,991
Public assistance	78,663
Education	12,083
Recreation and cultural services	41,694
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets	218,536
Total depreciation expense – governmental activities	<u>\$ 4,161,724</u>

Business-type activities:

Solid Waste	55,167
Ambulance	351,425
Airport	179,585
Total depreciation expense – business-type activities	<u>\$ 586,177</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, 2014	Additions	Deletions	Balance June 30, 2015	Due Within One Year
Governmental activities:					
Accrued claims	\$ 8,826,076	\$ 3,041,435	\$ (2,783,435)	\$ 9,084,076	\$ 1,783,650
Compensated absences	5,150,868	1,013,945	(1,433,449)	4,731,364	1,600,000
Bonds payable	5,310,000	8,205,000	(221,000)	13,294,000	281,000
Plus premium	66,307	-	(2,969)	63,338	2,969
Note payable	72,575	-	(7,465)	65,110	7,877
Total governmental activities	<u>\$ 19,425,826</u>	<u>\$ 12,260,380</u>	<u>\$ (4,448,318)</u>	<u>\$ 27,237,888</u>	<u>\$ 3,675,496</u>
Business-type activities:					
Compensated absences	\$ 132,754	\$ 28,605	\$ (5,333)	\$ 156,026	\$ -
Landfill closure and postclosure	4,902,140	-	(1,850,506)	3,051,634	127,209
Notes payable	1,289,588	-	(402,929)	886,659	412,170
Total business-type activities	<u>\$ 6,324,482</u>	<u>\$ 28,605</u>	<u>\$ (2,258,768)</u>	<u>\$ 4,094,319</u>	<u>\$ 539,379</u>

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them, which include accrued claims, 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, 2015

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 \$200,000 as of June 30, 2015 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 3.0%. The loan must be repaid within 5 years and is paid in semi-annual installments commencing on July 16, 2012. The balance of \$639,459 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 \$47,200 as of June 30, 2015 is presented in the Solid Waste 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 of 5.5%. The balance at June 30, 2015 is \$65,110 and is presented in governmental activities.

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

Year Ending June 30,	Governmental activities		Business-type activities	
	Principal	Interest	Principal	Interest
2016	\$ 7,877	\$ 3,581	\$ 412,170	\$ 16,839
2017	8,309	3,148	374,489	7,319
2018	8,766	2,691	50,000	-
2019	9,248	2,209	50,000	-
2020	9,757	1,700	-	-
2021-22	21,153	1,761	-	-
Total	<u>\$ 65,110</u>	<u>\$ 15,090</u>	<u>\$ 886,659</u>	<u>\$ 24,158</u>

Bonds Payable

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. 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%. The balance at June 30, 2015 is \$5,170,000 and is presented in governmental activities. Annual principal and interest payments range from \$362,987 to \$372,893.

On December 1, 2014, the County entered into an agreement with Umpqua Bank for \$8,205,000 for the Taxable Pension Obligation Refunding Bonds to pay off the CalPERS safety Tier 1 side fund. The loan is for eighteen (18) years, maturing on June 1, 2032. The interest rate is 4% with quarterly payments starting March 1, 2015. The balance at June 30, 2015 is \$8,124,000 and is presented in governmental activities. Annual principal and interest payments range from \$454,040 to \$883,550.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 4: LONG-TERM LIABILITIES (Continued)

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

Year Ending June 30,	Governmental activities	
	Principal	Interest
2016	\$ 281,000	\$ 545,933
2017	379,000	533,601
2018	409,000	518,275
2019	444,000	501,555
2020	473,000	483,365
2021-2025	3,047,000	2,081,803
2026-2030	4,404,000	1,323,667
2031-2035	3,162,000	407,006
2036-2037	695,000	31,612
	<u>\$ 13,294,000</u>	<u>\$ 6,426,817</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, 2015:

Receivable Fund	Payable Fund	Amount
General	Agency	\$ 1,447,867
Roads	County Capital	1,824,278
	Solid Waste	746,000
		<u>2,570,278</u>
Internal Service	Internal Service	2,100,699
	Community Development Block Grants	1,217,850
		<u>3,318,549</u>
		<u>\$ 7,336,694</u>

The Property Tax Collection Agency Fund borrowed from the General Fund to offset cash deficits. The outstanding balance at June 30, 2015 totaled \$1,447,867.

The County Capital Projects Fund borrowed from the Roads Fund for the purchase of the land for the Law and Justice Center. The outstanding balance at June 30, 2015 totaled \$1,824,278.

The County Board of Supervisors authorized an advance from the Roads Fund to the Solid Waste Fund to offset up-front costs related to landfill closure costs. The outstanding balance at June 30, 2015 totaled \$746,000.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 5: INTERFUND TRANSACTIONS (Continued)

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, 2015 totaled \$401,568 and \$1,699,131, 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, 2015:

Transfer From	Transfer To	Amount
General	Roads	\$ 750,000
	Health and Welfare	3,811,016
	County Fire	450,000
	County Capital	2,270,049
	Ambulance	56,808
	Airport	102,605
		<u>7,440,478</u>
Roads	Other Governmental	<u>3,304,331</u>
Health and Welfare	County Capital	102,253
	Other Governmental	281,776
		<u>384,029</u>
Other Governmental	County Capital	<u>167,748</u>
		<u>\$ 11,296,586</u>

General Fund

The General Fund made contributions of \$7,440,478 to other funds to offset operating costs of the programs. Of the amount transferred out, the County Capital Fund received \$2,270,049 for the Law and Justice Center. In addition, the Health and Welfare Fund received \$3,811,016 representing transfer of vehicle license fee revenue received from the State.

Roads Fund

The Roads Fund made contributions of \$3,304,331 to the Road Construction Fund (other governmental) for major road projects, the largest being the widening of Mono Way for \$3,071,853.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 6 – PENSION PLANS

General Information about the Pension Plans

Plans Description – All of the County’s qualified employees are eligible to participate in the County’s Miscellaneous Pension Plan, an agent multiple-employer defined benefit pension plan, or the County’s Safety Pension Plan, a cost-sharing multiple-employer defined benefit pension plan, (collectively, Plans). Both Plans are administered by the California Public Employees’ Retirement System (CalPERS). Outside agencies associated with the County also participate in the County’s Miscellaneous Pension Plan, so the departments and funds of the County along with these outside agencies are in a cost-sharing arrangement in which all risks and costs are shared proportionately. A full description of the Plans regarding number of employees covered, benefit provisions, assumptions (for funding, but not accounting purposes), and membership information are listed in the June 30, 2013 Annual Actuarial Valuation Reports. Details of the benefits provided can be obtained in Appendix B of the actuarial valuation reports. These reports and CalPERS’ audited financial statements are publicly available reports that can be obtained at CalPERS’ website at www.calpers.ca.gov under Forms and Publications.

The California Legislature passed and the Governor signed the “Public Employees’ Pension Reform Act of 2013” (PEPRA) on September 12, 2012. PEPRA contained a number of provisions intended to reduce future pension obligations. PEPRA primarily affects new pension plan members who are enrolled for the first time after December 2012. Benefit provisions under the Plan and other requirements are established by State statute and County resolution.

Benefits Provided – The benefits for the Plans are based on members’ years of services, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Members become fully vested in their retirement benefits earned to date after five years of credited service.

The Plans’ provisions and benefits in effect at June 30, 2015 are summarized as follows:

Miscellaneous Pension Plan:

Hire date	Prior to March 13, 2011	March 13, 2011 to December 31, 2012	On or After January 1, 2013
Benefit formula	2% @ 55	2% @ 60	2% @ 62
Benefit vesting schedule	5 years of service	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50 to 67	50 to 67	52 to 67
Monthly benefits, as a % of eligible compensation	1.426 to 2.418%	1.092 to 2.418%	1.000 to 2.500%

Safety Pension Plan:

Benefit formula	3% @ 50	2% @ 50	2.7% @ 57
Benefit vesting schedule	5 years of service	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50 to 55	50 to 55	50 to 57
Monthly benefits, as a % of eligible compensation	3.000%	2.000 to 2.700%	2.000 to 2.700%

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 6 – PENSION PLANS (Continued)

Contributions – Section 20814(c) of the California Public Employees Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through the CalPERS' annual actuarial valuation process. The Miscellaneous Pension Plan's actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Safety Pension Plan's actuarially determined rate is based on the estimated amount necessary to pay the Safety Pension Plan's allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability. The County is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the measurement period ended June 30, 2014 (the measurement date), the average active employee contribution rates were 6.756%, 8.986%, 8.922%, and 11.715% of annual pay, and the average employer's contribution rates were 13.958%, 34.253%, 19.900%, and 11.500% of annual payroll for the Miscellaneous Pension Plan, the Safety First Tier Pension Plan, the Safety Second Tier Pension Plan, and the Safety PEPRA Pension Plan, respectively. Employer contribution rates may change if plan contracts are amended. It is the responsibility of the County to make necessary accounting adjustments to reflect the impact due to any employer-paid member contributions or situations where members are paying a portion of the employer contribution.

For the year ended June 30, 2015, the contributions recognized as part of pension expense were \$4,776,409.

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

As of June 30, 2015, the County reported a liability of \$67,808,757 for its proportionate shares of the net pension liability. The net pension liability was measured as of June 30, 2014, using an annual actuarial valuation as of June 30, 2013 rolled forward to June 30, 2014 using standard update procedures. The County's proportions of the net pension liability were based on its 2013-14 total contributions to the Plans relative to all 2013-14 contributions to the Plans. At June 30, 2014, the County's proportions were 91.53140% and 0.33072% for the Miscellaneous Pension Plan and Safety Pension Plan, respectively.

For the year ended June 30, 2015, the County recognized pension expense of \$5,382,593. At June 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Contributions subsequent to the measurement date	\$ 6,552,996	\$ -
Adjustment due to differences in proportions	22,307	(445,958)
Net difference between projected and actual earnings on pension plan investments	-	(15,472,617)
Totals	<u>\$ 6,575,303</u>	<u>\$ (15,918,575)</u>

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 6 – PENSION PLANS (Continued)

The \$6,552,996 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2016. The \$15,896,268 reported as deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ending June 30	Deferred Outflows/ (Inflows) of Resources
2016	\$ (4,019,458)
2017	(4,019,458)
2018	(3,989,200)
2019	(3,868,152)
Total	<u>\$ (15,896,268)</u>

Actuarial Assumptions – For the measurement period ended June 30, 2014 (measurement date), the total pension liability was determined by rolling forward the June 30, 2013 total pension liability. The June 30, 2013 and the June 30, 2014 total pension liability was based on the following actuarial method and assumptions:

Actuarial Cost Method	Entry-Age Normal
Actuarial Assumptions:	
Discount Rate	7.50%
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.50% Net of Pension Plan Investment and Administrative Expenses, includes Inflation
Mortality Rate Table ⁽¹⁾	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

⁽¹⁾ The mortality table used was developed based on CalPERS' specific data. The table includes 20 year of mortality improvements using Society of Actuaries Scale BB. For more details on this table, please refer to the 2014 experience study report.

All other actuarial assumptions used in the June 30, 2013 valuation were based on the results of actuarial experience study for the period from 1997 to 2011, including updates to salary increase, mortality and retirement rates. The Experience Study report can be obtained at CalPERS website under Forms and Publications.

Discount Rate – The discount rate used to measure the total pension liability was 7.50 percent. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each Plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.50 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long-term expected discount rate of 7.50 percent is applied to all plans in the Public Employees Retirement Fund. The stress test results are presented in a detailed report called “GASB Crossover Testing Report” that can be obtained at CalPERS’ website under the GASB 68 section.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 6 – PENSION PLANS (Continued)

According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.50 percent investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 7.65 percent. Using this lower discount rate has resulted in a slightly higher total pension liability and net pension liability. This difference was not material to the financial statements of the County.

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require CalPERS Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB 67 and 68 calculations through at least the 2017-18 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as it has changed its methodology.

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

In determining the long-term expected rate of return, CalPERS staff took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

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

Asset Class	New Strategic Allocation	Real Return Years 1 - 10 ⁽¹⁾	Real Return Years 11+ ⁽²⁾
Global Equity	47.0%	5.25%	5.71%
Global Fixed Income	19.0	0.99	2.43
Inflation Sensitive	6.0	0.45	3.36
Private Equity	12.0	6.83	6.95
Real Estate	11.0	4.50	5.13
Infrastructure and Forestland	3.0	4.50	5.09
Liquidity	2.0	(0.55)	(1.05)

⁽¹⁾ An expected inflation of 2.5% used for this period.

⁽²⁾ An expected inflation of 3.0% used for this period.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 6 – PENSION PLANS (Continued)

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the net pension liability of the Plans as of the measurement date, calculated using the discount rate of 7.50 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.50 percent) or 1 percentage-point higher (8.50 percent) than the current rate:

	<u>Discount Rate - 1% (6.50%)</u>	<u>Current Discount Rate (7.50%)</u>	<u>Discount Rate + 1% (8.50%)</u>
County's Proportionate Share of Plans' Net Pension Liability	\$ 103,395,472	\$ 67,808,757	\$ 38,111,718

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

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 for 50% of their premium. 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.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 7: OTHER POSTEMPLOYMENT BENEFITS PLAN (Continued)

Funding Policy

As of June 30, 2015, the County had cash and investments of \$3,861,182 set aside in the Post Retirement Insurance Internal Service Fund for the plans. No assets were invested in an irrevocable plan trust.

The County's actuarially determined contribution rate was 11.5% 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 2014-15, the County contributed \$506,763 in benefit payments (\$138,232 for the PEMHCA minimum and \$368,531 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, 2013 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, 2013 is 15 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	\$ 2,959,000
Interest on Net OPEB	533,000
Amortization of Net OPEB	<u>(1,059,000)</u>
OPEB cost (expense)	2,433,000
Benefit payments made	<u>(506,763)</u>
Increase in net OPEB obligation	1,926,237
Net OPEB obligation – beginning of year	<u>13,609,000</u>
Net OPEB obligation – end of year	<u>\$ 15,535,237</u>

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

Fiscal Year Ended	Annual OPEB Cost	Contribution	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
June 30, 2013	\$ 3,062,000	\$ 483,170	15.8%	\$ 10,818,101
June 30, 2014	3,258,053	467,154	14.3	13,609,000
June 30, 2015	2,433,000	506,763	20.8	15,535,237

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.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 7: OTHER POSTEMPLOYMENT BENEFITS PLAN (Continued)

Funded Status and Funding Progress

As of June 30, 2013, the most recent actuarial valuation date, the actuarial accrued liability for benefits was \$24.1 million and the actuarial value of plan assets was zero, resulting in an unfunded actuarial accrued liability (UAAL) of \$24.1 million. The covered payroll (annual payroll of active employees covered by the plan) was \$28.5 million and the ratio of UAAL to the covered payroll was 84.7%.

The schedule of funding progress, presented as required supplementary information (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 \$24.1 million of UAAL, \$15.1 million is associated with the County's Executive and Confidential Plan and the remaining \$9.0 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 \$3.9 million designated to fund a portion of the \$15.1 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 plan provides 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, 2013 actuarial valuation, the entry age normal actuarial cost method was used. The actuarial assumptions included a 4.0% discount rate, a decrease from the 4.5% included for the previous June 30, 2011 actuarial valuation; inflation of 3.00%; payroll growth of 3.25%; postemployment benefit increase of 4.5%; and non-Medicare HMO and PPO healthcare trend rates of 7.5% for 2016 decreasing to 5.0% for 2021 and later and Medicare HMO and PPO healthcare trend rates of 7.8% for 2016 decreasing to 5.0% for 2021 and later. Salary scale and demographic assumptions for withdrawal, mortality, disability, and retirement rates were based on the CalPERS 1997-2011 experience Study.

The UAAL is being amortized over a 20-year closed period as a level percentage of payroll commencing with the 2008-09 fiscal year.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015

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.

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, 2015 is \$9,084,076. 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, 2015. Changes in the internal service funds claims liabilities during the years ended June 30, 2014 and 2015 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>
2013-14	\$ 8,742,699	\$ 2,916,525	\$ (2,833,148)	\$ 8,826,076
2014-15	8,826,076	3,041,435	(2,783,435)	9,084,076

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 \$3,051,634 reported as landfill closure and postclosure care liability at June 30, 2015, 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. During the year, the County amended its Postclosure Monitoring and Maintenance Plan and associated cost estimate with the California Department of Resources Recycling and Recovery, reducing its liability by \$1,850,506. 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.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 10: DEFICIT FUND EQUITY

As of June 30, 2015, the following individual funds had deficit fund equity balances:

Fund	Deficit
Solid Waste	\$ 4,766,200
Workers' Compensation	1,515,812
Purchasing and Special Services	131,093
Employee Leave Liability	6,315,838
Post Retirement Insurance	11,661,801
Fleet/Radio Services	682,655

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 internal service funds (Workers' Compensation, Purchasing and Special Services, Employee Leave Liability, Post Retirement Insurance, and Fleet/Radio Services) deficit net position are expected to be eliminated via charges to other County funds. With the economy slowly growing, the revenue to these funds has been increased in fiscal year 2015. The County's plan is to have the Workers Compensation Fund positive within the next three years. The expected decrease in the deficit in fiscal year 2016 is \$600,000. The County's plan to decrease the deficit in Employees Leave Liability Fund was to cap the accrual levels in all bargaining units at a lower level and to charge County funds at a higher level over the next fiscal years. The expected decrease in the deficit in fiscal year 2016 is \$1,000,000. The County's plan to decrease the deficit in Post Retirement Insurance Fund is to place the funds with a third party provider, to charge funds more, and to eliminate future obligations by no longer offering one of the programs to new employees. The deficit in Purchasing and Special Services Fund and Fleet/Radio Services Fund is due to the implementation of GASBs 68 and 71 that added the net pension liability of \$159,519 and \$733,743, respectively, to the statement of net position. The County's plan to decrease the deficit in these funds is to increase the revenues in these funds.

NOTE 11: COMMITMENTS AND CONTINGENCIES

Commitments

At June 30, 2015, the significant construction commitments included \$166,889 for the Draper Mine Road project of which \$75,779 has been spent to date, and \$590,792 for the Law and Justice Center for which \$6,188,944 has been spent to date. In addition, the County's encumbrances as of June 30, 2015 were as follows:

Fund	Encumbrance
General	\$ 584,395
Roads	6,157
Road Construction	146,408
County Capital	356,606
Ambulance	132,122
All Other	26,679

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 11: COMMITMENTS AND CONTINGENCIES (Continued)

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.

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 \$258,894 to TCEDA during the year ended June 30, 2015. 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 Agency's 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
REQUIRED SUPPLEMENTARY INFORMATION - UNAUDITED
SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
LAST TEN YEARS***

	<u>2014</u>
Miscellaneous Plan:	
County's proportion of the net pension liability	91.53140%
County's proportionate share of the net pension liability	\$ 47,229,938
County's covered-employee payroll	\$ 23,217,545
County's proportionate share of the net pension liability as a percentage of their covered-employee payroll	203.42%
Plan fiduciary net position as a percentage of the total pension liability	78.39%
 Safety Plan:	
County's proportion of the net pension liability	0.33072%
County's proportionate share of the net pension liability	\$ 20,578,819
County's covered-employee payroll	\$ 7,563,748
County's proportionate share of the net pension liability as a percentage of their covered-employee payroll	272.07%
Plan fiduciary net position as a percentage of the total pension liability	80.43%

Notes to Schedule:

Changes of benefit terms:

In 2015, there were no changes to the benefit terms.

Changes in assumptions:

In 2015, there were no changes in assumptions.

* - GASB 68 was implemented in 2015 (2014 measurement period).

COUNTY OF TUOLUMNE, CALIFORNIA
REQUIRED SUPPLEMENTARY INFORMATION - UNAUDITED
SCHEDULE OF THE COUNTY'S CONTRIBUTIONS
LAST TEN YEARS*

	2014	2015
Miscellaneous Plan:		
Contractually required contribution	\$ 3,290,039	\$ 4,245,021
Contributions in relation to the contractually required contribution	3,290,039	4,245,021
Contribution deficiency	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	\$ 23,217,545	\$ 22,822,833
Contributions as a percentage of covered-employee payroll	14.17%	18.60%
Safety Plan:		
Contractually required contribution	\$ 1,486,370	\$ 2,307,975
Contributions in relation to the contractually required contribution	1,486,370	2,307,975
Contribution deficiency	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	\$ 7,563,748	\$ 7,382,620
Contributions as a percentage of covered-employee payroll	19.65%	31.26%

Notes to Schedule:

The actuarial methods and assumptions used to determine contribution rates for the year ended June 30, 2015 were from the actuarial valuations for the year ended June 30, 2013.

Actuarial cost method	Entry-Age Normal
Actuarial assumptions:	
Inflation	2.75%
Salary increase	Varies ⁽¹⁾
Payroll growth	3.00% ⁽²⁾
Investment rate of return	7.50%
Retirement age	2010 Experience Study ⁽³⁾
Mortality	2010 Experience Study ⁽⁴⁾

⁽¹⁾ Depending on age, service, and type of employment.

⁽²⁾ Net of pension plan investment and administrative expenses, including inflation.

⁽³⁾ The probabilities of retirement are based on the 2010 CalPERS Experience Study for the period from 1997 to 2007.

⁽⁴⁾ The probabilities of mortality are based on the 2010 CalPERS Experience Study for the period from 1997 to 2007. Pre-retirement and post-retirement mortality rates include 5 years of projected mortality improvement using Scale AA published by the Society of Actuaries.

* - GASB 68 was implemented in 2015 (2014 measurement period).

COUNTY OF TUOLUMNE, CALIFORNIA
REQUIRED SUPPLEMENTARY INFORMATION – UNAUDITED
SCHEDULE OF FUNDING PROGRESS – OTHER POSTEMPLOYMENT BENEFITS PLAN
FOR THE YEAR ENDED JUNE 30, 2015

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)
6/30/09	\$ 20,866,000	\$ -	\$ 20,866,000	0.0%	\$ 33,095,000	63.0%
6/30/11	27,458,000	-	27,458,000	0.0	29,472,000	93.2
6/30/13	24,130,000	-	24,130,000	0.0	28,495,000	84.7

COUNTY OF TUOLUMNE, CALIFORNIA
REQUIRED SUPPLEMENTARY INFORMATION - UNAUDITED
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Taxes	\$ 25,344,219	\$ 25,508,318	\$ 25,847,470	\$ 339,152
Licenses and permits	1,720,745	1,720,745	1,812,485	91,740
Fines, forfeits, and penalties	1,482,535	1,497,535	1,423,033	(74,502)
Interest, rents, and concessions	248,626	248,626	280,963	32,337
Intergovernmental:				
State	16,033,574	17,103,507	17,913,693	810,186
Federal	3,301,531	3,258,845	2,782,040	(476,805)
Other	614,315	614,315	623,971	9,656
Charges for services	7,345,164	7,432,481	7,773,735	341,254
Miscellaneous	190,376	200,376	231,211	30,835
Total revenues	<u>56,281,085</u>	<u>57,584,748</u>	<u>58,688,601</u>	<u>1,103,853</u>
Expenditures:				
General government:				
Board of supervisors	616,737	627,237	608,703	18,534
Appropriation for contingencies	1,100,000	924,285	-	924,285
County administrative office	1,014,473	1,014,473	997,258	17,215
County auditor-controller	1,303,225	1,303,225	1,302,829	396
Treasurer-tax collector	484,831	497,283	488,925	8,358
Assessor-recorder	1,342,927	1,342,927	1,310,838	32,089
Recorder-modernization	85,427	149,846	134,734	15,112
Archives	136,545	150,902	143,105	7,797
Assessor-St Partnership Program	-	123,800	65,754	58,046
Office of revenue recovery	551,289	551,289	529,532	21,757
County counsel	972,001	1,004,301	966,429	37,872
Human resources	650,563	726,682	671,651	55,031
County clerk - elections	424,383	424,383	383,004	41,379
Facilities management	3,114,146	3,161,883	3,004,405	157,478
Economic development and promotion	971,460	996,460	988,750	7,710
Information technology	2,470,121	2,470,121	2,345,730	124,391
OutsideAgency Partners	225,569	225,569	220,077	5,492
Jamestown mine	494,243	496,790	494,918	1,872
Total general government	<u>15,957,940</u>	<u>16,191,456</u>	<u>14,656,642</u>	<u>1,534,814</u>
Public protection:				
CAO emergency services	169,587	189,647	163,505	26,142
CAO homeland security	130,741	130,741	90,760	39,981
Transfer to outside fire districts	8,439	8,439	8,439	-
Grand jury	29,529	32,922	32,917	5
District attorney	1,881,607	1,977,381	1,768,882	208,499
DA - vertical prosecution	103,350	107,226	104,792	2,434
Public defender	827,218	837,234	837,218	16
County - court related AB 233	758,556	792,782	792,782	-
Sheriff-coroner	9,795,170	14,920,555	14,654,064	266,491
Sheriff - courtroom security	1,148,374	984,634	966,935	17,699
Sheriff - communications	1,429,973	1,429,973	1,411,028	18,945
Tuolumne narcotics team	824,915	825,354	738,878	86,476
County jail	5,519,458	7,670,467	7,612,297	58,170
Probation	5,065,034	6,364,749	5,745,161	619,588
Agriculture - weights and measures	603,122	629,675	574,410	55,265
Community resources agency	3,801,759	3,863,043	3,537,025	326,018
Animal control	856,006	860,894	837,362	23,532
Total public protection	<u>32,952,838</u>	<u>41,625,716</u>	<u>39,876,455</u>	<u>1,749,261</u>

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

COUNTY OF TUOLUMNE, CALIFORNIA
REQUIRED SUPPLEMENTARY INFORMATION - UNAUDITED
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND (Continued)
FOR THE YEAR ENDED JUNE 30, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Public ways and facilities:				
Special district administration	106,795	106,795	81,734	25,061
Health and sanitation:				
Sheriff - emergency medical communications	22,305	22,305	22,305	-
Air Pollution	997,469	997,469	837,750	159,719
Total health and sanitation	1,019,774	1,019,774	860,055	159,719
Public assistance:				
Victim witness prosecution program	236,305	236,305	224,567	11,738
Veterans services	198,146	198,146	180,298	17,848
Total public assistance	434,451	434,451	404,865	29,586
Education:				
Library	1,087,962	1,107,908	1,028,706	79,202
Farm advisor	144,619	144,619	144,619	-
Total education	1,232,581	1,252,527	1,173,325	79,202
Recreation and cultural services:				
Sheriff - boat patrol	588,242	696,856	605,377	91,479
County recreation	581,049	581,049	569,650	11,399
Standard Park	456,555	456,555	451,567	4,988
Youth centers	205,701	205,701	182,774	22,927
Total recreation and cultural services	1,831,547	1,940,161	1,809,368	130,793
Total expenditures	53,535,926	62,570,880	58,862,444	3,708,436
Excess (deficiency) of revenues over (under) expenditures	2,745,159	(4,986,132)	(173,843)	4,812,289
Other financing sources (uses):				
Transfers in	3,000	3,000	-	(3,000)
Transfers out	(6,206,592)	(7,245,249)	(7,245,248)	1
Debt issued	-	8,205,000	8,205,000	-
Proceeds from sale of capital assets	25,000	25,000	14,912	(10,088)
Total other financing sources (uses)	(6,178,592)	987,751	974,664	(13,087)
Changes in fund balance (budgetary basis)	<u>\$ (3,433,433)</u>	<u>\$ (3,998,381)</u>	800,821	<u>\$ 4,799,202</u>
Basis adjustment:				
Agency funds allocation			(408,159)	
Change in fund balance (GAAP basis)			392,662	
Fund balance, beginning of year			8,426,302	
Fund balance, end of year			<u>\$ 8,818,964</u>	

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

COUNTY OF TUOLUMNE, CALIFORNIA
REQUIRED SUPPLEMENTARY INFORMATION - UNAUDITED
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - ROADS SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Licenses and permits	\$ 69,930	\$ 69,930	\$ 76,653	\$ 6,723
Interest, rents, and concessions	-	-	4,694	4,694
Intergovernmental:				
State	3,213,000	3,213,324	3,509,523	296,199
Federal	781,274	481,274	798,461	317,187
Other	330,941	330,941	433,006	102,065
Charges for services	704,035	713,940	818,532	104,592
Miscellaneous	2,500	2,500	5,524	3,024
Total revenues	5,101,680	4,811,909	5,646,393	834,484
Expenditures:				
Public ways and facilities:				
Public works administration	1,798,784	1,781,089	1,781,085	4
Road maintenance	5,203,370	5,058,579	4,201,065	857,514
Total expenditures	7,002,154	6,839,668	5,982,150	857,518
Deficiency of revenues under expenditures	(1,900,474)	(2,027,759)	(335,757)	1,692,002
Other financing sources:				
Transfers in	750,000	750,000	750,000	-
Proceeds from sale of capital assets	-	-	15,840	15,840
Total other financing sources	750,000	750,000	765,840	15,840
Changes in fund balance (budgetary basis)	\$ (1,150,474)	\$ (1,277,759)	430,083	\$ 1,707,842
Basis adjustment:				
Agency funds allocation			(2,921,797)	
Change in fund balance (GAAP basis)			(2,491,714)	
Fund balance, beginning of year			14,754,024	
Fund balance, end of year			\$ 12,262,310	

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

COUNTY OF TUOLUMNE, CALIFORNIA
REQUIRED SUPPLEMENTARY INFORMATION - UNAUDITED
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - HEALTH AND WELFARE SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Fines, forfeits, and penalties	\$ 11,500	\$ 11,500	\$ 12,538	\$ 1,038
Interest, rents, and concessions	-	2,400	2,400	-
Intergovernmental:				
State	18,131,847	17,954,246	18,069,997	115,751
Federal	11,097,173	10,321,033	10,517,439	196,406
Other	55,000	55,000	55,000	-
Charges for services	797,669	768,169	735,089	(33,080)
Miscellaneous	211,790	214,040	200,682	(13,358)
Total revenues	30,304,979	29,326,388	29,593,145	266,757
Expenditures:				
Health and sanitation:				
Health	4,629,701	4,610,068	3,482,974	1,127,094
Tobacco control program	202,038	202,038	158,133	43,905
Mobile health van	33,508	40,018	39,004	1,014
Women, Infants & Children	573,427	595,930	595,926	4
Behavioral health	8,571,849	8,585,532	7,525,038	1,060,494
California children services	314,428	305,289	278,928	26,361
Total health and sanitation	14,324,951	14,338,875	12,080,003	2,258,872
Public assistance:				
Social services administration	13,406,822	13,399,180	11,678,740	1,720,440
Welfare and security	8,579,113	8,346,291	7,607,222	739,069
Total public assistance	21,985,935	21,745,471	19,285,962	2,459,509
Total expenditures	36,310,886	36,084,346	31,365,965	4,718,381
Deficiency of revenues under expenditures	(6,005,907)	(6,757,958)	(1,772,820)	4,985,138
Other financing sources (uses):				
Transfers in	2,772,360	3,584,598	3,811,016	226,418
Transfers out	(460,000)	(610,000)	(384,029)	225,971
Total other financing sources (uses)	2,312,360	2,974,598	3,426,987	452,389
Changes in fund balance	\$ (3,693,547)	\$ (3,783,360)	1,654,167	\$ 5,437,527
Fund balance, beginning of year			6,131,339	
Fund balance, end of year			\$ 7,785,506	

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

COUNTY OF TUOLUMNE, CALIFORNIA
REQUIRED SUPPLEMENTARY INFORMATION - UNAUDITED
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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues:				
Interest, rents, and concessions	\$ 7,200	\$ 7,200	\$ 11,268	\$ 4,068
Intergovernmental:				
State	195,406	(75,541)	119,865	195,406
Federal	424,791	1,463,681	1,565,202	101,521
Charges for services	50,580	-	-	-
	<u>677,977</u>	<u>1,395,340</u>	<u>1,696,335</u>	<u>300,995</u>
Expenditures:				
Public assistance:				
CalHOME Grant 4903	-	5,865	5,865	-
Home Grant 11-HOME-7672	91,402	22,212	20,438	1,774
Home Grant 12-HOME-8565	11,491	9,832	9,832	-
Home Grant 13-HOME-8992	-	64,954	64,954	-
Home Grant 14-CDBG 9276	-	70,273	70,273	-
CDBG-Business-10-EDEF-7270	278,476	471	471	-
CDBG-Business-13-Rush Creek 9454	-	306,010	306,010	-
CDBG-Jamestown Sanitary Dist 12-CDBG-85421	42,003	42,002	41,723	279
CDBG-14_9901	-	109,693	109,693	-
CDBG-Homeless Waiver	242,012	196,815	196,815	-
CDBG-Food Bank Waiver	394,100	136,043	136,043	-
Housing Rehab Repay Loan	59,600	165,324	148,026	17,298
	<u>1,119,084</u>	<u>1,129,494</u>	<u>1,110,143</u>	<u>19,351</u>
Changes in fund balance	<u>\$ (441,107)</u>	<u>\$ 265,846</u>	586,192	<u>\$ 320,346</u>
Fund balance, beginning of year			<u>7,358,380</u>	
Fund balance, end of year			<u>\$ 7,944,572</u>	

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

COUNTY OF TUOLUMNE, CALIFORNIA
REQUIRED SUPPLEMENTARY INFORMATION - UNAUDITED
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - COUNTY FIRE SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Taxes	\$ 2,192,500	\$ 2,192,500	\$ 2,217,102	\$ 24,602
Licenses and permits	20,000	20,000	27,032	7,032
Interest, rents, and concessions	29,300	29,300	49,894	20,594
Intergovernmental:				
State	437,297	437,297	375,929	(61,368)
Federal	564,876	564,876	471,785	(93,091)
Other	127,000	127,000	127,771	771
Charges for services	171,000	171,000	185,754	14,754
Miscellaneous	214,200	214,200	269,460	55,260
Total revenues	3,756,173	3,756,173	3,724,727	(31,446)
Expenditures:				
Public protection:				
County Fire Department	4,788,467	4,803,467	4,090,462	713,005
Deficiency of revenues under expenditures	(1,032,294)	(1,047,294)	(365,735)	681,559
Other financing sources:				
Transfers in	450,000	450,000	450,000	-
Changes in fund balance (budgetary basis)	\$ (582,294)	\$ (597,294)	84,265	\$ 681,559
Basis adjustment:				
Agency funds allocation			(63,435)	
Change in fund balance (GAAP basis)			20,830	
Fund balance, beginning of year			665,847	
Fund balance, end of year			\$ 686,677	

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, 2015

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:

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.

COMBINING AND INDIVIDUAL NON-MAJOR FUND
STATEMENTS AND SCHEDULES



**COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS
JUNE 30, 2015**

	Other Special Revenue	Capital Projects			Total Other Governmental
		Road Construction	Airport Construction	Permanent	
Assets:					
Cash and investments	\$ 5,559,994	\$ 2,260,010	\$ -	\$ 295,680	\$ 8,115,684
Taxes receivable	241	-	-	-	241
Intergovernmental receivables	138,952	1,129,886	-	-	1,268,838
Restricted cash and investments	7,732	-	-	-	7,732
Total assets	<u>\$ 5,706,919</u>	<u>\$ 3,389,896</u>	<u>\$ -</u>	<u>\$ 295,680</u>	<u>\$ 9,392,495</u>
Liabilities and fund balances					
Liabilities:					
Accounts payable	\$ 141,058	\$ 306,592	\$ -	\$ -	\$ 447,650
Salaries and benefits payable	364	-	-	-	364
Unearned revenue	8,820	-	-	-	8,820
Total liabilities	<u>150,242</u>	<u>306,592</u>	<u>-</u>	<u>-</u>	<u>456,834</u>
Fund balances:					
Nonspendable:					
To be maintained intact	-	-	-	141,408	141,408
Restricted:					
Capital projects	-	3,083,304	-	-	3,083,304
Public ways and facilities	4,079,035	-	-	-	4,079,035
Children and Families Commission	790,603	-	-	-	790,603
Public protection	629,910	-	-	-	629,910
Perpetual care	-	-	-	154,272	154,272
Other purposes	57,129	-	-	-	57,129
Total fund balances	<u>5,556,677</u>	<u>3,083,304</u>	<u>-</u>	<u>295,680</u>	<u>8,935,661</u>
Total liabilities and fund balances	<u>\$ 5,706,919</u>	<u>\$ 3,389,896</u>	<u>\$ -</u>	<u>\$ 295,680</u>	<u>\$ 9,392,495</u>

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	Other Special Revenue	Capital Projects Road Construction	Airport Construction	Permanent	Total Other Governmental
Revenues:					
Taxes	\$ 257,125	\$ -	\$ -	\$ -	\$ 257,125
Fines, forfeits, and penalties	171,393	-	-	-	171,393
Interest, rents and concessions	80,253	1,721	-	2,673	84,647
Intergovernmental:					
State	573,732	193,617	-	-	767,349
Federal	-	1,563,982	-	-	1,563,982
Other	-	694,670	-	-	694,670
Charges for services	393,723	26,618	-	4,108	424,449
Miscellaneous	25,662	-	6,227	2,069	33,958
Total revenues	1,501,888	2,480,608	6,227	8,850	3,997,573
Expenditures:					
Current:					
Public protection	94,338	-	-	-	94,338
Public ways and facilities	157,793	413	-	-	158,206
Health and sanitation	669,610	-	-	-	669,610
Capital outlay	266,885	5,857,386	52,505	-	6,176,776
Debt service:					
Principal	7,465	-	-	-	7,465
Interest	3,992	-	-	-	3,992
Total expenditures	1,200,083	5,857,799	52,505	-	7,110,387
Excess (deficiency) of revenues over (under) expenditures	301,805	(3,377,191)	(46,278)	8,850	(3,112,814)
Other financing sources (uses):					
Transfers in	281,776	3,304,331	-	-	3,586,107
Transfers out	(167,748)	-	-	-	(167,748)
Total other financing sources (uses)	114,028	3,304,331	-	-	3,418,359
Changes in fund balances	415,833	(72,860)	(46,278)	8,850	305,545
Fund balances, beginning of year	5,140,844	3,156,164	46,278	286,830	8,630,116
Fund balances, end of year	\$ 5,556,677	\$ 3,083,304	\$ -	\$ 295,680	\$ 8,935,661

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.

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, 2015

	Fish and Game	Criminal Justice Facility	Courthouse Construction	Monument Preservation	Tuolumne County BH Housing	Cemetery Districts
Assets:						
Cash and investments	\$ 149,853	\$ -	\$ -	\$ 57,129	\$ 11,792	\$ 473,578
Taxes receivable	-	-	-	-	-	71
Intergovernmental receivables	-	-	-	-	-	-
Restricted cash and investments	-	-	-	-	7,732	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,732</u>	<u>-</u>
Total assets	<u>\$ 149,853</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57,129</u>	<u>\$ 19,524</u>	<u>\$ 473,649</u>
Liabilities and fund balances						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 1,592	\$ 2,340
Salaries and benefits payable	-	-	-	-	-	364
Unearned revenue	8,820	-	-	-	-	-
	<u>8,820</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>8,820</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,592</u>	<u>2,704</u>
Fund balances:						
Restricted:						
Public ways and facilities	-	-	-	-	-	-
Children and Families	-	-	-	-	-	-
Commission	-	-	-	-	-	-
Public protection	141,033	-	-	-	17,932	470,945
Other purposes	-	-	-	57,129	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,129</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>141,033</u>	<u>-</u>	<u>-</u>	<u>57,129</u>	<u>17,932</u>	<u>470,945</u>
Total liabilities and fund balances	<u>\$ 149,853</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57,129</u>	<u>\$ 19,524</u>	<u>\$ 473,649</u>

Children and Families Commission	County Service Areas	Lighting Districts	Total Other Special Revenue	
\$ 776,594	\$ 2,542,687	\$ 1,548,361	\$ 5,559,994	Assets:
-	69	101	241	Cash and investments
138,952	-	-	138,952	Taxes receivable
-	-	-	7,732	Intergovernmental receivables
				Restricted cash and investments
<u>\$ 915,546</u>	<u>\$ 2,542,756</u>	<u>\$ 1,548,462</u>	<u>\$ 5,706,919</u>	Total assets
				Liabilities and fund balances
				Liabilities:
\$ 124,943	\$ 11,040	\$ 1,143	\$ 141,058	Accounts payable
-	-	-	364	Salaries and benefits payable
-	-	-	8,820	Unearned revenue
<u>124,943</u>	<u>11,040</u>	<u>1,143</u>	<u>150,242</u>	Total liabilities
				Fund balances:
				Restricted:
-	2,531,716	1,547,319	4,079,035	Public ways and facilities
790,603	-	-	790,603	Children and Families
-	-	-	629,910	Commission
-	-	-	57,129	Public protection
				Other purposes
<u>790,603</u>	<u>2,531,716</u>	<u>1,547,319</u>	<u>5,556,677</u>	Total fund balances
<u>\$ 915,546</u>	<u>\$ 2,542,756</u>	<u>\$ 1,548,462</u>	<u>\$ 5,706,919</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, 2015

	Fish and Game	Criminal Justice Facility	Courthouse Construction	Monument Preservation	Tuolumne County BH Housing	Cemetery Districts
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,216
Fines, forfeits, and penalties	3,895	165,522	1,976	-	-	-
Interest, rents and concessions	1,270	250	-	449	31,850	4,306
Intergovernmental:						
State	-	-	-	-	26,216	1,327
Charges for services	-	-	-	14,680	-	28,573
Miscellaneous	-	-	-	-	-	4,039
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,039</u>
Total revenues	<u>5,165</u>	<u>165,772</u>	<u>1,976</u>	<u>15,129</u>	<u>58,066</u>	<u>114,461</u>
Expenditures:						
Current:						
Public protection	-	-	-	-	-	94,338
Public ways and facilities	-	-	-	-	-	-
Health and sanitation	-	-	-	-	65,759	-
Capital outlay	-	-	-	-	266,885	-
Debt service:						
Principal	-	-	-	-	-	7,465
Interest	-	-	-	-	-	3,992
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,992</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>332,644</u>	<u>105,795</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,165</u>	<u>165,772</u>	<u>1,976</u>	<u>15,129</u>	<u>(274,578)</u>	<u>8,666</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	281,776	-
Transfers out	-	(165,772)	(1,976)	-	-	-
	<u>-</u>	<u>(165,772)</u>	<u>(1,976)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>(165,772)</u>	<u>(1,976)</u>	<u>-</u>	<u>281,776</u>	<u>-</u>
Changes in fund balances	5,165	-	-	15,129	7,198	8,666
Fund balances, beginning of year	<u>135,868</u>	<u>-</u>	<u>-</u>	<u>42,000</u>	<u>10,734</u>	<u>462,279</u>
Fund balances, end of year	<u>\$ 141,033</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57,129</u>	<u>\$ 17,932</u>	<u>\$ 470,945</u>

Children and Families Commission	County Service Areas	Lighting Districts	Total Other Special Revenue	
\$ -	\$ 72,320	\$ 108,589	\$ 257,125	Revenues:
-	-	-	171,393	Taxes
7,450	20,968	13,710	80,253	Fines, forfeits, and penalties
				Interest, rents and concessions
				Intergovernmental:
543,708	1,012	1,469	573,732	State
7,320	343,150	-	393,723	Charges for services
20,123	1,500	-	25,662	Miscellaneous
<u>578,601</u>	<u>438,950</u>	<u>123,768</u>	<u>1,501,888</u>	Total revenues
				Expenditures:
				Current:
-	-	-	94,338	Public protection
-	118,382	39,411	157,793	Public ways and facilities
603,851	-	-	669,610	Health and sanitation
-	-	-	266,885	Capital outlay
				Debt service:
-	-	-	7,465	Principal
-	-	-	3,992	Interest
<u>603,851</u>	<u>118,382</u>	<u>39,411</u>	<u>1,200,083</u>	Total expenditures
<u>(25,250)</u>	<u>320,568</u>	<u>84,357</u>	<u>301,805</u>	Excess (deficiency) of revenues over (under) expenditures
				Other financing sources (uses):
-	-	-	281,776	Transfers in
-	-	-	(167,748)	Transfers out
				Total other financing sources (uses)
<u>-</u>	<u>-</u>	<u>-</u>	<u>114,028</u>	
(25,250)	320,568	84,357	415,833	Changes in fund balances
<u>815,853</u>	<u>2,211,148</u>	<u>1,462,962</u>	<u>5,140,844</u>	Fund balances, beginning of year
<u>\$ 790,603</u>	<u>\$ 2,531,716</u>	<u>\$ 1,547,319</u>	<u>\$ 5,556,677</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, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Fines, forfeits, and penalties	\$ 3,700	\$ 3,700	\$ 3,895	\$ 195
Interest, rents, and concessions	1,000	1,000	1,270	270
Total revenues	4,700	4,700	5,165	465
Never know which Jonathan to show up				
Expenditures:				
Public protection:				
Fish and wildlife	11,000	11,000	-	11,000
Changes in fund balance	\$ (6,300)	\$ (6,300)	5,165	\$ 11,465
Fund balance, beginning of year			135,868	
Fund balance, end of year			\$ 141,033	

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, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Fines, forfeits, and penalties	\$ 170,000	\$ 170,000	\$ 165,522	\$ (4,478)
Interest, rents, and concessions	-	-	250	250
Total revenues	170,000	170,000	165,772	(4,228)
Other financing uses:				
Transfers out	(170,000)	(170,000)	(165,772)	4,228
Changes in fund balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund balance, beginning of year			<u>-</u>	
Fund balance, end of year			<u><u>\$ -</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, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Fines, forfeits, and penalties	\$ 1,200	\$ 1,977	\$ 1,976	\$ (1)
Other financing uses:				
Transfers out	(1,200)	(1,977)	(1,976)	1
Changes in fund balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund balance, beginning of year			<u>-</u>	
Fund balance, end of year			<u><u>\$ -</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, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Interest, rents, and concessions	\$ -	\$ -	\$ 449	\$ 449
Charges for services	13,000	13,000	14,680	1,680
Total revenues	13,000	13,000	15,129	2,129
Expenditures:				
General government				
Monumentation	10,000	10,000	-	10,000
Excess of revenues over expenditures	3,000	3,000	15,129	12,129
Other financing uses:				
Transfers out	(3,000)	(3,000)	-	3,000
Changes in fund balance	\$ -	\$ -	15,129	\$ 15,129
Fund balance, beginning of year			42,000	
Fund balance, end of year			\$ 57,129	

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, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Interest, rents, and concessions	\$ 30,465	\$ 30,465	\$ 31,850	\$ 1,385
Intergovernmental:				
State	26,216	26,216	26,216	-
Total revenues	56,681	56,681	58,066	1,385
Expenditures:				
Health and sanitation:				
Cabrini House	314,161	314,161	295,727	18,434
Tuolumne County BH housing	45,521	45,521	36,917	8,604
Total expenditures	359,682	359,682	332,644	27,038
Deficiency of revenues under expenditures	(303,001)	(303,001)	(274,578)	28,423
Other financing sources:				
Transfers in	300,000	300,000	281,776	(18,224)
Changes in fund balance	<u>\$ (3,001)</u>	<u>\$ (3,001)</u>	7,198	<u>\$ 10,199</u>
Fund balance, beginning of year			<u>10,734</u>	
Fund balance, end of year			<u>\$ 17,932</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, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Taxes	\$ 74,655	\$ 74,655	\$ 76,216	\$ 1,561
Interest, rents, and concessions	3,441	3,441	4,306	865
Intergovernmental:				
State	1,215	1,215	1,327	112
Charges for services	28,000	28,000	28,573	573
Miscellaneous	2,270	2,270	4,039	1,769
Total revenues	109,581	109,581	114,461	4,880
Expenditures:				
Public protection:				
Carter cemetery	273,820	273,820	52,523	221,297
Columbia cemetery	87,319	87,319	30,506	56,813
Jamestown cemetery	63,448	63,448	14,350	49,098
Oak Grove cemetery	13,187	13,188	7,288	5,900
Shaws Flat Springfield cemetery	134,085	134,085	1,128	132,957
Total expenditures	571,859	571,860	105,795	466,065
Changes in fund balance	\$ (462,278)	\$ (462,279)	8,666	\$ 470,945
Fund balance, beginning of year			462,279	
Fund balance, end of year			\$ 470,945	



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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, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Interest, rents, and concessions	\$ 5,580	\$ 5,580	\$ 7,450	\$ 1,870
Intergovernmental:				
State	547,838	547,838	543,708	(4,130)
Charges for services	8,451	8,451	7,320	(1,131)
Miscellaneous	18,000	18,000	20,123	2,123
	<u>579,869</u>	<u>579,869</u>	<u>578,601</u>	<u>(1,268)</u>
Total revenues				
Expenditures:				
Health and sanitation:				
Prop. 10 - general	609,463	609,463	596,531	12,932
Fee Based Services	7,500	7,500	7,320	180
	<u>616,963</u>	<u>616,963</u>	<u>603,851</u>	<u>13,112</u>
Total expenditures				
Changes in fund balance	<u>\$ (37,094)</u>	<u>\$ (37,094)</u>	(25,250)	<u>\$ 11,844</u>
Fund balance, beginning of year			<u>815,853</u>	
Fund balance, end of year			<u><u>\$ 790,603</u></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, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Taxes	\$ 71,675	\$ 71,675	\$ 72,320	\$ 645
Interest, rents, and concessions	13,247	13,247	20,968	7,721
Intergovernmental:				
State	116,856	1,070	1,012	(58)
Charges for services	220,828	343,975	343,150	(825)
Miscellaneous	-	-	1,500	1,500
Total revenues	422,606	429,967	438,950	8,983
Expenditures:				
Public ways and facilities:				
CSA #2 Lake Don Pedro #2,3	96,738	96,738	174	96,564
CSA #3 Lake Don Pedro #1	179,101	179,100	970	178,130
CSA #4 Jupiter Subdivision	5,681	5,681	7	5,674
CSA #5 Emerald Ranch	42,730	42,730	571	42,159
CSA #8 Lake Don Pedro #4,5	4,638	4,638	3	4,635
CSA #10 Monte Grande Heights	109,642	109,642	2,891	106,751
CSA #13 Yosemite Highland	107,980	107,980	39,000	68,980
CSA #20 Cedar Ridge Road	171,702	171,702	7,660	164,042
CSA #26 Manzanita Drive	20,018	20,017	1,038	18,979
CSA #28 Rough & Ready Ridge	129,043	129,403	3,391	126,012
CSA #29 Comstock Ranch	91,034	91,034	6,890	84,144
CSA #31 Curtis Creek Ranch	9,220	9,220	-	9,220
CSA #32 Ridgewood Units 2,3	329,905	329,905	9,172	320,733
CSA #35 Preston Lane	30,697	30,697	3,373	27,324
CSA #36 Columbia Vista Estates	56,874	56,874	124	56,750
CSA #37 Mi-Wuk Pines Estates	79,113	79,112	1,738	77,374
CSA #40 Sunnyhill Subdivision	7,547	7,547	-	7,547
CSA #42 Meadow Oak Park	5,079	5,079	-	5,079
CSA #43 Black Oak Estates	125,042	125,043	3,071	121,972
CSA #45 Buena Oaks Estates	3,445	3,445	-	3,445
CSA #46 MT. Ridge Estates	9,168	9,168	-	9,168
CSA #47 Cherry Valley Golf & Cc	228,346	228,346	2,159	226,187
CSA #48 Sonora Vista Estate	151,966	151,966	5,243	146,723
CSA #49 Poppy Hill Subdivision	45,086	45,086	1,045	44,041
CSA #50 Yosemite Estates	2,903	2,903	-	2,903
CSA #51 Twain Harte Heights	51,797	51,798	2,035	49,763
CSA #52 Gina Lane	2,288	2,288	275	2,013
CSA #53 Whispering Woods	129,030	129,030	16,678	112,352
CSA #55 Vilas Lanes	1,721	1,721	-	1,721
CSA #56 Milla Villa Estates	125,054	125,053	4,449	120,604
CSA #57 Countryside Estates	829	829	-	829
CSA #58 Chaparral Heights	44,924	44,924	2,321	42,603
CSA #59 Mountain Vista	35,937	35,937	846	35,091
CSA #61 Granite Ridge	2,420	2,420	-	2,420

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, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
CSA #62 Sierra Meadows	118,388	118,389	1,809	116,580
CSA # 64-Eagle Ridge	66,774	66,774	840	65,934
CSA #65 Deer Park	4,488	4,488	-	4,488
PRD-Apple Valley Unit 03	7,405	7,405	609	6,796
PRD4-Apple Valley Manor	-	7,361	-	7,361
Total expenditures	2,633,753	2,641,473	118,382	2,523,091
Changes in fund balance	<u>\$ (2,211,147)</u>	<u>\$ (2,211,506)</u>	320,568	<u>\$ 2,532,074</u>
Fund balance, beginning of year			<u>2,211,148</u>	
Fund balance, end of year			<u><u>\$ 2,531,716</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, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Taxes	\$ 108,285	\$ 108,285	\$ 108,589	\$ 304
Interest, rents, and concessions	8,270	8,270	13,710	5,440
Intergovernmental:				
State	1,540	1,540	1,469	(71)
Total revenues	118,095	118,095	123,768	5,673
Expenditures:				
Public ways and facilities:				
Columbia Lighting District	462,001	462,000	7,244	454,756
Groveland Lighting District	327,214	327,214	1,909	325,305
Jamestown Lighting District	173,721	173,721	11,576	162,145
Rolling Hills Lighting District	62,540	62,540	1,713	60,827
South Sonora Lighting District	154,019	154,020	1,849	152,171
Tuolumne Lighting District	318,002	318,002	10,910	307,092
Valle Vista Lighting District	20,608	20,608	1,785	18,823
Volponi Acres Lighting District	62,952	62,952	2,425	60,527
Total expenditures	1,581,057	1,581,057	39,411	1,541,646
Changes in fund balance	<u>\$ (1,462,962)</u>	<u>\$ (1,462,962)</u>	84,357	<u>\$ 1,547,319</u>
Fund balance, beginning of year			1,462,962	
Fund balance, end of year			<u>\$ 1,547,319</u>	

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).

Road Construction – This fund is used to account for the activities related to major construction projects like bridges and new roads or highways.

Airport Construction – This fund is used to account for construction and improvement of Pine Mountain Lake and Columbia airports.

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, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Interest, rents, and concessions	\$ -	\$ -	2,596	\$ 2,596
Intergovernmental:				
State	16,329,206	16,329,206	755,359	\$ (15,573,847)
Charges for services	100,000	100,000	92,339	(7,661)
Miscellaneous	1,025,000	1,025,000	3,748	(1,021,252)
Total revenues	17,454,206	17,454,206	854,042	(16,600,164)
Expenditures:				
Public ways and facilities:				
County capital projects	20,559,683	20,030,222	2,960,070	17,070,152
Deficiency of revenues under expenditures	(3,105,477)	(2,576,016)	(2,106,028)	469,988
Other financing sources:				
Transfers in	2,576,019	2,576,019	2,540,050	(35,969)
Proceeds from sale of capital assets	-	-	250,000	250,000
Total other financing sources	2,576,019	2,576,019	2,790,050	214,031
Changes in fund balance	\$ (529,458)	\$ 3	684,022	\$ 684,019
Fund balance (deficit), beginning of year			(367,948)	
Fund balance, end of year			\$ 316,074	

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, 2015

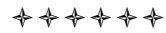
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Interest, rents, and concessions	\$ -	\$ -	\$ 1,721	\$ 1,721
Intergovernmental:				
State	362,846	362,846	193,617	(169,229)
Federal	5,098,119	5,098,119	1,563,982	(3,534,137)
Other	2,612,722	2,612,722	790,710	(1,822,012)
Charges for services	6,355,664	6,355,664	26,618	(6,329,046)
Total revenues	14,429,351	14,429,351	2,576,648	(11,852,703)
Expenditures:				
Public ways and facilities:				
Public works projects	15,198,095	15,421,800	5,857,799	9,564,001
Changes in fund balance (budgetary basis)	<u>\$ (768,744)</u>	<u>\$ (992,449)</u>	(3,281,151)	<u>\$ (2,288,702)</u>
Basis adjustment:				
Agency funds allocation			3,208,291	
Change in fund balance (GAAP basis)			(72,860)	
Fund balance, beginning of year			3,156,164	
Fund balance, end of year			<u>\$ 3,083,304</u>	

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND POSITION
BUDGET AND ACTUAL - AIRPORT CONSTRUCTION CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Miscellaneous	-	6,228	6,228	-
Expenditures:				
Public ways and facilities:				
Plant acquisition - airport construction	-	52,506	52,506	-
Changes in fund balance	<u>\$ -</u>	<u>\$ (46,278)</u>	<u>(46,278)</u>	<u>\$ -</u>
Fund balance, beginning of year			<u>46,278</u>	
Fund balance, end of year			<u><u>\$ -</u></u>	

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, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Interest, rents, and concessions	\$ 800	\$ 800	\$ 2,673	\$ 1,873
Charges for services	4,000	4,000	4,108	108
Miscellaneous	-	-	2,069	2,069
Total revenues	4,800	4,800	8,850	4,050
Expenditures:				
Public protection:				
Carter cemetery endowment	29,722	29,722	-	29,722
Columbia cemetery endowment	102,462	102,462	-	102,462
Jamestown cemetery endowment	4,142	4,142	-	4,142
Oak Grove cemetery endowment	13,895	13,895	-	13,895
Total expenditures	150,221	150,221	-	150,221
Changes in fund balance	\$ (145,421)	\$ (145,421)	8,850	\$ 154,271
Fund balance, beginning of year			286,830	
Fund balance, end of year			\$ 295,680	

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, 2015

	Workers' Compensation	Liability Insurance	Purchasing and Special Services	Telecommunications	Unemployment Insurance
Assets:					
Current assets:					
Cash and investments	\$ 4,152,457	\$ 959,436	\$ 84,926	\$ 634,338	\$ 249,643
Accounts receivable	-	-	-	67,529	-
Intergovernmental receivables	-	-	1,319	17,063	-
Prepaid items	-	-	-	-	-
Inventories	-	-	-	-	-
Total current assets	4,152,457	959,436	86,245	718,930	249,643
Noncurrent assets:					
Restricted cash and investments	100,000	-	-	-	-
Advances to other funds	3,318,549	-	-	-	-
Capital assets:					
Depreciable, net	-	-	3,440	-	-
Total noncurrent assets	3,418,549	-	3,440	-	-
Total assets	7,571,006	959,436	89,685	718,930	249,643
Deferred outflows of resources:					
Deferred outflows of resources related to pensions	-	-	12,753	-	-
Liabilities:					
Current liabilities:					
Accounts payable	62,327	-	2,207	39,282	24,100
Salaries and benefits payable	15,415	-	3,963	-	-
Accrued compensated absences	-	-	-	-	-
Accrued claims	1,733,650	50,000	-	-	-
Total current liabilities	1,811,392	50,000	6,170	39,282	24,100
Noncurrent liabilities:					
Advances from other funds	-	-	-	-	-
Accrued compensated absences	-	-	27,802	-	-
Net OPEB obligation	-	-	-	-	-
Net pension liability	-	-	159,519	-	-
Accrued claims	7,275,426	25,000	-	-	-
Total noncurrent liabilities	7,275,426	25,000	187,321	-	-
Total liabilities	9,086,818	75,000	193,491	39,282	24,100
Deferred inflows of resources:					
Deferred inflows of resources related to pensions	-	-	40,040	-	-
Net Position:					
Net investment in capital assets	-	-	3,440	-	-
Unrestricted	(1,515,812)	884,436	(134,533)	679,648	225,543
Total net position	\$ (1,515,812)	\$ 884,436	\$ (131,093)	\$ 679,648	\$ 225,543

Employee Group Insurance	Employee Leave Liability	Post Retirement Insurance	Fleet/Radio Services	Total Internal Service	
					Assets:
					Current assets:
\$ 2	\$ -	\$ 3,861,182	\$ 76,362	\$ 10,018,346	Cash and investments
-	-	-	-	67,529	Accounts receivable
-	-	-	-	18,382	Intergovernmental receivables
452,563	-	12,254	-	464,817	Prepaid items
-	-	-	12,988	12,988	Inventories
452,565	-	3,873,436	89,350	10,582,062	Total current assets
					Noncurrent assets:
-	-	-	-	100,000	Restricted cash and investments
-	-	-	-	3,318,549	Advances to other funds
-	-	-	194,820	198,260	Capital assets:
-	-	-	194,820	3,616,809	Depreciable, net
452,565	-	3,873,436	284,170	14,198,871	Total noncurrent assets
					Total assets
-	-	-	64,834	77,587	
					Deferred outflows of resources:
					Deferred outflows of resources related to pensions
					Liabilities:
					Current liabilities:
3,587	-	-	4,522	136,025	Accounts payable
-	-	-	22,366	41,744	Salaries and benefits payable
-	1,600,000	-	-	1,600,000	Accrued compensated absences
-	-	-	-	1,783,650	Accrued claims
3,587	1,600,000	-	26,888	3,561,419	Total current liabilities
					Noncurrent liabilities:
401,568	1,699,131	-	-	2,100,699	Advances from other funds
-	3,016,707	-	86,855	3,131,364	Accrued compensated absences
-	-	15,535,237	-	15,535,237	Net OPEB obligation
-	-	-	733,743	893,262	Net pension liability
-	-	-	-	7,300,426	Accrued claims
401,568	4,715,838	15,535,237	820,598	28,960,988	Total noncurrent liabilities
405,155	6,315,838	15,535,237	847,486	32,522,407	Total liabilities
					Deferred inflows of resources
-	-	-	184,173	224,213	Deferred inflows of resources related to pensions
					Net Position:
-	-	-	194,820	198,260	Net investment in capital assets
47,410	(6,315,838)	(11,661,801)	(877,475)	(18,668,422)	Unrestricted
\$ 47,410	\$ (6,315,838)	\$ (11,661,801)	\$ (682,655)	\$ (18,470,162)	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, 2015

	Workers' Compensation	Liability Insurance	Purchasing and Special Services	Telecommunications	Unemployment Insurance
Operating revenues:					
Charges for services	\$ 3,379,529	\$ 1,365,727	\$ 620,490	\$ 1,150,063	\$ 88,152
Miscellaneous	-	299,804	1,450	-	-
Total operating revenues	3,379,529	1,665,531	621,940	1,150,063	88,152
Operating expenses:					
Salaries and benefits	350,085	-	119,904	-	-
Professional fees	166,018	117,869	26,078	144,061	8,507
Claims	2,344,819	696,616	-	-	432
Health insurance benefits	-	-	-	-	-
Unemployment benefits	-	-	-	-	97,395
General and administrative	183,589	164,489	499,630	800,330	28,122
Depreciation	-	-	9,344	520	-
Total operating expenses	3,044,511	978,974	654,956	944,911	134,456
Operating income (loss)	335,018	686,557	(33,016)	205,152	(46,304)
Nonoperating revenues (expenses):					
Interest income	65,202	3,806	1,130	5,158	2,580
Gain on sale of capital assets	-	-	-	-	-
Interest expense	-	-	-	-	-
Total nonoperating revenues (expenses)	65,202	3,806	1,130	5,158	2,580
Changes in net position	400,220	690,363	(31,886)	210,310	(43,724)
Net position, beginning of year, restated	(1,916,032)	194,073	(99,207)	469,338	269,267
Net position, end of year	<u>\$ (1,515,812)</u>	<u>\$ 884,436</u>	<u>\$ (131,093)</u>	<u>\$ 679,648</u>	<u>\$ 225,543</u>

Employee Group Insurance	Employee Leave Liability	Post Retirement Insurance	Fleet/Radio Services	Total Internal Service	
\$ 6,879,928	\$ 2,000,001	\$ 975,001	\$ 1,009,137	\$ 17,468,028	Operating revenues:
-	-	-	10,628	311,882	Charges for services
6,879,928	2,000,001	975,001	1,019,765	17,779,910	Miscellaneous
					Total operating revenues
-	1,107,656	-	609,440	2,187,085	Operating expenses:
484	-	2,868	47,757	513,642	Salaries and benefits
-	-	-	-	3,041,867	Professional fees
6,851,443	-	2,433,000	-	9,284,443	Claims
-	-	-	-	97,395	Health insurance benefits
-	-	8,626	339,414	2,024,200	Unemployment benefits
-	-	-	208,672	218,536	General and administrative
6,851,927	1,107,656	2,444,494	1,205,283	17,367,168	Depreciation
					Total operating expenses
28,001	892,345	(1,469,493)	(185,518)	412,742	Operating income (loss)
-	7,584	33,426	402	119,288	Nonoperating revenues (expenses):
-	-	-	1,665	1,665	Interest income
(3,012)	-	-	-	(3,012)	Gain on sale of capital assets
(3,012)	7,584	33,426	2,067	117,941	Interest expense
					Total nonoperating revenues (expenses)
24,989	899,929	(1,436,067)	(183,451)	530,683	Changes in net position
22,421	(7,215,767)	(10,225,734)	(499,204)	(19,000,845)	Net position, beginning of year, restated
\$ 47,410	\$ (6,315,838)	\$ (11,661,801)	\$ (682,655)	\$ (18,470,162)	Net position, end of year

**COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2015**

	Workers' Compensation	Liability Insurance	Purchasing and Special Services	Telecommunications	Unemployment Insurance
Cash Flows from operating activities:					
Receipts from interfund services provided	\$ 3,379,529	\$ 1,737,031	\$ 620,872	\$ 1,071,787	\$ 88,152
Payments to suppliers	(345,291)	(283,676)	(553,485)	(938,600)	(133,412)
Payments to employees	(334,670)	-	(118,749)	-	-
Claims paid	(2,061,819)	(721,616)	-	-	(432)
Net cash provided by (used for) operating activities	<u>637,749</u>	<u>731,739</u>	<u>(51,362)</u>	<u>133,187</u>	<u>(45,692)</u>
Cash flows from noncapital financing activities:					
Advances to other funds	(616,047)	-	-	-	-
Advances from other funds	-	-	-	-	-
Payment on advances from other funds	-	-	-	-	-
Interest paid	-	-	-	-	-
Net cash provided by (used for) noncapital financing activities:	<u>(616,047)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash flows from capital and related financing activities:					
Acquisition and construction of capital assets	-	-	-	-	-
Proceeds from sales of capital assets	-	-	-	-	-
Net cash used for capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash flows from investing activities:					
Interest received	65,202	3,806	1,130	5,158	2,580
Net increase (decrease) in cash and cash equivalents	86,904	735,545	(50,232)	138,345	(43,112)
Cash and cash equivalents, beginning of year	4,165,553	223,891	135,158	495,993	292,755
Cash and cash equivalents, end of year	<u>\$ 4,252,457</u>	<u>\$ 959,436</u>	<u>\$ 84,926</u>	<u>\$ 634,338</u>	<u>\$ 249,643</u>
Reconciliation to the Statement of Net Position:					
Cash and investments	\$ 4,152,457	\$ 959,436	\$ 84,926	\$ 634,338	\$ 249,643
Restricted cash and investments	100,000	-	-	-	-
Total cash and cash equivalents	<u>\$ 4,252,457</u>	<u>\$ 959,436</u>	<u>\$ 84,926</u>	<u>\$ 634,338</u>	<u>\$ 249,643</u>
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:					
Operating income (loss)	\$ 335,018	\$ 686,557	\$ (33,016)	\$ 205,152	\$ (46,304)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation expense	-	-	9,344	520	-
Changes in assets and liabilities:					
Accounts receivable	-	71,500	-	(67,529)	-
Intergovernmental receivables	-	-	(1,068)	(10,747)	-
Prepaid items	-	-	-	-	-
Inventories	-	-	-	-	-
Accounts payable	4,316	(1,318)	(27,777)	5,791	612
Salaries and benefits payable	15,415	-	479	-	-
Net OPEB obligation	-	-	-	-	-
Net pension liability and related deferred outflow:	-	-	(1,468)	-	-
Accrued compensated absences	-	-	2,144	-	-
Accrued claims	283,000	(25,000)	-	-	-
Net cash provided by (used for) operating activities	<u>\$ 637,749</u>	<u>\$ 731,739</u>	<u>\$ (51,362)</u>	<u>\$ 133,187</u>	<u>\$ (45,692)</u>

Employee Group Insurance	Employee Leave Liability	Post Retirement Insurance	Fleet/Radio Services	Total Internal Service	
					Cash Flows from operating activities:
\$ 6,879,928	\$ 2,000,001	\$ 975,001	\$ 1,039,253	\$ 17,791,554	Receipts from interfund services provided
(6,886,775)	-	(519,673)	(411,181)	(10,072,093)	Payments to suppliers
-	(1,536,464)	-	(613,073)	(2,602,956)	Payments to employees
-	-	-	-	(2,783,867)	Claims paid
(6,847)	463,537	455,328	14,999	2,332,638	Net cash provided by (used for) operating activities
					Cash flows from noncapital financing activities:
-	-	-	-	(616,047)	Advances to other funds
9,768	-	-	-	9,768	Advances from other funds
-	(471,121)	-	-	(471,121)	Payment on advances from other funds
(3,012)	-	-	-	(3,012)	Interest paid
6,756	(471,121)	-	-	(1,080,412)	Net cash provided by (used for) noncapital financing activities:
					Cash flows from capital and related financing activities:
-	-	-	(28,375)	(28,375)	Acquisition and construction of capital assets
-	-	-	1,665	1,665	Proceeds from sales of capital assets
-	-	-	(26,710)	(26,710)	Net cash used for capital and related financing activities
-	7,584	33,426	402	119,288	Cash flows from investing activities:
(91)	-	488,754	(11,309)	1,344,804	Interest received
93	-	3,372,428	87,671	8,773,542	Net increase (decrease) in cash and cash equivalents
\$ 2	\$ -	\$ 3,861,182	\$ 76,362	\$ 10,118,346	Cash and cash equivalents, beginning of year
					Cash and cash equivalents, end of year
					Reconciliation to the Statement of Net Position:
\$ 2	\$ -	\$ 3,861,182	\$ 76,362	\$ 10,018,346	Cash and investments
-	-	-	-	100,000	Restricted cash and investments
\$ 2	\$ -	\$ 3,861,182	\$ 76,362	\$ 10,118,346	Total cash and cash equivalents
					Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:
\$ 28,001	\$ 892,345	\$ (1,469,493)	\$ (185,518)	412,742	Operating income (loss)
-	-	-	208,672	218,536	Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:
-	-	-	1,075	5,046	Depreciation expense
-	-	-	18,413	6,598	Changes in assets and liabilities:
(36,156)	-	(1,416)	-	(37,572)	Accounts receivable, net
-	-	-	(11,527)	(11,527)	Intergovernmental receivables
1,308	-	-	(12,483)	(29,551)	Prepaid items
-	-	-	2,134	18,028	Inventories
-	-	1,926,237	-	1,926,237	Accounts payable
-	-	-	(12,927)	(14,395)	Salaries and benefits payable
-	(428,808)	-	7,160	(419,504)	Net OPEB obligation
-	-	-	-	258,000	Net pension liability and related deferred outflows/inflow:
					Accrued compensated absences
					Accrued claims
\$ (6,847)	\$ 463,537	\$ 455,328	\$ 14,999	\$ 2,332,638	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, 2015**

	Balance at June 30, 2014	Additions	Deductions	Balance at June 30, 2015
Property Tax Collection				
Assets:				
Cash and investments	\$ -	\$ 93,185,424	\$ 93,185,424	\$ -
Taxes receivable	12,016,393	11,079,642	12,965,767	10,130,268
Total assets	<u>\$ 12,016,393</u>	<u>\$ 104,265,066</u>	<u>\$ 106,151,191</u>	<u>\$ 10,130,268</u>
Liabilities:				
Advances from other funds	\$ 1,370,012	\$ 1,447,867	\$ 1,370,012	\$ 1,447,867
Agency obligations	10,646,381	50,645	2,014,625	8,682,401
Total liabilities	<u>\$ 12,016,393</u>	<u>\$ 1,498,512</u>	<u>\$ 3,384,637</u>	<u>\$ 10,130,268</u>
Local Transportation				
Assets:				
Cash and investments	\$ 6,157,194	\$ 7,272,461	\$ 7,890,326	\$ 5,539,329
Intergovernmental receivables	831,425	864,932	975,052	721,305
Total assets	<u>\$ 6,988,619</u>	<u>\$ 8,137,393</u>	<u>\$ 8,865,378</u>	<u>\$ 6,260,634</u>
Liabilities:				
Agency obligations	\$ 6,988,619	\$ 3,783,635	\$ 4,511,620	\$ 6,260,634
Total liabilities	<u>\$ 6,988,619</u>	<u>\$ 3,783,635</u>	<u>\$ 4,511,620</u>	<u>\$ 6,260,634</u>
Emergency Medical				
Assets:				
Cash and investments	\$ 72,911	\$ 93,813	\$ 94,879	\$ 71,845
Total assets	<u>\$ 72,911</u>	<u>\$ 93,813</u>	<u>\$ 94,879</u>	<u>\$ 71,845</u>
Liabilities:				
Agency obligations	\$ 72,911	\$ 70,622	\$ 71,688	\$ 71,845
Total liabilities	<u>\$ 72,911</u>	<u>\$ 70,622</u>	<u>\$ 71,688</u>	<u>\$ 71,845</u>

**COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF CHANGES IN
ASSETS AND LIABILITIES (Continued)
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Balance at June 30, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at June 30, 2015</u>
Total - All Agency Funds				
Assets:				
Cash and investments	\$ 6,230,105	\$ 100,551,698	\$ 101,170,629	\$ 5,611,174
Taxes receivable	12,016,393	11,079,642	12,965,767	10,130,268
Intergovernmental receivables	831,425	864,932	975,052	721,305
	<u>19,077,923</u>	<u>112,496,272</u>	<u>115,111,448</u>	<u>16,462,747</u>
Total assets	\$ 19,077,923	\$ 112,496,272	\$ 115,111,448	\$ 16,462,747
Liabilities:				
Advances from other funds	\$ 1,370,012	\$ 1,447,867	\$ 1,370,012	\$ 1,447,867
Agency obligations	17,707,911	3,904,902	6,597,933	15,014,880
	<u>19,077,923</u>	<u>5,352,769</u>	<u>7,967,945</u>	<u>16,462,747</u>
Total liabilities	\$ 19,077,923	\$ 5,352,769	\$ 7,967,945	\$ 16,462,747



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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.



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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									
	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Governmental activities										
Net investment in capital assets	\$50,010,046	\$47,739,711	\$46,217,118	\$46,256,146	\$54,462,497	\$55,709,298	\$59,513,815	\$59,227,052	\$59,526,824	\$ 65,891,575
Restricted	27,252,825	30,530,085	33,051,827	30,344,393	28,862,829	28,984,395	33,328,953	35,235,273	37,539,706	37,930,800
Unrestricted	(1,622,862)	(3,622,233)	(2,274,859)	(4,509,430)	(10,731,061)	(12,551,180)	(13,457,907)	(13,529,684)	(12,959,053)	(95,360,939)
Total governmental activities net position	75,640,009	74,647,563	76,994,086	72,091,109	72,594,265	72,142,513	79,384,861	80,932,641	84,107,477	8,461,436
Business-type activities										
Net investment in capital assets	11,022,785	12,540,681	12,364,712	12,054,950	11,854,379	10,729,007	8,956,738	8,467,600	8,099,395	7,933,306
Restricted	311,388	772,760	382,270	419,285	432,143	472,727	500,394	523,379	561,586	462,582
Unrestricted	(6,174,002)	(5,723,740)	(9,434,132)	(13,957,153)	(11,312,348)	(11,263,363)	(9,453,361)	(7,850,004)	(6,857,810)	(5,518,948)
Total business-type activities net position	5,160,171	7,589,701	3,312,850	(1,482,918)	974,174	(61,629)	3,771	1,140,975	1,803,171	2,876,940
Primary government										
Net investment in capital assets	61,032,831	60,280,392	58,581,830	58,311,096	66,316,876	66,438,305	68,470,553	67,694,652	67,626,219	73,824,881
Restricted	27,564,213	31,302,845	33,434,097	30,763,678	29,294,972	29,457,122	33,829,347	35,758,652	38,101,292	38,393,382
Unrestricted	(7,796,864)	(9,345,973)	(11,708,991)	(18,466,583)	(22,043,409)	(23,814,543)	(22,911,268)	(21,379,688)	(19,816,863)	(100,879,887)
Total net position	<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>	<u>\$85,910,648</u>	<u>\$ 11,338,376</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									
	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Expenses										
Governmental activities:										
General government	\$ 16,539,535	\$ 15,604,958	\$ 17,927,110	\$ 16,222,730	\$ 15,451,199	\$ 15,174,897	\$ 14,337,877	\$ 14,425,898	\$ 14,671,243	\$ 15,209,744
Public protection	29,174,432	30,142,288	33,886,040	34,478,168	33,225,736	32,822,196	33,267,274	33,368,240	35,223,215	42,769,612
Public ways and facilities	9,284,993	8,395,063	9,041,406	10,616,764	9,228,467	10,384,455	8,616,555	9,422,174	8,843,495	7,449,931
Health and sanitation	12,597,128	12,154,748	12,935,931	14,979,342	14,150,887	12,926,057	10,793,289	11,798,125	12,084,090	13,314,499
Public assistance	19,452,193	18,660,028	17,732,946	19,508,559	19,724,037	19,778,978	19,451,358	18,977,109	21,020,216	20,748,868
Education	1,432,414	1,395,303	1,463,879	1,501,365	1,256,725	1,227,941	1,200,832	1,086,517	1,153,310	1,161,252
Recreation and cultural services	1,559,125	1,683,948	1,737,867	1,801,717	1,568,443	1,445,154	1,419,156	1,662,433	1,720,730	1,760,170
Interest on long term debt	10,638	176,012	270,301	291,235	270,323	263,676	244,218	238,987	233,778	392,067
Total governmental activities expenses	90,050,458	88,212,348	94,995,480	99,399,880	94,875,817	94,023,354	89,330,559	90,979,483	94,950,077	102,806,143
Business-type activities:										
General Medical Facility	36,120,540	38,220,097	15,789,738	10,292,846	8,419,817	7,242,055	3,726,957	-	-	-
Solid Waste	1,102,926	845,119	3,102,109	4,154,121	1,096,872	2,502,000	2,560,505	377,688	1,042,971	(781,118)
Ambulance	3,354,725	3,559,791	4,224,401	4,443,895	4,335,974	4,351,339	4,802,901	4,731,041	4,742,764	4,925,357
Airport	921,130	719,861	769,275	821,209	753,127	751,191	760,701	696,901	705,713	696,478
VNA of the Mother Lode	4,061,207	5,592,774	5,446,784	4,917,584	969,680	-	-	-	-	-
Public Transportation	1,361,229	1,690,218	2,062,631	2,156,242	2,128,484	-	-	-	-	-
Public Power Agency	1,534,839	1,405,460	1,722,058	1,846,140	1,650,890	1,568,699	1,519,385	1,754,206	1,947,976	2,044,078
Total business-type activities expenses	48,456,596	52,033,320	33,116,996	28,632,037	19,354,844	16,415,284	13,370,449	7,559,836	8,439,424	6,884,795
Total expenses	138,507,054	140,245,668	128,112,476	128,031,917	114,230,661	110,438,638	102,701,008	98,539,319	103,389,501	109,690,938
Program Revenues										
Governmental Activities:										
Charges for services:										
General government	11,174,809	11,058,782	11,608,849	8,731,697	10,115,024	9,049,063	8,087,213	7,052,925	7,622,183	7,825,909
Public protection	4,023,938	3,857,690	3,811,379	3,637,789	3,309,650	2,623,476	3,391,519	2,754,079	2,907,743	3,115,774
Public ways and facilities	2,310,244	2,720,544	2,242,940	1,447,791	1,944,470	1,717,256	2,204,545	1,816,660	1,507,014	1,694,315
Health and sanitation	1,444,996	1,299,495	1,305,271	1,466,256	580,480	785,711	765,059	556,130	541,820	512,449
Public assistance	574,236	647,705	753,958	745,406	709,011	405,975	307,082	233,947	287,259	298,808
Education	31,049	68,694	45,628	48,308	60,734	47,122	39,195	14,553	17,550	17,056
Recreation and cultural services	226,175	291,862	248,621	254,554	252,139	207,155	240,720	223,959	220,519	235,566
Operating Grants and contributions	31,113,715	29,956,181	30,440,389	32,452,016	33,939,350	31,982,477	32,358,948	31,964,514	36,668,001	40,813,095
Capital grants and contributions	1,109,826	532,358	1,329,288	1,456,719	4,654,018	3,847,494	2,305,324	1,271,170	1,062,493	3,303,667
Total governmental activities program revenues	52,008,988	50,433,311	51,786,323	50,240,536	55,564,876	50,665,729	49,699,605	45,887,937	50,834,582	57,816,639
Business-type Activities:										
Charges for services:										
General Medical Facility	27,930,873	28,108,691	9,002,787	5,917,029	5,499,349	6,193,560	2,537,081	-	-	-
Solid Waste	1,454,344	1,424,989	1,351,046	1,228,219	1,174,569	1,242,352	1,339,075	1,249,118	1,240,439	1,249,113
Ambulance	3,389,368	3,663,048	3,966,271	4,317,026	3,839,236	4,193,231	4,812,009	4,791,119	4,630,701	5,033,787
Airport	398,179	432,675	413,362	414,903	424,911	372,397	377,439	402,836	407,303	447,360
VNA of the Mother Lode	3,207,816	3,209,233	4,178,132	4,368,411	620,865	-	-	-	-	-
Public Transportation	434,943	515,187	577,233	535,031	496,326	-	-	-	-	-
Public Power Agency	1,462,971	1,462,910	1,372,390	1,480,624	1,542,394	1,626,109	1,622,225	1,615,546	1,787,753	1,880,776
Operating Grants and contributions	1,471,695	1,493,085	2,095,449	1,900,051	1,359,700	464,862	200,886	74,374	698,941	372,463
Capital grants and contributions	157,904	143,346	134,019	87,710	432,066	-	-	-	-	-
Total Business-type activities program revenues	39,908,093	40,453,164	23,090,689	20,249,004	15,389,416	14,092,511	10,888,715	8,132,993	8,765,137	8,983,499
Total program revenues	91,917,081	90,886,475	74,877,012	70,489,540	70,954,292	64,758,240	60,588,320	54,020,930	59,599,719	66,800,138

Continued

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

Schedule 2
Financial Trends

	Fiscal Year									
	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Net (expense) revenue										
Governmental activities	\$ (38,041,470)	\$ (37,779,037)	\$ (43,209,157)	\$ (49,159,344)	\$ (39,310,941)	\$ (43,357,625)	\$ (39,630,954)	\$ (45,091,546)	\$ (44,115,495)	\$ (44,989,504)
Business-type activities	(8,548,503)	(11,580,156)	(10,026,307)	(8,383,033)	(3,965,428)	(2,322,773)	(2,481,734)	573,157	325,713	2,098,704
Total net expense	<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>	<u>(43,789,782)</u>	<u>(42,890,800)</u>
General Revenues and Other										
Changes in Net Position										
Governmental Activities:										
Taxes:										
Property	22,545,907	24,777,319	26,678,566	27,539,807	26,309,709	25,000,179	24,518,857	24,050,554	24,383,703	25,288,708
Property transfer	672,622	447,453	319,083	207,004	209,899	227,688	232,647	282,707	329,650	346,954
Transient occupancy	1,375,760	1,374,444	1,515,725	1,417,832	1,491,006	1,823,081	2,208,794	2,416,923	2,250,796	2,645,360
Sales taxes shared state revenue	15,679,601	15,941,751	15,617,504	13,187,419	11,956,647	13,543,771	14,366,215	15,797,046	16,031,868	14,199,815
Grants and other intergovernmental revenue not restricted to specific programs	2,428,991	3,257,936	3,409,183	2,804,918	2,798,355	2,475,266	3,077,383	2,921,866	3,162,302	3,000,069
Unrestricted investment earnings	2,246,676	1,716,815	2,338,695	921,138	725,136	395,416	436,165	482,115	394,022	555,750
Gain on sale of capital assets	2,603	-	65,395	-	-	70,439	157,347	465,903	-	-
Other	609,731	830,248	736,186	1,010,175	1,140,107	949,973	852,328	656,454	1,055,745	572,979
Transfers	(10,983,116)	(13,842,281)	(5,124,657)	(2,831,926)	(4,816,762)	(1,579,940)	1,023,566	(203,831)	(317,755)	(219,602)
Total governmental activities	<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>	<u>47,290,331</u>	<u>46,390,033</u>
Business-type Activities:										
Unrestricted investment earnings	148,514	146,541	133,136	39,621	35,232	21,753	20,700	20,762	13,728	27,950
Gain on sale of capital assets	2,080	-	-	43,782	158,837	5,041	-	4,230	-	3,375
Other	18,194	20,864	491,663	191,079	1,381,864	566,025	-	-	5,000	-
Special items	-	-	-	-	-	(885,789)	-	-	-	-
Extraordinary items	-	-	-	-	-	-	3,550,000	335,224	-	-
Transfers	10,983,116	13,842,281	5,124,657	2,831,926	4,816,762	1,579,940	(1,023,566)	203,831	317,755	219,602
Total Business-type activities	<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>	<u>336,483</u>	<u>250,927</u>
Total revenues and other changes in net position	<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>	<u>\$ 47,626,814</u>	<u>\$ 46,640,960</u>
Changes in Net Position										
Governmental activities	\$ (3,462,695)	\$ (3,275,352)	\$ 2,346,523	\$ (4,902,977)	\$ 503,156	\$ (451,752)	\$ 7,242,348	\$ 1,778,191	\$ 3,174,836	\$ 1,400,529
Business-type activities	2,603,401	2,429,530	(4,276,851)	(5,276,625)	2,427,267	(1,035,803)	65,400	1,137,204	662,196	2,349,631
Total changes in net position	<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>	<u>\$ 3,837,032</u>	<u>\$ 3,750,160</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									
	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
General Fund										
Reserved	\$ 1,385,086	\$ 1,757,852	\$ 6,840,631	\$ 6,340,317						
Unreserved	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	\$ 1,371,182	\$ 1,449,037
Committed					-	-	-	-	1,002,814	816,846
Assigned					259,097	1,732,385	214,780	274,768	564,948	584,395
Unassigned					1,117,806	-	85,938	4,148,506	5,487,358	5,968,686
Total General Fund	<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>	<u>8,426,302</u>	<u>8,818,964</u>
All other governmental funds										
Reserved	6,350,019	7,837,182	8,622,262	8,529,682						
Unreserved, reported in:										
Special revenue funds	18,248,305	19,519,915	20,142,775	17,964,958						
Capital projects funds	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	224,419	254,965
Restricted					17,653,766	28,742,044	33,131,438	35,027,106	37,315,287	37,675,835
Unassigned					(2,928,065)	(2,614,109)	(769,766)	(997,638)	(367,948)	-
Total all other governmental funds	<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>	<u>37,171,758</u>	<u>37,930,800</u>
Total governmental funds	<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>	<u>\$ 45,598,060</u>	<u>\$ 46,749,764</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									
	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Revenues										
Taxes	\$ 24,594,289	\$ 26,599,216	\$ 28,513,374	\$ 29,164,643	\$ 28,010,614	\$ 27,050,948	\$ 26,960,298	\$ 26,750,184	\$ 26,964,149	\$ 28,281,022
Licenses and permits	2,545,053	2,353,455	2,336,157	1,887,753	1,603,198	1,461,649	1,514,500	1,418,628	1,691,726	1,916,170
Fines, forfeits and penalties	1,893,077	1,924,056	1,927,457	1,867,210	1,841,961	1,781,742	1,691,907	1,666,606	1,614,039	1,606,964
Interest, rents and concessions	2,027,654	1,358,702	1,956,133	706,875	548,290	277,561	341,048	381,309	332,004	436,462
Intergovernmental revenues	49,667,167	49,506,735	50,716,804	49,901,072	53,238,413	51,806,686	52,107,870	51,879,386	56,791,108	61,145,042
Charges for services	15,347,317	15,667,261	15,753,032	12,576,838	13,526,349	11,592,367	11,828,926	9,567,019	9,798,323	10,176,743
Miscellaneous	609,731	830,248	736,186	1,010,175	1,140,107	949,973	852,328	731,664	1,189,301	744,583
Total revenues	<u>96,684,288</u>	<u>98,239,673</u>	<u>101,939,143</u>	<u>97,114,566</u>	<u>99,908,932</u>	<u>94,920,926</u>	<u>95,296,877</u>	<u>92,394,796</u>	<u>98,380,650</u>	<u>104,306,986</u>
Expenditures										
General government	14,768,996	14,268,508	15,962,038	14,492,881	13,756,470	13,503,834	12,794,736	12,835,466	13,165,000	13,964,306
Public protection	28,086,898	29,753,500	32,274,087	32,565,830	30,899,115	30,547,011	31,284,748	31,680,634	34,095,028	42,743,228
Public ways and facilities	7,035,952	6,754,268	7,238,609	8,476,717	6,895,127	8,024,537	6,121,423	6,925,772	6,419,857	5,676,059
Health and sanitation	12,474,481	12,174,579	12,876,623	14,634,914	13,976,029	12,589,600	10,658,527	11,680,183	11,968,711	13,432,698
Public assistance	19,343,103	18,558,647	17,653,855	19,438,866	19,618,137	19,425,536	19,217,444	18,771,883	20,839,430	20,800,971
Education	1,362,793	1,341,091	1,406,055	1,428,810	1,181,421	1,119,057	1,114,349	1,064,910	1,137,690	1,150,472
Recreation and cultural services	1,498,537	1,633,825	1,684,216	1,683,059	1,455,283	1,328,737	1,330,601	1,508,891	1,581,057	1,748,947
Capital outlay	6,538,480	3,121,371	4,936,085	5,065,136	13,234,840	6,065,975	7,997,842	5,175,294	4,691,555	11,229,418
Debt service										
Principal	150,140	88,689	221,319	214,171	173,575	131,026	136,358	141,707	142,076	228,465
Costs of Issuance	-	284,069	-	-	-	-	-	-	-	111,175
Interest	10,638	133,831	274,103	294,971	274,092	267,478	248,056	242,741	237,563	395,882
Total expenditures	<u>91,270,018</u>	<u>88,112,378</u>	<u>94,526,990</u>	<u>98,295,355</u>	<u>101,464,089</u>	<u>93,002,791</u>	<u>90,904,084</u>	<u>90,027,481</u>	<u>94,277,967</u>	<u>111,481,621</u>
Excess of revenues over (under) expenditures	<u>5,414,270</u>	<u>10,127,295</u>	<u>7,412,153</u>	<u>(1,180,789)</u>	<u>(1,555,157)</u>	<u>1,918,135</u>	<u>4,392,793</u>	<u>2,367,315</u>	<u>4,102,683</u>	<u>(7,174,635)</u>
Other financing sources (uses)										
Transfers in	9,343,259	5,320,246	5,502,412	5,563,337	7,504,251	6,204,927	8,949,491	5,375,658	5,739,019	11,137,173
Transfers out	(20,477,902)	(18,185,526)	(9,993,496)	(7,067,159)	(12,045,778)	(7,735,428)	(9,149,554)	(5,579,489)	(5,892,118)	(11,296,586)
Contributions	380,501	181,491	79,560	-	-	-	-	-	-	-
Debt issued	-	6,310,000	-	-	-	-	-	-	-	8,205,000
Premium on debt issued	-	89,069	-	-	-	-	-	-	-	-
Litigation Settlement	-	(6,000,000)	-	-	-	-	-	-	-	-
Loan proceeds	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets	20,851	19,746	34,656	13,737	27,737	76,292	1,027,767	1,372,247	26,013	280,752
Total other financing sources (uses)	<u>(10,733,291)</u>	<u>(12,264,974)</u>	<u>(4,376,868)</u>	<u>(1,490,085)</u>	<u>(4,513,790)</u>	<u>(1,454,209)</u>	<u>827,704</u>	<u>1,168,416</u>	<u>(127,086)</u>	<u>8,326,339</u>
Net change in fund balances	<u>\$ (5,319,021)</u>	<u>\$ (2,137,679)</u>	<u>\$ 3,035,285</u>	<u>\$ (2,670,874)</u>	<u>\$ (6,068,947)</u>	<u>\$ 463,926</u>	<u>\$ 5,220,497</u>	<u>\$ 3,535,731</u>	<u>\$ 3,975,597</u>	<u>\$ 1,151,704</u>
Debt service as a percentage of non-capital expenditures	0.19%	0.60%	0.55%	0.55%	0.51%	0.46%	0.46%	0.45%	0.42%	0.73%

Source: Annual Financial Reports

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

Schedule 5
Financial Trends

	Fiscal Year									
	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Property Taxes	\$22,545,907	\$24,777,319	\$26,678,566	\$27,539,807	\$26,309,709	\$25,000,179	\$24,518,857	\$24,050,554	\$24,383,703	\$25,288,708
Transient Occupancy Tax	1,375,760	1,374,444	1,515,725	1,417,832	1,491,006	1,823,081	2,208,794	2,416,923	2,250,796	2,645,360
Property Transfer Tax	672,622	447,453	319,083	207,004	209,899	227,688	232,647	282,707	329,650	346,954
	<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>	<u>\$26,964,149</u>	<u>\$28,281,022</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
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
2013-14	1,985,819,504	3,909,973,464	69,508,305	259,043,511	(293,355,715)	5,930,989,069	1.000000
2014-15	2,020,641,139	4,039,958,358	68,276,758	252,836,622	(302,922,613)	6,078,790,264	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
2005-06	1.0000	0.0203	0.0946	0.0000	1.1149
2006-07	1.0000	0.0199	0.1210	0.0000	1.1409
2007-08	1.0000	0.0182	0.1180	0.0000	1.1362
2008-09	1.0000	0.0155	0.1317	0.0000	1.1472
2009-10	1.0000	0.0146	0.1640	0.0000	1.1786
2010-11	1.0000	0.0114	0.1640	0.0000	1.1754
2011-12	1.0000	0.0067	0.2027	0.0000	1.2094
2012-13	1.0000	0.0069	0.2124	0.0000	1.2193
2013-14	1.0000	0.0150	0.2311	0.0000	1.2461
2014-15	1.0000	0.0181	0.2359	0.0000	1.2540

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
Fiscal Years 2015 and 2006

Schedule 8

Revenue Capacity Information

Taxpayer	Fiscal Year 2015			Fiscal Year 2006		
	Assessed Value	Rank	% of County	Assessed Value	Rank	% of County
Pacific Gas & Electric	\$ 142,131,983	1	2.34%	\$ 72,871,711	1	1.42%
Sierra Pacific Industries	60,007,753	2	0.99%	51,132,211	2	0.99%
City & County of San Francisco	46,427,530	3	0.76%	39,954,641	3	0.78%
Skyline Place Holdings LLC	27,199,000	4	0.45%	10,367,106	9	0.20%
Portola Minerals (Blue Mountain)	19,113,282	5	0.31%	16,698,100	4	0.33%
Nationwide Health Prop Inc (Avalon)	16,125,688	6	0.27%			
SBC California	15,100,665	7	0.25%	16,607,635	5	0.32%
Sonora/Five Assoc. (Junction)	14,231,027	8	0.23%	11,260,439	7	0.22%
LOWE'S HIW Inc	12,519,128	9	0.21%			
Wal-Mart	12,258,487	10	0.20%	10,524,089	8	0.20%
Pacific Ultrapower				13,000,000	6	0.25%
Sonora Plaza 1 LLC				10,336,379	10	0.20%
	<u>\$ 365,114,543</u>		<u>6.01%</u>	<u>\$ 252,752,311</u>		<u>4.91%</u>

Countywide Assessed Value

6,078,790,264

5,147,204,442

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
2005-06	\$ 55,939,608	\$ 54,537,242	97.49%	\$ 1,218,945	\$ 55,756,187	99.67%
2006-07	62,293,344	60,340,752	96.87%	1,363,726	61,704,478	99.05%
2007-08	67,552,173	64,772,348	95.88%	2,085,030	66,857,378	98.97%
2008-09	71,106,023	67,983,387	95.61%	2,618,976	70,602,363	99.29%
2009-10	71,433,620	68,273,766	95.58%	2,435,151	70,708,917	98.99%
2010-11	68,476,487	65,882,390	96.21%	1,700,816	67,583,206	98.70%
2011-12	67,064,957	64,990,600	96.91%	2,043,038	67,033,638	99.95%
2012-13	66,032,479	64,002,893	96.93%	1,926,685	65,929,578	99.84%
2013-14	67,379,307	65,480,715	97.18%	1,980,231	65,480,715	97.18%
2014-15	69,247,328	67,312,030	97.21%	N/A	67,312,030	97.21%

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
	Bonds Payable	Notes Payable	Capital Leases	Notes Payable	Capital Leases				
2005-06	\$ -	\$ -	\$ 321,496	\$ 512,397	\$ 1,408,269	\$ 2,242,162	0.04%	0.13%	\$ 40
2006-07	6,282,090	115,000	232,807	460,347	1,078,313	8,168,557	0.14%	0.45%	144.99
2007-08	6,154,121	109,868	141,620	410,190	736,736	7,552,535	0.12%	0.41%	134.10
2008-09	6,036,152	104,454	47,863	7,189,853	380,486	13,758,808	0.21%	0.79%	246.37
2009-10	5,913,183	98,742	-	7,385,580	154,682	13,552,187	0.21%	0.75%	245.65
2010-11	5,785,214	92,716	-	5,705,932	-	11,583,862	0.19%	0.61%	211.68
2011-12	5,652,245	86,358	-	2,087,768	-	7,826,371	0.13%	0.40%	144.66
2012-13	5,514,276	79,651	-	1,683,547	-	7,277,474	0.12%	0.37%	134.99
2013-14	5,376,307	72,575	-	1,289,588	-	6,738,470	0.11%	0.32%	125.18
2014-15	13,357,338	65,110	-	886,659	-	14,309,107	0.24%	N/A	263.34

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	Bonds Payable	Total General Bonded Debt	Percentage of Taxable Assessed Value ¹	Per Capita ²
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%	107.19
2010-11	5,785,214	5,785,214	0.09%	105.72
2011-12	5,652,245	5,652,245	0.09%	104.48
2012-13	5,514,276	5,514,276	0.09%	102.28
2013-14	5,376,307	5,376,307	0.09%	99.87
2014-15	13,357,338	13,357,338	0.22%	245.82

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, 2015

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	\$ 2,960,000	100%	\$ 2,960,000
Summerville High School 2012	4,097,620	100%	4,097,620
Sonora Union High School	7,735,000	100%	7,735,000
Sonora Elementary School	2,760,000	100%	2,760,000
Big Oak Flat School 2005	5,593,997	100%	5,593,997
Big Oak Flat School 2005B/2006	1,874,991	100%	1,874,991
Big Oak Flat School 2007	1,249,992	100%	1,249,992
Columbia Elementary School	12,075,000	100%	12,075,000
Soulsbyville Elementary School	1,023,046	100%	1,023,046
SPECIAL DISTRICTS			
Groveland Community Service Dist	38,781	100%	38,781
Twain Harte Community Services District	538,018	100%	<u>538,018</u>
Sub-total Overlapping Debt			39,946,445
COUNTY			<u>13,357,338</u>
Total Direct and Overlapping Debt			<u><u>\$ 53,303,783</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
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%
2013-14	5,930,989,069	74,137,363	5,376,307	68,761,056	7.25%
2014-15	6,078,790,264	75,984,878	13,357,338	62,627,540	17.58%

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 Fiscal Years

Schedule 15
Demographic and Economic Information

Fiscal Year	Population¹	Change	Personal Income¹ (Thousand of dollars)	Change	Per Capita Personal Income¹	Change	Unemployment Rate¹
2005-06	56,680	-0.2%	\$ 1,751,591	-2.7%	\$ 30,903	-2.5%	6.0%
2006-07	56,339	-0.6%	1,805,845	3.1%	32,053	3.7%	5.9%
2007-08	56,320	0.0%	1,824,832	1.1%	32,401	1.1%	6.8%
2008-09	55,845	-0.8%	1,751,980	-4.0%	31,372	-3.2%	10.1%
2009-10	55,168	-1.2%	1,803,117	2.9%	32,684	4.2%	14.2%
2010-11	54,724	-0.8%	1,896,235	5.2%	34,651	6.0%	14.9%
2011-12	54,100	-1.1%	1,978,444	4.3%	36,570	5.5%	13.8%
2012-13	53,911	-0.3%	1,973,392	-0.3%	36,605	0.1%	11.8%
2013-14	53,831	-0.1%	2,079,983	5.4%	38,639	5.6%	9.8%
2014-15	54,337	0.9%	n/a ²		n/a ²		7.7%

Note:

Bureau of Economic Analysis revised estimates for 1969-2013 included. Updated Nov 2015

Sources:

¹ US Dept of Commerce - Bureau of Economic Analysis

² Data not yet published.

COUNTY OF TUOLUMNE, CALIFORNIA
Principal Employers
June 30, 2015 and June 30, 2008

Schedule 16

Demographic and Economic Information

June 30, 2015			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%	Sonora Regional Medical Center	500-999	1.8% - 3.7%
Dodge Ridge Ski Resort	500-999	1.9% - 3.8%	Dodge Ridge Ski Resort	250-499	0.9% - 1.8%
Wal-Mart	250-499	0.9% - 1.9%	MRL Industries Inc	250-499	0.9% - 1.8%
Hetch Hetchy Water & Power	250-499	0.9% - 1.9%	Wal-Mart	250-499	0.9% - 1.8%
Safeway	100-249	0.4% - 0.9%	Avalon Care Center	100-249	0.4% - 0.9%
Chicken Ranch Bingo & Casino	100-249	0.4% - 0.9%	Chicken Ranch Bingo & Casino	100-249	0.4% - 0.9%
Diestel Turkey Ranch	100-249	0.4% - 0.9%	Columbia College	100-249	0.4% - 0.9%
Kohl's Department Store	100-249	0.4% - 0.9%	Diestel Turkey Ranch	100-249	0.4% - 0.9%
Lowe's Home Improvement Center	100-249	0.4% - 0.9%	Hetch Hetchy Water & Power	100-249	0.4% - 0.9%
Lair of the Golden Bear	100-249	0.4% - 0.9%	Lair of the Golden Bear	100-249	0.4% - 0.9%
Sierra Pacific Industries	100-249	0.4% - 0.9%	Pak 'N Save Foods	100-249	0.4% - 0.9%
Pine Mountain Lake	100-249	0.4% - 0.9%	Sierra Pacific Industries	100-249	0.4% - 0.9%
Avalon Care Center	100-249	0.4% - 0.9%	Sonora Union High School	100-249	0.4% - 0.9%
Applebee's Neighborhood Grill	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
7/15	21,810	20,270
7/14	21,830	19,920
7/13	21,830	19,540
7/12	22,810	19,880
7/11	23,190	19,910
7/10	22,970	19,620
7/09	26,330	23,190
7/08	25,880	23,870
7/07	25,950	24,370
7/06	25,700	24,250
7/05	26,160	24,560

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									
	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
General Government										
Assessor/Recorder	20.00	18.00	18.00	18.00	18.00	15.00	15.00	15.00	15.00	15.00
Auditor-Controller	12.00	13.00	13.00	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	6.80	6.00	6.00	6.00	6.00	6.00
County Administrative Office	6.00	6.00	6.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
County Counsel	7.00	7.00	7.00	7.00	5.00	5.00	4.80	5.00	4.00	5.00
Elections	3.00	3.00	3.00	3.00	2.00	2.00	1.00	1.00	1.00	1.00
Facilities Management	33.00	29.00	29.00	27.00	27.00	24.00	17.00	17.00	16.00	16.00
Film Commissioner	-	1.00	1.00	1.00	1.00	-	-	-	-	-
Human Resources	6.80	6.80	6.80	6.80	4.80	3.80	3.80	3.80	3.80	3.80
Information Technology	29.00	22.00	25.00	25.00	22.00	20.00	15.00	15.00	14.00	14.00
Jamestown Mine	-	1.00	1.00	1.00	1.00	1.00	0.50	-	-	-
Office of Revenue Recovery	8.00	8.00	8.00	7.00	8.00	7.50	6.50	6.50	6.50	7.00
Surveyor	4.00	4.00	4.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00
Treasurer/Tax Collector	5.50	5.50	5.50	4.50	4.50	4.00	4.00	4.00	4.00	4.00
Total General Government	141.30	131.30	134.30	128.30	120.10	108.30	93.60	93.30	90.30	91.80
Public Protection										
Animal Control	9.00	9.00	9.00	10.00	9.00	9.00	8.75	8.75	8.00	9.00
Agriculture Comm/Wts & Meas	6.00	6.00	6.00	6.00	5.00	5.00	4.00	4.00	4.00	5.00
Child Support Services	26.75	27.00	25.81	23.81	24.50	-	-	-	-	-
Code Compliance	-	-	2.00	-	-	-	-	-	-	-
Community Development Dept	32.75	32.75	29.75	28.75	22.75	20.75	23.63	23.50	22.50	24.75
County Fire	4.00	7.00	8.00	8.00	7.00	4.50	4.80	3.00	3.00	3.00
District Attorney	18.00	21.00	20.00	19.00	18.00	17.00	16.00	16.00	16.00	16.00
Probation	33.00	34.00	35.00	33.00	31.00	30.00	30.00	37.00	37.00	35.00
Public Defender	7.00	7.00	7.00	7.00	7.00	6.80	6.30	6.30	6.50	6.50
Sheriff/Coroner	138.00	139.00	142.00	139.00	131.00	129.50	125.00	126.00	127.50	129.50
Total Public Protection	274.50	282.75	284.56	274.56	255.25	222.55	218.48	224.55	224.50	228.75
Public Ways and Facilities										
Public Works Admin, Eng, Dev, Roads	59.00	58.00	61.00	61.00	57.00	54.30	43.80	43.00	42.00	44.00
Total Public Ways and Facilities	59.00	58.00	61.00	61.00	57.00	54.30	43.80	43.00	42.00	44.00
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	4.00	6.00	6.00	68.50	50.00	49.50	48.80	52.60	53.00	58.00
Environmental Health	13.00	14.00	14.50	10.60	8.63	6.63	-	-	-	-
Health, Tobacco Control, WIC	31.15	29.40	26.28	25.20	22.40	22.00	21.90	23.00	24.40	26.20
Total Health and Sanitation	50.15	51.40	48.78	106.30	83.03	80.13	72.70	77.60	79.40	86.20
Public Assistance										
D.A. Victim Witness	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Social Services	116.00	109.00	105.00	105.00	104.00	101.00	98.50	107.00	110.60	108.60
Veterans	1.90	1.90	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Total Public Assistance	120.90	113.90	110.00	110.00	109.00	106.00	103.50	112.00	115.60	113.60
Education										
Farm Advisor	2.50	2.50	2.50	2.50	2.00	2.00	-	-	-	-
Library	11.63	10.50	12.00	12.00	11.00	9.75	8.25	8.25	8.25	8.25
Total Education	14.13	13.00	14.50	14.50	13.00	11.75	8.25	8.25	8.25	8.25
Recreation										
Boat Patrol	3.00	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	11.35	9.75	9.75	9.75	8.60	6.55	6.00	6.80	7.20	7.20
Total Recreation & Cultural	14.35	13.50	13.50	13.55	11.60	9.55	9.00	9.80	10.20	10.20
Enterprises & Internal Service Funds										
Airports	4.00	4.00	3.80	4.00	4.00	3.00	3.50	3.50	3.50	3.50
Ambulance	-	-	-	-	-	-	2.00	2.00	2.00	2.00
Fleet/Radio Services	-	-	-	-	-	-	7.00	8.00	8.00	8.00
Home Health - VNA	25.00	27.90	27.90	23.80	-	-	-	-	-	-
Adult Day Health Care	-	-	8.30	6.00	-	-	-	-	-	-
Hospice	9.00	9.90	9.70	6.80	-	-	-	-	-	-
Public Transportation	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	2.00	3.50	3.50	4.00	5.00	4.00	4.00	3.00	3.00	3.00
Tuolumne General Hospital	242.00	187.30	-	-	-	-	-	-	-	-
Tuolumne General Medical Center	-	-	67.00	37.40	37.40	34.70	-	-	-	-
Total Enterprise & Internal	288.00	239.60	127.20	89.00	53.40	43.70	18.50	18.50	18.50	18.50
Grand Total	962.33	903.45	793.84	797.21	702.38	636.28	567.83	587.00	588.75	601.30

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									
	2014-15	2013-14	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06
General Government										
Recorded documents - Assessor-Recorder	16015	14,866	20,306	17,049	16,165	16,342	15,911	21,071	23,479	27,898
Fictitious Business Names - County Clerk	446	530	404	469	487	504	464	527	549	538
Number of registered voters - Elections	28237	29,784	32,108	31,295	30,646	31,699	31,204	33,666	32,057	32,644
Applications received - Human Resources	3391	2,217	2,441	1,655	1,244	1,248	1,364	1,540	1,737	1,959
Maintenance service requests received - Facilities Mgmt	3681	3,173	3,195	3,402	6,165	7,592	6,813	4,388	3,427	3,091
Public Protection										
Misdemeanor cases filed - District Attorney	2335	2,357	2,372	2,448	2,721	2,620	2,871	2,774	2,467	2,651
Felony cases filed - District Attorney	901	939	848	908	785	816	751	845	816	913
Arrests - Adults - Sheriff	4707	4,204	4,173	4,447	4,722	4,517	4,820	5,262	1,932	2,092
Arrests - Juveniles - Sheriff	56	119	244	156	240	238	247	230	220	250
Average Daily Jail Population - Sheriff	144	139	136	128	129	130	133	138	137	138
Cases supervised - Probation - Adult	2096	2,574	2,181	2,075	2,292	2,284	2,289	2,236	2,314	2,208
Cases supervised - Probation - AB-109	119	87	65	-	-	-	-	-	-	-
Cases supervised - Probation - Juvenile	121	43	102	119	125	98	127	106	115	118
Fire emergency responses - County Fire	1346	701	587	741	673	696	845	872	901	904
EMS / Medical Aids - County Fire/CDF	5537	5,743	5,812	5,491	5,321	5,518	5,522	5,228	5,105	5,095
Building permits issued - Community Resource Agency	1373	1,260	1,263	1,507	1,237	1,120	1,181	1,550	1,739	1,957
Received calls for response - Animal Control	2651	2,787	2,617	2,960	2,847	3,223	3,809	3,800 *	3,842	3,699
Public Ways & Facilities										
Maintained road lanes (in miles/lanes)	610/1220	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	19	-	-	10	16	24	4	4	6	-
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
Health & Sanitation										
Food inspections - Environmental Health	636	542	621	591	668	700	731	632	533	640
Unduplicated Open Clients served - Mental Health	2,041	1,925	1,800	1,974	1,626	1,671	2,166	1,661	2,734	2,720
Hazardous waste lbs accepted - Solid Waste	447,776	443,704	482,448	558,871	623,556	654,029	617,058	672,002	544,026	589,983
Hazardous waste lbs recycled - Solid Waste	396,542	391,247	422,697	502,892	565,691	604,429	540,965	586,727	505,789	492,695
Public Assistance										
Human Services										
Medi-Cal eligible households aided	75901	50,260	36,753	35,553	34,027	32,731	32,778	17,259	18,302	21,849
Food stamps eligible households aided	37131	35,541	34,833	34,226	32,216	28,470	22,158	17,127	15,469	13,659
General assistance eligible cases aided	21	35	32	24	27	39	42	60	114	165
CALWORKS eligible households aided	7351	7,830	8,040	7,900	8,609	8,191	7,380	6,090	6,266	7,140
Education										
Library										
Number of library visitors	167268	174,219	177,181	178,811	174,501	291,122	370,191	379,982	338,304	396,614
Number of registered card holders	31366	30,472	27,878	29,138	27,664	26,042	28,723	33,928	32,081	29,968
Public internet sessions	33748	33,864	42,122	27,875	28,839	23,788	24,957	25,459	21,313	21,407
Recreation										
Recreational registrations/participants	2065	1,850	4,300	3,100	1,400 *	1,400	1,433	1,399	1,808	7,227

* Estimated

Source: Various County Departments

COUNTY OF TUOLUMNE, CALIFORNIA

Capital Asset Statistics by Function

Last Ten Fiscal Years

Schedule 19

Operating Information

Function	Fiscal Year									
	2014-15	2013-14	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06
<u>General Government</u>										
Administration Buildings	4	4	4	4	4	4	4	5	5	5
Vehicles	30	31	35	34	37	25	27	24	25	27
<u>Public Protection</u>										
Administration buildings	9	9	9	9	8	8	8	8	8	8
Jail and detention facilities	1	1	1	1	1	1	1	1	1	1
Sheriff sub-stations	5	5	5	5	5	5	5	5	5	5
Patrol boats	7	7	8	7	7	11	11	11	11	10
Vehicles/Patrol cars	186	185	183	175	165	221	241	242	229	227
Fire stations	14	14	14	14	14	14	14	14	14	14
Fire engines	20	19	19	19	19	19	19	18	17	17
<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	53	53	53	53	53	53	53	53	53	53
Roads (miles)	610	608	608	608	608	608	608	608	608	608
Traffic Signals	20	20	20	20	20	19	19	18	17	17
Heavy Equipment	43	45	50	46	54	54	46	51	49	52
Vehicles	62	63	67	65	63	70	53	66	69	70
<u>Health & Sanitation</u>										
Administration buildings	3	3	3	1	1	1	1	3	3	3
Medical Facility	-	-	-	-	1	1	1	1	1	1
Health clinics	-	-	-	-	-	-	-	2	2	2
Hazardous Waste Facilities	3	3	3	3	3	3	3	3	3	3
Vehicles	27	25	29	24	25	17	23	21	20	22
<u>Public Assistance</u>										
Administration buildings	1	1	1	1	1	1	1	1	1	1
Vehicles	28	30	33	31	30	49	53	53	53	57
<u>Education</u>										
Libraries - main	1	1	1	1	1	1	1	1	1	1
Libraries - branches	3	3	3	6	6	6	6	6	6	6
Vehicles	3	3	3	3	3	3	4	4	5	5
<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	9	9	8	9	9	7	7

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