

County of Tuolumne California

Comprehensive Annual Financial Report

Fiscal Year Ended
June 30, 2016



Deborah Bautista, CPA
Clerk and Auditor-Controller

County of Tuolumne California

Comprehensive Annual Financial Report
Fiscal Year Ended June 30, 2016



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, 2016**

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INTRODUCTORY SECTION





OFFICE OF THE AUDITOR-CONTROLLER

"Proudly Serving the Financial Needs of Tuolumne County"

DEBORAH BAUTISTA, CPA
Clerk & Auditor-Controller

December 27, 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, 2016, 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, 2016, 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, 2016, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

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

Profile of the Government

County Government

The County of Tuolumne (population 54,900) 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 2015-2016 County final budget was adopted on August 18, 2015.

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

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

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

Population

The County's population as of January 2016 was approximately 54,900, an increase of approximately 2.2% over last year's estimate and increased 0.7% 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 2015-16. 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 2015-2016 the assessed values increase by 5.3%, and are projected to increase 3.8% for fiscal 2016-17. Construction of new homes and the volume of real estate sales of all kinds showed a modest increase in our County.

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 2015-16 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 20.6% more in fiscal year 2015-2016 than in the previous year. Countywide transient occupancy taxes increased by 25.7% in fiscal year 2015-16 from the previous year. This is due to a better and longer snow year, which also resulted in more water in our rivers and lakes for the summer.

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 2015 and 20156 was 6.8% and 5.7%, respectively, and the County's rate was 7.7% and 6.6% for the same periods of time.

Major Initiatives:

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

- The County started planning and design on the County Jail during fiscal year 2015-16, plans to start construction in fiscal year 2016-17 and complete in the fiscal year of 2018-19
- 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 will start operations in January of 2016-17.

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 2017-18.

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, 2015. This represents the County's 8th 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, 2015

Executive Director/CEO

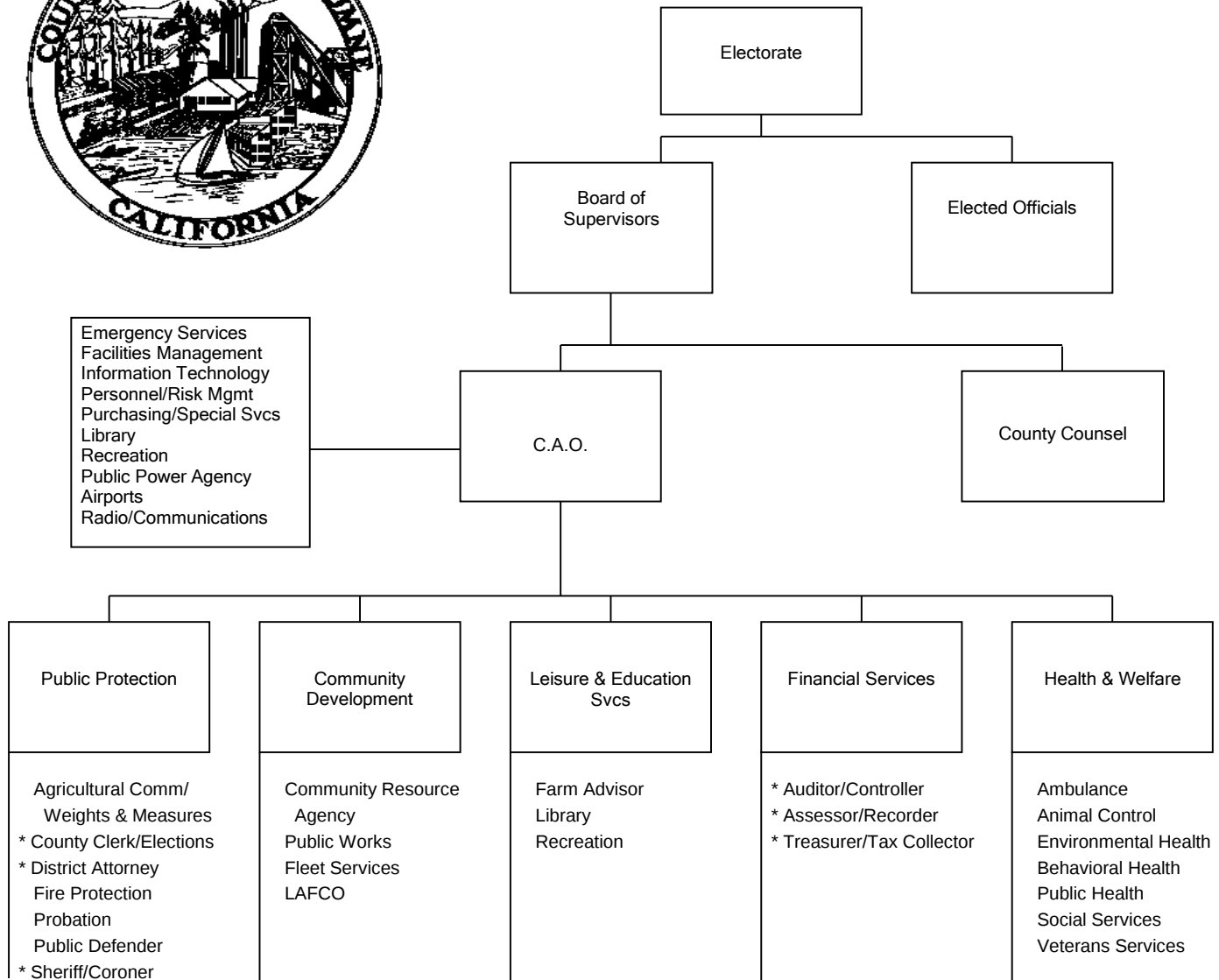
COUNTY OF TUOLUMNE, CALIFORNIA

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	DON MYER
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, 2016, 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, 2016, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application* during the year. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, 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 December 27, 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.

A handwritten signature in dark ink that reads "Macias Gini & O'Connell LLP". The signature is written in a cursive, flowing style.

Sacramento, California
December 27, 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, 2016. 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 2015-16 fiscal year by \$33,048 (*net position*). Of this amount, \$88,318 was the net investment in capital assets and \$40,977 was restricted for specific purposes (*restricted net position*), leaving a deficit unrestricted balance of \$96,247.

The County's total net position, which may serve as a useful indicator of financial position, increased by \$21,710. The deficit unrestricted balance improved by \$4,633. Restricted net position increased by \$2,584. The net investment in capital assets increased by \$14,493.

As of June 30, 2016, the County of Tuolumne governmental funds reported combined ending fund balances of \$47,897 an increase of \$1,147 in comparison with the prior year. Approximately \$47,568 was available for spending (*restricted, committed, assigned, and unassigned fund balances*).

As of June 30, 2016, the spendable fund balance for the General Fund was \$7,375 or 12.0% of total General Fund expenditures and transfers out.

The County of Tuolumne's total long-term debt decreased by \$876 (2.8%) during the fiscal year 2015-16.

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 57% 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, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the 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 \$33,048 at June 30, 2016.

Key elements of the County of Tuolumne's net position for both governmental activities and business-type activities as of June 30, 2016 and 2015 are as follows:

	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
As of June 30,						
Current and other assets	\$ 77,148	\$ 75,310	\$ 2,588	\$ 1,025	\$ 79,736	\$ 76,335
Capital assets	80,576	65,957	7,800	7,933	88,376	73,890
Total assets	157,724	141,267	10,388	8,958	168,112	150,225
Deferred outflows of resources	8,042	6,492	124	83	8,166	6,575
Long-term debt	26,527	27,237	3,929	4,095	30,456	31,332
Other liabilities	99,869	96,414	1,718	1,798	101,587	98,212
Total liabilities	126,396	123,651	5,647	5,893	132,043	129,544
Deferred inflows of resources	11,041	15,647	146	271	11,187	15,918
Net investment in capital assets	80,518	65,892	7,800	7,933	88,318	73,825
Restricted	40,469	37,930	508	463	40,977	38,393
Unrestricted	(92,658)	(95,361)	(3,589)	(5,519)	(96,247)	(100,880)
Total net position	\$ 28,329	\$ 8,461	\$ 4,719	\$ 2,877	\$ 33,048	\$ 11,338

A significant portion of the County's net position, \$88,318 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, \$40,977 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 \$96,247. At June 30, 2015, the deficit balance for *unrestricted net position* was \$100,880. During 2015-16, the County unrestricted deficit improved by \$4,633, the majority of which was the result of the change in net pension liability and related deferred inflows and outflows of resources, which increased net position by \$4,985.

As of June 30, 2016, 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 (\$4,281), Employee Leave Liability Internal Service Fund (\$4,989), and the reporting of net pension liability and related deferred inflows and outflows of resources (\$72,167) and net OPEB obligation (\$17,482). 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.

Current and other assets for the County increased by \$3,401. The majority of the increase is due to an increase in intergovernmental receivables (\$4,981) due to reimbursements for the construction of the Law and Justice Center.

Other liabilities for the County increased by \$3,375, the majority of the increase related to increases in the net pension liability (\$1,336) and net OPEB obligation (\$1,947).

Key elements of the County of Tuolumne's changes in net position for both governmental activities and business-type activities for the years ended June 30, 2016 and 2015 are as follows:

For the Year Ended June 30,	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
Revenues:						
Program Revenues:						
Charges for services	\$ 14,187	\$ 13,700	\$ 9,134	\$ 8,611	\$ 23,321	\$ 22,311
Operating grants and contributions	41,337	40,812	222	373	41,559	41,185
Capital grants and contributions	12,075	3,304	-	-	12,075	3,304
General Revenues:						
Property taxes	26,777	25,289	-	-	26,777	25,289
Sales taxes	15,309	14,200	-	-	15,309	14,200
Other taxes	3,702	2,992	-	-	3,702	2,992
Grants and contributions not restricted to specific programs	3,386	3,000	-	-	3,386	3,000
Other	1,194	1,129	31	31	1,225	1,160
Total revenues	<u>117,967</u>	<u>104,426</u>	<u>9,387</u>	<u>9,015</u>	<u>127,354</u>	<u>113,441</u>
Expenses:						
General government	14,900	15,210	-	-	14,900	15,210
Public protection	34,050	42,770	-	-	34,050	42,770
Public ways and facilities	7,806	7,450	-	-	7,806	7,450
Health and sanitation	13,764	13,314	-	-	13,764	13,314
Public assistance	22,477	20,749	-	-	22,477	20,749
Education	1,117	1,161	-	-	1,117	1,161
Recreation and cultural services	1,626	1,760	-	-	1,626	1,760
Unallocated interest	546	392	-	-	546	392
Solid Waste	-	-	981	(781)	981	(781)
Ambulance	-	-	5,258	4,925	5,258	4,925
Airport	-	-	662	697	662	697
Public Power Agency	-	-	2,457	2,044	2,457	2,044
Total expenses	<u>96,286</u>	<u>102,806</u>	<u>9,358</u>	<u>6,885</u>	<u>105,644</u>	<u>109,691</u>
Changes in net position before transfers	21,681	1,620	29	2,130	21,710	3,750
Transfers	(49)	(220)	49	220	-	-
Changes in net position	<u>21,632</u>	<u>1,400</u>	<u>78</u>	<u>2,350</u>	<u>21,710</u>	<u>3,750</u>
Net position, July 1, reported	8,461	84,108	2,877	1,803	11,338	85,911
Restatement	(1,764)	(77,047)	1,764	(1,276)	-	(78,323)
Net position, July 1, restated	<u>6,697</u>	<u>7,061</u>	<u>4,641</u>	<u>527</u>	<u>11,338</u>	<u>7,588</u>
Net position, June 30	<u>\$ 28,329</u>	<u>\$ 8,461</u>	<u>\$ 4,719</u>	<u>\$ 2,877</u>	<u>\$ 33,048</u>	<u>\$ 11,338</u>

During the fiscal year, the County of Tuolumne's net position increase of \$21,710 is due to current year activities.

Governmental activities. Governmental activities increased the County of Tuolumne's current year net position by \$21,632 compared to an increase of \$1,400 in the prior year. The increase in the change in net position of \$20,232 was a result of the expenses decreasing by \$6,520, revenues increasing by \$13,541, and transfers increasing \$171. The majority of the decrease in expenses was related to public protection (\$8,720), which was mainly due to the payment of the PERS side fund in 2015 (\$8,205). The majority of the increase in revenues was related to capital grants and contribution (\$8,771), which was due to grants for the Law and Justice Center (\$9,283).

Business-type activities. Business-type activities increased the County of Tuolumne's net position by \$78 compared to an increase of \$2,350 in the prior year. This decrease in the change in net position of \$2,272 was mainly due to the increase in landfill closure expense that resulted from a revision of the estimated landfill closure costs (\$2,106).

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, 2016, the County of Tuolumne's governmental funds reported combined ending fund balances of \$47,897. This is an increase of \$1,147 from prior year. The nonspendable portion of fund balance is \$329 (0.7%), restricted \$40,193 (83.9%), and assigned \$4,240 (8.9%) leaving an unassigned balance of \$3,135 (6.5%).

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 \$7,375, while total fund balance reached \$7,429. 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 12.0% of total General Fund expenditures and transfers out, while total fund balance represents 12.1% of that same amount.

The General Fund fund balance decreased by \$1,390, a decrease of \$1,783 from last year's increase of \$393. Revenues increased by \$1,321, the majority from an increase in federal revenue (\$613) and taxes (\$2,061) offset by a decrease in state revenue (\$1,866). The increase in federal revenue was mainly due to an increase in federal in-lieu taxes (\$429). The increase in taxes was mainly due to the increase in property taxes of \$1,488 as a result of assessed values increasing and an increase in transient occupancy taxes of \$680 due to an increase in tourism. The majority of the decrease in state revenue was due to state vehicle license fees (\$1,397) as the state changed the allocation of this revenue and SB90 mandated costs (\$1,229) because the state reimbursed for numerous years in 2015. Expenditures decreased by \$5,317, the majority for public protection decreasing \$6,099 mainly due to the issuance of bonds (other financing source) to pay off the PERS side fund (\$8,205). Transfers out increased by \$229, the majority resulting from a decrease of vehicle license fees transferred to the Health and Welfare Fund (\$1,193), an increase of funds transferred to the County Capital Fund for the Law and Justice Center (\$959), and an increase of funds transferred to the County Capital Fund for the Parrots Ferry Road reconstruction (\$522).

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 \$11,372, while total fund balance reached \$11,418. 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 193.9% of total Roads Fund expenditures, while total fund balance represents 194.6% of that same amount. The Roads Fund fund balance decrease of \$844 was mainly due to a decrease in State Highway User tax (\$1,146).

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 \$8,894, while total fund balance was \$8,912. 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 both represent 26.8% of the total Health and Welfare Fund expenditures. The funding source of this fund is federal and state governments. Most programs are mandated by the governments. The Health and Welfare Fund fund balance increase of \$1,126 was fairly consistent with last year's increase of \$1,654.

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 \$9,718, which represents 434.3% of the fund's expenditures. The majority of the increase is due to a large grant to Rush Creek.

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 \$890, which represents 22.3% of the fund's expenditures. The County Fire Fund fund balance increase of \$203 was fairly consistent with last year's increase of \$21.

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 \$647, which represents 5.0% of the fund's expenditures. The major projects for 2016 were the Juvenile Detention Center (\$11,028), Jail Project (\$1,416), Behavioral Health Remodel (\$182), and the Law and Justice Center (\$133). 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 \$71. The majority of the increase resulted from the increase of the Solid Waste Fund (\$485) due mostly to revenues (\$1,357) greater than expenses (\$954).

General Fund Budgetary Highlights

The Board of Supervisors of the County of Tuolumne made several budgetary amendments increasing appropriations by \$1,583 (2.8%) to the General Fund throughout the fiscal year. This increase was partially the result of the County dealing with the issue of tree mortality (\$398) and Sheriff-Coroner salaries and benefits for overtime because of the Butte Fire (\$169) and a new grant (\$147).

For the current year, \$3,977 was originally budgeted from beginning available fund balance. Actual revenues realized were \$399 less than budgetary estimates. State and federal revenues were \$716 less than budget, most of which was a result of state public safety (Prop. 172) revenues down by \$2,007, federal in lieu of taxes more than budget by \$189, and state realignment (AB 90) more than budget by \$218. Taxes were \$639 more than budgeted mainly due to property taxes (\$454) and transient occupancy taxes (\$494) due to local economic growth. Expenditures for the current year were \$4,313 below budgetary estimates. This savings was partially the result of appropriation for contingencies not spent (\$1,211), the Information Technology Department's professional services not needed because property tax conversion will occur in fiscal year 2016-17 (\$90), the Probation Department's salaries and benefits for vacant staff positions (\$293) and professional services not needed (\$271), and the Community Development Resource Department's salaries and benefits for vacant staff positions (\$159) and drought savings (\$118).

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 \$88,376 (net of accumulated depreciation). This investment in capital assets includes land, structures and improvements, equipment, roads, bridges, and construction in progress.

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

- County began improvements to the Standard Road (\$862)
- County began improvements to Parrots Ferry Road (\$781)
- County began the Jail Project (\$1,416)
- County continued improvements to the Law and Justice Center (\$133)
- County continued improvements to the Juvenile Detention Center (\$11,028)
- County began the Behavioral Health Remodel (\$182)

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

As of June 30,	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
Land	\$ 6,421	\$ 6,317	\$ 2,083	\$ 2,083	\$ 8,504	\$ 8,400
Structures and improvements	16,708	17,519	5,017	5,392	21,725	22,911
Equipment	4,019	3,144	700	458	4,719	3,602
Roads	16,347	16,256	-	-	16,347	16,256
Bridges	6,796	7,232	-	-	6,796	7,232
Construction in progress	30,285	15,489	-	-	30,285	15,489
Total	<u>\$ 80,576</u>	<u>\$ 65,957</u>	<u>\$ 7,800</u>	<u>\$ 7,933</u>	<u>\$ 88,376</u>	<u>\$ 73,890</u>

At June 30, 2016, the significant construction commitments included \$22 for the Behavioral Health building improvements project of which \$182 has been spent to date and \$21 for roofing projects for which \$86 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 Debt. As of June 30, 2016, the County of Tuolumne had total long-term debt of \$30,456. Of this amount, 30% (\$9,301) relates to claims liability, 11% (\$3,290) relates to the landfill closure and postclosure, 43% (\$13,074) relates to bonds payable, and 14% (\$4,260) relates to compensated absences. The balance is for notes payable for land for a cemetery (\$57) and to clean up the landfill (\$474).

County of Tuolumne's Outstanding Debt

As of June 30,	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
Claims liability	\$ 9,301	\$ 9,084	\$ -	\$ -	\$ 9,301	\$ 9,084
Compensated absences	4,095	4,731	165	156	4,260	4,887
Landfill closure and postclosure	-	-	3,290	3,052	3,290	3,052
Bonds payable	13,074	13,357	-	-	13,074	13,357
Notes payable	57	65	474	887	531	952
Total	<u>\$ 26,527</u>	<u>\$ 27,237</u>	<u>\$ 3,929</u>	<u>\$ 4,095</u>	<u>\$ 30,456</u>	<u>\$ 31,332</u>

The overall decrease of long-term debt of the County of Tuolumne from the prior year is \$876. The landfill closure and postclosure increase (\$238) was due to a revised estimate of future closure and postclosure costs. Claims liability increased (\$217) due to an increase in workers' compensation claims. Compensated absences decreased (\$627) due to the long time employees retiring. Bonds and notes payable decreased (\$283 and \$421, respectively) due to principal payments made during the year.

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

Economic Factors and Next Year's Budgets

- County has estimated a 3.8% increase in property tax revenue for 2016-17.
- The County should start operations of the Regional Juvenile Center in January of 2017.
- 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 2016-17.
- Employees will receive a 2% COLA for fiscal year 2016-17

At June 30, 2016, General Fund fund balance of \$4,240 was assigned to balance the 2016-17 fiscal year budget.

Requests for Information

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

BASIC FINANCIAL STATEMENTS



COUNTY OF TUOLUMNE, CALIFORNIA
STATEMENT OF NET POSITION
JUNE 30, 2016

	Governmental Activities	Business-type Activities	Total
<u>ASSETS</u>			
Cash and investments	\$ 48,334,395	\$ 2,536,457	\$ 50,870,852
Receivables, net	2,092,381	753,512	2,845,893
Intergovernmental receivables	14,986,618	194,817	15,181,435
Prepaid items	80,321	-	80,321
Inventories	62,556	-	62,556
Restricted cash and investments	182,732	508,038	690,770
Deposits with others	-	67,000	67,000
Loans receivable	9,884,980	-	9,884,980
Internal balances	1,471,484	(1,471,484)	-
Receivables from external parties	52,500	-	52,500
Capital assets:			
Nondepreciable	36,705,961	2,083,017	38,788,978
Depreciable, net	43,869,854	5,717,249	49,587,103
Total assets	<u>157,723,782</u>	<u>10,388,606</u>	<u>168,112,388</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Deferred outflows of resources related to pensions	<u>8,042,246</u>	<u>123,525</u>	<u>8,165,771</u>
<u>LIABILITIES</u>			
Accounts payable	4,685,591	490,036	5,175,627
Salaries and benefits payable	2,740,101	41,999	2,782,100
Accrued interest	36,686	4,435	41,121
Unearned revenue	6,145,936	38,320	6,184,256
Other liabilities	762,694	13,950	776,644
Long-term debt:			
Due within one year	4,119,668	512,850	4,632,518
Due in more than one year	22,407,324	3,415,967	25,823,291
Other long-term obligations:			
Net OPEB obligation	17,482,000	-	17,482,000
Net pension liability	68,015,817	1,129,383	69,145,200
Total liabilities	<u>126,395,817</u>	<u>5,646,940</u>	<u>132,042,757</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred inflows of resources related to pensions	<u>11,040,981</u>	<u>146,237</u>	<u>11,187,218</u>
<u>NET POSITION</u>			
Net investment in capital assets	80,518,581	7,800,266	88,318,847
Restricted for:			
Capital projects	3,253,569	-	3,253,569
Public ways and facilities	15,912,427	-	15,912,427
Health and welfare	8,930,088	-	8,930,088
Children and Families Commission	776,864	-	776,864
Community development	9,718,159	-	9,718,159
Public protection	1,501,664	-	1,501,664
Energy services	-	508,038	508,038
Perpetual care:			
Expendable	152,296	-	152,296
Nonexpendable	150,258	-	150,258
Other purposes	73,272	-	73,272
Unrestricted	<u>(92,657,948)</u>	<u>(3,589,350)</u>	<u>(96,247,298)</u>
Total net position	<u>\$ 28,329,230</u>	<u>\$ 4,718,954</u>	<u>\$ 33,048,184</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, 2016**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government	\$ 14,899,989	\$ 7,885,198	\$ 887,029	\$ 10,030,218
Public protection	34,049,412	3,475,232	7,460,690	-
Public ways and facilities	7,806,261	1,665,801	518,730	2,045,077
Health and sanitation	13,764,106	563,300	9,925,408	-
Public assistance	22,476,976	344,799	22,176,778	-
Education	1,117,411	14,919	67,490	-
Recreation and cultural services	1,626,159	237,446	300,730	-
Interest on long-term debt	545,605	-	-	-
Total governmental activities	96,285,919	14,186,695	41,336,855	12,075,295
Business-type activities:				
Solid waste	981,513	1,356,815	110,426	-
Ambulance	5,258,454	5,061,667	67,720	-
Airport	662,107	498,573	44,103	-
Public Power Agency	2,456,577	2,217,321	-	-
Total business-type activities	9,358,651	9,134,376	222,249	-
Total primary government	\$ 105,644,570	\$ 23,321,071	\$ 41,559,104	\$ 12,075,295

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	
\$ 3,902,456		\$ 3,902,456	Governmental activities:
(23,113,490)		(23,113,490)	General government
(3,576,653)		(3,576,653)	Public protection
(3,275,398)		(3,275,398)	Public ways and facilities
44,601		44,601	Health and sanitation
(1,035,002)		(1,035,002)	Public assistance
(1,087,983)		(1,087,983)	Education
(545,605)		(545,605)	Recreation and cultural services
			Interest on long-term debt
(28,687,074)		(28,687,074)	Total governmental activities
	\$ 485,728	485,728	Business-type activities:
	(129,067)	(129,067)	Solid waste
	(119,431)	(119,431)	Ambulance
	(239,256)	(239,256)	Airport
			Public Power Agency
	(2,026)	(2,026)	Total business-type activities
	(2,026)	(28,689,100)	Total primary government
			General revenues:
			Taxes:
26,777,028	-	26,777,028	Property
376,558	-	376,558	Property transfer
3,325,364	-	3,325,364	Transient occupancy
15,308,648	-	15,308,648	Sales taxes shared state revenue
			Grants and other intergovernmental revenue
3,386,150	-	3,386,150	not restricted to specific programs
589,327	27,136	616,463	Unrestricted investment earnings
36,523	4,041	40,564	Gain on sale of capital assets
568,133	-	568,133	Other
(48,985)	48,985	-	Transfers
50,318,746	80,162	50,398,908	Total general revenues and transfers
21,631,672	78,136	21,709,808	Changes in net position
6,697,558	4,640,818	11,338,376	Net position, beginning of year, restated
\$ 28,329,230	\$ 4,718,954	\$ 33,048,184	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, 2016

	<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	\$ 9,448,653	\$ 9,809,342	\$ 7,852,755	\$ 73,959	\$ 1,445,035	\$ 164	\$ 8,808,995	\$ 37,438,903
Accounts receivable	1,144,376	45	929,241	-	-	-	1,318	2,074,980
Taxes receivable	15,136	-	-	-	2,032	-	233	17,401
Intergovernmental receivables	3,209,670	185,663	4,022,314	662,226	136,818	5,949,144	799,726	14,965,561
Prepaid items	1,170	-	17,840	61,311	-	-	-	80,321
Inventories	-	45,756	-	-	-	-	-	45,756
Restricted cash and investmen	-	-	-	-	-	-	7,732	7,732
Loans receivable	-	-	-	9,884,980	-	-	-	9,884,980
Advances to other funds	52,500	1,987,412	-	-	-	-	-	2,039,912
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 13,871,505</u>	<u>\$ 12,028,218</u>	<u>\$ 12,822,150</u>	<u>\$ 10,682,476</u>	<u>\$ 1,583,885</u>	<u>\$ 5,949,308</u>	<u>\$ 9,618,004</u>	<u>\$ 66,555,546</u>
Liabilities and fund balances								
Liabilities:								
Accounts payable	\$ 1,196,462	\$ 15,570	\$ 326,117	\$ 138,020	\$ 650,983	\$ 1,652,262	\$ 557,627	\$ 4,537,041
Salaries and benefits payable	1,699,695	152,989	704,720	-	11,368	-	-	2,568,772
Unearned revenue	3,450,718	441,930	2,212,396	-	31,772	-	9,120	6,145,936
Other liabilities	95,933	-	666,761	-	-	-	-	762,694
Advances from other funds	-	-	-	826,297	-	3,650,012	167,500	4,643,809
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>6,442,808</u>	<u>610,489</u>	<u>3,909,994</u>	<u>964,317</u>	<u>694,123</u>	<u>5,302,274</u>	<u>734,247</u>	<u>18,658,252</u>
Fund balances:								
Nonspendable:								
Not in spendable form	53,670	45,756	17,840	61,311	-	-	-	178,577
To be maintained intact	-	-	-	-	-	-	150,258	150,258
Restricted:								
Capital projects	-	-	-	-	-	647,034	2,606,535	3,253,569
Public ways and facilities	-	11,371,973	-	-	-	-	4,494,698	15,866,671
Health and welfare	-	-	8,894,316	-	-	-	17,932	8,912,248
Children and Families								
Commission	-	-	-	-	-	-	776,864	776,864
Community development	-	-	-	9,656,848	-	-	-	9,656,848
Public protection	-	-	-	-	889,762	-	611,902	1,501,664
Perpetual care	-	-	-	-	-	-	152,296	152,296
Other purposes	-	-	-	-	-	-	73,272	73,272
Assigned:								
Subsequent year budget	4,239,665	-	-	-	-	-	-	4,239,665
Unassigned	3,135,362	-	-	-	-	-	-	3,135,362
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>7,428,697</u>	<u>11,417,729</u>	<u>8,912,156</u>	<u>9,718,159</u>	<u>889,762</u>	<u>647,034</u>	<u>8,883,757</u>	<u>47,897,294</u>
Total liabilities and fund balances								
	<u>\$ 13,871,505</u>	<u>\$ 12,028,218</u>	<u>\$ 12,822,150</u>	<u>\$ 10,682,476</u>	<u>\$ 1,583,885</u>	<u>\$ 5,949,308</u>	<u>\$ 9,618,004</u>	<u>\$ 66,555,546</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, 2016

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

Total fund balances - total governmental funds		\$	47,897,294
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.			80,478,076
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.			1,617,701
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	\$	8,042,246	
Deferred inflows of resources		<u>(11,040,981)</u>	(2,998,735)
Long-term and other liabilities are not due and payable in the current period and therefore are not reported in the funds.			
Bonds payable	\$	(13,013,000)	
Less: Issuance premium (to be amortized as interest expense)		(60,369)	
Accrued interest payable		(36,686)	
Net OPEB obligation		(17,482,000)	
Net pension liability		(68,015,817)	
Notes payable		<u>(57,234)</u>	<u>(98,665,106)</u>
Net position of governmental activities		\$	<u><u>28,329,230</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, 2016

	General	Roads	Health and Welfare	Community Development Block Grants	County Fire	County Capital	Other Governmental	Total Governmental
Revenues:								
Taxes	\$ 27,868,154	\$ -	\$ -	\$ -	\$ 2,338,820	\$ -	\$ 271,976	\$ 30,478,950
Licenses and permits	1,767,568	75,170	-	-	28,294	-	-	1,871,032
Fines, forfeits, and penalties	1,584,818	-	10,885	-	-	-	158,564	1,754,267
Interest, rents, and concessions	323,314	2,967	41	517	38,120	1,088	88,046	454,093
Intergovernmental:								
State	16,048,156	2,363,456	20,211,513	57,545	707,681	9,709,309	717,250	49,814,910
Federal	3,395,022	809,695	10,655,883	3,948,216	265,467	-	1,451,882	20,526,165
Other	623,461	185,662	25,000	-	100,969	-	757,479	1,692,571
Charges for services	7,931,220	1,156,706	827,869	-	109,449	95,599	440,553	10,561,396
Miscellaneous	254,644	958	178,822	4,999	167,487	4,268	30,257	641,435
Total revenues	59,796,357	4,594,614	31,910,013	4,011,277	3,756,287	9,810,264	3,916,007	117,794,819
Expenditures:								
Current:								
General government	14,474,301	-	-	-	-	-	-	14,474,301
Public protection	32,993,194	-	-	-	3,943,703	-	104,584	37,041,481
Public ways and facilities	81,114	5,752,490	-	-	-	105,646	185,013	6,124,263
Health and sanitation	560,416	-	12,954,390	-	-	-	644,449	14,159,255
Public assistance	462,058	-	20,147,187	2,237,690	-	-	-	22,846,935
Education	1,106,362	-	-	-	-	-	-	1,106,362
Recreation and cultural services	1,581,575	-	-	-	-	-	-	1,581,575
Capital outlay	1,459,394	113,382	96,108	-	43,389	12,963,245	3,812,259	18,487,777
Debt service:								
Principal	281,000	-	-	-	-	-	7,876	288,876
Interest	545,918	-	-	-	-	-	3,581	549,499
Total expenditures	53,545,332	5,865,872	33,197,685	2,237,690	3,987,092	13,068,891	4,757,762	116,660,324
Excess (deficiency) of revenues over (under) expenditures	6,251,025	(1,271,258)	(1,287,672)	1,773,587	(230,805)	(3,258,627)	(841,755)	1,134,495
Other financing sources (uses):								
Transfers in	-	750,000	2,627,434	-	450,000	3,589,587	944,477	8,361,498
Transfers out	(7,668,972)	(325,929)	(213,112)	-	(24,120)	-	(154,626)	(8,386,759)
Proceeds from sale of capital assets	27,680	2,606	-	-	8,010	-	-	38,296
Total other financing sources (uses)	(7,641,292)	426,677	2,414,322	-	433,890	3,589,587	789,851	13,035
Changes in fund balances	(1,390,267)	(844,581)	1,126,650	1,773,587	203,085	330,960	(51,904)	1,147,530
Fund balances, beginning of year	8,818,964	12,262,310	7,785,506	7,944,572	686,677	316,074	8,935,661	46,749,764
Fund balances, end of year	\$ 7,428,697	\$ 11,417,729	\$ 8,912,156	\$ 9,718,159	\$ 889,762	\$ 647,034	\$ 8,883,757	\$ 47,897,294

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, 2016

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

Changes in fund balances - total governmental funds	\$	1,147,530
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	\$	18,495,579
Depreciation	<u>(3,740,949)</u>	14,754,630
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.		
		(34,979)
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.		
		2,550,051
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>925</u>	3,894
Governmental funds report pension and OPEB contributions made during the year as expenditures. The statement of activities reports pension and OPEB expenses as the change in the related liabilities and other related items.		
Pension	\$	4,868,433
OPEB	<u>(1,946,763)</u>	2,921,670
The repayment of the principal of long-term debt consumes the current financial resources of governmental funds, but has no effect on net position.		
		<u>288,876</u>
Change in net position of governmental activities	<u>\$</u>	<u>21,631,672</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, 2016

	Business-type Activities - Enterprise Funds					Governmental
	Major			Nonmajor		Activities -
	Solid	Ambulance	Airport	Public	Total	Internal
	Waste			Power		Service
				Agency		Funds
Assets						
Current assets:						
Cash and investments	\$ 49	\$ 1,369,411	\$ 60,709	\$ 1,106,288	\$ 2,536,457	\$ 10,895,492
Accounts receivable, net	169,587	563,211	20,714	-	753,512	-
Intergovernmental receivables	-	75,000	-	119,817	194,817	21,057
Inventories	-	-	-	-	-	16,800
Total current assets	169,636	2,007,622	81,423	1,226,105	3,484,786	10,933,349
Noncurrent assets:						
Restricted cash and investments	-	-	-	508,038	508,038	175,000
Deposits with others	-	-	-	67,000	67,000	-
Advances to other funds	-	-	-	-	-	4,122,320
Capital assets:						
Nondepreciable	408,236	501,251	1,173,530	-	2,083,017	-
Depreciable, net	71,815	3,689,611	1,955,823	-	5,717,249	97,739
Total noncurrent assets	480,051	4,190,862	3,129,353	575,038	8,375,304	4,395,059
Total assets	649,687	6,198,484	3,210,776	1,801,143	11,860,090	15,328,408
Deferred outflows of resources						
Deferred outflows of resources related to pensions	53,410	22,724	47,391	-	123,525	-
Liabilities						
Current liabilities:						
Accounts payable	27,600	128,359	40,311	293,766	490,036	148,550
Salaries and benefits payable	15,339	6,597	18,484	1,579	41,999	171,329
Interest payable	4,435	-	-	-	4,435	-
Unearned revenue	38,320	-	-	-	38,320	-
Other liabilities	-	2,550	11,400	-	13,950	-
Accrued compensated absences	-	-	-	-	-	1,841,600
Accrued claims	-	-	-	-	-	1,887,789
Landfill closure/postclosure, current	138,361	-	-	-	138,361	-
Notes payable, current	374,489	-	-	-	374,489	-
Total current liabilities	598,544	137,506	70,195	295,345	1,101,590	4,049,268
Noncurrent liabilities:						
Advances from other funds	515,700	-	-	-	515,700	950,223
Accrued compensated absences	74,153	50,692	39,850	-	164,695	2,253,789
Net pension liability	501,945	214,348	413,090	-	1,129,383	-
Accrued claims	-	-	-	-	-	7,413,211
Landfill closure/postclosure	3,151,272	-	-	-	3,151,272	-
Notes payable	100,000	-	-	-	100,000	-
Total noncurrent liabilities	4,343,070	265,040	452,940	-	5,061,050	10,617,223
Total liabilities	4,941,614	402,546	523,135	295,345	6,162,640	14,666,491
Deferred inflows of resources						
Deferred inflows of resources related to pensions	42,202	9,961	94,074	-	146,237	-
Net position						
Net investment in capital assets	480,051	4,190,862	3,129,353	-	7,800,266	97,739
Restricted for:						
Energy services	-	-	-	508,038	508,038	-
Unrestricted	(4,760,770)	1,617,839	(488,395)	997,760	(2,633,566)	564,178
Total net position	\$ (4,280,719)	\$ 5,808,701	\$ 2,640,958	\$ 1,505,798	5,674,738	\$ 661,917
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.					(955,784)	
Net position of business-type activities					\$ 4,718,954	

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, 2016

	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	\$ 1,356,528	\$ 5,025,317	\$ 478,385	\$ 2,217,321	\$ 9,077,551	\$ 17,381,450
Miscellaneous	287	36,350	20,188	-	56,825	44,129
Total operating revenues	1,356,815	5,061,667	498,573	2,217,321	9,134,376	17,425,579
Operating expenses:						
Salaries and benefits	313,895	160,464	250,795	28,521	753,675	1,979,387
Purchased services	107,363	3,654,121	-	-	3,761,484	-
Professional fees	205,052	282,042	21,786	59,551	568,431	536,306
Landfill closure	254,617	-	-	-	254,617	-
Claims	-	-	-	-	-	2,278,384
Health insurance benefits	-	-	-	-	-	8,177,563
Unemployment benefits	-	-	-	-	-	25,721
General and administrative	54,822	746,977	197,071	62,361	1,061,231	1,831,873
Utilities	-	49,167	38,807	2,307,430	2,395,404	-
Depreciation	17,980	368,276	156,425	-	542,681	184,107
Total operating expenses	953,729	5,261,047	664,884	2,457,863	9,337,523	15,013,341
Operating income (loss)	403,086	(199,380)	(166,311)	(240,542)	(203,147)	2,412,238
Nonoperating revenues (expenses):						
Interest income	-	10,823	983	15,330	27,136	135,234
Intergovernmental						
State	110,426	-	42,003	-	152,429	-
Federal	-	67,720	2,100	-	69,820	-
Gain (loss) on sale of capital assets	(8,589)	3,321	720	-	(4,548)	9,027
Interest expense	(19,442)	-	-	-	(19,442)	-
Total nonoperating revenues (expenses)	82,395	81,864	45,806	15,330	225,395	144,261
Income (loss) before capital contributions and transfers	485,481	(117,516)	(120,505)	(225,212)	22,248	2,556,499
Capital contributions	-	-	-	-	-	24,179
Transfers in	-	56,808	57,401	-	114,209	500,000
Transfers out	-	-	(65,224)	-	(65,224)	(523,724)
Changes in net position	485,481	(60,708)	(128,328)	(225,212)	71,233	2,556,954
Net position, beginning of year, restated	(4,766,200)	5,869,409	2,769,286	1,731,010		(1,895,037)
Net position, end of year	\$ (4,280,719)	\$ 5,808,701	\$ 2,640,958	\$ 1,505,798		\$ 661,917
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.					6,903	
Change in net position of business-type activities					\$ 78,136	

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, 2016

	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	\$ 1,300,219	\$ 5,089,170	\$ 477,884	\$ 2,153,524	\$ 9,020,797	\$ -
Receipts from interfund services provided	-	-	-	-	-	17,490,433
Payments to suppliers	(392,516)	(4,677,145)	(232,622)	(2,495,424)	(7,797,707)	(10,097,933)
Payments to employees	(335,181)	(163,110)	(328,222)	(28,546)	(855,059)	(2,485,777)
Payments for interfund services used	(34,770)	(50,650)	(37,708)	(795)	(123,923)	-
Claims paid	-	-	-	-	-	(2,061,460)
Net cash provided by (used for) operating activities	537,752	198,265	(120,668)	(371,241)	244,108	2,845,263
Cash flows from noncapital financing activities:						
Advances to other funds	-	-	-	-	-	(803,771)
Payment on advances from other funds	(230,300)	-	-	-	(230,300)	(1,150,476)
Transfers in from other funds	-	56,808	33,677	-	90,485	500,000
Transfers out to other funds	-	-	(65,224)	-	(65,224)	(500,000)
Principal payments on notes payable	(412,170)	-	-	-	(412,170)	-
Interest paid	(23,747)	-	-	-	(23,747)	-
Intergovernmental	110,426	91,957	44,103	-	246,486	-
Net cash provided by (used for) noncapital financing activities:	(555,791)	148,765	12,556	-	(394,470)	(1,954,247)
Cash flows from capital and related financing activities:						
Acquisition and construction of capital assets	-	(394,830)	-	-	(394,830)	(88,797)
Proceeds from sales of capital assets	-	3,645	720	-	4,365	14,693
Net cash provided by (used for) capital and related financing activities:	-	(391,185)	720	-	(390,465)	(74,104)
Cash flows from investing activities:						
Interest	-	10,823	983	15,330	27,136	135,234
Net increase (decrease) in cash and cash equivalents	(18,039)	(33,332)	(106,409)	(355,911)	(513,691)	952,146
Cash and cash equivalents, beginning of year	18,088	1,402,743	167,118	1,970,237	3,558,186	10,118,346
Cash and cash equivalents, end of year	\$ 49	\$ 1,369,411	\$ 60,709	\$ 1,614,326	\$ 3,044,495	\$ 11,070,492
Reconciliation to the Statement of Net Position:						
Cash and investments	\$ 49	\$ 1,369,411	\$ 60,709	\$ 1,106,288	\$ 2,536,457	\$ 10,895,492
Restricted cash and investments	-	-	-	508,038	508,038	175,000
Total cash and cash equivalents	\$ 49	\$ 1,369,411	\$ 60,709	\$ 1,614,326	\$ 3,044,495	\$ 11,070,492

(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, 2016

	Business-type Activities - Enterprise Funds					Governmental
	Major			Nonmajor		Activities -
	Solid	Ambulance	Airport	Public	Total	Internal
	Waste			Power		Service
				Agency		Funds
Reconciliation of operating income (loss)						
to net cash provided by (used for)						
operating activities:						
Operating income (loss)	\$ 403,086	\$ (199,380)	\$ (166,311)	\$ (240,542)	\$ (203,147)	\$ 2,412,238
Adjustments to reconcile operating						
income (loss) to net cash provided						
by (used for) operating activities:						
Depreciation expense	17,980	368,276	156,425	-	542,681	184,107
Changes in assets and liabilities:						
Accounts receivable, net	(43,570)	27,503	(20,689)	-	(36,756)	67,529
Intergovernmental receivables	-	-	-	(63,797)	(63,797)	(2,675)
Prepaid items	-	-	-	-	-	464,817
Inventories	-	-	-	-	-	(3,812)
Accounts payable	(43,431)	4,512	(24,066)	(66,877)	(129,862)	12,525
Salaries and benefits payable	3,367	1,215	2,339	(25)	6,896	129,585
Unearned revenue	(13,026)	-	-	-	(13,026)	-
Other liabilities	-	-	11,400	-	11,400	-
Net pension liability and related						
deferred outflows/inflows	(27,695)	(3,684)	(85,570)	-	(116,949)	-
Accrued compensated absences	3,042	(177)	5,804	-	8,669	(635,975)
Accrued claims	-	-	-	-	-	216,924
Landfill closure/postclosure	237,999	-	-	-	237,999	-
Net cash provided by (used for)						
operating activities	\$ 537,752	\$ 198,265	\$ (120,668)	\$ (371,241)	\$ 244,108	\$ 2,845,263
Noncash investing, capital, and						
financing activities:						
Contribution of capital assets from						
governmental activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,179
Transfer of capital assets	-	-	23,724	-	23,724	(23,724)
Book value of disposed capital assets	8,589	324	-	-	8,913	5,666

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, 2016

	<u>Investment Trust</u>	<u>Agency</u>
Assets:		
Cash and investments	\$ 69,543,074	\$ 5,357,115
Taxes receivable	-	8,898,302
Interest receivable	329,965	-
Intergovernmental receivables	-	1,454,091
	<u>69,873,039</u>	<u>15,709,508</u>
Total assets		
Liabilities:		
Advances from other funds	52,500	-
Agency obligations	-	15,709,508
	<u>52,500</u>	<u>15,709,508</u>
Total liabilities		
Net position held in trust for pool participants	<u><u>\$ 69,820,539</u></u>	<u><u>\$ -</u></u>

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

**COUNTY OF TUOLUMNE, CALIFORNIA
STATEMENT OF CHANGES IN FIDUCIARY
NET POSITION - INVESTMENT TRUST FUND
FOR THE YEAR ENDED JUNE 30, 2016**

Additions:	
Contribution to pooled investments	\$ 98,115,332
Net investment income:	
Interest income	<u>538,680</u>
Total additions	98,654,012
Deductions:	
Distribution from pooled investments	<u>87,568,362</u>
Change in net position	11,085,650
Net position, beginning of year	<u>58,734,889</u>
Net position, end of year	<u><u>\$ 69,820,539</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, 2016**

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, 2016

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, 2016

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, 2016

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 the requirements of GASB Statement No. 72.

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, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Receivables

The majority of the loans receivable balance of \$9,884,980 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 \$563,211 is reported net of bad debt allowances of \$1,539,327.

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, 2016. 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, 2016

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, 2014
Measurement Date:	June 30, 2015
Measurement Period:	July 1, 2014 to June 30, 2015

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, 2016

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, 2016

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.

Change in Accounting

During the year, the County changed how it reports its other long-term liabilities in its internal service funds as follows:

- The County previously reported its net OPEB obligation in its Post Retirement Insurance Internal Service Fund because that fund is where the County accounts for its OPEB payments. However, since the purpose of that fund is just to recoup the actual OPEB payments and not the full OPEB expense (i.e., the change in the net OPEB obligation), the County has decided it's more appropriate to report its net OPEB obligation as a reconciling item in its governmental activities.
- The County previously allocated and reported a portion of its net pension liability and deferred inflows and outflows of resources related to pensions in its Purchasing and Special Services and Fleet/Radio Services internal service funds because those funds report pension contribution expense, the basis the County uses to allocate these pension amounts. However, since the purpose of these funds is just to recoup the actual pension contributions and not the full pension expense (i.e., the changes in these pension amounts), the County has decided it is more appropriate to report that portion of the pension amounts allocated to these internal service funds as a reconciling item in its governmental activities.

As a result of these changes in accounting, the County's previously reported beginning net position of its governmental and business-type activities and internal service funds have been restated as follows:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Internal Service Funds</u>
Net position, beginning of year, previously reported	\$ 8,461,436	\$ 2,876,940	\$ (18,470,162)
Restatements:			
Net OPEB obligation	(1,764,081)	1,764,081	15,535,237
Net pension liability and deferred inflows and outflows of resources related to pensions	<u>203</u>	<u>(203)</u>	<u>1,039,888</u>
Net position, beginning of year, restated	<u>\$ 6,697,558</u>	<u>\$ 4,640,818</u>	<u>\$ (1,895,037)</u>

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Implementation of New Governmental Accounting Pronouncements

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

GASB Statement No. 72 (GASB 72), *Fair Value Measurement and Application*. The objective of GASB 72 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. Information required by GASB 72 to be disclosed can be found in Note 2.

Future Implementation of New Governmental Accounting Standards

GASB has issued statements that are effective for the County in the future, however their impact, if any, on the County has yet to be determined. The following are the GASB statements that are effective for the County in the future:

- 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, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- 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 were effective for the County's year ended 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.
- 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.
- In March 2016, the GASB issued Statement No. 81, *Irrevocable Split-Interest Agreements*. The objective of this Statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. 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, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- In March 2016, the GASB issued Statement No. 82, *Pension Issues – An amendment of GASB Statements No. 67, No. 68, and No. 73*. The objective of this Statement is to address certain issues that have been raised regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. 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	\$ 50,870,852
Restricted cash and investments	690,770
Fiduciary funds:	
Investment Trust Fund	69,543,074
Agency Funds	5,357,115
Total cash and investments	<u>\$ 126,461,811</u>

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

Deposits	\$ 11,273,230
Investments	115,171,713
Cash on hand	16,868
Total cash and investments	<u>\$ 126,461,811</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, 2016 had a balance of \$75.4 billion. Of that amount, 2.81% 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 167 days as of June 30, 2016. 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, 2016

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, 2016, CAMP had a balance of \$1.8 billion with an average maturity of 45 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 Farm Credit Bank (6.9%), Federal Home Loan Mortgage Corporation (6.9%), and Federal National Mortgage Association (5.2%).

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, 2016, the carrying amount of deposits was \$11,273,230 and the bank balance was \$13,836,293. Of the bank balance, \$682,732 was covered by federal deposit insurance and \$13,153,561 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, 2016

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, 2016, 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							\$ 13,073
Cash deposits							11,090,498
Total cash							<u>11,103,571</u>
Investments managed by County Treasurer:							
LAIF	Not Rated	\$ -	\$ 48,000,000	\$ -	\$ -	\$ -	48,000,000
CAMP	AAAm	-	1,000,000	-	-	-	1,000,000
Negotiable Certificates of Deposit	Not Rated	-	490,000	2,493,000	3,899,000	1,963,000	8,845,000
California Municipalities	AA+	-	1,005,056	-	-	-	1,005,056
California Municipalities	AA	-	-	324,489	-	-	324,489
U.S. Agency Securities:							
Federal Farm Credit Bank	AA+	-	-	2,000,000	2,000,000	2,000,000	6,000,000
Federal Farm Credit Bank	AA+	-	-	-	-	2,000,000	2,000,000
Federal Home Loan Bank	AA+	-	-	2,000,000	1,000,000	-	3,000,000
Federal National Mortgage Association	AA+	-	-	-	-	5,988,373	5,988,373
Federal Home Loan Mortgage Corporation	AA+	-	-	-	4,983,604	2,999,501	7,983,105
Commercial Paper	A+	-	-	1,984,006	-	-	1,984,006
Corporate Notes	AAA	-	1,000,000	-	994,548	-	1,994,548
Corporate Notes	AA+	-	1,002,790	1,008,413	1,047,473	-	3,058,676
Corporate Notes	AA	-	2,001,901	-	4,985,298	-	6,987,199
Corporate Notes	AA-	-	1,000,084	-	4,999,032	997,662	6,996,778
Corporate Notes	A+	-	1,000,951	-	3,004,871	-	4,005,822
Corporate Notes	A	-	-	1,000,010	992,675	-	1,992,685
Corporate Notes	A-	1,005,976	-	1,000,000	1,000,000	-	3,005,976
Corporate Notes	BBB+	-	-	-	1,000,000	-	1,000,000
Total investments managed by County Treasurer		<u>\$ 1,005,976</u>	<u>\$ 56,500,782</u>	<u>\$ 11,809,918</u>	<u>\$ 29,906,501</u>	<u>\$ 15,948,536</u>	115,171,713
Total Investment Pool							126,275,284
Cash and Investments Held Outside of the Pool:							
Cash on hand							3,795
Cash deposits							182,732
Total cash and investments							<u>\$ 126,461,811</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, 2016

NOTE 2: CASH AND INVESTMENTS (Continued)

Fair Value Measurements

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles (GASB 72). The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

Union Bank is the custodian of the County's investments. Union Bank utilizes pricing services that deliver current market values and security information, which is input into their trust accounting systems. A security will be valued on the basis of valuations provided by a pricing service vendor if it has a substantial public market (i.e., is not thinly traded), is freely tradable without restriction, has a valid CUSIP or SEDOL, and resides on one of the depositories. Based on their direction, Union Bank will continue to obtain valuations for all other securities and assets for which they do not receive a pricing feed and/or descriptive information from their pricing service vendors from various sources independent of Union Bank. If no current market value price is available from their pricing service vendors and their agents have provided Union Bank with pricing information, Union Bank will show the value of the asset at such value as Union Bank shall determine such value to be for administrative purposes only and not be any indication of any market value.

The County has the following recurring fair value measurements as of June 30, 2016:

Investment Type	Total	Fair Value Measurements Using
		Level 2
Negotiable Certificates of Deposit	\$ 8,845,000	\$ 8,845,000
California Municipalities	1,329,545	1,329,545
U.S. Agency Securities	24,971,478	24,971,478
Commercial Paper	1,984,006	1,984,006
Corporate Notes	29,041,684	29,041,684
Total investments subject to fair value hierarchy	66,171,713	<u>\$ 66,171,713</u>
Investments not subject to fair value hierarchy		
LAIF	48,000,000	
CAMP	1,000,000	
Total investments	<u>\$ 115,171,713</u>	

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2016

NOTE 2: CASH AND INVESTMENTS (Continued)

Investment Pool

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 \$62,886,855 as of June 30, 2016.

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

Investments	Fair Value	Principal	Interest Rate	Maturity Range
LAIF	\$ 48,000,000	\$ 48,000,000	0.58%	12/14/2016*
CAMP	1,000,000	1,000,000	0.51%	8/14/2016*
Negotiable Certificates of Deposit	8,845,000	8,845,000	0.80%-2.35%	9/19/16-9/30/20
California Municipalities	1,329,545	1,324,489	3.00-5.648%	8/15/16-1/16/17
U.S. Agency Securities	24,971,478	25,000,000	0.70-1.77%	1/13/17-3/10/21
Commercial Paper	1,984,006	2,000,000	0.00%	3/1/17
Corporate Notes	29,041,684	29,000,000	0.70-5.625%	7/5/16-5/15/20
Total Investments	<u>\$115,171,713</u>	<u>\$115,169,489</u>		

* LAIF and CAMP are investment pools, and as such, their maturities are measured as a weighted average; LAIF being 167 days and CAMP being 45 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, 2016:

Statement of Net Position:

Net position held for pool participants	<u>\$ 126,552,749</u>
Equity of internal pool participants	\$ 56,732,210
Equity of external pool participants	<u>69,820,539</u>
Total equity	<u>\$ 126,552,749</u>

Statement of Changes in Net Position:

Net position at July 1, 2015	\$ 117,517,659
Net change in investment by pool participants	<u>9,035,090</u>
Net position at June 30, 2016	<u>\$ 126,552,749</u>

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2016

NOTE 3: CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2016 for the governmental activities and business-type activities are as follows:

	Balance July 1, 2015	Increases	Decreases	Balance June 30, 2016
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 6,316,474	\$ 105,000	\$ -	\$ 6,421,474
Construction in progress	15,489,482	16,880,504	(2,085,499)	30,284,487
Total capital assets, not being depreciated	<u>21,805,956</u>	<u>16,985,504</u>	<u>(2,085,499)</u>	<u>36,705,961</u>
Capital assets, being depreciated:				
Structures and improvements	52,972,185	633,823	-	53,606,008
Equipment	37,437,497	1,703,872	(1,754,717)	37,386,652
Roads	357,463,860	1,346,676	-	358,810,536
Bridges	10,888,194	-	-	10,888,194
Total capital assets, being depreciated	<u>458,761,736</u>	<u>3,684,371</u>	<u>(1,754,717)</u>	<u>460,691,390</u>
Less accumulated depreciation for:				
Structures and improvements	(35,453,686)	(1,444,863)	-	(36,898,549)
Equipment	(34,293,179)	(789,128)	1,714,527	(33,367,780)
Roads	(341,207,776)	(1,255,537)	-	(342,463,313)
Bridges	(3,656,366)	(435,528)	-	(4,091,894)
Total accumulated depreciation	<u>(414,611,007)</u>	<u>(3,925,056)</u>	<u>1,714,527</u>	<u>(416,821,536)</u>
Total capital assets, being depreciated, net	<u>44,150,729</u>	<u>(240,685)</u>	<u>(40,190)</u>	<u>43,869,854</u>
Governmental activities, net	<u>\$ 65,956,685</u>	<u>\$ 16,744,819</u>	<u>\$ (2,125,689)</u>	<u>\$ 80,575,815</u>
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 2,083,017	\$ -	\$ -	\$ 2,083,017
Capital assets, being depreciated:				
Structures and improvements	15,347,182	-	-	15,347,182
Equipment	2,539,007	485,008	(489,391)	2,534,624
Total capital assets, being depreciated	<u>17,886,189</u>	<u>485,008</u>	<u>(489,391)</u>	<u>17,881,806</u>
Less accumulated depreciation for:				
Structures and improvements	(9,955,167)	(374,836)	-	(10,330,003)
Equipment	(2,080,733)	(234,299)	480,478	(1,834,554)
Total accumulated depreciation	<u>(12,035,900)</u>	<u>(609,135)</u>	<u>480,478</u>	<u>(12,164,557)</u>
Total capital assets, being depreciated, net	<u>5,850,289</u>	<u>(124,127)</u>	<u>(8,913)</u>	<u>5,717,249</u>
Business-type activities, net	<u>\$ 7,933,306</u>	<u>\$ (124,127)</u>	<u>\$ (8,913)</u>	<u>\$ 7,800,266</u>

Capital assets with a book value of \$23,724 (net of accumulated depreciation of \$66,454) 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, 2016

NOTE 3: CAPITAL ASSETS (Continued)

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

Governmental activities:

General government	\$ 1,490,429
Public protection	74,877
Public ways and facilities	1,994,152
Health and sanitation	59,805
Public assistance	56,967
Education	12,508
Recreation and cultural services	52,211
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets	184,107
Total depreciation expense – governmental activities	<u>\$ 3,925,056</u>

Business-type activities:

Solid Waste	17,980
Ambulance	368,276
Airport	156,425
Total depreciation expense – business-type activities	<u>\$ 542,681</u>

NOTE 4: LONG-TERM DEBT

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

	Balance July 1, 2015	Additions	Deletions	Balance June 30, 2016	Due Within One Year
Governmental activities:					
Accrued claims	\$ 9,084,076	\$ 2,277,952	\$ (2,061,028)	\$ 9,301,000	\$ 1,887,789
Compensated absences	4,731,364	733,667	(1,369,642)	4,095,389	1,841,600
Bonds payable	13,294,000	-	(281,000)	13,013,000	379,000
Plus premium	63,338	-	(2,969)	60,369	2,969
Note payable	65,110	-	(7,876)	57,234	8,310
Total governmental activities	<u>\$ 27,237,888</u>	<u>\$ 3,011,619</u>	<u>\$ (3,722,515)</u>	<u>\$ 26,526,992</u>	<u>\$ 4,119,668</u>
Business-type activities:					
Compensated absences	\$ 156,026	\$ 55,400	\$ (46,731)	\$ 164,695	\$ -
Landfill closure and postclosure	3,051,634	254,617	(16,618)	3,289,633	138,361
Notes payable	886,659	-	(412,170)	474,489	374,489
Total business-type activities	<u>\$ 4,094,319</u>	<u>\$ 310,017</u>	<u>\$ (475,519)</u>	<u>\$ 3,928,817</u>	<u>\$ 512,850</u>

Internal service funds predominantly serve the governmental funds. Accordingly, long-term debt 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, 2016

NOTE 4: LONG-TERM DEBT (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 \$150,000 as of June 30, 2016 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 \$324,489 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 \$57,234 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
2017	\$ 8,310	\$ 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	10,294	1,163	-	-
2022	10,859	598	-	-
Total	<u>\$ 57,234</u>	<u>\$ 11,509</u>	<u>\$ 474,489</u>	<u>\$ 7,319</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, 2016 is \$5,020,000 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, 2016 is \$7,993,000 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, 2016

NOTE 4: LONG-TERM DEBT (Continued)

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

Year Ending June 30,	Governmental activities	
	Principal	Interest
2017	\$ 379,000	\$ 533,601
2018	409,000	518,275
2019	444,000	501,555
2020	473,000	483,365
2021	517,000	463,705
2022-2026	3,287,000	1,952,518
2027-2031	4,722,000	1,136,315
2032-2036	2,427,000	283,563
2037	355,000	7,987
	<u>\$ 13,013,000</u>	<u>\$ 5,880,884</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, 2016:

Receivable Fund	Payable Fund	Amount
General	Investment Trust	\$ 52,500
Roads	County Capital	1,471,712
	Solid Waste	515,700
		<u>1,987,412</u>
Internal Service	Community Development Block Grants	826,297
	County Capital	2,178,300
	Other Governmental	167,500
	Internal Service	950,223
		<u>4,122,320</u>
		<u>\$ 6,162,232</u>

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, 2016 totaled \$1,471,712.

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, 2016 totaled \$515,700.

The County Board of Supervisors authorized advances to offset cash deficits in the Employee Leave Liability Internal Service Fund, which borrowed from the Workers' Compensation Internal Service Fund. The outstanding balances at June 30, 2016 totaled \$950,223.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2016

NOTE 5: INTERFUND TRANSACTIONS (Continued)

The County Board of Supervisors authorized advances from the Workers' Compensation Internal Service Fund to the Community Development Block Grants and County Capital funds to offset cash deficits due to timing of grant payments from the State. The outstanding balances at June 30, 2016 totaled \$826,297 and \$2,178,300, 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, 2016:

Transfer From	Transfer To	Amount
General	Roads	\$ 750,000
	Health and Welfare	2,627,434
	County Fire	450,000
	County Capital	3,228,747
	Other Governmental	522,306
	Ambulance	56,808
	Airport	33,677
		<u>7,668,972</u>
Roads	Other Governmental	325,929
Health and Welfare	County Capital	182,094
	Other Governmental	31,018
		<u>213,112</u>
County Fire	County Capital	24,120
Other Governmental	County Capital	154,626
Airport	Other Governmental	65,224
Internal Service	Airport	23,724
	Internal Service	500,000
		<u>523,724</u>
		<u>\$ 8,975,707</u>

The General Fund made contributions of \$7,668,972 to other funds to offset operating costs of the programs. Of the amount transferred out, the County Capital Fund received \$3,228,747 for the Law and Justice Center and the Road Construction Fund (other governmental) received \$522,306 for Parrots Ferry Road reconstruction. In addition, the Health and Welfare Fund received \$2,627,434, representing transfer of vehicle license fee revenue received from the State, and the Roads Fund received \$750,000 to offset operational road treatment costs.

The Roads Fund made contributions of \$325,959 to the Road Construction Fund (other governmental) for major road projects.

The Liability Internal Service Fund transferred \$500,000 to the Post Retirement Insurance Internal Service Fund to help reduce deficit.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2016

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, 2015 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, 2016 are summarized as follows:

Miscellaneous 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 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, 2016

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 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 Plan's actuarially determined rate is based on the estimated amount necessary to pay the Safety 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, 2015 (the measurement date), the active employee contribution rates were 7.000%, 6.250%, 9.000%, 9.000%, and 11.500% of member earnings, and the employer contribution rates were 16.114%, 16.114%, 31.665% (an average as there was a mid-year rate change), 20.083%, and 11.500% of member earnings for the Miscellaneous First and Second Tier Plans, the Miscellaneous PEPPRA Plan, the Safety First Tier Plan, the Safety Second Tier Plan, and the Safety PEPPRA 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, 2016, the contributions recognized as part of pension expense were \$4,245,021 and \$2,307,975 for the Miscellaneous and Safety Plans, respectively.

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

As of June 30, 2016, the County reported a liability of \$54,936,469 and \$14,208,731 for its proportionate shares of the Miscellaneous and Safety Plans' net pension liabilities, respectively. The net pension liabilities were measured as of June 30, 2015, using an annual actuarial valuation as of June 30, 2014 rolled forward to June 30, 2015 using standard update procedures. The County's proportion of the Miscellaneous Plan's net pension liability was based on its 2014-15 total contributions to the Plan relative to all 2014-15 contributions to the Plan. The County's proportion of the Miscellaneous Plan's net pension liability as of June 30, 2015 and 2014 were 90.59927% and 91.53140%, respectively, for a decrease of 0.93213%. The County's Safety Plan's net pension liability is the difference between its proportion of the total pension liability based on its share of the actuarial accrued liability and its proportion of the fiduciary net position based on its share of the market value of assets. The County's proportion of the Safety Plan's net pension liability as of June 30, 2015 and 2014 were 0.20701% and 0.33072%, respectively, for an increase of 0.12371%.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2016

NOTE 6 – PENSION PLANS (Continued)

For the year ended June 30, 2016, the County recognized pension expense of \$2,507,887 and a negative \$798,168 for the Miscellaneous and Safety Plans, respectively. At June 30, 2016, 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
Miscellaneous Plan:		
Contributions subsequent to the measurement date	\$ 4,686,873	\$ -
Differences between expected and actual experience	761,105	-
Change in assumptions	-	(1,793,192)
Net differences between projected and actual earnings on plan investments	-	(1,671,001)
Change in employer's proportion	-	(300,850)
Difference between the employer's contributions and the employer's proportionate share of contributions	592,692	-
Miscellaneous Pension Plan totals	<u>6,040,670</u>	<u>(3,765,043)</u>
Safety Plan:		
Contributions subsequent to the measurement date	2,008,228	-
Differences between expected and actual experience	-	(243,335)
Change in assumptions	-	(1,119,188)
Net differences between projected and actual earnings on plan investments	-	(567,212)
Change in employer's proportion	-	(5,492,440)
Difference between the employer's contributions and the employer's proportionate share of contributions	116,873	-
Safety Pension Plan totals	<u>2,125,101</u>	<u>(7,422,175)</u>
Totals	<u>\$ 8,165,771</u>	<u>\$ (11,187,218)</u>

The \$4,686,873 and \$2,008,228 reported as deferred outflows of resources related to pension contributions subsequent to the measurement date for the Miscellaneous and Safety Plans, respectively, will be recognized as a reduction of the net pension liability in the year ending June 30, 2017. The remainder reported as deferred outflows and inflows of resources will be recognized as pension expense as follows:

Year Ending June 30,	Deferred Outflows / (Inflows) of Resources	
	Miscellaneous Plan	Safety Plan
2017	\$ (2,078,994)	\$ (2,881,665)
2018	(1,046,907)	(2,851,404)
2019	(1,067,753)	(2,268,522)
2020	1,782,408	696,289
Total	<u>\$ (2,411,246)</u>	<u>\$ (7,305,302)</u>

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2016

NOTE 6 – PENSION PLANS (Continued)

Actuarial Assumptions – For the measurement period ended June 30, 2015 (measurement date), the total pension liability was determined by rolling forward the June 30, 2014 total pension liability. The June 30, 2015 total pension liability was based on the following actuarial method and assumptions:

Actuarial Cost Method	Entry-Age Normal
Actuarial Assumptions:	
Discount Rate	7.65%
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.65% Net of Pension Plan Investment 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 years 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, 2014 valuation were based on the results of an 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.

Change of Assumptions – GASB 68 states that the long-term expected rate of return should be determined net of pension plan investment expenses, but without reduction for pension plan administrative expense. The discount rate changed from 7.50% (net of administrative expense in 2014) to 7.65% as of the June 30, 2015 measurement date to correct the adjustment, which previously reduced the discount rate for administrative expenses.

Discount Rate – The discount rate used to measure the total pension liability was 7.65 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 7.65 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long-term expected discount rate of 7.65 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.

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.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2016

NOTE 6 – PENSION PLANS (Continued)

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	51.0%	5.25%	5.71%
Global Fixed Income	19.0	0.99	2.43
Inflation Sensitive	6.0	0.45	3.36
Private Equity	10.0	6.83	6.95
Real Estate	10.0	4.50	5.13
Infrastructure and Forestland	2.0	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.

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 7.65 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 (6.65 percent) or 1 percentage-point higher (8.65 percent) than the current rate:

	Discount Rate - 1% (6.65%)	Current Discount Rate (7.65%)	Discount Rate + 1% (8.65%)
County's Proportionate Share of Plans' Net Pension Liability:			
Miscellaneous Plan	\$ 81,741,442	\$ 54,936,469	\$ 32,551,847
Safety Plan	24,818,964	14,208,731	5,508,535
Total	<u>\$ 106,560,406</u>	<u>\$ 69,145,200</u>	<u>\$ 38,060,382</u>

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

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2016

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.

Funding Policy

As of June 30, 2016, the County had cash and investments of \$4,804,883 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 10.5% 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 2015-16, the County contributed \$592,792 in benefit payments (\$154,359 for the PEMHCA minimum and \$438,433 for the executive and confidential plan).

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2016

NOTE 7: OTHER POSTEMPLOYMENT BENEFITS PLAN (Continued)

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, 2015 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, 2015 is 13 years. The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's net OPEB obligation.

Annual required contribution	\$ 3,177,000
Interest on Net OPEB	610,000
Amortization of Net OPEB	<u>(1,247,445)</u>
OPEB cost (expense)	2,539,555
Benefit payments made	<u>(592,792)</u>
Increase in net OPEB obligation	1,946,763
Net OPEB obligation – beginning of year	<u>15,535,237</u>
Net OPEB obligation – end of year	<u>\$ 17,482,000</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, 2014	\$ 3,258,053	\$ 467,154	14.3%	\$ 13,609,000
June 30, 2015	2,433,000	506,763	20.8	15,535,237
June 30, 2016	2,539,555	592,792	23.3	17,482,000

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

Funded Status and Funding Progress

As of June 30, 2015, the most recent actuarial valuation date, the actuarial accrued liability for benefits was \$29.1 million and the actuarial value of plan assets was zero, resulting in an unfunded actuarial accrued liability (UAAL) of \$29.1 million. The covered payroll (annual payroll of active employees covered by the plan) was \$32.1 million and the ratio of UAAL to the covered payroll was 90.7%.

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.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2016

NOTE 7: OTHER POSTEMPLOYMENT BENEFITS PLAN (Continued)

Of the \$29.1 million of UAAL, \$17.3 million is associated with the County's Executive and Confidential Plan and the remaining \$11.8 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 \$4.8 million designated to fund a portion of the \$17.3 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, 2015 actuarial valuation, the entry age normal actuarial cost method was used. The actuarial assumptions included a 4.0% discount rate; 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 6.5% for 2018 decreasing to 5.0% for 2021 and later and Medicare HMO and PPO healthcare trend rates of 6.7% for 2018 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.

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, 2016 is \$9,301,000. 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, 2016.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2016

NOTE 8: RISK MANAGEMENT (Continued)

Changes in the internal service funds claims liabilities during the years ended June 30, 2015 and 2016 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>
2014-15	\$ 8,826,076	\$ 3,041,435	\$ (2,783,435)	\$ 9,084,076
2015-16	9,084,076	2,277,952	(2,061,028)	9,301,000

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 \$3,289,633 reported as landfill closure and postclosure care liability at June 30, 2016, 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, increasing its liability by \$254,617. 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.

NOTE 10: DEFICIT FUND EQUITY

As of June 30, 2016, the following individual funds had deficit fund equity balances:

<u>Fund</u>	<u>Deficit</u>
Solid Waste	\$ 4,280,719
Workers' Compensation	827,439
Employee Leave Liability	4,989,026

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 and Employee Leave Liability) deficit net position are expected to be eliminated via charges to other County funds. During 2016, the deficit net position for the Workers' Compensation and Employee Leave Liability funds improved by \$688,373 and \$1,326,812, respectively. 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 2017 is \$250,000. 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 2017 is \$1,200,000.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2016

NOTE 11: COMMITMENTS AND CONTINGENCIES

Commitments

At June 30, 2016, the significant construction commitments included \$22,269 for the Behavioral Health building improvement project of which \$182,094 has been spent to date and \$21,202 for roofing projects for which \$85,739 has been spent to date. In addition, the County's encumbrances as of June 30, 2016 were as follows:

<u>Fund</u>	<u>Encumbrance</u>
General	\$ 175,010
Roads	87,099
Health and Welfare	34,862
County Capital	80,504
Ambulance	22,349
All Other	4,748

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, 2016. The TCEDA does not have an audit.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2016

NOTE 12: JOINT VENTURES (Continued)

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 96120, 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*

Fiscal Year	Measurement Period	County's Proportion of the Net Pension Liability	County's Proportionate Share of the Net Pension Liability	County's Covered-Employee Payroll	County's Proportionate Share of the Net Pension Liability as a Percentage of Their Covered-Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
Miscellaneous Plan:						
2016	2015	90.59927%	\$ 54,936,469	\$ 22,822,833	240.71%	75.24%
2015	2014	91.53140%	47,229,938	23,217,545	203.42%	78.39%
Safety Plan:						
2016	2015	0.20701%	\$ 14,208,731	\$ 7,382,620	192.46%	78.40%
2015	2014	0.33072%	20,578,819	7,563,748	272.07%	80.43%

Notes to Schedule:

Changes of benefit terms:

In 2016 and 2015, there were no changes to the benefit terms.

Changes in assumptions:

GASB 68 states that the long-term expected rate of return should be determined net of pension plan investment expenses, but without reduction for pension plan administrative expenses. The discount rate changed from 7.50% (net of administrative expenses in 2014) to 7.65% as of the June 30, 2015 measurement date to correct the adjustment, which previously reduced the discount rate for administrative expenses. There were no changes in assumptions for the year ended June 30, 2015.

* - 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*

Measurement Period	Contractually Required Contribution	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency	County's Covered-Employee Payroll	Contributions as a Percentage of Covered-Employee Payroll
Miscellaneous Plan:					
2016	\$ 4,686,873	\$ 4,686,873	\$ -	\$ 25,938,751	18.069%
2015	4,245,021	4,245,021	-	22,822,833	18.600%
2014	3,290,039	3,290,039	-	23,217,545	14.170%
Safety Plan:					
2016	\$ 2,008,228	\$ 2,008,228	\$ -	\$ 8,722,242	23.024%
2015	2,307,975	2,307,975	-	7,382,620	31.262%
2014	1,486,370	1,486,370	-	7,563,748	19.651%

Notes to Schedule:

The actuarial methods and assumptions used to determine contributions for the year ended June 30, 2016 were from the June 30, 2013 funding valuation reports as follows:

Actuarial cost method	Entry Age Normal
Amortization method	Level Percent of Payroll
Asset valuation method	Market Value
Actuarial assumptions:	
Inflation	2.75%
Salary increases	3.30% to 14.20% depending on age, service, and type of employment.
Payroll growth	3.00%
Investment rate of return	7.50% net of pension plan investment and administrative expenses; includes inflation.
Retirement age	The probabilities of retirement are based on the 2010 CalPERS Experience Study for the period from 1997 to 2007.
Mortality	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, 2016

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)
6/30/15	\$ 29,095,000	\$ -	\$ 29,095,000	0.0%	\$ 32,073,000	90.7%
6/30/13	24,130,000	-	24,130,000	0.0	28,495,000	84.7
6/30/11	27,458,000	-	27,458,000	0.0	29,472,000	93.2

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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Taxes	\$ 26,744,613	\$ 26,898,445	\$ 27,537,522	\$ 639,077
Licenses and permits	1,862,994	1,862,994	1,767,568	(95,426)
Fines, forfeits, and penalties	1,683,688	1,690,611	1,584,818	(105,793)
Interest, rents, and concessions	290,454	299,654	291,207	(8,447)
Intergovernmental:				
State	15,113,468	17,064,686	16,048,156	(1,016,530)
Federal	3,047,635	3,094,016	3,395,022	301,006
Other	621,182	621,182	623,461	2,279
Charges for services	7,860,035	8,027,607	7,892,195	(135,412)
Miscellaneous	226,608	234,512	254,644	20,132
Total revenues	<u>57,450,677</u>	<u>59,793,707</u>	<u>59,394,593</u>	<u>(399,114)</u>
Expenditures:				
General government:				
Board of supervisors	631,395	635,245	609,002	26,243
Appropriation for contingencies	1,866,243	1,210,906	-	1,210,906
County administrative office	1,196,631	1,219,995	1,139,649	80,346
County auditor-controller	1,327,926	1,421,986	1,401,265	20,721
Treasurer-tax collector	512,981	514,781	498,631	16,150
Assessor-recorder	1,390,069	1,407,319	1,389,546	17,773
Recorder-modernization	108,250	143,750	95,263	48,487
Archives	149,770	149,770	124,393	25,377
Assessor-St Partnership Program	158,495	184,716	141,815	42,901
Office of revenue recovery	554,161	558,386	558,384	2
County counsel	969,985	989,985	988,342	1,643
Human resources	546,608	591,590	590,817	773
County clerk - elections	503,224	459,905	459,900	5
Facilities management	3,149,083	3,215,536	3,099,799	115,737
Economic development and promotion	1,075,484	1,288,076	1,198,013	90,063
Information technology	2,571,545	2,673,917	2,502,751	171,166
Outside Agency Partners	215,110	362,622	358,782	3,840
Jamestown mine	498,668	498,668	494,711	3,957
Total general government	<u>17,425,628</u>	<u>17,527,153</u>	<u>15,651,063</u>	<u>1,876,090</u>
Public protection:				
CAO emergency services	232,576	299,089	228,102	70,987
CAO homeland security	395,800	395,800	369,286	26,514
OES - Tree Mortality Hazard	-	397,649	235,178	162,471
Transfer to outside fire districts	-	8,439	-	8,439
Grand jury	33,915	33,915	24,701	9,214
District attorney	1,966,519	2,017,423	1,835,054	182,369
DA Victim Advocacy/Outreach	-	-	489	(489)
Public defender	901,346	909,976	898,998	10,978
County - court related AB 233	826,216	826,216	789,555	36,661
Sheriff-coroner	10,216,032	10,767,593	10,740,198	27,395
Sheriff - courtroom security	1,016,933	1,043,933	824,632	219,301
Sheriff - communications	1,423,754	1,510,310	1,506,216	4,094
Tuolumne narcotics team	682,644	682,644	674,206	8,438
County jail	5,892,703	5,726,079	5,685,780	40,299
Probation	5,524,958	5,624,944	4,883,698	741,246
Regional Juvenile Center	189,564	189,564	19,107	170,457
Agriculture - weights and measures	597,076	672,468	664,995	7,473
Community resources agency	4,003,712	4,233,622	3,794,318	439,304
Animal control	953,788	953,788	935,190	18,598
Total public protection	<u>34,857,536</u>	<u>36,293,452</u>	<u>34,109,703</u>	<u>2,183,749</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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Public ways and facilities:				
Special district administration	87,697	87,697	81,114	6,583
Health and sanitation:				
Sheriff - emergency medical communications	22,458	23,696	23,734	(38)
Air Pollution	549,095	616,914	476,681	140,233
Total health and sanitation	571,553	640,610	500,415	140,195
Public assistance:				
Victim witness prosecution program	253,998	269,459	265,986	3,473
Veterans services	208,938	208,938	195,583	13,355
Total public assistance	462,936	478,397	461,569	16,828
Education:				
Library	1,113,831	1,127,335	1,106,362	20,973
Farm advisor	147,511	-	-	-
Total education	1,261,342	1,127,335	1,106,362	20,973
Recreation and cultural services:				
Sheriff - boat patrol	585,078	651,676	597,553	54,123
County recreation	526,463	555,121	555,055	66
Standard Park	271,723	271,723	263,566	8,157
Youth centers	225,012	225,012	218,932	6,080
Total recreation and cultural services	1,608,276	1,703,532	1,635,106	68,426
Total expenditures	56,274,968	57,858,176	53,545,332	4,312,844
Excess of revenues over expenditures	1,175,709	1,935,531	5,849,261	3,913,730
Other financing sources (uses):				
Transfers in	3,000	3,000	-	(3,000)
Transfers out	(5,170,833)	(6,852,127)	(7,668,972)	(816,845)
Proceeds from sale of capital assets	15,000	15,000	27,680	12,680
Total other financing sources (uses)	(5,152,833)	(6,834,127)	(7,641,292)	(807,165)
Changes in fund balance (budgetary basis)	<u>\$ (3,977,124)</u>	<u>\$ (4,898,596)</u>	(1,792,031)	<u>\$ 3,106,565</u>
Basis adjustment:				
Agency funds allocation			401,764	
Change in fund balance (GAAP basis)			(1,390,267)	
Fund balance, beginning of year			8,818,964	
Fund balance, end of year			<u>\$ 7,428,697</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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Licenses and permits	\$ 65,200	\$ 43,200	\$ 75,170	\$ 31,970
Interest, rents, and concessions	-	-	2,967	2,967
Intergovernmental:				
State	2,633,000	2,633,000	2,363,456	(269,544)
Federal	821,574	821,574	809,695	(11,879)
Other	157,509	157,509	185,662	28,153
Charges for services	592,988	642,988	721,283	78,295
Miscellaneous	1,000	1,000	958	(42)
Total revenues	4,271,271	4,299,271	4,159,191	(140,080)
Expenditures:				
Public ways and facilities:				
Public works administration	1,909,687	1,937,687	1,931,406	6,281
Road maintenance	4,475,697	4,837,609	3,934,466	903,143
Total expenditures	6,385,384	6,775,296	5,865,872	909,424
Deficiency of revenues under expenditures	(2,114,113)	(2,476,025)	(1,706,681)	769,344
Other financing sources:				
Transfers in	750,000	750,000	750,000	-
Proceeds from sale of capital assets	-	-	2,606	2,606
Total other financing sources	750,000	750,000	752,606	2,606
Changes in fund balance (budgetary basis)	\$ (1,364,113)	\$ (1,726,025)	(954,075)	\$ 771,950
Basis adjustment:				
Agency funds allocation			109,494	
Change in fund balance (GAAP basis)			(844,581)	
Fund balance, beginning of year			12,262,310	
Fund balance, end of year			\$ 11,417,729	

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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Fines, forfeits, and penalties	\$ 11,500	\$ 11,500	\$ 10,885	\$ (615)
Interest, rents, and concessions	-	550	41	(509)
Intergovernmental:				
State	20,797,859	21,025,654	20,211,513	(814,141)
Federal	11,262,918	10,537,441	10,655,883	118,442
Other	25,000	25,000	25,000	-
Charges for services	748,068	758,068	827,869	69,801
Miscellaneous	166,900	210,900	178,822	(32,078)
	<u>33,012,245</u>	<u>32,569,113</u>	<u>31,910,013</u>	<u>(659,100)</u>
Expenditures:				
Health and sanitation:				
Health	3,812,445	5,092,467	3,896,662	1,195,805
Tobacco control program	207,322	176,672	142,033	34,639
Women, Infants & Children	686,300	564,738	472,648	92,090
Behavioral health	8,933,512	9,561,969	8,356,191	1,205,778
California children services	358,660	190,338	134,833	55,505
Total health and sanitation	<u>13,998,239</u>	<u>15,586,184</u>	<u>13,002,367</u>	<u>2,583,817</u>
Public assistance:				
Social services administration	13,518,635	14,891,120	12,471,279	2,419,841
Welfare and security	8,635,158	8,685,158	7,724,039	961,119
Total public assistance	<u>22,153,793</u>	<u>23,576,278</u>	<u>20,195,318</u>	<u>3,380,960</u>
	<u>36,152,032</u>	<u>39,162,462</u>	<u>33,197,685</u>	<u>5,964,777</u>
Deficiency of revenues under expenditures	<u>(3,139,787)</u>	<u>(6,593,349)</u>	<u>(1,287,672)</u>	<u>5,305,677</u>
Other financing sources (uses):				
Transfers in	1,594,190	2,486,006	2,627,434	141,428
Transfers out	<u>(322,114)</u>	<u>(352,780)</u>	<u>(213,112)</u>	<u>139,668</u>
	<u>1,272,076</u>	<u>2,133,226</u>	<u>2,414,322</u>	<u>281,096</u>
Changes in fund balance	<u>\$ (1,867,711)</u>	<u>\$ (4,460,123)</u>	1,126,650	<u>\$ 5,586,773</u>
Fund balance, beginning of year			<u>7,785,506</u>	
Fund balance, end of year			<u>\$ 8,912,156</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 - COMMUNITY DEVELOPMENT
BLOCK GRANTS SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Interest, rents, and concessions	\$ 2,000	\$ 517	\$ 517	\$ -
Intergovernmental:				
State	75,541	57,545	57,545	-
Federal	8,775,044	3,948,242	3,948,216	(26)
Charges for services	111,000	-	-	-
Miscellaneous	30,000	5,000	4,999	(1)
	<u>8,993,585</u>	<u>4,011,304</u>	<u>4,011,277</u>	<u>(27)</u>
Total revenues				
Expenditures:				
Public assistance:				
CalHOME Grant 4903	75,541	3,000	3,000	-
Home Grant 11-HOME-7672	4,699	-	-	-
Home Grant 12-HOME-8565	1,563	1,635	1,635	-
Home Grant 13-HOME-8992	183,056	59,772	59,772	-
Home Grant 14-HOME-1004	1,000,000	17,710	17,710	-
Home Grant 14-CDBG 9276	3,364,356	(9,577)	(9,577)	-
CDBG-Business-13-Rush Creek 9454	2,331,064	286,485	286,484	1
CDBG-14_9901	1,890,307	1,738,468	1,738,467	1
CDBG-Homeless Waiver	39,367	35,557	35,557	-
CDBG-Food Bank Waiver	97,138	97,138	97,138	-
Housing and Rehab Repay	405,642	7,508	7,504	4
	<u>9,392,733</u>	<u>2,237,696</u>	<u>2,237,690</u>	<u>6</u>
Total expenditures				
Changes in fund balance	<u>\$ (399,148)</u>	<u>\$ 1,773,608</u>	1,773,587	<u>\$ (21)</u>
Fund balance, beginning of year			<u>7,944,572</u>	
Fund balance, end of year			<u>\$ 9,718,159</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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Taxes	\$ 2,325,655	\$ 2,325,655	\$ 2,338,820	\$ 13,165
Licenses and permits	27,200	27,200	28,294	1,094
Interest, rents, and concessions	44,100	44,100	38,120	(5,980)
Intergovernmental:				
State	388,120	388,120	707,681	319,561
Federal	430,016	430,016	265,467	(164,549)
Other	127,771	127,771	100,969	(26,802)
Charges for services	89,000	89,000	97,041	8,041
Miscellaneous	184,200	184,200	167,487	(16,713)
Total revenues	3,616,062	3,616,062	3,743,879	127,817
Expenditures:				
Public protection:				
County Fire Department	4,142,863	4,553,724	3,987,092	566,632
Deficiency of revenues under expenditures	(526,801)	(937,662)	(243,213)	694,449
Other financing sources:				
Transfers in	450,000	450,000	450,000	-
Transfers out	-	(24,120)	(24,120)	-
Proceeds from sale of capital assets	-	-	8,010	8,010
Total other financing sources	450,000	425,880	433,890	8,010
Changes in fund balance (budgetary basis)	\$ (76,801)	\$ (511,782)	190,677	\$ 702,459
Basis adjustment:				
Agency funds allocation			12,408	
Change in fund balance (GAAP basis)			203,085	
Fund balance, beginning of year			686,677	
Fund balance, end of year			\$ 889,762	

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, 2016

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 FUND
STATEMENTS AND SCHEDULES



COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS
JUNE 30, 2016

	Other Special Revenue	Capital Projects Road Construction	Airport Construction	Permanent	Total Other Governmental
Assets:					
Cash and investments	\$ 5,940,137	\$ 2,566,213	\$ 91	\$ 302,554	\$ 8,808,995
Accounts receivable	128	-	1,190	-	1,318
Taxes receivable	233	-	-	-	233
Intergovernmental receivables	113,865	421,610	264,251	-	799,726
Restricted cash and investments	7,732	-	-	-	7,732
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 6,062,095</u>	<u>\$ 2,987,823</u>	<u>\$ 265,532</u>	<u>\$ 302,554</u>	<u>\$ 9,618,004</u>
Liabilities and fund balances					
Liabilities:					
Accounts payable	\$ 78,307	\$ 427,877	\$ 51,443	\$ -	\$ 557,627
Unearned revenue	9,120	-	-	-	9,120
Advances from other funds	-	-	167,500	-	167,500
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>87,427</u>	<u>427,877</u>	<u>218,943</u>	<u>-</u>	<u>734,247</u>
Fund balances:					
Nonspendable:					
To be maintained intact	-	-	-	150,258	150,258
Restricted:					
Capital projects	-	2,559,946	46,589	-	2,606,535
Public ways and facilities	4,494,698	-	-	-	4,494,698
Health and welfare	17,932	-	-	-	17,932
Children and Families Commission	776,864	-	-	-	776,864
Public protection	611,902	-	-	-	611,902
Perpetual care	-	-	-	152,296	152,296
Other purposes	73,272	-	-	-	73,272
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>5,974,668</u>	<u>2,559,946</u>	<u>46,589</u>	<u>302,554</u>	<u>8,883,757</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balances	<u>\$ 6,062,095</u>	<u>\$ 2,987,823</u>	<u>\$ 265,532</u>	<u>\$ 302,554</u>	<u>\$ 9,618,004</u>

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

	Other Special Revenue	Capital Projects			Total Other Governmental
		Road Construction	Airport Construction	Permanent	
Revenues:					
Taxes	\$ 271,976	\$ -	\$ -	\$ -	\$ 271,976
Fines, forfeits, and penalties	158,564	-	-	-	158,564
Interest, rents and concessions	80,463	4,951	43	2,589	88,046
Intergovernmental:					
State	537,625	164,344	15,281	-	717,250
Federal	-	1,146,254	305,628	-	1,451,882
Other	23,000	734,479	-	-	757,479
Charges for services	393,526	44,052	-	2,975	440,553
Miscellaneous	28,947	-	-	1,310	30,257
Total revenues	1,494,101	2,094,080	320,952	6,874	3,916,007
Expenditures:					
Current:					
Public protection	104,584	-	-	-	104,584
Public ways and facilities	184,649	364	-	-	185,013
Health and sanitation	644,449	-	-	-	644,449
Capital outlay	7,363	3,465,309	339,587	-	3,812,259
Debt service:					
Principal	7,876	-	-	-	7,876
Interest	3,581	-	-	-	3,581
Total expenditures	952,502	3,465,673	339,587	-	4,757,762
Excess (deficiency) of revenues over (under) expenditures	541,599	(1,371,593)	(18,635)	6,874	(841,755)
Other financing sources (uses):					
Transfers in	31,018	848,235	65,224	-	944,477
Transfers out	(154,626)	-	-	-	(154,626)
Total other financing sources (uses)	(123,608)	848,235	65,224	-	789,851
Changes in fund balances	417,991	(523,358)	46,589	6,874	(51,904)
Fund balances, beginning of year	5,556,677	3,083,304	-	295,680	8,935,661
Fund balances, end of year	\$ 5,974,668	\$ 2,559,946	\$ 46,589	\$ 302,554	\$ 8,883,757

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, 2016

	Fish and Game	Criminal Justice Facility	Courthouse Construction	Monument Preservation	Tuolumne County BH Housing
Assets:					
Cash and investments	\$ 157,796	\$ -	\$ -	\$ 73,272	\$ 11,587
Accounts receivable	-	-	-	-	-
Taxes receivable	-	-	-	-	-
Intergovernmental receivables	-	-	-	-	-
Restricted cash and investments	-	-	-	-	7,732
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,732</u>
Total assets	<u>\$ 157,796</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 73,272</u>	<u>\$ 19,319</u>
Liabilities and fund balances					
Liabilities:					
Accounts payable	\$ 2,210	\$ -	\$ -	\$ -	\$ 1,387
Unearned revenue	9,120	-	-	-	-
	<u>11,330</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,387</u>
Total liabilities	<u>11,330</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,387</u>
Fund balances:					
Restricted:					
Public ways and facilities	-	-	-	-	-
Health and welfare	-	-	-	-	17,932
Children and Families					
Commission	-	-	-	-	-
Public protection	146,466	-	-	-	-
Other purposes	-	-	-	73,272	-
	<u>146,466</u>	<u>-</u>	<u>-</u>	<u>73,272</u>	<u>17,932</u>
Total fund balances	<u>146,466</u>	<u>-</u>	<u>-</u>	<u>73,272</u>	<u>17,932</u>
Total liabilities and fund balances	<u>\$ 157,796</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 73,272</u>	<u>\$ 19,319</u>

Cemetery Districts	Children and Families Commission	County Service Areas	Lighting Districts	Total Other Special Revenue	
					Assets:
\$ 465,779	\$ 733,680	\$ 2,864,960	\$ 1,633,063	\$ 5,940,137	Cash and investments
-	128	-	-	128	Accounts receivable
69	-	67	97	233	Taxes receivable
-	113,865	-	-	113,865	Intergovernmental receivables
-	-	-	-	7,732	Restricted cash and investments
<u>\$ 465,848</u>	<u>\$ 847,673</u>	<u>\$ 2,865,027</u>	<u>\$ 1,633,160</u>	<u>\$ 6,062,095</u>	Total assets
					Liabilities and fund balances
					Liabilities:
\$ 412	\$ 70,809	\$ -	\$ 3,489	\$ 78,307	Accounts payable
-	-	-	-	9,120	Unearned revenue
<u>412</u>	<u>70,809</u>	<u>-</u>	<u>3,489</u>	<u>87,427</u>	Total liabilities
					Fund balances:
					Restricted:
-	-	2,865,027	1,629,671	4,494,698	Public ways and facilities
-	-	-	-	17,932	Health and welfare
-	776,864	-	-	776,864	Children and Families
465,436	-	-	-	611,902	Commission
-	-	-	-	73,272	Public protection
					Other purposes
<u>465,436</u>	<u>776,864</u>	<u>2,865,027</u>	<u>1,629,671</u>	<u>5,974,668</u>	Total fund balances
<u>\$ 465,848</u>	<u>\$ 847,673</u>	<u>\$ 2,865,027</u>	<u>\$ 1,633,160</u>	<u>\$ 6,062,095</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, 2016

	Fish and Game	Criminal Justice Facility	Courthouse Construction	Monument Preservation	Tuolumne County BH Housing
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines, forfeits, and penalties	4,189	151,858	2,517	-	-
Interest, rents and concessions	1,244	251	-	563	31,391
Intergovernmental:					
State	-	-	-	-	22,837
Other	-	-	-	-	-
Charges for services	-	-	-	15,580	-
Miscellaneous	-	-	-	-	-
Total revenues	<u>5,433</u>	<u>152,109</u>	<u>2,517</u>	<u>16,143</u>	<u>54,228</u>
Expenditures:					
Current:					
Public protection	-	-	-	-	-
Public ways and facilities	-	-	-	-	-
Health and sanitation	-	-	-	-	77,883
Capital outlay	-	-	-	-	7,363
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>85,246</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,433</u>	<u>152,109</u>	<u>2,517</u>	<u>16,143</u>	<u>(31,018)</u>
Other financing sources (uses):					
Transfers in	-	-	-	-	31,018
Transfers out	-	(152,109)	(2,517)	-	-
Total other financing sources (uses)	<u>-</u>	<u>(152,109)</u>	<u>(2,517)</u>	<u>-</u>	<u>31,018</u>
Changes in fund balances	5,433	-	-	16,143	-
Fund balances, beginning of year	<u>141,033</u>	<u>-</u>	<u>-</u>	<u>57,129</u>	<u>17,932</u>
Fund balances, end of year	<u>\$ 146,466</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 73,272</u>	<u>\$ 17,932</u>

Cemetery Districts	Children and Families Commission	County Service Areas	Lighting Districts	Total Other Special Revenue	
					Revenues:
\$ 80,515	\$ -	\$ 76,190	\$ 115,271	\$ 271,976	Taxes
-	-	-	-	158,564	Fines, forfeits, and penalties
4,046	6,770	22,558	13,640	80,463	Interest, rents and concessions
					Intergovernmental:
1,168	511,126	1,012	1,482	537,625	State
-	-	23,000	-	23,000	Other
21,007	9,780	347,159	-	393,526	Charges for services
3,796	25,151	-	-	28,947	Miscellaneous
<u>110,532</u>	<u>552,827</u>	<u>469,919</u>	<u>130,393</u>	<u>1,494,101</u>	Total revenues
					Expenditures:
					Current:
104,584	-	-	-	104,584	Public protection
-	-	136,608	48,041	184,649	Public ways and facilities
-	566,566	-	-	644,449	Health and sanitation
-	-	-	-	7,363	Capital outlay
					Debt service:
7,876	-	-	-	7,876	Principal
3,581	-	-	-	3,581	Interest
<u>116,041</u>	<u>566,566</u>	<u>136,608</u>	<u>48,041</u>	<u>952,502</u>	Total expenditures
<u>(5,509)</u>	<u>(13,739)</u>	<u>333,311</u>	<u>82,352</u>	<u>541,599</u>	Excess (deficiency) of revenues over (under) expenditures
					Other financing sources (uses):
-	-	-	-	31,018	Transfers in
-	-	-	-	(154,626)	Transfers out
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(123,608)</u>	Total other financing sources (uses)
(5,509)	(13,739)	333,311	82,352	417,991	Changes in fund balances
<u>470,945</u>	<u>790,603</u>	<u>2,531,716</u>	<u>1,547,319</u>	<u>5,556,677</u>	Fund balances, beginning of year
<u>\$ 465,436</u>	<u>\$ 776,864</u>	<u>\$ 2,865,027</u>	<u>\$ 1,629,671</u>	<u>\$ 5,974,668</u>	Fund balances, end of year



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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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Fines, forfeits, and penalties	\$ 3,700	\$ 3,700	\$ 4,189	\$ 489
Interest, rents, and concessions	1,000	1,000	1,244	244
Total revenues	4,700	4,700	5,433	733
Expenditures:				
Public protection:				
Fish and wildlife	34,174	34,174	-	34,174
Changes in fund balance	\$ (29,474)	\$ (29,474)	5,433	\$ 34,907
Fund balance, beginning of year			141,033	
Fund balance, end of year			\$ 146,466	

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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Fines, forfeits, and penalties	\$ 166,000	\$ 166,000	\$ 151,858	\$ (14,142)
Interest, rents, and concessions	-	-	251	251
Total revenues	166,000	166,000	152,109	(13,891)
Other financing uses:				
Transfers out	(166,000)	(166,000)	(152,109)	13,891
Changes in fund balance	\$ -	\$ -	-	\$ -
Fund balance, beginning of year			-	
Fund balance, end of year			\$ -	

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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Fines, forfeits, and penalties	\$ 2,000	\$ 2,518	\$ 2,517	\$ (1)
Other financing uses:				
Transfers out	(2,000)	(2,518)	(2,517)	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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Interest, rents, and concessions	\$ -	\$ -	\$ 563	\$ 563
Charges for services	13,000	13,000	15,580	2,580
Total revenues	13,000	13,000	16,143	3,143
Expenditures:				
General government				
Monumentation	10,000	10,000	-	10,000
Excess of revenues over expenditures	3,000	3,000	16,143	13,143
Other financing uses:				
Transfers out	(3,000)	(3,000)	-	3,000
Changes in fund balance	\$ -	\$ -	16,143	\$ 16,143
Fund balance, beginning of year			57,129	
Fund balance, end of year			\$ 73,272	

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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Interest, rents, and concessions	\$ 31,918	\$ 31,918	\$ 31,391	\$ (527)
Intergovernmental:				
State	24,032	24,032	22,837	(1,195)
Total revenues	55,950	55,950	54,228	(1,722)
Expenditures:				
Health and sanitation:				
Cabrini House	67,964	67,964	42,214	25,750
Tuolumne County BH housing	49,198	49,198	43,032	6,166
Total expenditures	117,162	117,162	85,246	31,916
Deficiency of revenues under expenditures	(61,212)	(61,212)	(31,018)	30,194
Other financing sources:				
Transfers in	54,014	54,014	31,018	(22,996)
Changes in fund balance	<u>\$ (7,198)</u>	<u>\$ (7,198)</u>	-	<u>\$ 7,198</u>
Fund balance, beginning of year			<u>17,932</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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Taxes	\$ 78,985	\$ 78,992	\$ 80,515	\$ 1,523
Interest, rents, and concessions	4,265	4,265	4,046	(219)
Intergovernmental:				
State	1,228	1,228	1,168	(60)
Charges for services	34,000	34,000	21,007	(12,993)
Miscellaneous	1,920	1,920	3,796	1,876
Total revenues	120,398	120,405	110,532	(9,873)
Expenditures:				
Public protection:				
Carter cemetery	293,893	293,893	55,009	238,884
Columbia cemetery	84,957	84,957	31,549	53,408
Jamestown cemetery	55,800	55,800	18,765	37,035
Oak Grove cemetery	16,302	16,302	9,554	6,748
Shaws Flat Springfield cemetery	140,390	140,390	1,164	139,226
Total expenditures	591,342	591,342	116,041	475,301
Changes in fund balance	\$ (470,944)	\$ (470,937)	(5,509)	\$ 465,428
Fund balance, beginning of year			470,945	
Fund balance, end of year			\$ 465,436	

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
Revenues:				
Interest, rents, and concessions	\$ 7,821	\$ 7,821	\$ 6,770	\$ (1,051)
Intergovernmental:				
State	498,893	508,893	511,126	2,233
Charges for services	-	8,520	9,780	1,260
Miscellaneous	19,500	24,370	25,151	781
	<u>526,214</u>	<u>549,604</u>	<u>552,827</u>	<u>3,223</u>
Total revenues				
Expenditures:				
Health and sanitation:				
Prop. 10 - general	553,813	561,352	556,786	4,566
Fee Based Services	-	8,520	9,780	(1,260)
	<u>553,813</u>	<u>569,872</u>	<u>566,566</u>	<u>3,306</u>
Total expenditures				
Changes in fund balance	<u>\$ (27,599)</u>	<u>\$ (20,268)</u>	(13,739)	<u>\$ 6,529</u>
Fund balance, beginning of year			<u>790,603</u>	
Fund balance, end of year			<u>\$ 776,864</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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Taxes	\$ 75,453	\$ 75,453	\$ 76,190	\$ 737
Interest, rents, and concessions	19,375	19,462	22,558	3,096
Intergovernmental:				
State	1,012	1,012	1,012	-
Other	23,000	23,000	23,000	-
Charges for services	347,154	347,154	347,159	5
Total revenues	465,994	466,081	469,919	3,838
Expenditures:				
Public ways and facilities:				
CSA #2 Lake Don Pedro #2,3	101,114	101,114	110	101,004
CSA #3 Lake Don Pedro #1	208,743	208,743	1,135	207,608
CSA #4 Jupiter Subdivision	6,044	6,044	6	6,038
CSA #5 Emerald Ranch	50,419	50,419	206	50,213
CSA #8 Lake Don Pedro #4,5	4,775	4,775	3	4,772
CSA #10 Monte Grande Heights	126,654	126,654	4,224	122,430
CSA #13 Yosemite Highland	80,307	80,307	6,961	73,346
CSA #20 Cedar Ridge Road	195,058	195,058	8,416	186,642
CSA #26 Manzanita Drive	23,069	23,069	1,855	21,214
CSA #28 Rough & Ready Ridge	146,947	146,947	3,114	143,833
CSA #29 Comstock Ranch	117,329	117,329	4,629	112,700
CSA #31 Curtis Creek Ranch	9,339	9,339	206	9,133
CSA #32 Ridgewood Units 2,3	380,251	380,251	9,542	370,709
CSA #35 Preston Lane	50,606	50,632	50,632	-
CSA #36 Columbia Vista Estates	57,470	57,470	1,033	56,437
CSA #37 Mi-Wuk Pines Estates	89,011	89,011	4,388	84,623
CSA #40 Sunnyhill Subdivision	7,656	7,656	218	7,438
CSA #42 Meadow Oak Park	5,171	5,171	36	5,135
CSA #43 Black Oak Estates	142,348	142,348	7,716	134,632
CSA #45 Buena Oaks Estates	3,445	3,445	36	3,409
CSA #46 MT. Ridge Estates	9,283	9,283	393	8,890
CSA #47 Cherry Valley Golf & Co	269,955	269,955	3,373	266,582
CSA #48 Sonora Vista Estate	175,988	175,988	6,023	169,965
CSA #49 Poppy Hill Subdivision	53,788	53,788	1,541	52,247
CSA #50 Yosemite Estates	2,903	2,903	-	2,903
CSA #51 Twain Harte Heights	63,713	63,713	2,404	61,309
CSA #52 Gina Lane	2,014	2,014	36	1,978
CSA #53 Whispering Woods	141,140	141,140	6,500	134,640
CSA #55 Vilas Lanes	1,721	1,721	36	1,685
CSA #56 Milla Villa Estates	139,867	140,067	4,717	135,350
CSA #57 Countryside Estates	829	829	-	829
CSA #58 Chaparral Heights	43,077	43,077	302	42,775
CSA #59 Mountain Vista	45,939	45,939	1,644	44,295
CSA #61 Granite Ridge	2,420	2,420	118	2,302

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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
CSA #62 Sierra Meadows	139,817	139,817	2,697	137,120
CSA # 64-Eagle Ridge	78,748	78,748	1,240	77,508
CSA #65 Deer Park	4,530	4,530	36	4,494
PRD-Apple Valley Unit 03	8,798	8,798	822	7,976
PRD4-Apple Valley Manor	7,483	7,483	260	7,223
Total expenditures	2,997,769	2,997,995	136,608	2,861,387
Changes in fund balance	<u>\$ (2,531,775)</u>	<u>\$ (2,531,914)</u>	333,311	<u>\$ 2,865,225</u>
Fund balance, beginning of year			<u>2,531,716</u>	
Fund balance, end of year			<u><u>\$ 2,865,027</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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Taxes	\$ 113,270	\$ 113,270	\$ 115,271	\$ 2,001
Interest, rents, and concessions	13,700	13,700	13,640	(60)
Intergovernmental:				
State	1,460	1,460	1,482	22
Total revenues	128,430	128,430	130,393	1,963
Expenditures:				
Public ways and facilities:				
Columbia Lighting District	486,239	486,239	8,704	477,535
Groveland Lighting District	345,959	345,959	2,164	343,795
Jamestown Lighting District	186,335	186,335	15,446	170,889
Rolling Hills Lighting District	66,286	66,286	2,019	64,267
South Sonora Lighting District	161,521	161,521	2,158	159,363
Tuolumne Lighting District	339,303	339,303	12,898	326,405
Valle Vista Lighting District	22,334	22,334	1,798	20,536
Volponi Acres Lighting District	67,771	67,771	2,854	64,917
Total expenditures	1,675,748	1,675,748	48,041	1,627,707
Changes in fund balance	\$ (1,547,318)	\$ (1,547,318)	82,352	\$ 1,629,670
Fund balance, beginning of year			1,547,319	
Fund balance, end of year			\$ 1,629,671	

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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Interest, rents, and concessions	\$ 5,000	\$ 5,000	1,088	\$ (3,912)
Intergovernmental:				
State	15,573,801	15,573,801	9,709,309	\$ (5,864,492)
Charges for services	90,000	90,000	95,599	5,599
Miscellaneous	10,000	10,000	4,268	(5,732)
Total revenues	15,678,801	15,678,801	9,810,264	(5,868,537)
Expenditures:				
Public ways and facilities:				
County capital projects	25,935,296	26,291,902	13,068,891	13,223,011
Deficiency of revenues under expenditures	(10,256,495)	(10,613,101)	(3,258,627)	7,354,474
Other financing sources:				
Transfers in	3,739,001	3,739,001	3,589,587	(149,414)
Loan Proceeds	6,558,026	6,558,026	-	(6,558,026)
Total other financing sources	10,297,027	10,297,027	3,589,587	(6,707,440)
Changes in fund balance	\$ 40,532	\$ (316,074)	330,960	\$ 647,034
Fund balance, beginning of year			316,074	
Fund balance, end of year			\$ 647,034	

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, 2016

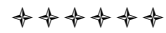
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Interest, rents, and concessions	\$ -	\$ -	\$ 4,951	\$ 4,951
Intergovernmental:				
State	250,383	250,383	164,344	(86,039)
Federal	4,270,092	5,318,896	1,146,254	(4,172,642)
Other	1,721,814	1,721,814	1,411,644	(310,170)
Charges for services	3,033,302	3,359,231	369,981	(2,989,250)
Total revenues	9,275,591	10,650,324	3,097,174	(7,553,150)
Expenditures:				
Public ways and facilities:				
Public works projects	10,144,810	11,862,328	3,465,673	8,396,655
Deficiency of revenues under expenditures	(869,219)	(1,212,004)	(368,499)	843,505
Other financing sources:				
Transfers in	-	848,235	848,235	-
Changes in fund balance (budgetary basis)	<u>\$ (869,219)</u>	<u>\$ (363,769)</u>	479,736	<u>\$ 843,505</u>
Basis adjustment:				
Agency funds allocation			(1,003,094)	
Change in fund balance (GAAP basis)			(523,358)	
Fund balance, beginning of year			<u>3,083,304</u>	
Fund balance, end of year			<u><u>\$ 2,559,946</u></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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Use of money and property	\$ -	\$ -	\$ 43	\$ 43
Intergovernmental:				
State	25,325	25,325	15,281	(10,044)
Federal	529,023	529,023	305,628	(223,395)
Total revenues	554,348	554,348	320,952	(233,396)
Expenditures:				
Public ways and facilities:				
Plant acquisition - airport construction	619,572	619,572	339,587	279,985
Deficiency of revenues under expenditures	(65,224)	(65,224)	(18,635)	46,589
Other financing sources:				
Transfers in	65,224	65,224	65,224	-
Changes in fund balance	\$ -	\$ -	46,589	\$ 46,589
Fund balance, beginning of year			-	
Fund balance, end of year			\$ 46,589	

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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Interest, rents, and concessions	\$ 800	\$ 800	\$ 2,589	\$ 1,789
Charges for services	4,800	4,800	2,975	(1,825)
Miscellaneous	-	-	1,310	1,310
Total revenues	5,600	5,600	6,874	1,274
Expenditures:				
Public protection:				
Carter cemetery endowment	30,522	30,522	-	30,522
Columbia cemetery endowment	102,462	62,973	-	62,973
Jamestown cemetery endowment	4,142	4,142	-	4,142
Oak Grove cemetery endowment	13,895	13,895	-	13,895
Total expenditures	151,021	111,532	-	111,532
Changes in fund balance	\$ (145,421)	\$ (105,932)	6,874	\$ 112,806
Fund balance, beginning of year			295,680	
Fund balance, end of year			\$ 302,554	

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, 2016

	<u>Workers'</u> <u>Compensation</u>	<u>Liability</u> <u>Insurance</u>	<u>Purchasing</u> <u>and Special</u> <u>Services</u>	<u>Telecommunications</u>	<u>Unemployment</u> <u>Insurance</u>
Assets:					
Current assets:					
Cash and investments	\$ 4,142,395	\$ 518,227	\$ 79,252	\$ 974,243	\$ 191,664
Intergovernmental receivables	-	-	980	10,084	7,650
Inventories	-	-	-	-	-
Total current assets	<u>4,142,395</u>	<u>518,227</u>	<u>80,232</u>	<u>984,327</u>	<u>199,314</u>
Noncurrent assets:					
Restricted cash and investments	175,000	-	-	-	-
Advances to other funds	4,122,320	-	-	-	-
Capital assets:					
Depreciable, net	-	-	-	57,233	-
Total noncurrent assets	<u>4,297,320</u>	<u>-</u>	<u>-</u>	<u>57,233</u>	<u>-</u>
Total assets	<u>8,439,715</u>	<u>518,227</u>	<u>80,232</u>	<u>1,041,560</u>	<u>199,314</u>
Liabilities:					
Current liabilities:					
Accounts payable	21,702	57,609	23,622	1,325	13,530
Salaries and benefits payable	19,452	-	4,935	-	-
Accrued compensated absences	-	-	-	-	-
Accrued claims	1,837,789	50,000	-	-	-
Total current liabilities	<u>1,878,943</u>	<u>107,609</u>	<u>28,557</u>	<u>1,325</u>	<u>13,530</u>
Noncurrent liabilities:					
Advances from other funds	-	-	-	-	-
Accrued compensated absences	-	-	29,524	-	-
Accrued claims	7,388,211	25,000	-	-	-
Total noncurrent liabilities	<u>7,388,211</u>	<u>25,000</u>	<u>29,524</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>9,267,154</u>	<u>132,609</u>	<u>58,081</u>	<u>1,325</u>	<u>13,530</u>
Net Position:					
Net investment in capital assets	-	-	-	57,233	-
Unrestricted	(827,439)	385,618	22,151	983,002	185,784
Total net position	<u>\$ (827,439)</u>	<u>\$ 385,618</u>	<u>\$ 22,151</u>	<u>\$ 1,040,235</u>	<u>\$ 185,784</u>

Employee Group Insurance	Employee Leave Liability	Post Retirement Insurance	Fleet/Radio Services	Total Internal Service	
					Assets:
					Current assets:
\$ 54,727	\$ -	\$ 4,804,883	\$ 130,101	\$ 10,895,492	Cash and investments
1,521	-	-	822	21,057	Intergovernmental receivables
-	-	-	16,800	16,800	Inventories
56,248	-	4,804,883	147,723	10,933,349	Total current assets
					Noncurrent assets:
-	-	-	-	175,000	Restricted cash and investments
-	-	-	-	4,122,320	Advances to other funds
					Capital assets:
-	-	-	40,506	97,739	Depreciable, net
-	-	-	40,506	4,395,059	Total noncurrent assets
56,248	-	4,804,883	188,229	15,328,408	Total assets
					Liabilities:
					Current liabilities:
3,188	-	6,645	20,929	148,550	Accounts payable
47,484	69,882	-	29,576	171,329	Salaries and benefits payable
-	1,841,600	-	-	1,841,600	Accrued compensated absences
-	-	-	-	1,887,789	Accrued claims
50,672	1,911,482	6,645	50,505	4,049,268	Total current liabilities
					Noncurrent liabilities:
-	950,223	-	-	950,223	Advances from other funds
-	2,127,321	-	96,944	2,253,789	Accrued compensated absences
-	-	-	-	7,413,211	Accrued claims
-	3,077,544	-	96,944	10,617,223	Total noncurrent liabilities
50,672	4,989,026	6,645	147,449	14,666,491	Total liabilities
					Net Position:
-	-	-	40,506	97,739	Net investment in capital assets
5,576	(4,989,026)	4,798,238	274	564,178	Unrestricted
\$ 5,576	\$ (4,989,026)	\$ 4,798,238	\$ 40,780	\$ 661,917	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, 2016

	Workers' Compensation	Liability Insurance	Purchasing and Special Services	Telecommunications	Unemployment Insurance
Operating revenues:					
Charges for services	\$ 2,906,370	\$ 996,299	\$ 622,810	\$ 896,914	\$ 223,645
Miscellaneous	-	43,010	966	-	-
Total operating revenues	2,906,370	1,039,309	623,776	896,914	223,645
Operating expenses:					
Salaries and benefits	474,468	-	130,769	-	-
Professional fees	187,819	93,651	25,943	173,275	8,134
Claims	1,508,105	769,847	-	-	432
Health insurance benefits	-	-	-	-	-
Unemployment benefits	-	-	-	-	25,721
General and administrative	115,886	154,889	497,859	391,854	231,032
Depreciation	-	-	3,440	2,691	-
Total operating expenses	2,286,278	1,018,387	658,011	567,820	265,319
Operating income (loss)	620,092	20,922	(34,235)	329,094	(41,674)
Nonoperating revenues:					
Interest income	68,281	3,984	673	7,314	1,915
Gain on sale of capital assets	-	-	-	-	-
Total nonoperating revenues	68,281	3,984	673	7,314	1,915
Income (loss) before capital contributions and transfers	688,373	24,906	(33,562)	336,408	(39,759)
Capital contribution	-	-	-	24,179	-
Transfers in	-	-	-	-	-
Transfers out	-	(523,724)	-	-	-
Changes in net position	688,373	(498,818)	(33,562)	360,587	(39,759)
Net position, beginning of year, restated	(1,515,812)	884,436	55,713	679,648	225,543
Net position, end of year	\$ (827,439)	\$ 385,618	\$ 22,151	\$ 1,040,235	\$ 185,784

Employee Group Insurance	Employee Leave Liability	Post Retirement Insurance	Fleet/Radio Services	Total Internal Service	
\$ 7,543,428	\$ 1,999,996	\$ 1,000,003	\$ 1,191,985	\$ 17,381,450	Operating revenues:
-	-	-	153	44,129	Charges for services
					Miscellaneous
7,543,428	1,999,996	1,000,003	1,192,138	17,425,579	Total operating revenues
					Operating expenses:
-	687,751	-	686,399	1,979,387	Salaries and benefits
491	-	4,990	42,003	536,306	Professional fees
-	-	-	-	2,278,384	Claims
7,584,771	-	592,792	-	8,177,563	Health insurance benefits
-	-	-	-	25,721	Unemployment benefits
-	-	15,239	425,114	1,831,873	General and administrative
-	-	-	177,976	184,107	Depreciation
7,585,262	687,751	613,021	1,331,492	15,013,341	Total operating expenses
(41,834)	1,312,245	386,982	(139,354)	2,412,238	Operating income (loss)
					Nonoperating revenues:
-	14,567	37,820	680	135,234	Interest income
-	-	-	9,027	9,027	Gain on sale of capital assets
-	14,567	37,820	9,707	144,261	Total nonoperating revenues
(41,834)	1,326,812	424,802	(129,647)	2,556,499	Income (loss) before capital contributions and transfers
-	-	-	-	24,179	Capital contribution
-	-	500,000	-	500,000	Transfers in
-	-	-	-	(523,724)	Transfers out
(41,834)	1,326,812	924,802	(129,647)	2,556,954	Changes in net position
47,410	(6,315,838)	3,873,436	170,427	(1,895,037)	Net position, beginning of year, restated
\$ 5,576	\$ (4,989,026)	\$ 4,798,238	\$ 40,780	\$ 661,917	Net position, end of year

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

	Workers' Compensation	Liability Insurance	Purchasing and Special Services	Telecommunications	Unemployment Insurance
Cash Flows from operating activities:					
Receipts from interfund services provided	\$ 2,906,370	\$ 1,039,309	\$ 624,115	\$ 971,422	\$ 215,995
Payments to suppliers	(344,330)	(190,931)	(502,387)	(603,086)	(275,457)
Payments to employees	(470,431)	-	(128,075)	-	-
Claims paid	(1,291,181)	(769,847)	-	-	(432)
Net cash provided by (used for) operating activities	<u>800,428</u>	<u>78,531</u>	<u>(6,347)</u>	<u>368,336</u>	<u>(59,894)</u>
Cash flows from noncapital financing activities:					
Advances to other funds	(803,771)	-	-	-	-
Payment on advances from other funds	-	-	-	-	-
Transfers in from other funds	-	-	-	-	-
Transfers out to other funds	-	(500,000)	-	-	-
Net cash provided by (used for) noncapital financing activities:	<u>(803,771)</u>	<u>(500,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash flows from capital and related financing activities:					
Acquisition and construction of capital assets	-	(23,724)	-	(35,745)	-
Proceeds from sales of capital assets	-	-	-	-	-
Net cash used for capital and related financing activities	<u>-</u>	<u>(23,724)</u>	<u>-</u>	<u>(35,745)</u>	<u>-</u>
Cash flows from investing activities:					
Interest received	68,281	3,984	673	7,314	1,915
Net increase (decrease) in cash and cash equivalents	64,938	(441,209)	(5,674)	339,905	(57,979)
Cash and cash equivalents, beginning of year	4,252,457	959,436	84,926	634,338	249,643
Cash and cash equivalents, end of year	<u>\$ 4,317,395</u>	<u>\$ 518,227</u>	<u>\$ 79,252</u>	<u>\$ 974,243</u>	<u>\$ 191,664</u>
Reconciliation to the Statement of Net Position:					
Cash and investments	\$ 4,142,395	\$ 518,227	\$ 79,252	\$ 974,243	\$ 191,664
Restricted cash and investments	175,000	-	-	-	-
Total cash and cash equivalents	<u>\$ 4,317,395</u>	<u>\$ 518,227</u>	<u>\$ 79,252</u>	<u>\$ 974,243</u>	<u>\$ 191,664</u>
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:					
Operating income (loss)	\$ 620,092	\$ 20,922	\$ (34,235)	\$ 329,094	\$ (41,674)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation expense	-	-	3,440	2,691	-
Changes in assets and liabilities:					
Accounts receivable	-	-	-	67,529	-
Intergovernmental receivables	-	-	339	6,979	(7,650)
Prepaid items	-	-	-	-	-
Inventories	-	-	-	-	-
Accounts payable	(40,625)	57,609	21,415	(37,957)	(10,570)
Salaries and benefits payable	4,037	-	972	-	-
Accrued compensated absences	-	-	1,722	-	-
Accrued claims	216,924	-	-	-	-
Net cash provided by (used for) operating activities	<u>\$ 800,428</u>	<u>\$ 78,531</u>	<u>\$ (6,347)</u>	<u>\$ 368,336</u>	<u>\$ (59,894)</u>
Noncash investing, capital, and financing activities:					
Contribution of capital assets	\$ -	\$ -	\$ -	\$ 24,179	\$ -
Transfer out of capital assets	-	-	-	(23,724)	-
Book value of disposed capital assets	-	-	-	-	-

Employee Group Insurance	Employee Leave Liability	Post Retirement Insurance	Fleet/Radio Services	Total Internal Service	
					Cash Flows from operating activities:
\$ 7,541,907	\$ 1,999,996	\$ 1,000,003	\$ 1,191,316	\$ 17,490,433	Receipts from interfund services provided
(7,133,098)	-	(594,122)	(454,522)	(10,097,933)	Payments to suppliers
47,484	(1,265,655)	-	(669,100)	(2,485,777)	Payments to employees
-	-	-	-	(2,061,460)	Claims paid
456,293	734,341	405,881	67,694	2,845,263	Net cash provided by (used for) operating activities
					Cash flows from noncapital financing activities:
-	-	-	-	(803,771)	Advances to other funds
(401,568)	(748,908)	-	-	(1,150,476)	Payment on advances from other funds
-	-	500,000	-	500,000	Transfers in from other funds
-	-	-	-	(500,000)	Transfers out to other funds
(401,568)	(748,908)	500,000	-	(1,954,247)	Net cash provided by (used for) noncapital financing activities:
					Cash flows from capital and related financing activities:
-	-	-	(29,328)	(88,797)	Acquisition and construction of capital assets
-	-	-	14,693	14,693	Proceeds from sales of capital assets
-	-	-	(14,635)	(74,104)	Net cash used for capital and related financing activities
-	14,567	37,820	680	135,234	Cash flows from investing activities:
54,725	-	943,701	53,739	952,146	Interest received
2	-	3,861,182	76,362	10,118,346	Net increase (decrease) in cash and cash equivalents
\$ 54,727	\$ -	\$ 4,804,883	\$ 130,101	\$ 11,070,492	Cash and cash equivalents, beginning of year
					Cash and cash equivalents, end of year
\$ 54,727	\$ -	\$ 4,804,883	\$ 130,101	\$ 10,895,492	Reconciliation to the Statement of Net Position:
-	-	-	-	175,000	Cash and investments
\$ 54,727	\$ -	\$ 4,804,883	\$ 130,101	\$ 11,070,492	Restricted cash and investments
					Total cash and cash equivalents
					Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:
\$ (41,834)	\$ 1,312,245	\$ 386,982	\$ (139,354)	2,412,238	Operating income (loss)
					Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:
-	-	-	177,976	184,107	Depreciation expense
-	-	-	-	67,529	Changes in assets and liabilities:
(1,521)	-	-	(822)	(2,675)	Accounts receivable, net
452,563	-	12,254	-	464,817	Intergovernmental receivables
-	-	-	(3,812)	(3,812)	Prepaid items
(399)	-	6,645	16,407	12,525	Inventories
47,484	69,882	-	7,210	129,585	Accounts payable
-	(647,786)	-	10,089	(635,975)	Salaries and benefits payable
-	-	-	-	216,924	Accrued compensated absences
\$ 456,293	\$ 734,341	\$ 405,881	\$ 67,694	\$ 2,845,263	Accrued claims
					Net cash provided by (used for) operating activities
					Noncash investing, capital, and financing activities:
\$ -	\$ -	\$ -	\$ -	\$ 24,179	Contribution of capital assets
-	-	-	-	(23,724)	Transfer out of capital assets
-	-	-	5,666	5,666	Book value of disposed capital assets



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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, 2016

	Balance at June 30, 2015	Additions	Deductions	Balance at June 30, 2016
Property Tax Collection				
Assets:				
Cash and investments	\$ -	\$ 102,876,630	\$ 102,189,748	\$ 686,882
Taxes receivable	10,130,268	9,705,398	10,937,364	8,898,302
Total assets	<u>\$ 10,130,268</u>	<u>\$ 112,582,028</u>	<u>\$ 113,127,112</u>	<u>\$ 9,585,184</u>
Liabilities:				
Advances from other funds	\$ 1,447,867	\$ -	\$ 1,447,867	\$ -
Agency obligations	8,682,401	1,381,910	479,127	9,585,184
Total liabilities	<u>\$ 10,130,268</u>	<u>\$ 1,381,910</u>	<u>\$ 1,926,994</u>	<u>\$ 9,585,184</u>
Local Transportation				
Assets:				
Cash and investments	\$ 5,539,329	\$ 6,034,730	\$ 6,974,857	\$ 4,599,202
Intergovernmental receivables	721,305	2,496,083	1,763,297	1,454,091
Total assets	<u>\$ 6,260,634</u>	<u>\$ 8,530,813</u>	<u>\$ 8,738,154</u>	<u>\$ 6,053,293</u>
Liabilities:				
Agency obligations	\$ 6,260,634	\$ 4,048,643	\$ 4,255,984	\$ 6,053,293
Total liabilities	<u>\$ 6,260,634</u>	<u>\$ 4,048,643</u>	<u>\$ 4,255,984</u>	<u>\$ 6,053,293</u>
Emergency Medical				
Assets:				
Cash and investments	\$ 71,845	\$ 87,256	\$ 88,070	\$ 71,031
Total assets	<u>\$ 71,845</u>	<u>\$ 87,256</u>	<u>\$ 88,070</u>	<u>\$ 71,031</u>
Liabilities:				
Agency obligations	\$ 71,845	\$ 70,874	\$ 71,688	\$ 71,031
Total liabilities	<u>\$ 71,845</u>	<u>\$ 70,874</u>	<u>\$ 71,688</u>	<u>\$ 71,031</u>

**COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF CHANGES IN
ASSETS AND LIABILITIES (Continued)
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2016**

	Balance at June 30, 2015	Additions	Deductions	Balance at June 30, 2016
Total - All Agency Funds				
Assets:				
Cash and investments	\$ 5,611,174	\$ 108,998,616	\$ 109,252,675	\$ 5,357,115
Taxes receivable	10,130,268	9,705,398	10,937,364	8,898,302
Intergovernmental receivables	721,305	2,496,083	1,763,297	1,454,091
	<u>16,462,747</u>	<u>121,200,097</u>	<u>121,953,336</u>	<u>15,709,508</u>
Total assets	<u>\$ 16,462,747</u>	<u>\$ 121,200,097</u>	<u>\$ 121,953,336</u>	<u>\$ 15,709,508</u>
Liabilities:				
Advances from other funds	\$ 1,447,867	\$ -	\$ 1,447,867	\$ -
Agency obligations	15,014,880	5,501,427	4,806,799	15,709,508
	<u>16,462,747</u>	<u>5,501,427</u>	<u>6,254,666</u>	<u>15,709,508</u>
Total liabilities	<u>\$ 16,462,747</u>	<u>\$ 5,501,427</u>	<u>\$ 6,254,666</u>	<u>\$ 15,709,508</u>



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County of Tuolumne California

Statistical Section



STATISTICAL SECTION



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

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

Schedule 1 – Net Position by Component

Schedule 2 – Changes in Net Position

Schedule 3 – Fund Balances of Governmental Funds

Schedule 4 – Changes in Fund Balances, Governmental Funds

Schedule 5 – Tax Revenues by Source, Governmental Funds

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

Schedule 6 – Assessed Value of Taxable Property

Schedule 7 – Direct and Overlapping Property Tax Rates

Schedule 8 – Principal Property Taxpayers

Schedule 9 – Property Tax Levies and Collections

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

Schedule 10 – Ratios of Outstanding Debt by Type

Schedule 11 – Ratios of General Bonded Debt Outstanding

Schedule 12 – Direct and Overlapping Governmental Activities Debt

Schedule 13 – Legal Debt Margin Information

Schedule 14 – Pledged Revenue Coverage

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

Schedule 15 – Demographic and Economic Statistics

Schedule 16 – Principal Employers

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

Schedule 17 – Full-Time Equivalent County Employees by Function

Schedule 18 – Operating Indicators by Function

Schedule 19 – Capital Assets Statistics by Function

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



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

Schedule 1
Financial Trends

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Governmental activities										
Net investment in										
capital assets	\$ 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	\$ 80,518,581
Restricted	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	40,468,597
Unrestricted	<u>(3,622,233)</u>	<u>(2,274,859)</u>	<u>(4,509,430)</u>	<u>(10,731,061)</u>	<u>(12,551,180)</u>	<u>(13,457,907)</u>	<u>(13,529,684)</u>	<u>(12,959,053)</u>	<u>(95,360,939)</u>	<u>(92,657,948)</u>
Total governmental activities net position	<u>74,647,563</u>	<u>76,994,086</u>	<u>72,091,109</u>	<u>72,594,265</u>	<u>72,142,513</u>	<u>79,384,861</u>	<u>80,932,641</u>	<u>84,107,477</u>	<u>8,461,436</u>	<u>28,329,230</u>
Business-type activities										
Net investment in										
capital assets	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	7,800,266
Restricted	772,760	382,270	419,285	432,143	472,727	500,394	523,379	561,586	462,582	508,038
Unrestricted	<u>(5,723,740)</u>	<u>(9,434,132)</u>	<u>(13,957,153)</u>	<u>(11,312,348)</u>	<u>(11,263,363)</u>	<u>(9,453,361)</u>	<u>(7,850,004)</u>	<u>(6,857,810)</u>	<u>(5,518,948)</u>	<u>(3,589,350)</u>
Total business-type activities net position	<u>7,589,701</u>	<u>3,312,850</u>	<u>(1,482,918)</u>	<u>974,174</u>	<u>(61,629)</u>	<u>3,771</u>	<u>1,140,975</u>	<u>1,803,171</u>	<u>2,876,940</u>	<u>4,718,954</u>
Primary government										
Net investment in										
capital assets	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	88,318,847
Restricted	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	40,976,635
Unrestricted	<u>(9,345,973)</u>	<u>(11,708,991)</u>	<u>(18,466,583)</u>	<u>(22,043,409)</u>	<u>(23,814,543)</u>	<u>(22,911,268)</u>	<u>(21,379,688)</u>	<u>(19,816,863)</u>	<u>(100,879,887)</u>	<u>(96,247,298)</u>
Total net position	<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>	<u>\$ 33,048,184</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

	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Expenses										
Governmental activities:										
General government	\$ 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	\$ 14,899,989
Public protection	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	34,049,412
Public ways and facilities	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	7,806,261
Health and sanitation	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	13,764,106
Public assistance	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	22,476,976
Education	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	1,117,411
Recreation and cultural services	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	1,626,159
Interest on long term debt	176,012	270,301	291,235	270,323	263,676	244,218	238,987	233,778	392,067	545,605
Total governmental activities expenses	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	96,285,919
Business-type activities:										
General Medical Facility	38,220,097	15,789,738	10,292,846	8,419,817	7,242,055	3,726,957	-	-	-	-
Solid Waste	845,119	3,102,109	4,154,121	1,096,872	2,502,000	2,560,505	377,688	1,042,971	(781,118)	981,513
Ambulance	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	5,258,454
Airport	719,861	769,275	821,209	753,127	751,191	760,701	696,901	705,713	696,478	662,107
VNA of the Mother Lode	5,592,774	5,446,784	4,917,584	969,680	-	-	-	-	-	-
Public Transportation	1,690,218	2,062,631	2,156,242	2,128,484	-	-	-	-	-	-
Public Power Agency	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	2,456,577
Total business-type activities expenses	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	9,358,651
Total expenses	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	105,644,570
Program Revenues										
Governmental Activities:										
Charges for services:										
General government	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	7,885,198
Public protection	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	3,475,232
Public ways and facilities	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	1,665,801
Health and sanitation	1,299,495	1,305,271	1,466,256	580,480	785,711	765,059	556,130	541,820	512,449	563,300
Public assistance	647,705	753,958	745,406	709,011	405,975	307,082	233,947	287,259	298,808	344,799
Education	68,694	45,628	48,308	60,734	47,122	39,195	14,553	17,550	17,056	14,919
Recreation and cultural services	291,862	248,621	254,554	252,139	207,155	240,720	223,959	220,519	235,566	237,446
Operating Grants and contributions	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	41,336,855
Capital grants and contributions	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	12,075,295
Total governmental activities program revenues	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	67,598,845
Business-type Activities:										
Charges for services:										
General Medical Facility	28,108,691	9,002,787	5,917,029	5,499,349	6,193,560	2,537,081	-	-	-	-
Solid Waste	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	1,356,815
Ambulance	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	5,061,667
Airport	432,675	413,362	414,903	424,911	372,397	377,439	402,836	407,303	447,360	498,573
VNA of the Mother Lode	3,209,233	4,178,132	4,368,411	620,865	-	-	-	-	-	-
Public Transportation	515,187	577,233	535,031	496,326	-	-	-	-	-	-
Public Power Agency	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	2,217,321
Operating Grants and contributions	1,493,085	2,095,449	1,900,051	1,359,700	464,862	200,886	74,374	698,941	372,463	222,249
Capital grants and contributions	143,346	134,019	87,710	432,066	-	-	-	-	-	-
Total Business-type activities program revenues	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	9,356,625
Total program revenues	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	76,955,470

Continued

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

Schedule 2
Financial Trends

	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Net (expense) revenue										
Governmental activities	\$ (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)	\$ (28,687,074)
Business-type activities	(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	(2,026)
Total net expense	<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>	<u>(28,689,100)</u>
General Revenues and Other										
Changes in Net Position										
Governmental Activities:										
Taxes:										
Property	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	26,777,028
Property transfer	447,453	319,083	207,004	209,899	227,688	232,647	282,707	329,650	346,954	376,558
Transient occupancy	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	3,325,364
Sales taxes shared state revenue	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	15,308,648
Grants and other intergovernmental revenue not restricted to specific programs	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	3,386,150
Unrestricted investment earnings	1,716,815	2,338,695	921,138	725,136	395,416	436,165	482,115	394,022	555,750	589,327
Gain on sale of capital assets	-	65,395	-	-	70,439	157,347	465,903	-	-	36,523
Other	830,248	736,186	1,010,175	1,140,107	949,973	852,328	656,454	1,055,745	572,979	568,133
Transfers	<u>(13,842,281)</u>	<u>(5,124,657)</u>	<u>(2,831,926)</u>	<u>(4,816,762)</u>	<u>(1,579,940)</u>	<u>1,023,566</u>	<u>(203,831)</u>	<u>(317,755)</u>	<u>(219,602)</u>	<u>(48,985)</u>
Total governmental activities	<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>	<u>50,318,746</u>
Business-type Activities:										
Unrestricted investment earnings	146,541	133,136	39,621	35,232	21,753	20,700	20,762	13,728	27,950	27,136
Gain on sale of capital assets	-	-	43,782	158,837	5,041	-	4,230	-	3,375	4,041
Other	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	<u>13,842,281</u>	<u>5,124,657</u>	<u>2,831,926</u>	<u>4,816,762</u>	<u>1,579,940</u>	<u>(1,023,566)</u>	<u>203,831</u>	<u>317,755</u>	<u>219,602</u>	<u>48,985</u>
Total Business-type activities	<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>	<u>80,162</u>
Total revenues and other changes in net position	<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>	<u>\$ 50,398,908</u>
Changes in Net Position										
Governmental activities	\$ (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	\$ 21,631,672
Business-type activities	<u>2,429,530</u>	<u>(4,276,851)</u>	<u>(5,276,625)</u>	<u>2,427,267</u>	<u>(1,035,803)</u>	<u>65,400</u>	<u>1,137,204</u>	<u>662,196</u>	<u>2,349,631</u>	<u>78,136</u>
Total changes in net position	<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>	<u>\$ 21,709,808</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

	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
General Fund										
Reserved	\$ 1,757,852	\$ 6,840,631	\$ 6,340,317							
Unreserved	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	\$ 53,670
Committed				-	-	-	-	1,002,814	816,846	-
Assigned				259,097	1,732,385	214,780	274,768	564,948	584,395	4,239,665
Unassigned				1,117,806	-	85,938	4,148,506	5,487,358	5,968,686	3,135,362
Total General Fund	6,135,178	8,090,303	8,126,863	6,391,425	6,495,949	5,527,545	7,384,828	8,426,302	8,818,964	7,428,697
All other governmental funds										
Reserved	7,837,182	8,622,262	8,529,682							
Unreserved, reported in:										
Special revenue funds	19,519,915	20,142,775	17,964,958							
Capital projects funds	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	275,165
Restricted				17,653,766	28,742,044	33,131,438	35,027,106	37,315,287	37,675,835	40,193,432
Unassigned				(2,928,065)	(2,614,109)	(769,766)	(997,638)	(367,948)	-	-
Total all other governmental funds	31,971,667	33,051,827	30,344,393	26,010,884	26,370,286	32,559,187	34,237,635	37,171,758	37,930,800	40,468,597
Total governmental funds	\$ 38,106,845	\$ 41,142,130	\$ 38,471,256	\$ 32,402,309	\$ 32,866,235	\$ 38,086,732	\$ 41,622,463	\$ 45,598,060	\$ 46,749,764	\$ 47,897,294

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

	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Revenues										
Taxes	\$ 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	\$ 30,478,950
Licenses and permits	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	1,871,032
Fines, forfeits and penalties	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	1,754,267
Interest, rents and concessions	1,358,702	1,956,133	706,875	548,290	277,561	341,048	381,309	332,004	436,462	454,093
Intergovernmental revenues	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	72,033,646
Charges for services	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	10,561,396
Miscellaneous	830,248	736,186	1,010,175	1,140,107	949,973	852,328	731,664	1,189,301	744,583	641,435
Total revenues	98,239,673	101,939,143	97,114,566	99,908,932	94,920,926	95,296,877	92,394,796	98,380,650	104,306,986	117,794,819
Expenditures										
General government	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	14,474,301
Public protection	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	37,041,481
Public ways and facilities	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	6,124,263
Health and sanitation	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	14,159,255
Public assistance	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	22,846,935
Education	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	1,106,362
Recreation and cultural services	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	1,581,575
Capital outlay	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	18,487,777
Debt service										
Principal	88,689	221,319	214,171	173,575	131,026	136,358	141,707	142,076	228,465	288,876
Costs of Issuance	284,069	-	-	-	-	-	-	-	111,175	-
Interest	133,831	274,103	294,971	274,092	267,478	248,056	242,741	237,563	395,882	549,499
Total expenditures	88,112,378	94,526,990	98,295,355	101,464,089	93,002,791	90,904,084	90,027,481	94,277,967	111,481,621	116,660,324
Excess of revenues over (under) expenditures	10,127,295	7,412,153	(1,180,789)	(1,555,157)	1,918,135	4,392,793	2,367,315	4,102,683	(7,174,635)	1,134,495
Other financing sources (uses)										
Transfers in	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	8,361,498
Transfers out	(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)	(8,386,759)
Contributions	181,491	79,560	-	-	-	-	-	-	-	-
Debt issued	6,310,000	-	-	-	-	-	-	-	8,205,000	-
Premium on debt issued	89,069	-	-	-	-	-	-	-	-	-
Litigation Settlement	(6,000,000)	-	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets	19,746	34,656	13,737	27,737	76,292	1,027,767	1,372,247	26,013	280,752	38,296
Total other financing sources (uses)	(12,264,974)	(4,376,868)	(1,490,085)	(4,513,790)	(1,454,209)	827,704	1,168,416	(127,086)	8,326,339	13,035
Net change in fund balances	\$ (2,137,679)	\$ 3,035,285	\$ (2,670,874)	\$ (6,068,947)	\$ 463,926	\$ 5,220,497	\$ 3,535,731	\$ 3,975,597	\$ 1,151,704	\$ 1,147,530
Debt service as a percentage of non-capital expenditures	0.26%	0.55%	0.55%	0.51%	0.46%	0.46%	0.45%	0.42%	0.62%	0.85%

Source: Annual Financial Reports

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

Schedule 5
Financial Trends

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Property Taxes	\$ 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	\$ 26,777,028
Transient Occupancy Tax	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	3,325,364
Property Transfer Tax	447,453	319,083	207,004	209,899	227,688	232,647	282,707	329,650	346,954	376,558
	<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>	<u>\$ 30,478,950</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
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
2015-16	2,103,582,655	4,282,554,733	60,538,445	251,980,860	(295,736,469)	6,402,920,224	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
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	0.0151	0.2041	0.0000	1.2192
2014-15	1.0000	0.0181	0.2141	0.0000	1.2322
2015-16	1.0000	0.0122	0.2109	0.0000	1.2231

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 2016 and 2007

Schedule 8

Revenue Capacity Information

Taxpayer	Fiscal Year 2016			Fiscal Year 2007		
	Assessed Value	Rank	% of County	Assessed Value	Rank	% of County
Pacific Gas & Electric	\$ 142,131,983	1	2.22%	\$ 75,483,124	1	1.32%
Sierra Pacific Industries	60,007,753	2	0.94%	49,437,744	2	0.86%
City & County of San Francisco	46,427,530	3	0.73%	40,753,714	3	0.71%
Skyline Place Holdings LLC	27,199,000	4	0.42%	10,574,447	10	0.18%
Portola Minerals (Blue Mountain)	19,113,282	5	0.30%	16,734,747	4	0.29%
Nationwide Health Prop Inc (Avalon)	16,125,688	6	0.25%			
SBC California	15,100,665	7	0.24%	13,627,332	6	0.24%
Sonora/Five Assoc.	14,231,027	8	0.22%			
LOWE'S HIW Inc	12,519,128	9	0.20%			
Wal-Mart	12,258,487	10	0.19%	11,193,978	9	0.20%
Pacific Ultra Power				14,157,218	5	0.25%
R1 Timberhills LLC				11,800,000	7	0.21%
Rybar Associates				11,244,299	8	0.20%
	<u>\$ 365,114,543</u>		<u>5.70%</u>	<u>\$ 255,006,603</u>		<u>4.45%</u>

Countywide Assessed Value	6,402,920,224	5,732,012,453
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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
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	67,460,946	100.12%
2014-15	69,247,328	67,312,030	97.21%	2,646,784	69,958,814	101.03%
2015-16	72,883,118	71,249,372	97.76%	N/A	71,249,372	97.76%

¹ Collections include delinquent (abstract) bills. Also, the County's property tax system does not provide a breakdown of collections in subsequent years by fiscal year collected for. The amounts included in the collections in subsequent years column represent all delinquent collections received in the following fiscal year (i.e., the \$2,646,784 presented for fiscal year 2014-15 were the delinquencies received during fiscal year 2015-16).

Source: Auditor-Controller Office/Crest Tax System

COUNTY OF TUOLUMNE, CALIFORNIA
Ratios 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				
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%	0.76%	246.37
2009-10	5,913,183	98,742	-	7,385,580	154,682	13,552,187	0.21%	0.72%	245.58
2010-11	5,785,214	92,716	-	5,705,932	-	11,583,862	0.19%	0.59%	211.59
2011-12	5,652,245	86,358	-	2,087,768	-	7,826,371	0.13%	0.39%	144.59
2012-13	5,514,276	79,651	-	1,683,547	-	7,277,474	0.12%	0.37%	134.92
2013-14	5,376,307	72,575	-	1,289,588	-	6,738,470	0.11%	0.32%	125.08
2014-15	13,357,338	65,110	-	886,659	-	14,309,107	0.24%	0.64%	266.42
2015-16	13,073,369	57,234	-	474,489	-	13,605,092	0.21%	N/A	247.82

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
Ratios 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
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%	107.15
2010-11	5,785,214	5,785,214	0.09%	105.67
2011-12	5,652,245	5,652,245	0.09%	104.42
2012-13	5,514,276	5,514,276	0.09%	102.23
2013-14	5,376,307	5,376,307	0.09%	99.80
2014-15	13,357,338	13,357,338	0.22%	248.70
2015-16	13,073,369	13,073,369	0.20%	238.13

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 figures. These ratios are calculated using 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, 2016

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	\$ 2,070,000	100%	\$ 2,070,000
Summerville High School 2012	4,097,620	100%	4,097,620
Sonora Union High School	7,370,000	100%	7,370,000
Sonora Union High School B	10,000,000	100%	10,000,000
Sonora Elementary School	2,750,000	100%	2,750,000
Big Oak Flat School 2005	5,523,812	100%	5,523,812
Big Oak Flat School 2005B/2006	1,829,991	100%	1,829,991
Big Oak Flat School 2007	1,219,992	100%	1,219,992
Columbia Elementary School	12,000,000	100%	12,000,000
Soulsbyville Elementary School	948,046	100%	948,046
SPECIAL DISTRICTS			
Groveland Community Service Dist	21,405	100%	21,405
Twain Harte Community Services District	476,433	100%	<u>476,433</u>
Sub-total Overlapping Debt			48,307,299
COUNTY			<u>13,130,603</u>
Total Direct and Overlapping Debt			<u><u>\$ 61,437,902</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
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%
2015-16	6,402,920,224	80,036,503	13,073,369	66,963,134	16.33%

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
2006-07	56,339	-0.6%	\$ 1,826,311	4.3%	\$ 32,416	4.9%	5.9%
2007-08	56,320	0.0%	1,852,830	1.5%	32,898	1.5%	6.8%
2008-09	55,845	-0.8%	1,805,002	-2.6%	32,322	-1.8%	10.1%
2009-10	55,185	-1.2%	1,871,236	3.7%	33,908	4.9%	14.2%
2010-11	54,746	-0.8%	1,959,129	4.7%	35,786	5.5%	14.9%
2011-12	54,129	-1.1%	1,993,102	1.7%	36,821	2.9%	13.8%
2012-13	53,940	-0.3%	1,965,507	-1.4%	36,439	-1.0%	11.8%
2013-14	53,872	-0.1%	2,099,716	6.8%	38,976	7.0%	9.7%
2014-15	53,709	-0.3%	2,243,449	6.8%	41,770	7.2%	7.7%
2015-16	54,900	2.2%	n/a ²		n/a ²		6.6%

Note:

Bureau of Economic Analysis revised estimates for 1998-2014 included. Updated Nov 2016.

Sources:

¹ US Dept of Commerce - Bureau of Economic Analysis

² Data not yet published.

COUNTY OF TUOLUMNE, CALIFORNIA
Principal Employers
June 30, 2016 and June 30, 2008

Schedule 16

Demographic and Economic Information

June 30, 2016			June 30, 2008		
Employer	Number of Employees	% of County	Employer	Number of Employees	% of County
Sierra Conservation Corrections Dept	1,000-4,999	4.5%-22.5%	Sierra Conservation Corrections Dept	1,000-4,999	3.7%-18.4%
Sonora Regional Medical Center	1,000-4,999	4.5%-22.5%	Black Oak Casino	500-999	1.8% - 3.7%
Black Oak Casino	500-999	2.2% - 4.5%	Sonora Regional Medical Center	500-999	1.8% - 3.7%
Dodge Ridge Ski Resort	500-999	2.2% - 4.5%	Dodge Ridge Ski Resort	250-499	0.9% - 1.8%
Wal-Mart	250-499	1.1% - 2.2%	MRL Industries Inc	250-499	0.9% - 1.8%
Hetch Hetchy Water & Power	250-499	1.1% - 2.2%	Wal-Mart	250-499	0.9% - 1.8%
Safeway	100-249	0.4% - 1.1%	Avalon Care Center	100-249	0.4% - 0.9%
Chicken Ranch Bingo & Casino	100-249	0.4% - 1.1%	Chicken Ranch Bingo & Casino	100-249	0.4% - 0.9%
Diestel Turkey Ranch	100-249	0.4% - 1.1%	Columbia College	100-249	0.4% - 0.9%
Kohl's Department Store	100-249	0.4% - 1.1%	Diestel Turkey Ranch	100-249	0.4% - 0.9%
Lowe's Home Improvement Center	100-249	0.4% - 1.1%	Hetch Hetchy Water & Power	100-249	0.4% - 0.9%
Lair of the Golden Bear	100-249	0.4% - 1.1%	Lair of the Golden Bear	100-249	0.4% - 0.9%
Sierra Pacific Industries	100-249	0.4% - 1.1%	Pak 'N Save Foods	100-249	0.4% - 0.9%
Pine Mountain Lake	100-249	0.4% - 1.1%	Sierra Pacific Industries	100-249	0.4% - 0.9%
Avalon Care Center	100-249	0.4% - 1.1%	Sonora Union High School	100-249	0.4% - 0.9%
Ranch House Restaurant	100-249	0.4% - 1.1%	Applebees Neighborhood Grill	50 - 99	0.2% - 0.4%
Applebee's Neighborhood Grill	50-99	0.2% - 0.4%	Big Oak Flat-Groveland School Dist	50 - 99	0.2% - 0.4%
Orchard Supply Hardware	50-99	0.2% - 0.4%	Blue Mountain Minerals	50 - 99	0.2% - 0.4%
Sierra Motors Inc	50-99	0.2% - 0.4%	Columbia Elementary School	50 - 99	0.2% - 0.4%
Twain Harte Market	50-99	0.2% - 0.4%	Evergreen Lodge - Yosemite	50 - 99	0.2% - 0.4%
Union Democrat	50-99	0.2% - 0.4%	Kinematic Automation	50 - 99	0.2% - 0.4%
Zephyr Whitewater Expeditions	50-99	0.2% - 0.4%	Orchard Supply Hardware	50 - 99	0.2% - 0.4%
Bones Physical Therapy	20-49	0.09% - 0.2%	Save Mart	50 - 99	0.2% - 0.4%
Donaldson Eye Care Assoc	20-49	0.09% - 0.2%	Sierra Motors	50 - 99	0.2% - 0.4%
Leland High Sierra Snow Play	20-49	0.09% - 0.2%	Twain Harte Market	50 - 99	0.2% - 0.4%
LK Lehman Trucking Inc	20-49	0.09% - 0.2%	Waste Management Inc	50 - 99	0.2% - 0.4%
Sierra Repertory Theatre	20-49	0.09% - 0.2%	Gottschalks	50 - 99	0.2% - 0.4%
Sonora Ford	20-49	0.09% - 0.2%	Mervyns	50 - 99	0.2% - 0.4%
Twain Harte Pharmacy	20-49	0.09% - 0.2%			

Total Workforce in Tuolumne County:

Year	Labor Force	Number of Workers Employed
7/16	22,240	20,800
7/15	21,840	20,270
7/14	21,940	20,040
7/13	22,000	19,700
7/12	22,790	19,880
7/11	23,190	19,910
7/10	22,980	19,630
7/09	26,330	23,190
7/08	25,880	23,870
7/07	25,950	24,370
7/06	25,700	24,250

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

	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
General Government										
Assessor/Recorder	18.00	18.00	18.00	18.00	15.00	15.00	15.00	15.00	17.00	17.00
Auditor-Controller	13.00	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	6.80	6.00	6.00	6.00	6.00	6.00	6.00
County Administrative Office	6.00	6.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	6.00
County Counsel	7.00	7.00	7.00	5.00	5.00	4.80	5.00	4.00	5.00	5.00
Elections	3.00	3.00	3.00	2.00	2.00	1.00	1.00	1.00	1.00	2.00
Facilities Management	29.00	29.00	27.00	27.00	24.00	17.00	17.00	16.00	16.00	16.00
Film Commissioner	1.00	1.00	1.00	1.00	-	-	-	-	-	-
Human Resources	6.80	6.80	6.80	4.80	3.80	3.80	3.80	3.80	3.80	3.80
Information Technology	22.00	25.00	25.00	22.00	20.00	15.00	15.00	14.00	14.00	15.00
Jamestown Mine	1.00	1.00	1.00	1.00	1.00	0.50	-	-	-	-
Office of Emergency Services	-	-	-	-	-	-	-	-	-	1.00
Office of Revenue Recovery	8.00	8.00	7.00	8.00	7.50	6.50	6.50	6.50	7.00	7.00
Surveyor	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	4.50	4.50	4.00	4.00	4.00	4.00	4.00	4.00
Total General Government	131.30	134.30	128.30	120.10	108.30	93.60	93.30	90.30	93.80	95.80
Public Protection										
Agriculture Comm/Wts & Meas	6.00	6.00	6.00	5.00	5.00	4.00	4.00	4.00	5.00	5.00
Animal Control	9.00	9.00	10.00	9.00	9.00	8.75	8.75	8.00	9.00	10.00
Child Support Services	27.00	25.81	23.80	24.50	-	-	-	-	-	-
Code Compliance	-	2.00	-	-	-	-	-	-	-	-
Community Development Dept	32.75	29.75	28.75	22.75	20.80	23.63	23.50	23.50	25.75	31.00
County Fire	7.00	8.00	8.00	7.00	4.50	4.80	3.00	3.00	3.00	3.00
District Attorney	21.00	23.00	22.00	21.00	20.00	19.00	19.00	19.00	19.00	19.00
Probation	34.00	35.00	33.00	31.00	30.00	30.00	37.00	37.00	35.00	47.50
Public Defender	7.00	7.00	7.00	7.00	6.80	6.30	6.30	6.50	6.50	6.50
Sheriff/Coroner	139.00	142.00	139.00	131.00	129.50	125.00	126.00	127.50	129.50	134.00
Total Public Protection	282.75	287.56	277.55	258.25	225.60	221.48	227.55	228.50	232.75	256.00
Public Ways and Facilities										
Public Works Admin, Eng, Dev, Roads	58.00	61.00	61.00	57.00	54.30	43.80	43.00	42.00	44.00	44.00
Total Public Ways and Facilities	58.00	61.00	61.00	57.00	54.30	43.80	43.00	42.00	44.00	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	6.00	6.00	68.50	50.00	49.50	48.80	52.60	55.00	58.00	63.00
Environmental Health	14.00	14.50	10.63	8.63	6.60	-	-	-	-	-
Health, Tobacco Control, WIC	29.40	26.28	25.20	22.40	22.00	21.90	23.00	25.00	26.20	27.20
Total Health and Sanitation	51.40	48.78	106.33	83.03	80.10	72.70	77.60	82.00	86.20	92.20
Public Assistance										
Social Services	109.00	105.00	105.00	104.00	101.00	98.50	107.00	110.60	108.60	109.80
Veterans	1.90	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Total Public Assistance	110.90	107.00	107.00	106.00	103.00	100.50	109.00	112.60	110.60	111.80
Education										
Farm Advisor	2.50	2.50	2.50	2.00	2.00	-	-	-	-	-
Library	10.50	12.00	12.00	11.00	9.75	8.25	8.25	8.25	8.25	10.00
Total Education	13.00	14.50	14.50	13.00	11.75	8.25	8.25	8.25	8.25	10.00
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	0.75	-	-	-	-	-	-	-
Recreation	9.75	9.75	9.75	8.60	6.60	6.00	6.80	7.20	7.20	7.80
Total Recreation & Cultural	13.50	13.50	13.50	11.60	9.60	9.00	9.80	10.20	10.20	10.80
Enterprises & Internal Service Funds										
Adult Day Health Care	-	5.50	6.00	-	-	-	-	-	-	-
Airports	4.00	3.80	4.00	4.00	3.00	3.50	3.50	3.50	3.50	3.50
Ambulance	-	-	-	-	-	2.00	2.00	2.00	2.00	2.00
Fleet/Radio Services	-	-	-	-	-	7.00	8.00	8.00	8.00	8.00
Home Health - VNA	27.90	30.70	23.80	-	-	-	-	-	-	-
Hospice	9.90	9.70	6.80	-	-	-	-	-	-	-
Public Transportation	5.00	5.00	5.00	5.00	-	-	-	-	-	-
Purchasing	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Solid Waste	3.50	3.50	4.00	5.00	4.00	4.00	3.00	3.00	3.00	3.00
Tuolumne General Hospital	187.30	-	-	-	-	-	-	-	-	-
Tuolumne General Medical Center	-	67.00	37.40	37.40	34.70	-	-	-	-	-
Total Enterprise & Internal	239.60	127.20	89.00	53.40	43.70	18.50	18.50	18.50	18.50	18.50
Grand Total	900.45	793.84	797.18	702.38	636.35	567.83	587.00	592.35	604.30	639.10

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									
	2015-16	2014-15	2013-14	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07
<u>General Government</u>										
Recorded documents - Assessor-Recorder	17,873	16,015	14,866	20,306	17,049	16,165	16,342	15,911	21,071	23,479
Fictitious Business Names - County Clerk	470	446	530	404	469	487	504	464	527	549
Number of registered voters - Elections	29,703	28,237	29,784	32,108	31,295	30,646	31,699	31,204	33,666	32,057
Applications received - Human Resources	3,055	3,391	2,217	2,441	1,655	1,244	1,248	1,364	1,540	1,737
Maintenance service requests received - Facilities Mgmt	3,713	3,681	3,173	3,195	3,402	6,165	7,592	6,813	4,388	3,427
<u>Public Protection</u>										
Misdemeanor cases filed - District Attorney	2,560	2,335	2,357	2,372	2,448	2,721	2,620	2,871	2,774	2,467
Felony cases filed - District Attorney	770	901	939	848	908	785	816	751	845	816
Arrests - Adults - Sheriff	4,816	4,707	4,204	4,173	4,447	4,722	4,517	4,820	5,262	1,932
Arrests - Juveniles - Sheriff	111	56	119	244	156	240	238	247	230	220
Average Daily Jail Population - Sheriff	146	144	139	136	128	129	130	133	138	137
Cases supervised - Probation - Adult	1,685	2,096	2,574	2,181	2,075	2,292	2,284	2,289	2,236	2,314
Cases supervised - Probation - AB-109	287	119	87	65	-	-	-	-	-	-
Cases supervised - Probation - Juvenile	212	121	43	102	119	125	98	127	106	115
Fire emergency responses - County Fire	1,683	1,346	701	587	741	673	696	845	872	901
EMS / Medical Aids - County Fire/CDF	5,157	5,537	5,743	5,812	5,491	5,321	5,518	5,522	5,228	5,105
Building permits issued - Community Resource Agency	1,445	1,373	1,260	1,263	1,507	1,237	1,120	1,181	1,550	1,739
Received calls for response - Animal Control	3,044	2,651	2,787	2,617	2,960	2,847	3,223	3,809	3,800	3,842
<u>Public Ways & Facilities</u>										
Maintained road lanes (in miles/lanes)	610/1220	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
Percent of roadway miles rehabilitated	1	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
<u>Health & Sanitation</u>										
Food inspections - Environmental Health	570	636	542	621	591	668	700	731	632	533
Unduplicated Open Clients served - Mental Health	1,973	2,041	1,925	1,800	1,974	1,626	1,671	2,166	1,661	2,734
Hazardous waste lbs accepted - Solid Waste	498,344	447,776	443,704	482,448	558,871	623,556	654,029	617,058	672,002	544,026
Hazardous waste lbs recycled - Solid Waste	454,863	396,542	391,247	422,697	502,892	565,691	604,429	540,965	586,727	505,789
<u>Public Assistance</u>										
Human Services										
Medi-Cal eligible households aided	84,170	75,901	50,260	36,753	35,553	34,027	32,731	32,778	17,259	18,302
Food stamps eligible households aided	38,841	37,131	35,541	34,833	34,226	32,216	28,470	22,158	17,127	15,469
General assistance eligible cases aided	39	21	35	32	24	27	39	42	60	114
CALWORKS eligible households aided	6,418	7,351	7,830	8,040	7,900	8,609	8,191	7,380	6,090	6,266
<u>Education</u>										
Library										
Number of library visitors	166,524	167,268	174,219	177,181	178,811	174,501	291,122	370,191	379,982	338,304
Number of registered card holders	32,372	31,366	30,472	27,878	29,138	27,664	26,042	28,723	33,928	32,081
Public internet sessions	34,550	33,748	33,864	42,122	27,875	28,839	23,788	24,957	25,459	21,313
<u>Recreation</u>										
Recreational registrations/participants	2,073	2,065	1,850	4,300	3,100	1,400	1,400	1,433	1,399	1,808

* 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									
	2015-16	2014-15	2013-14	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07
<u>General Government</u>										
Administration Buildings	4	4	4	4	4	4	4	4	5	5
Vehicles	33	30	31	35	34	37	25	27	24	25
<u>Public Protection</u>										
Administration buildings	9	9	9	9	9	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	8	7	7	8	7	7	11	11	11	11
Vehicles/Patrol cars	184	186	185	183	175	165	221	241	242	229
Fire stations	14	14	14	14	14	14	14	14	14	14
Fire engines	18	20	19	19	19	19	19	19	18	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	610	608	608	608	608	608	608	608	608
Traffic Signals	21	20	20	20	20	20	19	19	18	17
Heavy Equipment	48	43	45	50	46	54	54	46	51	49
Vehicles	61	62	63	67	65	63	70	53	66	69
<u>Health & Sanitation</u>										
Administration buildings	3	3	3	3	1	1	1	1	3	3
Medical Facility	-	-	-	-	-	1	1	1	1	1
Health clinics	-	-	-	-	-	-	-	-	2	2
Hazardous Waste Facilities	3	3	3	3	3	3	3	3	3	3
Vehicles	29	27	25	29	24	25	17	23	21	20
<u>Public Assistance</u>										
Administration buildings	1	1	1	1	1	1	1	1	1	1
Vehicles	30	28	30	33	31	30	49	53	53	53
<u>Education</u>										
Libraries - main	1	1	1	1	1	1	1	1	1	1
Libraries - branches	3	3	3	3	6	6	6	6	6	6
Vehicles	3	3	3	3	3	3	3	4	4	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	9	8	9	9	7

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