

County of Tuolumne California

Comprehensive Annual Financial Report

Fiscal Year Ended
June 30, 2017



Deborah Bautista, CPA
Clerk and Auditor-Controller

County of Tuolumne California

Comprehensive Annual Financial Report
Fiscal Year Ended June 30, 2017



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, 2017**

Table of Contents

	<i>Page(s)</i>
Introductory Section	
Letter of Transmittal	i-vii
GFOA Certificate of Achievement for Excellence in Financial Reporting	viii
Elected and Appointed Officials	ix
Organization Table	x
 Financial Section	
Independent Auditor's Report.....	1-3
Management's Discussion and Analysis (Required Supplementary Information - Unaudited)	4-12
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	13
Statement of Activities	14-15
Fund Financial Statements:	
Balance Sheet – Governmental Funds	16
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	17
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	18
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	19
Statement of Net Position – Proprietary Funds	20
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds.....	21
Statement of Cash Flows – Proprietary Funds.....	22-23
Statement of Fiduciary Net Position – Fiduciary Funds.....	24
Statement of Changes in Fiduciary Net Position – Investment Trust Fund.....	25
Notes to the Basic Financial Statements	26-55
Required Supplementary Information (Unaudited):	
Schedule of the County's Proportionate Share of the Net Pension Liability	57
Schedule of the County's Contributions.....	58
Schedule of Funding Progress – Other Postemployment Benefits Plan	59
Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual:	
General Fund	60-61
Roads Special Revenue Fund	62
Health and Welfare Special Revenue Fund	63
County Fire Special Revenue Fund	64
Note to the Required Supplementary Information.....	65

**COUNTY OF TUOLUMNE, CALIFORNIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2017**

Table of Contents

	<i>Page(s)</i>
Combining and Individual Fund Statements and Schedules:	
Combining Balance Sheet – Other Governmental Funds	67
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Other Governmental Funds	68
Combining Balance Sheet – Other Special Revenue Funds	70-71
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Other Special Revenue Funds	72-73
Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Other Special Revenue Funds:	
Fish and Game Fund	75
Criminal Justice Facility Fund	76
Courthouse Construction Fund	77
Monument Preservation Fund	78
Tuolumne County BH Housing Fund	79
Cemetery Districts Fund	80
Children and Families Commission Fund	81
County Service Areas Fund	82-83
Lighting Districts Fund	84
Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Capital Projects Funds:	
County Capital Fund	86
Road Construction Fund	87
Airport Construction Fund	88
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Permanent Fund	90
Combining Statement of Net Position – Internal Service Funds	92-93
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position – Internal Service Funds	94-95
Combining Statement of Cash Flows – Internal Service Funds	96-97
Combining Statement of Changes in Assets and Liabilities – Agency Funds	100

**COUNTY OF TUOLUMNE, CALIFORNIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2017**

Table of Contents

	<i>Page(s)</i>
Statistical Section (Unaudited)	
Net Position by Component.....	103
Changes in Net Position	104-105
Fund Balances of Governmental Funds.....	106
Changes in Fund Balances, Governmental Funds	107
Tax Revenues by Source, Governmental Funds.....	108
Assessed Value of Taxable Property	109
Direct and Overlapping Property Tax Rates.....	110
Principal Property Taxpayers	111
Property Tax Levies and Collections.....	112
Ratios of Outstanding Debt by Type	113
Ratios of General Bonded Debt Outstanding	114
Direct and Overlapping Governmental Activities Debt	115
Legal Debt Margin Information.....	116
Pledged Revenue Coverage	117
Demographic and Economic Statistics	118
Principal Employers	119
Full-Time Equivalent County Employees by Function	120
Operating Indicators by Function	121
Capital Asset Statistics by Function	122



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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 28, 2017

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, 2017, 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, 2017, 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, 2017, 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 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 54,707) 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 650 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 2016-2017 County final budget was adopted on September 6, 2016.

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 the 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 2017 was approximately 54,707, an increase of 1.7% over last year and an increase of 0.4% 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 economic indicators during fiscal year 2016-17. Indicators for 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 2016-17 the assessed values increase by 3.9%, and are projected to increase 4.1% for fiscal 2017-18. 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 during the recent recession led to a corresponding increase in the number of properties 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. During the recession, the assessor's office processed over 8,000 reductions to residential parcels. In addition to the residential parcels that were reassessed to reflect the decline in market values, there were also many large commercial and industrial properties that experienced major reductions in their assessed values. During fiscal year 2016-17 many of these properties have been reviewed and had their assessed values increased, but as of June 30, 2017 there are still 5,814 parcels with assessed values less than their original purchase price.

Other economic indicators that reflect local conditions include taxable retail sales and transient occupancy taxes. Countywide retail sales were 5% more in fiscal year 2016-17 than in the previous year. Countywide transient occupancy taxes increased by 36.6% in fiscal year 2016-17 from the previous year. This is due to a new lodging facility opening in 2017 and 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 is 10%.

Although revenue streams to counties from the State of California have been more reliable over the past few years, the State has proven its willingness to significantly reduce State funding to local governments during times of economic hardship. This places counties in a tenuous situation with future State funding agreements, grants and subventions.

The County's unemployment rate continues to be higher than the State average. The State averages in fiscal years 2015-16 and 2016-17 were 5.7% and 5.1%, respectively, while the County's rates were 6.5% and 5.7%, respectively.

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 2017-18 and complete in the fiscal year of 2018-19.
- The County completed the inter-structure for the Law and Justice Center.
- The County started construction on the Juvenile Center during fiscal year 2014-15 and started operations in April 2017.

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 2018-19.

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 2017-18.

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, 2016. This represents the County's 9th 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, 2016

Christopher P. Morrell

Executive Director/CEO

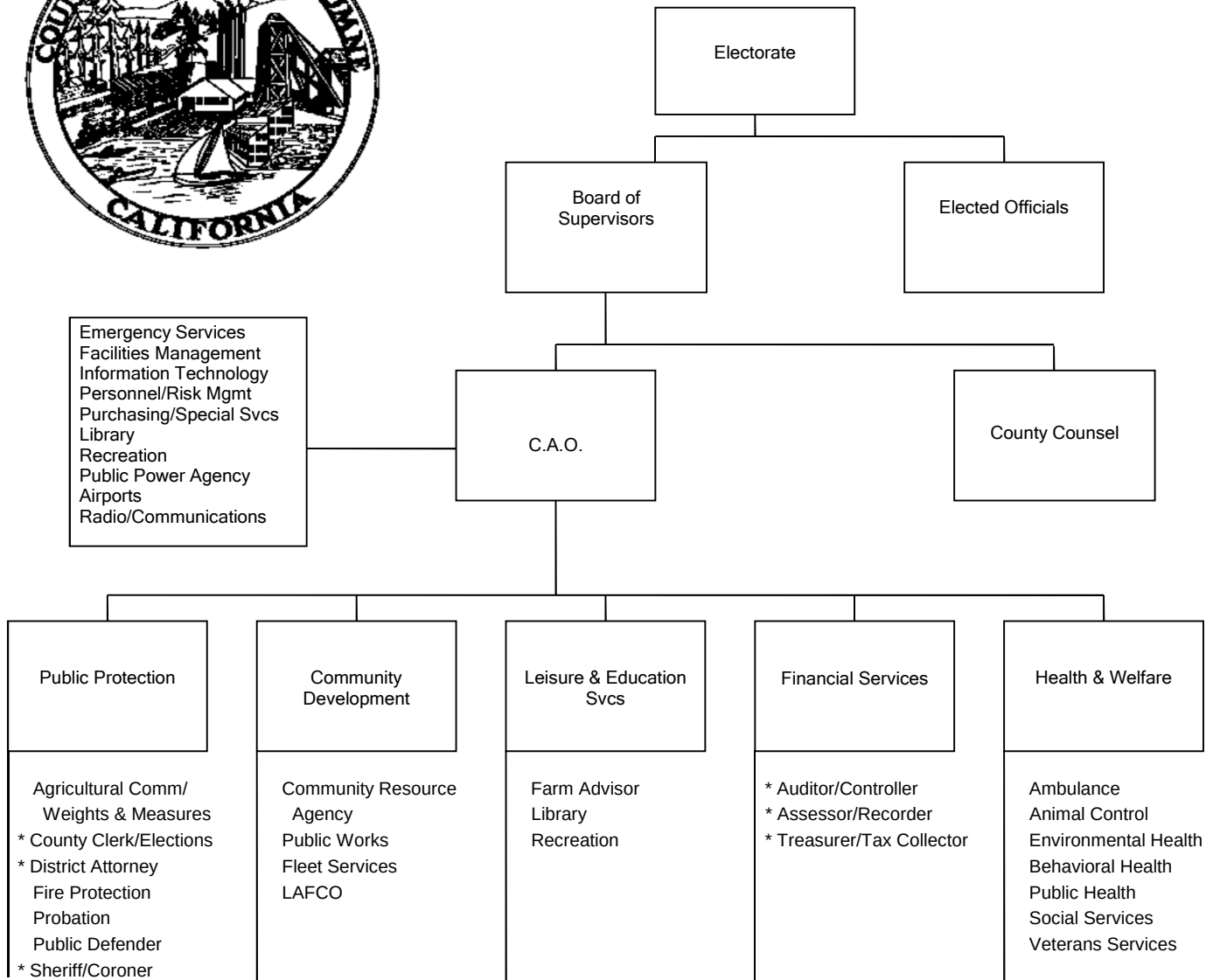
COUNTY OF TUOLUMNE, CALIFORNIA

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	DAVID GONZALES
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	LINDA DOWNEY
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, 2017, 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, 2017, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual fund 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 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 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 28, 2017, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Sacramento, California
December 28, 2017

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 for the year ended June 30, 2017. All amounts, unless otherwise indicated, are expressed in thousands of dollars.

Financial Highlights

The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the 2016-17 fiscal year by \$42,912 (*net position*). Of this amount, \$102,482 was the net investment in capital assets and \$43,341 was restricted for specific purposes (*restricted net position*), leaving a deficit unrestricted balance of \$102,911.

The County's total net position, which may serve as a useful indicator of financial position, increased by \$9,864. The deficit unrestricted balance increased by \$6,664. Restricted net position increased by \$2,364. The net investment in capital assets increased by \$14,164.

As of June 30, 2017, the County governmental funds reported combined ending fund balances of \$45,177 a decrease of \$2,720 in comparison with the prior year. Approximately \$44,987 was available for spending (*restricted, committed, assigned, and unassigned fund balances*).

As of June 30, 2017, the spendable fund balance for the General Fund was \$5,927 or 9.2% of total General Fund expenditures and transfers out.

The County's net pension liability and net OPEB obligation increased \$21,735 (31.4%) and \$2,151 (12.3%), respectively, during fiscal year 2016-17.

Overview of Financial Statements

The Financial Section of the Comprehensive Annual Financial Report for the County 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's basic financial statements. The County'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'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 56% 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’s assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference 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.

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 itself (known as the *primary government*), but also legally separate organizations for which the elected officials of the County 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, 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 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’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 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 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 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 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'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, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$42,912 at June 30, 2017.

Key elements of the County's net position for both governmental activities and business-type activities as of June 30, 2017 and 2016 are as follows:

As of June 30,	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
Current and other assets	\$ 74,325	\$ 77,148	\$ 2,840	\$ 2,588	\$ 77,165	\$ 79,736
Capital assets	92,818	80,576	9,712	7,800	102,530	88,376
Total assets	167,143	157,724	12,552	10,388	179,695	168,112
Deferred outflows of resources	21,259	8,042	367	124	21,626	8,166
Long-term debt	25,406	26,527	3,348	3,929	28,754	30,456
Other long-term obligations	109,017	85,498	1,496	1,129	110,513	86,627
Other liabilities	13,955	14,371	620	589	14,575	14,960
Total liabilities	148,378	126,396	5,464	5,647	153,842	132,043
Deferred inflows of resources	4,561	11,041	6	146	4,567	11,187
Net investment in capital assets	92,770	80,518	9,712	7,800	102,482	88,318
Restricted	42,813	40,469	528	508	43,341	40,977
Unrestricted	(100,120)	(92,658)	(2,791)	(3,589)	(102,911)	(96,247)
Total net position	\$ 35,463	\$ 28,329	\$ 7,449	\$ 4,719	\$ 42,912	\$ 33,048

A significant portion of the County's net position, \$102,482 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 uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Another significant portion of the County's net position, \$43,341 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 \$102,911. At June 30, 2016, the deficit balance for *unrestricted net position* was \$96,247. During 2016-17, the County unrestricted deficit increased by \$6,664, the majority of which was the result of an increase in the net pension liability and changes in related deferred inflows and outflows of resources of \$1,655 and an increase in net OPEB of \$2,151.

As of June 30, 2017, the County 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 primarily due to the unfunded long-term liabilities such as compensated absences, net pension liability, net OPEB obligation, bonds payable, accrued claims, and the landfill closure/postclosure liability.

Current and other assets for the County decreased by \$2,571. The majority of the decrease is due to a decrease in intergovernmental receivables (\$2,931) due to the completion of the construction of the Law and Justice Center with the majority of the grant funding received during fiscal year 2016-17.

Other long-term obligations for the County increased by \$23,886 due to increases in the net pension liability (\$21,735) and net OPEB obligation (\$2,151).

Key elements of the County's changes in net position for both governmental activities and business-type activities for the years ended June 30, 2017 and 2016 are as follows:

For the Year Ended June 30,	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
Revenues:						
Program Revenues:						
Charges for services	\$ 13,731	\$ 14,187	\$ 9,937	\$ 9,134	\$ 23,668	\$ 23,321
Operating grants and contributions	44,185	41,337	187	222	44,372	41,559
Capital grants and contributions	9,352	12,075	-	-	9,352	12,075
General Revenues:						
Property taxes	26,332	26,777	-	-	26,332	26,777
Sales taxes	16,310	15,309	-	-	16,310	15,309
Other taxes	5,015	3,702	-	-	5,015	3,702
Grants and contributions not restricted to specific programs	2,887	3,386	-	-	2,887	3,386
Other	1,273	1,194	31	31	1,304	1,225
Total revenues	<u>119,085</u>	<u>117,967</u>	<u>10,155</u>	<u>9,387</u>	<u>129,240</u>	<u>127,354</u>
Expenses:						
General government	19,288	14,900	-	-	19,288	14,900
Public protection	41,136	34,050	-	-	41,136	34,050
Public ways and facilities	9,123	7,806	-	-	9,123	7,806
Health and sanitation	15,653	13,764	-	-	15,653	13,764
Public assistance	21,183	22,477	-	-	21,183	22,477
Education	1,122	1,117	-	-	1,122	1,117
Recreation and cultural services	1,644	1,626	-	-	1,644	1,626
Unallocated interest	542	546	-	-	542	546
Solid Waste	-	-	689	981	689	981
Ambulance	-	-	5,901	5,258	5,901	5,258
Airport	-	-	653	662	653	662
Public Power Agency	-	-	2,442	2,457	2,442	2,457
Total expenses	<u>109,691</u>	<u>96,286</u>	<u>9,685</u>	<u>9,358</u>	<u>119,376</u>	<u>105,644</u>
Changes in net position before transfers	9,394	21,681	470	29	9,864	21,710
Transfers	<u>(2,260)</u>	<u>(49)</u>	<u>2,260</u>	<u>49</u>	<u>-</u>	<u>-</u>
Changes in net position	<u>7,134</u>	<u>21,632</u>	<u>2,730</u>	<u>78</u>	<u>9,864</u>	<u>21,710</u>
Net position, July 1, reported	28,329	8,461	4,719	2,877	33,048	11,338
Restatement	-	(1,764)	-	1,764	-	-
Net position, July 1, restated	<u>28,329</u>	<u>6,697</u>	<u>4,719</u>	<u>4,641</u>	<u>33,048</u>	<u>11,338</u>
Net position, June 30	<u>\$ 35,463</u>	<u>\$ 28,329</u>	<u>\$ 7,449</u>	<u>\$ 4,719</u>	<u>\$ 42,912</u>	<u>\$ 33,048</u>

During the fiscal year, the County's net position increase of \$9,864 is due to current year activities.

Governmental activities. Governmental activities increased the County's current year net position by \$7,134 compared to an increase of \$21,632 in the prior year. The decrease in the change in net position of \$14,498 was a result of the expenses increasing by \$13,405, revenues increasing by \$1,118, and net transfers decreasing \$2,211. The majority of the increase in expenses was related to public protection (\$7,086), which was mainly due to the MOU increases for public safety employees (received a 5% increase mid-year) and for general employees (received a 2% increase mid-year). The majority of the increase in revenues was related to increase in other taxes (\$1,313), which was mainly due to opening of new hotels (\$1,217).

Business-type activities. Business-type activities increased the County's net position by \$2,730 compared to an increase of \$78 in the prior year. This increase in the change in net position of \$2,652 was mainly due to the increase in transfers in for capital contributions for the Airport (\$2,174).

Financial Analysis of the County's Funds

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

Governmental funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's 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, 2017, the County's governmental funds reported combined ending fund balances of \$45,177. This is a decrease of \$2,720 from prior year. The nonspendable portion of fund balance is \$190 (0.4%), restricted \$42,624 (94.4%), and assigned \$2,533 (5.6%) leaving an unassigned negative balance of \$170 (-0.4%).

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, spendable fund balance of the General Fund was \$5,927, while total fund balance reached \$5,928. 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. Both spendable and total fund balance represent 9.2% of total General Fund expenditures and transfers out.

The General Fund fund balance decreased by \$1,501, an increase of \$111 from last year's decrease of \$1,390. Revenues increased by \$2,969, the majority from an increase in state revenue (\$2,844) that was mainly due to increases in state grants for tree mortality (\$700), realignment vehicle license fees (\$262), property tax partnership grant (\$139), courtroom security (\$117), boat patrol grant (\$112), and new victim witness outreach (\$133). Expenditures increased by \$5,233, the majority for public protection increasing \$3,150 mainly due to opening of a new regional juvenile center (\$938) and increased program expenditures for tree mortality (\$941) and general government increasing \$2,015 mainly due to additional fund for a new property tax system (\$293), new computers and software (\$402), additional payments to the Visitor's Bureau for increased tourism (\$304), and salary increases resulting from MOU increases for public safety employees (5%) and for general employees (2%). Transfers out decreased by \$2,159, the majority resulting from a decrease of funds transferred to the County Capital Fund for the Law and Justice Center (\$1,342).

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 \$9,876, while total fund balance reached \$9,906. 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 and transfers out. Restricted fund balance represents 145.9% of total Roads Fund expenditures and transfers out, while total fund balance represents 146.4% of that same amount. The Roads Fund fund balance decrease of \$1,512 decreased \$667 from last year's decrease of \$845. The most significant reason for this decrease was a decrease in Federal Forest Reserve revenue (\$299).

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 \$9,625, while total fund balance was \$9,627. 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 and transfers out. Restricted fund balance represent 28.8% of total Health and Welfare Fund expenditures and transfers out, while total fund balance represents 28.9% of that same amount. 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 \$714 was fairly consistent with last year's increase of \$1,127.

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 \$13,622, which represents 1,351.91% of the fund's expenditures. The Community Development Block Grants Fund fund balance increase of \$3,904 was mainly due to the receipt of a large grant that was then loaned to a third-party (\$3,335).

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 Fund was \$816, which represents 19.00% of the fund's expenditures. The County Fire Fund fund balance decreased \$74, which is a decrease of \$277 in comparison with last year's increase of \$203. This decrease was mainly the result of capital outlay increasing \$61 for fire equipment and the contract with the state for fire services increasing \$201.

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, fund balance of the County Capital Fund was a deficit \$3,564, a decrease of \$4,211 from last year's balance of \$647. The deficit fund balance is mainly the result of building the Law and Justice Center and all of its peripheral projects such as the Juvenile Detention Center and jail project. In 2018, the County plans to issue bonds, the proceeds of which will eliminate the deficit fund balance. The major projects for 2017 were the Juvenile Detention Center (\$6,604), jail project (\$1,103), and the Law and Justice Center (\$2,368). The majority of the work performed by this fund is for large construction projects.

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

Enterprise funds net position increased \$2,728. The majority of the increase resulted from the increase of the Airport (\$2,118) due to contributed capital for capital projects at the Airport (\$2,174).

General Fund Budgetary Highlights

The Board of Supervisors of the County made several budgetary amendments increasing appropriations by \$1,595 (2.48%) to the General Fund throughout the fiscal year. This increase was partially the result of the County mid-year adjustments to the General Fund totaling \$1,392, the majority of these adjustments were due to the cost-of-living adjustment increases in salaries of 2-5% and change in health insurance. These adjustments affected almost all departments.

For the current year, \$4,240 was originally budgeted from beginning available fund balance. Actual revenues realized were \$4,091 less than budgetary estimates. State and federal revenues were \$4,028, less than budget, most of which was a result of state and federal grant revenues for tree mortality being less by \$3,029 and \$592, respectively. Expenditures for the current year were \$7,252 below budgetary estimates. This savings was mostly the result of appropriation for tree mortality projects not started of \$4,098.

Capital Asset and Debt Administration

Capital Assets. The County's investment in capital assets for its governmental and business-type activities at current year-end amounts to \$102,530 (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 Greenly and Moo Way intersection (\$1,105)
- County began improvements to Rawhide Road (\$243)
- County repaired numerous roads due to storm damage (\$712)
- County began improvements to the Airport (\$2,166)
- County continued the jail project (\$1,103)
- County continued improvements to the Law and Justice Center (\$2,368)
- County continued improvements to the Juvenile Detention Center (\$6,604)
- County put in a new pool liner at Tuolumne Pool (\$210)

County's Capital Assets (net of depreciation)

As of June 30,	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
Land	\$ 6,531	\$ 6,421	\$ 2,083	\$ 2,083	\$ 8,614	\$ 8,504
Structures and improvements	16,363	16,708	6,844	5,017	23,207	21,725
Equipment	4,678	4,019	785	700	5,463	4,719
Roads	19,294	16,347	-	-	19,294	16,347
Bridges	6,361	6,796	-	-	6,361	6,796
Construction in progress	39,591	30,285	-	-	39,591	30,285
Total	<u>\$ 92,818</u>	<u>\$ 80,576</u>	<u>\$ 9,712</u>	<u>\$ 7,800</u>	<u>\$ 102,530</u>	<u>\$ 88,376</u>

At June 30, 2017, the significant construction commitments included \$24 for HVAC replacement projects for which \$28 has been spent to date, \$47 for building improvement projects for which \$8 has been spent to date, \$25 for museum improvements and \$22 for jail improvements for which nothing has been spent to date, and \$29 for roofing projects for which \$539 has been spent to date.

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

Long-Term Liabilities. As of June 30, 2017, the County had total long-term liabilities of \$139,267. Of this amount, 7% (\$8,748) relates to claims liability, 3% (\$4,068) relates to compensated absences, 2% (\$3,098) relates to the landfill closure/postclosure, 9% (\$12,691) relates to bonds payable, 14% (\$19,633) relates to net OPEB obligation, and 65% (\$90,880) relates to net pension liability. The remaining balance is for notes payable for land for a cemetery (\$49) and to clean up the landfill (\$100).

County's Long-Term Liabilities

	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
As of June 30,						
Claims liability	\$ 8,748	\$ 9,301	\$ -	\$ -	\$ 8,748	\$ 9,301
Compensated absences	3,918	4,095	150	165	4,068	4,260
Landfill closure/postclosure	-	-	3,098	3,290	3,098	3,290
Bonds payable	12,691	13,074	-	-	12,691	13,074
Notes payable	49	57	100	474	149	531
Net OPEB obligation	19,633	17,482	-	-	19,633	17,482
Net pension liability	89,384	68,016	1,496	1,129	90,880	69,145
Total	<u>\$ 134,423</u>	<u>\$ 112,025</u>	<u>\$ 4,844</u>	<u>\$ 5,058</u>	<u>\$ 139,267</u>	<u>\$ 117,083</u>

The overall increase of long-term liabilities of the County from the prior year is \$22,184. Claims liability decreased (\$553) due to a settlement of workers' compensation claims. Compensated absences decreased (\$192) due to the long time employees retiring. The landfill closure/postclosure decreased (\$192) due to closure and postclosure costs payments made during the year. Bonds and notes payable decreased (\$383 and \$382, respectively) due to principal payments made during the year. The net OPEB obligation increased (\$2,151) during the year because the County only paid \$923 of the \$3,074 OPEB cost. The net pension liability increased (\$21,735) mainly due to the pension plan earning only 0.5% of an assumed investment rate of return of 7.65%.

Additional information on the County's long-term debt, net OPEB obligation, and net pension liability can be found in Note 4, Note 7, and Note 6, respectively, of this report.

Economic Factors and Next Year's Budgets

- County has estimated a 4.11% increase in property tax revenue for 2017-18.
- The County will start construction of a \$44 million new County jail at the Law and Justice Center. The County will be issuing \$22 million of debt to cover the County's share of the new jail.
- The County will be installing a new enterprise resource planning system in January of 2018.
- Employees will receive a 2-5% cost-of-living adjustment for fiscal year 2017-18.

At June 30, 2017, General Fund fund balance of \$2,533 was assigned to balance the 2017-18 fiscal year budget.

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the County'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, 2017

	Governmental Activities	Business-type Activities	Total
<u>ASSETS</u>			
Cash and investments	\$ 44,683,070	\$ 2,254,443	\$ 46,937,513
Receivables, net	2,622,727	866,881	3,489,608
Intergovernmental receivables	12,020,934	229,062	12,249,996
Prepaid items	3,245	-	3,245
Inventories	39,807	-	39,807
Restricted cash and investments	182,732	528,324	711,056
Deposits with others	-	67,000	67,000
Loans receivable	13,666,431	-	13,666,431
Internal balances	1,105,850	(1,105,850)	-
Capital assets:			
Nondepreciable	46,122,921	2,083,017	48,205,938
Depreciable, net	46,695,339	7,629,448	54,324,787
Total assets	<u>167,143,056</u>	<u>12,552,325</u>	<u>179,695,381</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Deferred outflows of resources related to pensions	<u>21,258,816</u>	<u>366,635</u>	<u>21,625,451</u>
<u>LIABILITIES</u>			
Accounts payable	5,213,445	546,865	5,760,310
Salaries and benefits payable	930,511	14,079	944,590
Accrued interest	35,718	-	35,718
Unearned revenue	6,548,980	45,518	6,594,498
Other liabilities	1,225,905	13,050	1,238,955
Long-term debt:			
Due within one year	3,852,670	227,679	4,080,349
Due in more than one year	21,553,588	3,120,580	24,674,168
Other long-term obligations:			
Net OPEB obligation	19,633,000	-	19,633,000
Net pension liability	89,384,033	1,496,348	90,880,381
Total liabilities	<u>148,377,850</u>	<u>5,464,119</u>	<u>153,841,969</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred inflows of resources related to pensions	<u>4,561,292</u>	<u>5,500</u>	<u>4,566,792</u>
<u>NET POSITION</u>			
Net investment in capital assets	92,769,376	9,712,465	102,481,841
Restricted for:			
Capital projects	2,751,698	-	2,751,698
Public ways and facilities	14,146,355	-	14,146,355
Health and welfare	9,648,469	-	9,648,469
Children and Families Commission	814,949	-	814,949
Community development	13,621,697	-	13,621,697
Public protection	1,441,991	-	1,441,991
Energy services	-	528,324	528,324
Perpetual care:			
Expendable	152,454	-	152,454
Nonexpendable	157,131	-	157,131
Other purposes	78,549	-	78,549
Unrestricted	<u>(100,119,939)</u>	<u>(2,791,448)</u>	<u>(102,911,387)</u>
Total net position	<u>\$ 35,462,730</u>	<u>\$ 7,449,341</u>	<u>\$ 42,912,071</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, 2017**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government	\$ 19,288,171	\$ 7,434,168	\$ 1,081,774	\$ 7,897,678
Public protection	41,135,842	3,459,705	8,418,275	-
Public ways and facilities	9,123,529	1,603,311	1,560,117	1,454,455
Health and sanitation	15,653,339	533,142	10,538,995	-
Public assistance	21,182,543	459,841	22,123,827	-
Education	1,122,306	15,543	50,592	-
Recreation and cultural services	1,644,029	225,557	411,048	-
Interest on long-term debt	541,964	-	-	-
Total governmental activities	109,691,723	13,731,267	44,184,628	9,352,133
Business-type activities:				
Solid Waste	689,209	1,466,771	81,861	-
Ambulance	5,901,021	5,590,284	51,860	-
Airport	652,864	515,364	53,377	-
Public Power Agency	2,442,135	2,364,470	-	-
Total business-type activities	9,685,229	9,936,889	187,098	-
Total primary government	\$ 119,376,952	\$ 23,668,156	\$ 44,371,726	\$ 9,352,133

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	
\$ (2,874,551)		\$ (2,874,551)	Governmental activities:
(29,257,862)		(29,257,862)	General government
(4,505,646)		(4,505,646)	Public protection
(4,581,202)		(4,581,202)	Public ways and facilities
1,401,125		1,401,125	Health and sanitation
(1,056,171)		(1,056,171)	Public assistance
(1,007,424)		(1,007,424)	Education
(541,964)		(541,964)	Recreation and cultural services
			Interest on long-term debt
<u>(42,423,695)</u>		<u>(42,423,695)</u>	Total governmental activities
			Business-type activities:
	\$ 859,423	859,423	Solid waste
	(258,877)	(258,877)	Ambulance
	(84,123)	(84,123)	Airport
	<u>(77,665)</u>	<u>(77,665)</u>	Public Power Agency
	<u>438,758</u>	<u>438,758</u>	Total business-type activities
	<u>438,758</u>	<u>(41,984,937)</u>	Total primary government
			General revenues:
			Taxes:
26,331,905	-	26,331,905	Property
473,705	-	473,705	Property transfer
4,541,718	-	4,541,718	Transient occupancy
16,309,963	-	16,309,963	Sales taxes shared state revenue
2,886,783	-	2,886,783	Grants and other intergovernmental revenue not restricted to specific programs
648,052	28,656	676,708	Unrestricted investment earnings
10,251	2,880	13,131	Gain on sale of capital assets
614,911	-	614,911	Other
(2,260,093)	<u>2,260,093</u>	<u>-</u>	Transfers
<u>49,557,195</u>	<u>2,291,629</u>	<u>51,848,824</u>	Total general revenues and transfers
7,133,500	2,730,387	9,863,887	Changes in net position
<u>28,329,230</u>	<u>4,718,954</u>	<u>33,048,184</u>	Net position, beginning of year
<u>\$ 35,462,730</u>	<u>\$ 7,449,341</u>	<u>\$ 42,912,071</u>	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, 2017

	General	Roads	Health and Welfare	Community Development Block Grants	County Fire	County Capital	Other Governmental	Total Governmental
Assets:								
Cash and investments	\$ 6,455,299	\$ 8,482,992	\$ 9,056,122	\$ 65,878	\$ 823,371	\$ 1,069,731	\$ 8,314,993	\$ 34,268,386
Accounts receivable	1,675,408	-	929,243	-	-	-	-	2,604,651
Taxes receivable	15,723	-	-	-	2,111	-	242	18,076
Intergovernmental receivables	3,754,101	503,887	4,143,853	859,083	127,004	1,019,706	1,534,318	11,941,952
Prepaid items	1,170	-	2,075	-	-	-	-	3,245
Inventories	-	29,886	-	-	-	-	-	29,886
Restricted cash and investments	-	-	-	-	-	-	7,732	7,732
Loans receivable	-	-	-	13,666,431	-	-	-	13,666,431
Advances to other funds	-	1,295,713	-	-	-	-	-	1,295,713
Total assets	<u>\$ 11,901,701</u>	<u>\$ 10,312,478</u>	<u>\$ 14,131,293</u>	<u>\$ 14,591,392</u>	<u>\$ 952,486</u>	<u>\$ 2,089,437</u>	<u>\$ 9,857,285</u>	<u>\$ 63,836,072</u>
Liabilities and fund balances (deficit)								
Liabilities:								
Accounts payable	\$ 1,548,009	\$ 14,671	\$ 776,144	\$ 36,295	\$ 101,779	\$ 1,588,775	\$ 900,444	\$ 4,966,117
Salaries and benefits payable	600,219	48,698	268,534	-	2,544	-	40	920,035
Unearned revenue	3,820,337	343,505	2,343,363	-	32,111	-	9,664	6,548,980
Other liabilities	5,456	-	1,116,643	-	-	-	103,806	1,225,905
Advances from other funds	-	-	-	933,400	-	4,064,223	-	4,997,623
Total liabilities	<u>5,974,021</u>	<u>406,874</u>	<u>4,504,684</u>	<u>969,695</u>	<u>136,434</u>	<u>5,652,998</u>	<u>1,013,954</u>	<u>18,658,660</u>
Fund balances (deficit):								
Nonspendable:								
Not in spendable form	1,170	29,886	2,075	-	-	-	-	33,131
To be maintained intact	-	-	-	-	-	-	157,131	157,131
Restricted:								
Capital projects	-	-	-	-	-	-	2,751,698	2,751,698
Public ways and facilities	-	9,875,718	-	-	-	-	4,240,751	14,116,469
Health and welfare	-	-	9,624,534	-	-	-	21,860	9,646,394
Children and Families	-	-	-	-	-	-	-	-
Commission	-	-	-	-	-	-	814,949	814,949
Community development	-	-	-	13,621,697	-	-	-	13,621,697
Public protection	-	-	-	-	816,052	-	625,939	1,441,991
Perpetual care	-	-	-	-	-	-	152,454	152,454
Other purposes	-	-	-	-	-	-	78,549	78,549
Assigned:								
Subsequent year budget	2,532,877	-	-	-	-	-	-	2,532,877
Unassigned	<u>3,393,633</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,563,561)</u>	<u>-</u>	<u>(169,928)</u>
Total fund balances (deficit)	<u>5,927,680</u>	<u>9,905,604</u>	<u>9,626,609</u>	<u>13,621,697</u>	<u>816,052</u>	<u>(3,563,561)</u>	<u>8,843,331</u>	<u>45,177,412</u>
Total liabilities and fund balances (deficit)	<u>\$ 11,901,701</u>	<u>\$ 10,312,478</u>	<u>\$ 14,131,293</u>	<u>\$ 14,591,392</u>	<u>\$ 952,486</u>	<u>\$ 2,089,437</u>	<u>\$ 9,857,285</u>	<u>\$ 63,836,072</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, 2017

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

Total fund balances (deficit) - total governmental funds		\$ 45,177,412
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		92,738,258
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.		2,642,571
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	\$ 21,258,816	
Deferred inflows of resources	<u>(4,561,292)</u>	16,697,524
Long-term and other liabilities are not due and payable in the current period and therefore are not reported in the funds.		
Bonds payable	\$ (12,634,000)	
Less: Issuance premium (to be amortized as interest expense)	(57,400)	
Accrued interest payable	(35,718)	
Net OPEB obligation	(19,633,000)	
Net pension liability	(89,384,033)	
Notes payable	<u>(48,884)</u>	<u>(121,793,035)</u>
Net position of governmental activities		<u><u>\$ 35,462,730</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, 2017

	<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>
Revenues:								
Taxes	\$ 28,660,801	\$ -	\$ -	\$ -	\$ 2,405,630	\$ -	\$ 280,897	\$ 31,347,328
Licenses and permits	1,988,475	111,498	-	-	21,743	-	-	2,121,716
Fines, forfeits, and penalties	1,434,471	-	11,765	-	-	-	166,578	1,612,814
Investment earnings, rents, and concessions	318,028	1,460	392	1,111	44,708	-	103,635	469,334
Intergovernmental:								
State	18,891,962	2,589,688	19,623,268	65,297	763,758	5,864,492	1,020,408	48,818,873
Federal	3,212,235	573,757	10,425,036	4,734,118	135,552	-	3,492,603	22,573,301
Other	630,610	196,236	25,000	-	119,196	-	264,750	1,235,792
Charges for services	7,424,064	1,031,369	913,083	-	126,688	93,663	407,870	9,996,737
Miscellaneous	204,633	1,063	187,387	110,600	153,070	11,000	52,699	720,452
Total revenues	<u>62,765,279</u>	<u>4,505,071</u>	<u>31,185,931</u>	<u>4,911,126</u>	<u>3,770,345</u>	<u>5,969,155</u>	<u>5,789,440</u>	<u>118,896,347</u>
Expenditures:								
Current:								
General government	16,488,899	-	-	-	-	-	-	16,488,899
Public protection	36,143,553	-	-	-	4,189,189	-	131,552	40,464,294
Public ways and facilities	113,321	5,493,736	-	-	-	375,945	855,842	6,838,844
Health and sanitation	537,427	-	13,784,925	-	-	-	678,321	15,000,673
Public assistance	203,315	-	19,369,999	1,007,588	-	-	-	20,580,902
Education	1,105,513	-	-	-	-	-	-	1,105,513
Recreation and cultural services	1,590,497	-	-	-	-	-	-	1,590,497
Capital outlay	1,674,073	62,255	136,713	-	104,866	10,953,562	5,626,754	18,558,223
Debt service:								
Principal	379,000	-	-	-	-	-	8,350	387,350
Interest	542,794	-	-	-	-	-	3,107	545,901
Total expenditures	<u>58,778,392</u>	<u>5,555,991</u>	<u>33,291,637</u>	<u>1,007,588</u>	<u>4,294,055</u>	<u>11,329,507</u>	<u>7,303,926</u>	<u>121,561,096</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,986,887</u>	<u>(1,050,920)</u>	<u>(2,105,706)</u>	<u>3,903,538</u>	<u>(523,710)</u>	<u>(5,360,352)</u>	<u>(1,514,486)</u>	<u>(2,664,749)</u>
Other financing sources (uses):								
Transfers in	12,344	750,000	2,889,704	-	450,000	1,149,757	1,649,967	6,901,772
Transfers out	(5,510,184)	(1,211,520)	(69,545)	-	-	-	(175,907)	(6,967,156)
Proceeds from sale of capital assets	9,936	315	-	-	-	-	-	10,251
Total other financing sources (uses)	<u>(5,487,904)</u>	<u>(461,205)</u>	<u>2,820,159</u>	<u>-</u>	<u>450,000</u>	<u>1,149,757</u>	<u>1,474,060</u>	<u>(55,133)</u>
Changes in fund balances	(1,501,017)	(1,512,125)	714,453	3,903,538	(73,710)	(4,210,595)	(40,426)	(2,719,882)
Fund balances, beginning of year	<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>
Fund balances (deficit), end of year	<u>\$ 5,927,680</u>	<u>\$ 9,905,604</u>	<u>\$ 9,626,609</u>	<u>\$ 13,621,697</u>	<u>\$ 816,052</u>	<u>\$ (3,563,561)</u>	<u>\$ 8,843,331</u>	<u>\$ 45,177,412</u>

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

COUNTY OF TUOLUMNE, CALIFORNIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017

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

Changes in fund balances - total governmental funds		\$ (2,719,882)
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	\$ 18,674,656	
Depreciation	<u>(4,219,765)</u>	14,454,891
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, donations) is to decrease net position.		
Transfers of capital assets to business-type activities decrease net position of the governmental activities in the statement of activities, but do not appear in the governmental funds because they are not a use of financial resources.		(2,194,709)
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.		
		1,024,870
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>968</u>	3,937
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	\$ (1,671,957)	
OPEB	<u>(2,151,000)</u>	(3,822,957)
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>387,350</u>
Change in net position of governmental activities		<u><u>\$ 7,133,500</u></u>

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

COUNTY OF TUOLUMNE, CALIFORNIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2017

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds	
	Major			Nonmajor Public Power Agency	Total	
	Solid Waste	Ambulance	Airport			
Assets						
Current assets:						
Cash and investments	\$ 3	\$ 1,192,827	\$ 46,588	\$ 1,015,025	\$ 2,254,443	\$ 10,414,684
Accounts receivable, net	155,269	711,612	-	-	866,881	-
Intergovernmental receivables	9,314	98,792	20,000	100,956	229,062	78,982
Inventories	-	-	-	-	-	9,921
Total current assets	<u>164,586</u>	<u>2,003,231</u>	<u>66,588</u>	<u>1,115,981</u>	<u>3,350,386</u>	<u>10,503,587</u>
Noncurrent assets:						
Restricted cash and investments	-	-	-	528,324	528,324	175,000
Deposits with others	-	-	-	67,000	67,000	-
Advances to other funds	-	-	-	-	-	5,187,383
Capital assets:						
Nondepreciable	408,236	501,251	1,173,530	-	2,083,017	-
Depreciable, net	56,906	3,578,754	3,993,788	-	7,629,448	80,002
Total noncurrent assets	<u>465,142</u>	<u>4,080,005</u>	<u>5,167,318</u>	<u>595,324</u>	<u>10,307,789</u>	<u>5,442,385</u>
Total assets	<u>629,728</u>	<u>6,083,236</u>	<u>5,233,906</u>	<u>1,711,305</u>	<u>13,658,175</u>	<u>15,945,972</u>
Deferred outflows of resources						
Deferred outflows of resources related to pensions	147,000	62,642	156,993	-	366,635	-
Liabilities						
Current liabilities:						
Accounts payable	80,238	189,858	9,865	266,904	546,865	247,328
Salaries and benefits payable	5,175	2,452	5,798	654	14,079	10,476
Unearned revenue	45,518	-	-	-	45,518	-
Other liabilities	-	2,550	10,500	-	13,050	-
Accrued compensated absences	14,800	12,100	8,400	-	35,300	1,719,300
Accrued claims	-	-	-	-	-	1,712,633
Landfill closure/postclosure, current	142,379	-	-	-	142,379	-
Notes payable, current	50,000	-	-	-	50,000	-
Total current liabilities	<u>338,110</u>	<u>206,960</u>	<u>34,563</u>	<u>267,558</u>	<u>847,191</u>	<u>3,689,737</u>
Noncurrent liabilities:						
Advances from other funds	152,490	-	-	-	152,490	1,332,983
Accrued compensated absences	56,344	42,825	15,949	-	115,118	2,198,674
Net pension liability	642,224	272,959	581,165	-	1,496,348	-
Accrued claims	-	-	-	-	-	7,035,367
Landfill closure/postclosure	2,955,462	-	-	-	2,955,462	-
Notes payable	50,000	-	-	-	50,000	-
Total noncurrent liabilities	<u>3,856,520</u>	<u>315,784</u>	<u>597,114</u>	<u>-</u>	<u>4,769,418</u>	<u>10,567,024</u>
Total liabilities	<u>4,194,630</u>	<u>522,744</u>	<u>631,677</u>	<u>267,558</u>	<u>5,616,609</u>	<u>14,256,761</u>
Deferred inflows of resources						
Deferred inflows of resources related to pensions	3,470	2,030	-	-	5,500	-
Net position						
Net investment in capital assets	465,142	4,080,005	5,167,318	-	9,712,465	80,002
Restricted for:						
Energy services	-	-	-	528,324	528,324	-
Unrestricted	(3,886,514)	1,541,099	(408,096)	915,423	(1,838,088)	1,609,209
Total net position	<u>\$ (3,421,372)</u>	<u>\$ 5,621,104</u>	<u>\$ 4,759,222</u>	<u>\$ 1,443,747</u>	<u>8,402,701</u>	<u>\$ 1,689,211</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.					(953,360)	
Net position of business-type activities					<u>\$ 7,449,341</u>	

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, 2017

	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Major			Nonmajor Public Power Agency	Total	
	Solid Waste	Ambulance	Airport			
Operating revenues:						
Charges for services	\$ 1,465,547	\$ 5,538,064	\$ 475,146	\$ 2,364,470	\$ 9,843,227	\$ 17,472,632
Miscellaneous	1,224	52,220	40,218	-	93,662	62,104
Total operating revenues	1,466,771	5,590,284	515,364	2,364,470	9,936,889	17,534,736
Operating expenses:						
Salaries and benefits	353,356	184,454	320,950	30,751	889,511	2,703,010
Purchased services	111,050	3,917,711	2,240	-	4,031,001	-
Professional fees	104,196	441,664	54,885	85,621	686,366	573,509
Claims	-	-	-	-	-	2,662,660
Health insurance benefits	-	-	-	-	-	9,105,671
Unemployment benefits	-	-	-	-	-	79,587
General and administrative	97,528	886,844	80,614	110,703	1,175,689	1,543,986
Utilities	-	51,729	41,911	2,215,533	2,309,173	-
Depreciation	14,909	419,596	153,035	-	587,540	17,737
Total operating expenses	681,039	5,901,998	653,635	2,442,608	9,679,280	16,686,160
Operating income (loss)	785,732	(311,714)	(138,271)	(78,138)	257,609	848,576
Nonoperating revenues (expenses):						
Investment earnings	-	12,569	-	16,087	28,656	178,718
Intergovernmental						
State	81,861	-	50,941	-	132,802	-
Federal	-	51,860	2,436	-	54,296	-
Gain on sale of capital assets	-	2,880	-	-	2,880	-
Interest expense	(8,246)	-	(127)	-	(8,373)	-
Total nonoperating revenues (expenses)	73,615	67,309	53,250	16,087	210,261	178,718
Income (loss) before capital contributions and transfers	859,347	(244,405)	(85,021)	(62,051)	467,870	1,027,294
Capital contributions	-	21,202	2,173,507	-	2,194,709	-
Transfers in	-	56,808	38,822	-	95,630	-
Transfers out	-	(21,202)	(9,044)	-	(30,246)	-
Changes in net position	859,347	(187,597)	2,118,264	(62,051)	2,727,963	1,027,294
Net position, beginning of year	(4,280,719)	5,808,701	2,640,958	1,505,798		661,917
Net position, end of year	\$ (3,421,372)	\$ 5,621,104	\$ 4,759,222	\$ 1,443,747		\$ 1,689,211
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.					2,424	
Change in net position of business-type activities					\$ 2,730,387	

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, 2017

	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	\$ 1,478,973	\$ 5,441,883	\$ 516,078	\$ 2,383,331	\$ 9,820,265
Receipts from interfund services provided	-	-	-	-	-
Payments to suppliers	(425,129)	(5,200,066)	(173,917)	(2,437,999)	(8,237,111)
Payments to employees	(358,572)	(173,604)	(384,738)	(31,676)	(948,590)
Payments for interfund services used	(26,799)	(36,383)	(37,079)	(720)	(100,981)
Claims paid	-	-	-	-	-
Net cash provided by (used for) operating activities	668,473	31,830	(79,656)	(87,064)	533,583
Cash flows from noncapital financing activities:					
Advances to other funds	-	-	-	-	-
Receipt on advances to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Payment on advances from other funds	(363,210)	-	-	-	(363,210)
Transfers in from other funds	-	56,808	38,822	-	95,630
Transfers out to other funds	-	(21,202)	(9,044)	-	(30,246)
Principal payments on notes payable	(374,489)	-	-	-	(374,489)
Interest paid	(12,681)	-	-	-	(12,681)
Intergovernmental	81,861	28,068	53,377	-	163,306
Net cash provided by (used for) noncapital financing activities	(668,519)	63,674	83,155	-	(521,690)
Cash flows from capital and related financing activities:					
Acquisition and construction of capital assets	-	(287,537)	(17,493)	-	(305,030)
Proceeds from sales of capital assets	-	2,880	-	-	2,880
Interest paid on capital debt	-	-	(127)	-	(127)
Net cash used for capital and related financing activities	-	(284,657)	(17,620)	-	(302,277)
Cash flows from investing activities:					
Interest	-	12,569	-	16,087	28,656
Net decrease in cash and cash equivalents	(46)	(176,584)	(14,121)	(70,977)	(261,728)
Cash and cash equivalents, beginning of year	49	1,369,411	60,709	1,614,326	3,044,495
Cash and cash equivalents, end of year	\$ 3	\$ 1,192,827	\$ 46,588	\$ 1,543,349	\$ 2,782,767
Reconciliation to the Statement of Net Position:					
Cash and investments	\$ 3	\$ 1,192,827	\$ 46,588	\$ 1,015,025	\$ 2,254,443
Restricted cash and investments	-	-	-	528,324	528,324
Total cash and cash equivalents	\$ 3	\$ 1,192,827	\$ 46,588	\$ 1,543,349	\$ 2,782,767

(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, 2017

	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Major			Nonmajor		
	Solid Waste	Ambulance	Airport	Public Power Agency	Total	
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:						
Operating income (loss)	\$ 785,732	\$ (311,714)	\$ (138,271)	\$ (78,138)	\$ 257,609	\$ 848,576
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:						
Depreciation expense	14,909	419,596	153,035	-	587,540	17,737
Changes in assets and liabilities:						
Accounts receivable, net	14,318	(148,401)	20,714	-	(113,369)	-
Intergovernmental receivables	(9,314)	-	(20,000)	18,861	(10,453)	(57,925)
Inventories	-	-	-	-	-	6,879
Accounts payable	52,638	61,499	(30,446)	(26,862)	56,829	98,778
Salaries and benefits payable	(10,164)	(4,145)	(12,686)	(925)	(27,920)	(160,853)
Unearned revenue	7,198	-	-	-	7,198	-
Other liabilities	-	-	(900)	-	(900)	-
Net pension liability and related deferred outflows/inflows	7,957	10,762	(35,601)	-	(16,882)	-
Accrued compensated absences	(3,009)	4,233	(15,501)	-	(14,277)	(177,415)
Accrued claims	-	-	-	-	-	(553,000)
Landfill closure/postclosure	(191,792)	-	-	-	(191,792)	-
Net cash provided by (used for) operating activities	<u>\$ 668,473</u>	<u>\$ 31,830</u>	<u>\$ (79,656)</u>	<u>\$ (87,064)</u>	<u>\$ 533,583</u>	<u>\$ 22,777</u>
Noncash investing, capital, and financing activities:						
Contribution of capital assets from governmental activities	\$ -	\$ 21,202	\$ 2,173,507	\$ -	\$ 2,194,709	\$ -

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, 2017

	<u>Investment Trust</u>	<u>Agency</u>
Assets:		
Cash and investments	\$ 62,703,939	\$ 4,476,043
Taxes receivable	-	8,952,777
Interest receivable	347,298	-
Intergovernmental receivables	<u>-</u>	<u>1,280,538</u>
Total assets	63,051,237	14,709,358
Liabilities:		
Agency obligations	<u>-</u>	<u>14,709,358</u>
Net position held in trust for pool participants	<u><u>\$ 63,051,237</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, 2017**

Additions:	
Contribution to pooled investments	\$ 83,601,087
Net investment income:	
Investment earnings	<u>654,468</u>
Total additions	84,255,555
Deductions:	
Distribution from pooled investments	<u>91,024,857</u>
Change in net position	(6,769,302)
Net position, beginning of year	<u>69,820,539</u>
Net position, end of year	<u><u>\$ 63,051,237</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, 2017

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, 2017

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, 2017

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 major revenue sources of this fund are taxes and State funding.
- 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 sources of this fund are 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 sources of this fund are 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 major revenue source of this fund is taxes.
- The County Capital Capital Projects Fund accounts for all County capital projects not accounted for in the Road Construction Fund. The major revenue source of this fund is State funding.

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 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, 2017

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, 2017, 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, 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Receivables

The majority of the loans receivable balance of \$13,666,431 is not expected to be collected within one year and the proceeds from their collection are restricted.

Accounts receivable of the Ambulance enterprise fund of \$711,612 is reported net of bad debt allowances of \$2,414,510.

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 payments made prior to the end of the fiscal year for goods and/or services benefitting periods beyond the end of the year that are expended as consumed. 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 prior to July 1, 2015 and at acquisition value thereafter 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, 2017

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, 2015, rolled forward to June 30, 2016
Measurement Date:	June 30, 2016
Measurement Period:	July 1, 2015 to June 30, 2016

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, 2017

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, 2017

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 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.

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. 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 No. 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, 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- 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.
- In November 2016, the GASB issued Statement No. 83, *Certain Asset Retirement Obligations*. This statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. This statement establishes criteria in determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs and requires that recognition occur when the liability is both incurred and reasonably estimable. The requirements of this statement are effective for the County's year ending June 30, 2019.
- In January 2017, GASB issued Statement No. 84, *Fiduciary Activities*. This statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The requirements of this statement are effective for the County's year ending June 30, 2020.
- In March 2017, GASB issued Statement No. 85, *Omnibus 2017*. This statement is to address practice issues that have been identified during implementation and application of certain GASB Statements. This statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits). The requirements of this statement are effective for the County's year ending June 30, 2018.
- In May 2017, GASB issued Statement No. 86, *Certain Debt Extinguishment Issues*. This statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets are placed in an irrevocable trust for the sole purpose of extinguishing debt. The requirements of this statement are effective for the County's year ending June 30, 2018.
- In June 2017, GASB issued Statement No. 87, *Leases*. This statement is to recognize in the financial statements certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The requirements of this statement are effective for the County's year ending June 30, 2021.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 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	\$ 46,937,513
Restricted cash and investments	711,056
Fiduciary funds:	
Investment Trust Fund	62,703,939
Agency Funds	4,476,043
Total cash and investments	<u>\$ 114,828,551</u>

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

Deposits	\$ 9,134,300
Investments	105,685,893
Cash on hand	8,358
Total cash and investments	<u>\$ 114,828,551</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 & Poor's Corporation or Moody's Commercial Paper Record, medium-term corporate notes, bankers' acceptances, repurchase and reverse repurchase agreements, negotiable certificates of deposit, supranational obligations, 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, 2017 had a balance of \$77.6 billion. Of that amount, 2.89% was invested in structured notes and asset-backed securities. PMIA is not SEC-registered, but is required to invest according to the California Government Code. The average maturity of PMIA investments was 194 days as of June 30, 2017. The Local Investment Advisory Board (LIAB) has oversight responsibility for LAIF. The LIAB consists of five members as designated by state statute. The value of the pool shares in LAIF, which may be withdrawn, is determined on an amortized cost basis, which is different than the fair value of the County's portion in the pool.

The County is a voluntary participant in CAMP, a California Joint Powers Authority that falls under California Government Code Section 53601(p), which is directed by a Board of Trustees that is made up of experienced local government finance directors and treasurers. At June 30, 2017, CAMP had a balance of \$2.7 billion with an average maturity of 49 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.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2017

NOTE 2: CASH AND INVESTMENTS (Continued)

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 (7.6%), Federal Home Loan Mortgage Corporation (8.5%), Federal Home Loan Bank (8.5%), and Federal National Mortgage Association (5.7%).

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 a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. At June 30, 2017, the carrying amount of deposits was \$9,134,300 and the bank balance was \$14,267,455. Of the bank balance, \$682,732 was covered by federal deposit insurance and \$13,584,723 was collateralized (i.e., collateralized with securities held by the pledging financial institutions at 110% of the County's cash deposits, in accordance with the State of California Government Code).

Interest Rate and Credit Risk

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

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

Pursuant to Government Code Sections 27131 through 27132, the Board of Supervisors adopted an investment policy. The investment policy has the following objectives: legality of investment, safety of principal, liquidity, and yield. In addition, the investment policy establishes cash management and investment guidelines for the Treasurer's 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.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2017

NOTE 2: CASH AND INVESTMENTS (Continued)

As of June 30, 2017, the County's cash and investments segmented time distribution and credit ratings are as follows:

Investment Pool:	Credit Rating (S & P)	Maturity					Fair Value
		1 - 30 Days	31 - 180 Days	181 - 365 Days	More Than 1 Year - 3 Years	More Than 3 Years - 5 Years	
Cash on hand							\$ 4,363
Cash deposits							8,951,568
Total cash							<u>8,955,931</u>
Investments managed by County Treasurer:							
LAIF	Not Rated	\$ -	\$ -	\$ 25,000,000	\$ -	\$ -	25,000,000
CAMP	AAAm	-	12,000,000	-	-	-	12,000,000
Negotiable Certificates of Deposit	Not Rated	-	1,715,000	980,000	3,173,000	735,000	6,603,000
U.S. Agency Securities:							
Federal Farm Credit Bank	AA+	-	-	-	5,998,938	1,997,788	7,996,726
Federal Home Loan Bank	AA+	-	-	-	5,000,000	3,998,594	8,998,594
Federal National Mortgage Association	AA+	-	-	-	3,991,405	2,000,000	5,991,405
Federal Home Loan Mortgage Corporation	AA+	-	999,900	-	3,988,915	3,997,291	8,986,106
Supranational Obligations	AAA	-	-	-	-	2,000,000	2,000,000
Corporate Notes	AAA	-	-	-	996,786	-	996,786
Corporate Notes	AA+	-	-	-	-	4,115,809	4,115,809
Corporate Notes	AA	-	-	1,995,598	2,005,225	-	4,000,823
Corporate Notes	AA-	-	3,006,576	4,000,000	1,000,000	2,992,500	10,999,076
Corporate Notes	A+	-	2,001,105	999,114	1,999,942	-	5,000,161
Corporate Notes	A	-	-	997,407	-	-	997,407
Corporate Notes	A-	-	-	1,000,000	-	-	1,000,000
Corporate Notes	BBB+	-	-	1,000,000	-	-	1,000,000
Total investments managed by County Treasurer		<u>\$ -</u>	<u>\$ 19,722,581</u>	<u>\$ 35,972,119</u>	<u>\$ 28,154,211</u>	<u>\$ 21,836,982</u>	<u>105,685,893</u>
Total Investment Pool							114,641,824
Cash and Investments Held Outside of the Pool:							
Cash on hand							3,995
Cash deposits							182,732
Total cash and investments							<u>\$ 114,828,551</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, 2017

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.

The County has the following recurring fair value measurements as of June 30, 2017:

Investment Type	Total	Fair Value Measurements Using
		Level 2
Negotiable Certificates of Deposit	\$ 6,603,000	\$ 6,603,000
U.S. Agency Securities	31,972,831	31,972,831
Supranational Obligations	2,000,000	2,000,000
Corporate Notes	28,110,062	28,110,062
Total investments subject to fair value hierarchy	68,685,893	<u>\$ 68,685,893</u>
Investments not subject to fair value hierarchy		
LAIF	25,000,000	
CAMP	12,000,000	
Total investments	<u>\$ 105,685,893</u>	

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2017

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 \$56,373,084 as of June 30, 2017.

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

Investments	Fair Value	Principal	Interest Rate	Maturity Range
LAIF	\$ 25,000,000	\$ 25,000,000	1.03%	1/10/2018*
CAMP	12,000,000	12,000,000	1.09%	8/18/2017*
Negotiable Certificates of Deposit	6,603,000	6,603,000	0.8-2.35%	10/16/17-11/9/21
U.S. Agency Securities	31,972,831	32,000,000	1-2%	9/29/17-12/30/21
Supranational Obligations	2,000,000	2,000,000	1.93%	4/27/22
Corporate Notes	28,110,062	28,000,000	1.1-5.625%	9/11/17-8/4/21
Total Investments	<u>\$105,685,893</u>	<u>\$105,603,000</u>		

* LAIF and CAMP are investment pools, and as such, their maturities are measured as a weighted average; LAIF being 194 days and CAMP being 49 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, 2017:

Statement of Net Position:

Net position held for pool participants	<u>\$ 114,989,122</u>
Equity of internal pool participants	\$ 51,937,885
Equity of external pool participants	<u>63,051,237</u>
Total equity	<u>\$ 114,989,122</u>

Statement of Changes in Net Position:

Net position at July 1, 2016	\$ 126,552,749
Net change in investment by pool participants	<u>(11,563,627)</u>
Net position at June 30, 2017	<u>\$ 114,989,122</u>

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2017

NOTE 3: CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2017 for the governmental activities and business-type activities are as follows:

	Balance July 1, 2016	Increases	Decreases	Balance June 30, 2017
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 6,421,474	\$ 110,000	\$ -	\$ 6,531,474
Construction in progress	30,284,487	16,659,495	(7,352,535)	39,591,447
Total capital assets, not being depreciated	<u>36,705,961</u>	<u>16,769,495</u>	<u>(7,352,535)</u>	<u>46,122,921</u>
Capital assets, being depreciated:				
Structures and improvements	53,606,008	1,086,907	-	54,692,915
Equipment	37,386,652	2,058,871	(880,246)	38,565,277
Roads	358,810,536	3,960,919	-	362,771,455
Bridges	10,888,194	-	-	10,888,194
Total capital assets, being depreciated	<u>460,691,390</u>	<u>7,106,697</u>	<u>(880,246)</u>	<u>466,917,841</u>
Less accumulated depreciation for:				
Structures and improvements	(36,898,549)	(1,431,070)	-	(38,329,619)
Equipment	(33,367,780)	(1,400,261)	880,246	(33,887,795)
Roads	(342,463,313)	(1,014,354)	-	(343,477,667)
Bridges	(4,091,894)	(435,527)	-	(4,527,421)
Total accumulated depreciation	<u>(416,821,536)</u>	<u>(4,281,212)</u>	<u>880,246</u>	<u>(420,222,502)</u>
Total capital assets, being depreciated, net	<u>43,869,854</u>	<u>2,825,485</u>	<u>-</u>	<u>46,695,339</u>
Governmental activities, net	<u>\$ 80,575,815</u>	<u>\$ 19,594,980</u>	<u>\$ (7,352,535)</u>	<u>\$ 92,818,260</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	2,194,709	-	17,541,891
Equipment	2,534,624	305,030	(258,657)	2,580,997
Total capital assets, being depreciated	<u>17,881,806</u>	<u>2,499,739</u>	<u>(258,657)</u>	<u>20,122,888</u>
Less accumulated depreciation for:				
Structures and improvements	(10,330,003)	(368,165)	-	(10,698,168)
Equipment	(1,834,554)	(219,375)	258,657	(1,795,272)
Total accumulated depreciation	<u>(12,164,557)</u>	<u>(587,540)</u>	<u>258,657</u>	<u>(12,493,440)</u>
Total capital assets, being depreciated, net	<u>5,717,249</u>	<u>1,912,199</u>	<u>-</u>	<u>7,629,448</u>
Business-type activities, net	<u>\$ 7,800,266</u>	<u>\$ 1,912,199</u>	<u>\$ -</u>	<u>\$ 9,712,465</u>

Capital assets with a book value of \$2,194,709 (no accumulated depreciation) were transferred from governmental activities to business-type activities during the year. In addition, capital assets with a book value of zero (net of accumulated depreciation of \$43,710) were transferred from business-type activities to governmental activities during the year.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2017

NOTE 3: CAPITAL ASSETS (Continued)

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

Governmental activities:

General government	\$ 1,619,586
Public protection	658,111
Public ways and facilities	1,741,353
Health and sanitation	75,702
Public assistance	54,679
Education	12,508
Recreation and cultural services	57,826
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets	17,737
Total depreciation expense – governmental activities	<u>\$ 4,237,502</u>

Business-type activities:

Solid Waste	14,909
Ambulance	419,596
Airport	153,035
Total depreciation expense – business-type activities	<u>\$ 587,540</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, 2016	Additions	Deletions	Balance June 30, 2017	Due Within One Year
Governmental activities:					
Accrued claims	\$ 9,301,000	\$ 2,662,229	\$ (3,215,229)	\$ 8,748,000	\$ 1,712,633
Compensated absences	4,095,389	1,719,136	(1,896,551)	3,917,974	1,719,300
Bonds payable	13,013,000	-	(379,000)	12,634,000	409,000
Plus premium	60,369	-	(2,969)	57,400	2,969
Note payable	57,234	-	(8,350)	48,884	8,768
Total governmental activities	<u>\$ 26,526,992</u>	<u>\$ 4,381,365</u>	<u>\$ (5,502,099)</u>	<u>\$ 25,406,258</u>	<u>\$ 3,852,670</u>
Business-type activities:					
Compensated absences	\$ 164,695	\$ 35,266	\$ (49,543)	\$ 150,418	\$ 35,300
Landfill closure and postclosure	3,289,633	-	(191,792)	3,097,841	142,379
Notes payable	474,489	-	(374,489)	100,000	50,000
Total business-type activities	<u>\$ 3,928,817</u>	<u>\$ 35,266</u>	<u>\$ (615,824)</u>	<u>\$ 3,348,259</u>	<u>\$ 227,679</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, 2017

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 \$100,000 as of June 30, 2017 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, 2017 is \$48,884 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
2018	\$ 8,768	\$ 2,689	\$ 50,000	\$ -
2019	9,251	2,206	50,000	-
2020	9,759	1,698	-	-
2021	10,296	1,161	-	-
2022	10,810	594	-	-
Total	<u>\$ 48,884</u>	<u>\$ 8,348</u>	<u>\$ 100,000</u>	<u>\$ -</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, 2017 is \$4,865,000 and is presented in governmental activities. Annual principal and interest payments range from \$362,987 to \$371,265.

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, 2017 is \$7,769,000 and is presented in governmental activities. Annual principal and interest payments range from \$556,010 to \$883,550.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2017

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
2018	\$ 409,000	\$ 518,275
2019	444,000	501,555
2020	473,000	483,365
2021	517,000	463,705
2022	557,000	442,385
2023-2027	3,543,000	1,812,318
2028-2032	5,056,000	935,667
2033-2037	1,635,000	190,013
	<u>\$ 12,634,000</u>	<u>\$ 5,347,283</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, 2017:

Receivable Fund	Payable Fund	Amount
Roads	County Capital	\$ 1,143,223
	Solid Waste	152,490
		<u>1,295,713</u>
Internal Service	Community Development Block Grants	933,400
	County Capital	2,921,000
	Internal Service	1,332,983
		<u>5,187,383</u>
		<u>\$ 6,483,096</u>

The County Capital Fund borrowed from the Roads Fund for the purchase of the land for the Law and Justice Center. The outstanding balance at June 30, 2017 totaled \$1,143,223.

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, 2017 totaled \$152,490.

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, 2017 totaled \$1,332,983.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2017

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 Fund to offset cash deficit due to timing of grant payments from the State. The outstanding balance at June 30, 2017 totaled \$933,400. The County Board of Supervisors authorized advances from the Post Retirement Internal Service Fund to County Capital Fund to offset cash deficit due to timing of grant payments. The outstanding balance at June 30, 2017 totaled \$2,921,000.

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, 2017:

Transfer From	Transfer To	Amount
General	Roads	\$ 750,000
	Health and Welfare	2,889,704
	County Fire	450,000
	County Capital	927,651
	Other Governmental	397,199
	Ambulance	56,808
	Airport	38,822
		<u>5,510,184</u>
Roads	Other Governmental	<u>1,211,520</u>
Health and Welfare	County Capital	37,341
	Other Governmental	32,204
		<u>69,545</u>
Other Governmental	General	12,344
	County Capital	163,563
		<u>175,907</u>
Ambulance	County Capital	<u>21,202</u>
Airport	Other Governmental	<u>9,044</u>
		<u>\$ 6,997,402</u>

The General Fund made contributions of \$5,510,184 to other funds to offset operating costs of the programs. Of the amount transferred out, the County Capital Fund received \$927,651 for the Law and Justice Center, the Health and Welfare Fund received \$2,889,704 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 Road Construction Fund (other governmental) received \$1,211,520 from the Roads Fund for major road projects.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2017

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, 2016 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, 2017 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, 2017

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 are 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 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, 2016 (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 18.069%, 18.069%, 18.524% (an average as there was a mid-year rate change), 13.813%, and 11.153% 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. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions.

For the year ended June 30, 2017, the contributions recognized as part of pension expense were \$4,686,873 and \$2,008,228 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, 2017, the County reported a liability of \$71,795,420 and \$19,084,961 for its proportionate shares of the Miscellaneous and Safety Plans’ net pension liabilities, respectively. The net pension liabilities were measured as of June 30, 2016, using an annual actuarial valuation as of June 30, 2015 rolled forward to June 30, 2016 using standard update procedures. The County’s proportion of the Miscellaneous Plan’s net pension liability was based on its 2015-16 total contributions to the Plan relative to all 2015-16 contributions to the Plan. The County’s proportion of the Miscellaneous Plan’s net pension liability as of June 30, 2016 and 2015 were 91.37628% and 90.59927%, respectively, for an increase of 0.77701%. 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, 2016 and 2015 were 0.22056% and 0.20701%, respectively, for an increase of 0.01355%.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2017

NOTE 6: PENSION PLANS (Continued)

For the year ended June 30, 2017, the County recognized pension expense of \$7,863,900 and \$1,462,830 for the Miscellaneous and Safety Plans, respectively. At June 30, 2017, 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	\$ 5,384,728	\$ -
Differences between expected and actual experience	1,504,026	-
Net differences between projected and actual earnings on plan investments	8,885,802	-
Change in employer's proportion	264,440	(5,500)
Difference between the employer's contributions and the employer's proportionate share of contributions	621,912	-
	<u>16,660,908</u>	<u>(5,500)</u>
Miscellaneous Pension Plan totals		
	<u>16,660,908</u>	<u>(5,500)</u>
Safety Plan:		
Contributions subsequent to the measurement date	2,286,925	-
Differences between expected and actual experience	-	(121,493)
Change in assumptions	-	(529,719)
Net differences between projected and actual earnings on plan investments	2,602,435	-
Change in employer's proportion	-	(3,746,305)
Difference between the employer's contributions and the employer's proportionate share of contributions	75,183	(163,775)
	<u>4,964,543</u>	<u>(4,561,292)</u>
Safety Pension Plan totals		
	<u>4,964,543</u>	<u>(4,561,292)</u>
Totals	<u>\$ 21,625,451</u>	<u>\$ (4,566,792)</u>

The \$5,384,728 and \$2,286,925 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, 2018. 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
2018	\$ 3,359,590	\$ (2,097,286)
2019	1,408,331	(1,540,073)
2020	4,150,228	1,076,182
2021	2,352,531	677,503
Total	<u>\$ 11,270,680</u>	<u>\$ (1,883,674)</u>

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2017

NOTE 6: PENSION PLANS (Continued)

Actuarial Assumptions – For the measurement period ended June 30, 2016 (measurement date), the total pension liability was determined by rolling forward the June 30, 2015 total pension liability. The June 30, 2016 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, 2015 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.

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. The tests revealed the assets would not run out. Therefore, the current 7.65 percent discount rate is appropriate and the use of the municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 7.65 percent is applied to all plans in the Public Employees' Retirement Fund (PERF). The cash flows used in the testing were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. 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 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, 2017

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 (PERF) cash flows. Taking into account historical returns of all the PERF asset classes (which includes the agent plan and two cost-sharing plans or PERF A, B, and C funds), 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 PERF 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 equal 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. The target allocation shown was adopted by the Board effective on July 1, 2015.

Asset Class	Current Target Allocation	Real Return Years 1 - 10 ⁽¹⁾	Real Return Years 11+ ⁽²⁾
Global Equity	51.0 %	5.25 %	5.71 %
Global Fixed Income	20.0	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	1.0	(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	\$ 99,855,101	\$ 71,795,420	\$ 48,334,287
Safety Plan	30,446,807	19,084,961	9,758,051
Total	<u>\$ 130,301,908</u>	<u>\$ 90,880,381</u>	<u>\$ 58,092,338</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 that can be obtained at CalPERS' website at www.calpers.ca.gov under Forms and Publications.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2017

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 retire 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, 2017, the County had \$5,384,471 set aside in the Post Retirement Insurance Internal Service Fund for the plans. No assets were invested in an irrevocable plan trust.

The County's actuarially determined contribution rate was 11.5% of annual covered payroll. However, the County currently contributes based on a projected pay-as-you-go funding method, that is, benefits are payable when due. For fiscal year 2016-17, the County contributed \$923,000 in benefit payments (\$173,503 cash for the PEMHCA minimum, \$453,658 cash for the executive and confidential plan, and \$295,839 implied subsidy).

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2017

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, 2016 is 12.5 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	\$ 3,854,000
Interest on Net OPEB	681,000
Amortization of Net OPEB	<u>(1,461,000)</u>
OPEB cost (expense)	3,074,000
Contributions	<u>(923,000)</u>
Increase in Net OPEB obligation	2,151,000
Net OPEB obligation – beginning of year	<u>17,482,000</u>
Net OPEB obligation – end of year	<u>\$ 19,633,000</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	Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
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
June 30, 2017	3,074,000	923,000	30.0	19,633,000

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, 2017

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 \$5.4 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, 2017 is \$8,748,000. 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, 2017.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2017

NOTE 8: RISK MANAGEMENT (Continued)

Changes in the internal service funds claims liabilities during the years ended June 30, 2016 and 2017 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>
2015-16	\$ 9,084,076	\$ 2,277,952	\$ (2,061,028)	\$ 9,301,000
2016-17	9,301,000	2,662,229	(3,215,229)	8,748,000

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 \$3,097,841 reported as landfill closure and postclosure care liability at June 30, 2017, represents the cumulative amount reported to date based on the use of 100% of the estimated capacity of the Jamestown landfill and of the estimated capacity of the Groveland landfill. The County stopped accepting fill for the Groveland landfill during 2002. The Jamestown landfill was closed in 1995. Actual cost may be higher due to inflation, changes in technology, or changes in regulations. As both of the County's landfills have been closed, the County currently takes its waste to a nearby transfer station to be transferred out of state.

NOTE 10: DEFICIT FUND EQUITY

As of June 30, 2017, the following individual funds had deficit fund equity balances:

<u>Fund</u>	<u>Deficit</u>
Solid Waste	\$ 3,421,372
Workers' Compensation	222,502
Employee Leave Liability	5,138,406
Fleet/Radio Services	14,671
County Capital	3,563,561

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.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2017

NOTE 10: DEFICIT FUND EQUITY (Continued)

The internal service funds (Workers' Compensation, Employee Leave Liability and Fleet/Radio) deficit net position are expected to be eliminated via charges to other County funds. During 2017, the deficit net position for the Workers' Compensation fund improved by \$604,937. The County's plan is to have the Workers' Compensation Fund positive within the next two years. The expected decrease in the deficit in fiscal year 2018 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. During 2017, all County employees received cost-of-living adjustment raises of 2-7% increasing the total liability and there were large termination pays for unexpected employees that cash balances were used to pay. The expected decrease in the deficit in fiscal year 2018 is \$500,000. The County increased rates in fiscal year 2018 to eliminate the Fleet/Radio deficit.

The County Capital deficit net fund balance is expected to be eliminated with the issuance of a bond for the Law and Justice Center in fiscal year 2018.

NOTE 11: COMMITMENTS AND CONTINGENCIES

Commitments

At June 30, 2017, the significant construction commitments encumbered in the County Capital Fund included \$24,217 for HVAC replacement projects for which \$27,605 has been spent to date, \$46,609 for building improvements for which \$8,000 has been spent to date, \$25,000 for museum improvements and \$22,000 for jail improvements for which nothing has been spent to date, and \$28,968 for roofing projects for which \$538,839 has been spent to date. In addition, the County's encumbrances as of June 30, 2017 were as follows:

<u>Fund</u>	<u>Encumbrances</u>
General	\$ 286,791
Roads	10,078
Health and Welfare	85,413
County Capital	26,996
Ambulance	7,431
All Other	2,240

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, who 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.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2017

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 \$271,839 to TCEDA during the year ended June 30, 2017. The TCEDA does not have an audit.

Central Sierra Child Support Agency

On September 7, 2010, the County of Tuolumne 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.



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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.

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	Measure-ment Period	County's Proportion of the Net Pension Liability	County's Proportionate Share of the Net Pension Liability	County's Covered Payroll	County's Proportionate Share of the Net Pension Liability as a Percentage of Their Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
Miscellaneous Plan:						
2017	2016	91.37628%	\$ 71,795,420	\$ 25,938,751	276.79%	69.38%
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:						
2017	2016	0.22056%	\$ 19,084,961	\$ 8,722,242	218.81%	74.06%
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:

Benefit changes: There have been no significant changes in benefit terms after the 2014 valuation. The figures above do not include any liability impact that may have resulted from plan changes which occurred after the June 30, 2015 valuation date. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes).

Changes in assumptions: In 2016, there were no changes. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5 percent (net of administrative expense) to 7.65 percent (without a reduction for pension plan administrative expense). In 2014, amounts reported were based on the 7.5 percent discount rate.

* - 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 Payroll	Contributions as a Percentage of Covered Payroll
Miscellaneous Plan:					
2017	\$ 5,384,728	\$ 5,384,728	\$ -	\$ 27,135,295	19.844%
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:					
2017	\$ 2,286,925	\$ 2,286,925	\$ -	\$ 9,450,502	24.199%
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%

* - 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
LAST THREE ACTUARIAL VALUATIONS

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, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Taxes	\$ 28,269,165	\$ 28,643,097	\$ 28,716,380	\$ 73,283
Licenses and permits	1,881,755	1,936,755	1,988,475	51,720
Fines, forfeits, and penalties	1,467,316	1,469,316	1,434,471	(34,845)
Investment earnings, rents, and concessions	300,204	301,954	318,028	16,074
Intergovernmental:				
State	21,079,065	22,210,881	18,891,962	(3,318,919)
Federal	3,820,939	3,920,844	3,212,235	(708,609)
Other	712,105	687,105	630,610	(56,495)
Charges for services	7,181,862	7,343,544	7,284,611	(58,933)
Miscellaneous	223,123	258,553	204,633	(53,920)
Total revenues	<u>64,935,534</u>	<u>66,772,049</u>	<u>62,681,405</u>	<u>(4,090,644)</u>
Expenditures:				
General government:				
Board of supervisors	644,360	671,932	633,254	38,678
Appropriation for contingencies	1,012,499	218,643	-	218,643
County administrative office	1,373,435	1,344,121	1,341,401	2,720
County auditor-controller	1,414,110	1,440,689	1,428,842	11,847
Treasurer-tax collector	585,808	596,919	595,967	952
Assessor-recorder	1,452,678	1,467,632	1,449,618	18,014
Recorder-modernization	172,350	187,755	166,004	21,751
Archives	148,005	170,509	153,530	16,979
Assessor-St Partnership Program	472,131	473,522	420,520	53,002
Office of revenue recovery	634,988	641,501	639,809	1,692
County counsel	1,132,444	1,142,129	1,002,936	139,193
Human resources	576,020	562,983	561,158	1,825
County clerk - elections	507,196	527,699	521,465	6,234
Facilities management	3,275,577	3,295,007	3,200,094	94,913
Economic development and promotion	1,381,575	1,542,007	1,531,272	10,735
Information technology	3,142,827	3,270,897	3,167,646	103,251
Outside Agency Partners	366,690	595,650	563,466	32,184
Jamestown mine	499,010	127,981	127,981	-
Debt Service	-	921,795	921,794	1
Total general government	<u>18,791,703</u>	<u>19,199,371</u>	<u>18,426,757</u>	<u>772,614</u>
Public protection:				
CAO emergency services	208,067	205,450	185,247	20,203
CAO homeland security	164,300	164,300	139,480	24,820
OES - Tree Mortality Hazard	4,533,120	5,317,023	1,218,680	4,098,343
Transfer to outside fire districts	8,439	8,439	8,439	-
Grand jury	31,838	31,838	31,616	222
District attorney	2,025,034	1,975,993	1,900,377	75,616
Victim witness prosecution program	312,400	315,285	287,610	27,675
DA Victim Advocacy/Outreach	269,228	251,297	213,957	37,340
Public defender	977,420	965,743	897,864	67,879
County - court related AB 233	811,455	838,456	835,188	3,268
Sheriff-coroner	11,304,211	11,342,043	11,127,087	214,956
Sheriff - courtroom security	1,016,933	965,167	941,647	23,520
Sheriff - communications	1,605,178	1,642,884	1,642,884	-
Tuolumne narcotics team	602,651	716,242	689,562	26,680
County jail	5,688,451	5,825,313	5,825,313	-
Probation	5,263,298	5,108,334	4,387,624	720,710

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, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Public protection (continued):				
Regional Juvenile Center	1,136,331	1,250,706	957,473	293,233
Agriculture - weights and measures	615,156	637,446	635,761	1,685
Community resources agency	4,160,309	4,133,553	3,845,557	287,996
Animal control	1,003,375	1,003,372	993,716	9,656
Total public protection	<u>41,737,194</u>	<u>42,698,884</u>	<u>36,765,082</u>	<u>5,933,802</u>
Public ways and facilities:				
Special district administration	<u>89,773</u>	<u>113,321</u>	<u>113,321</u>	<u>-</u>
Health and sanitation:				
Sheriff - emergency medical communications	23,075	23,318	22,823	495
Air Pollution	<u>711,390</u>	<u>718,138</u>	<u>551,084</u>	<u>167,054</u>
Total health and sanitation	<u>734,465</u>	<u>741,456</u>	<u>573,907</u>	<u>167,549</u>
Public assistance:				
Veterans services	<u>216,316</u>	<u>215,696</u>	<u>203,315</u>	<u>12,381</u>
Education:				
Library	<u>1,164,837</u>	<u>1,177,805</u>	<u>1,105,513</u>	<u>72,292</u>
Recreation and cultural services:				
Sheriff - boat patrol	560,326	688,256	526,100	162,156
County recreation	618,225	680,579	591,631	88,948
Standard Park	262,704	266,182	248,097	18,085
Youth centers	<u>259,186</u>	<u>248,421</u>	<u>224,669</u>	<u>23,752</u>
Total recreation and cultural services	<u>1,700,441</u>	<u>1,883,438</u>	<u>1,590,497</u>	<u>292,941</u>
Total expenditures	<u>64,434,729</u>	<u>66,029,971</u>	<u>58,778,392</u>	<u>7,251,579</u>
Excess of revenues over expenditures	<u>500,805</u>	<u>742,078</u>	<u>3,903,013</u>	<u>3,160,935</u>
Other financing sources (uses):				
Transfers in	3,000	12,344	12,344	-
Transfers out	(5,010,983)	(5,510,483)	(5,510,184)	299
Loan Proceeds	239,513	239,513	-	(239,513)
Proceeds from sale of capital assets	<u>28,000</u>	<u>28,000</u>	<u>9,936</u>	<u>(18,064)</u>
Total other financing sources (uses)	<u>(4,740,470)</u>	<u>(5,230,626)</u>	<u>(5,487,904)</u>	<u>(257,278)</u>
Changes in fund balance (budgetary basis)	<u>\$ (4,239,665)</u>	<u>\$ (4,488,548)</u>	<u>(1,584,891)</u>	<u>\$ 2,903,657</u>
Basis adjustment:				
Agency funds allocation			<u>83,874</u>	
Change in fund balance (GAAP basis)			<u>(1,501,017)</u>	
Fund balance, beginning of year			<u>7,428,697</u>	
Fund balance, end of year			<u>\$ 5,927,680</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, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Licenses and permits	\$ 49,000	\$ 69,000	\$ 111,498	\$ 42,498
Investment earnings, rents, and concessions	-	-	1,460	1,460
Intergovernmental:				
State	2,475,000	2,484,826	2,589,688	104,862
Federal	784,474	853,729	573,757	(279,972)
Other	203,200	426,200	196,236	(229,964)
Charges for services	885,400	885,400	621,538	(263,862)
Miscellaneous	1,000	1,000	1,063	63
Total revenues	4,398,074	4,720,155	4,095,240	(624,915)
Expenditures:				
Public ways and facilities:				
Public works administration	1,864,265	1,931,644	1,887,373	44,271
Road maintenance	3,978,802	4,320,603	3,668,618	651,985
Total expenditures	5,843,067	6,252,247	5,555,991	696,256
Deficiency of revenues under expenditures	(1,444,993)	(1,532,092)	(1,460,751)	71,341
Other financing sources:				
Transfers in	750,000	750,000	750,000	-
Proceeds from sale of capital assets	-	-	315	315
Total other financing sources	750,000	750,000	750,315	315
Changes in fund balance (budgetary basis)	\$ (694,993)	\$ (782,092)	(710,436)	\$ 71,656
Basis adjustment:				
Agency funds allocation			(801,689)	
Change in fund balance (GAAP basis)			(1,512,125)	
Fund balance, beginning of year			11,417,729	
Fund balance, end of year			\$ 9,905,604	

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, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Fines, forfeits, and penalties	\$ 12,000	\$ 12,000	\$ 11,765	\$ (235)
Investment earnings, rents, and concessions	800	810	392	(418)
Intergovernmental:				
State	21,264,090	21,889,402	20,191,622	(1,697,780)
Federal	11,599,199	11,630,199	10,425,036	(1,205,163)
Other	25,000	-	25,000	25,000
Charges for services	866,728	1,036,218	913,083	(123,135)
Miscellaneous	194,374	185,474	187,387	1,913
Total revenues	33,962,191	34,754,103	31,754,285	(2,999,818)
Expenditures:				
Health and sanitation:				
Health	5,295,779	5,374,977	3,899,846	1,475,131
Tobacco control program	210,575	185,657	171,261	14,396
Women, Infants & Children	662,868	671,433	587,663	83,770
Behavioral health	10,923,782	11,358,517	8,897,726	2,460,791
California children services	325,910	342,910	262,751	80,159
Total health and sanitation	17,418,914	17,933,494	13,819,247	4,114,247
Public assistance:				
Social services administration	15,578,282	15,964,762	11,867,421	4,097,341
Welfare and security	8,832,277	8,889,332	7,604,969	1,284,363
Total public assistance	24,410,559	24,854,094	19,472,390	5,381,704
Total expenditures	41,829,473	42,787,588	33,291,637	9,495,951
Deficiency of revenues under expenditures	(7,867,282)	(8,033,485)	(1,537,352)	6,496,133
Other financing sources (uses):				
Transfers in	2,433,659	2,890,003	2,889,704	(299)
Transfers out	(149,645)	(149,645)	(69,545)	80,100
Total other financing sources (uses)	2,284,014	2,740,358	2,820,159	79,801
Changes in fund balance (budgetary basis)	\$ (5,583,268)	\$ (5,293,127)	1,282,807	\$ 6,575,934
Basis adjustment:				
Agency funds allocation			(568,354)	
Change in fund balance (GAAP basis)			714,453	
Fund balance, beginning of year			8,912,156	
Fund balance, end of year			\$ 9,626,609	

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, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Taxes	\$ 2,426,300	\$ 2,426,300	\$ 2,405,630	\$ (20,670)
Licenses and permits	24,200	24,200	21,743	(2,457)
Investment earnings, rents, and concessions	36,775	36,775	44,708	7,933
Intergovernmental:				
State	438,120	722,820	763,758	40,938
Federal	127,500	127,500	135,552	8,052
Other	156,164	156,164	119,196	(36,968)
Charges for services	94,000	94,000	114,727	20,727
Miscellaneous	184,200	184,200	153,070	(31,130)
Total revenues	3,487,259	3,771,959	3,758,384	(13,575)
Expenditures:				
Public protection:				
County Fire Department	4,809,496	5,094,196	4,294,055	800,141
Deficiency of revenues under expenditures	(1,322,237)	(1,322,237)	(535,671)	786,566
Other financing sources:				
Transfers in	450,000	450,000	450,000	-
Changes in fund balance (budgetary basis)	\$ (872,237)	\$ (872,237)	(85,671)	\$ 786,566
Basis adjustment:				
Agency funds allocation			11,961	
Change in fund balance (GAAP basis)			(73,710)	
Fund balance, beginning of year			889,762	
Fund balance, end of year			\$ 816,052	

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, 2017

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 with the exception of its Community Development Block Grants Special Revenue 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 and the Auditor-Controller, 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 differences are as follows:

1. Agency funds allocation – The County does not budget for its agency funds. However, in accordance with GASB Statement No. 34, the County has allocated many of its agency funds' activities to its governmental funds.
2. Loan proceeds – The County budgets for internal loan proceeds as an other financing source.

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



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COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES



**COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS
JUNE 30, 2017**

	Other Special Revenue	Capital Projects			Total Other Governmental
		Road Construction	Airport Construction	Permanent	
Assets:					
Cash and investments	\$ 6,027,320	\$ 1,946,375	\$ 31,713	\$ 309,585	\$ 8,314,993
Taxes receivable	242	-	-	-	242
Intergovernmental receivables	281,201	1,189,530	63,587	-	1,534,318
Restricted cash and investments	7,732	-	-	-	7,732
Total assets	<u>\$ 6,316,495</u>	<u>\$ 3,135,905</u>	<u>\$ 95,300</u>	<u>\$ 309,585</u>	<u>\$ 9,857,285</u>
Liabilities and fund balances					
Liabilities:					
Accounts payable	\$ 420,937	\$ 430,243	\$ 49,264	\$ -	\$ 900,444
Salaries and benefits payable	40	-	-	-	40
Unearned revenue	9,664	-	-	-	9,664
Other liabilities	103,806	-	-	-	103,806
Total liabilities	<u>534,447</u>	<u>430,243</u>	<u>49,264</u>	<u>-</u>	<u>1,013,954</u>
Fund balances:					
Nonspendable:					
To be maintained intact	-	-	-	157,131	157,131
Restricted:					
Capital projects	-	2,705,662	46,036	-	2,751,698
Public ways and facilities	4,240,751	-	-	-	4,240,751
Health and welfare	21,860	-	-	-	21,860
Children and Families Commission	814,949	-	-	-	814,949
Public protection	625,939	-	-	-	625,939
Perpetual care	-	-	-	152,454	152,454
Other purposes	78,549	-	-	-	78,549
Total fund balances	<u>5,782,048</u>	<u>2,705,662</u>	<u>46,036</u>	<u>309,585</u>	<u>8,843,331</u>
Total liabilities and fund balances	<u>\$ 6,316,495</u>	<u>\$ 3,135,905</u>	<u>\$ 95,300</u>	<u>\$ 309,585</u>	<u>\$ 9,857,285</u>

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	Other Special Revenue	Capital Projects			Total Other Governmental
		Road Construction	Airport Construction	Permanent	
Revenues:					
Taxes	\$ 280,897	\$ -	\$ -	\$ -	\$ 280,897
Fines, forfeits, and penalties	166,578	-	-	-	166,578
Investment earnings, rents and concessions	94,657	5,741	-	3,237	103,635
Intergovernmental:					
State	609,742	313,847	96,819	-	1,020,408
Federal	-	1,556,236	1,936,367	-	3,492,603
Other	-	264,750	-	-	264,750
Charges for services	395,390	10,163	-	2,317	407,870
Miscellaneous	51,222	-	-	1,477	52,699
Total revenues	1,598,486	2,150,737	2,033,186	7,031	5,789,440
Expenditures:					
Current:					
Public protection	101,783	29,769	-	-	131,552
Public ways and facilities	855,842	-	-	-	855,842
Health and sanitation	678,321	-	-	-	678,321
Capital outlay	-	3,461,222	2,165,532	-	5,626,754
Debt service:					
Principal	8,350	-	-	-	8,350
Interest	3,107	-	-	-	3,107
Total expenditures	1,647,403	3,490,991	2,165,532	-	7,303,926
Excess (deficiency) of revenues over (under) expenditures	(48,917)	(1,340,254)	(132,346)	7,031	(1,514,486)
Other financing sources (uses):					
Transfers in	32,204	1,485,970	131,793	-	1,649,967
Transfers out	(175,907)	-	-	-	(175,907)
Total other financing sources (uses)	(143,703)	1,485,970	131,793	-	1,474,060
Changes in fund balances	(192,620)	145,716	(553)	7,031	(40,426)
Fund balances, beginning of year	5,974,668	2,559,946	46,589	302,554	8,883,757
Fund balances, end of year	\$ 5,782,048	\$ 2,705,662	\$ 46,036	\$ 309,585	\$ 8,843,331

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.

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 – This fund is used to account for miscellaneous services throughout all unincorporated areas of the County.

Lighting Districts – This fund is used to account for 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, 2017

	Fish and Game	Criminal Justice Facility	Monument Preservation	Tuolumne County BH Housing
Assets:				
Cash and investments	\$ 163,125	\$ -	\$ 78,549	\$ 15,437
Taxes receivable	-	-	-	-
Intergovernmental receivables	-	-	-	-
Restricted cash and investments	-	-	-	7,732
	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,732</u>
Total assets	<u>\$ 163,125</u>	<u>\$ -</u>	<u>\$ 78,549</u>	<u>\$ 23,169</u>
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 2,216	\$ -	\$ -	\$ 1,309
Salaries and benefits payable	-	-	-	-
Unearned revenue	9,664	-	-	-
Other liabilities	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>11,880</u>	<u>-</u>	<u>-</u>	<u>1,309</u>
Fund balances:				
Restricted:				
Public ways and facilities	-	-	-	-
Health and welfare	-	-	-	21,860
Children and Families				
Commission	-	-	-	-
Public protection	151,245	-	-	-
Other purposes	-	-	78,549	-
	<u>-</u>	<u>-</u>	<u>78,549</u>	<u>-</u>
Total fund balances	<u>151,245</u>	<u>-</u>	<u>78,549</u>	<u>21,860</u>
Total liabilities and fund balances	<u>\$ 163,125</u>	<u>\$ -</u>	<u>\$ 78,549</u>	<u>\$ 23,169</u>

Cemetery Districts	Children and Families Commission	County Service Areas	Lighting Districts	Total Other Special Revenue	
					Assets:
\$ 475,685	\$ 716,096	\$ 2,852,639	\$ 1,725,789	\$ 6,027,320	Cash and investments
71	-	70	101	242	Taxes receivable
-	281,201	-	-	281,201	Intergovernmental receivables
-	-	-	-	7,732	Restricted cash and investments
<u>\$ 475,756</u>	<u>\$ 997,297</u>	<u>\$ 2,852,709</u>	<u>\$ 1,725,890</u>	<u>\$ 6,316,495</u>	Total assets
					Liabilities and fund balances
					Liabilities:
\$ 1,022	\$ 78,542	\$ 337,705	\$ 143	\$ 420,937	Accounts payable
40	-	-	-	40	Salaries and benefits payable
-	-	-	-	9,664	Unearned revenue
-	103,806	-	-	103,806	Other liabilities
<u>1,062</u>	<u>182,348</u>	<u>337,705</u>	<u>143</u>	<u>534,447</u>	Total liabilities
					Fund balances:
					Restricted:
-	-	2,515,004	1,725,747	4,240,751	Public ways and facilities
-	-	-	-	21,860	Health and welfare
-	814,949	-	-	814,949	Children and Families
474,694	-	-	-	625,939	Commission
-	-	-	-	78,549	Public protection
					Other purposes
<u>474,694</u>	<u>814,949</u>	<u>2,515,004</u>	<u>1,725,747</u>	<u>5,782,048</u>	Total fund balances
<u>\$ 475,756</u>	<u>\$ 997,297</u>	<u>\$ 2,852,709</u>	<u>\$ 1,725,890</u>	<u>\$ 6,316,495</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, 2017

	Fish and Game	Criminal Justice Facility	Monument Preservation	Tuolumne County BH Housing
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Fines, forfeits, and penalties	3,203	163,375	-	-
Investment earnings, rents and concessions	1,576	188	826	31,831
Intergovernmental:				
State	-	-	-	23,977
Charges for services	-	-	17,180	-
Miscellaneous	-	-	-	-
Total revenues	<u>4,779</u>	<u>163,563</u>	<u>18,006</u>	<u>55,808</u>
Expenditures:				
Current:				
Public protection	-	-	385	-
Public ways and facilities	-	-	-	-
Health and sanitation	-	-	-	84,084
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>385</u>	<u>84,084</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,779</u>	<u>163,563</u>	<u>17,621</u>	<u>(28,276)</u>
Other financing sources (uses):				
Transfers in	-	-	-	32,204
Transfers out	-	(163,563)	(12,344)	-
Total other financing sources (uses)	<u>-</u>	<u>(163,563)</u>	<u>(12,344)</u>	<u>32,204</u>
Changes in fund balances	4,779	-	5,277	3,928
Fund balances, beginning of year	<u>146,466</u>	<u>-</u>	<u>73,272</u>	<u>17,932</u>
Fund balances, end of year	<u>\$ 151,245</u>	<u>\$ -</u>	<u>\$ 78,549</u>	<u>\$ 21,860</u>

Cemetery Districts	Children and Families Commission	County Service Areas	Lighting Districts	Total Other Special Revenue	
					Revenues:
\$ 82,640	\$ -	\$ 78,217	\$ 120,040	\$ 280,897	Taxes
-	-	-	-	166,578	Fines, forfeits, and penalties
4,984	7,492	30,101	17,659	94,657	Investment earnings, rents and concession:
					Intergovernmental:
9,480	573,807	996	1,482	609,742	State
20,202	5,420	352,588	-	395,390	Charges for services
4,807	45,603	812	-	51,222	Miscellaneous
<u>122,113</u>	<u>632,322</u>	<u>462,714</u>	<u>139,181</u>	<u>1,598,486</u>	Total revenues
					Expenditures:
					Current:
101,398	-	-	-	101,783	Public protection
-	-	812,737	43,105	855,842	Public ways and facilities
-	594,237	-	-	678,321	Health and sanitation
					Debt service:
8,350	-	-	-	8,350	Principal
3,107	-	-	-	3,107	Interest
<u>112,855</u>	<u>594,237</u>	<u>812,737</u>	<u>43,105</u>	<u>1,647,403</u>	Total expenditures
					Excess (deficiency) of revenues
<u>9,258</u>	<u>38,085</u>	<u>(350,023)</u>	<u>96,076</u>	<u>(48,917)</u>	over (under) expenditures
					Other financing sources (uses):
-	-	-	-	32,204	Transfers in
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(175,907)</u>	Transfers out
					Total other financing
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(143,703)</u>	sources (uses)
9,258	38,085	(350,023)	96,076	(192,620)	Changes in fund balances
<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, beginning of year
<u>\$ 474,694</u>	<u>\$ 814,949</u>	<u>\$ 2,515,004</u>	<u>\$ 1,725,747</u>	<u>\$ 5,782,048</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, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Fines, forfeits, and penalties	\$ 3,700	\$ 3,700	\$ 3,203	\$ (497)
Investment earnings, rents, and concessions	1,000	1,000	1,576	576
Total revenues	4,700	4,700	4,779	79
Expenditures:				
Public protection:				
Fish and wildlife	34,174	34,174	-	34,174
Changes in fund balance	\$ (29,474)	\$ (29,474)	4,779	\$ 34,253
Fund balance, beginning of year			146,466	
Fund balance, end of year			\$ 151,245	

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, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Fines, forfeits, and penalties	\$ 150,000	\$ 163,375	\$ 163,375	\$ -
Investment earnings, rents, and concessions	-	188	188	-
Total revenues	150,000	163,563	163,563	-
Other financing uses:				
Transfers out	(150,000)	(163,563)	(163,563)	-
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, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Fines, forfeits, and penalties	\$ 2,000	\$ -	\$ -	\$ -
Other financing uses:				
Transfers out	(2,000)	-	-	-
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, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Investment earnings, rents, and concessions	\$ -	\$ -	\$ 826	\$ 826
Charges for services	13,000	13,000	17,180	4,180
Total revenues	13,000	13,000	18,006	5,006
Expenditures:				
General government				
Monumentation	10,000	9,000	385	8,615
Excess of revenues over expenditures	3,000	4,000	17,621	13,621
Other financing uses:				
Transfers out	(3,000)	(12,344)	(12,344)	-
Changes in fund balance	\$ -	\$ (8,344)	5,277	\$ 13,621
Fund balance, beginning of year			73,272	
Fund balance, end of year			\$ 78,549	

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, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Investment earnings, rents, and concessions	\$ 31,915	\$ 31,915	\$ 31,831	\$ (84)
Intergovernmental:				
State	24,032	35,835	23,977	(11,858)
Total revenues	55,947	67,750	55,808	(11,942)
Expenditures:				
Health and sanitation:				
Cabrini House	67,964	67,964	44,802	23,162
Tuolumne County BH housing	49,197	61,000	39,282	21,718
Total expenditures	117,161	128,964	84,084	44,880
Deficiency of revenues under expenditures	(61,214)	(61,214)	(28,276)	32,938
Other financing sources:				
Transfers in	54,014	54,014	32,204	(21,810)
Changes in fund balance	<u>\$ (7,200)</u>	<u>\$ (7,200)</u>	3,928	<u>\$ 11,128</u>
Fund balance, beginning of year			<u>17,932</u>	
Fund balance, end of year			<u>\$ 21,860</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, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Taxes	\$ 83,539	\$ 83,539	\$ 82,640	\$ (899)
Investment earnings, rents, and concessions	4,100	4,100	4,984	884
Intergovernmental:				
State	1,120	9,436	9,480	44
Charges for services	33,209	33,209	20,202	(13,007)
Miscellaneous	1,420	420	4,807	4,387
Total revenues	123,388	130,704	122,113	(8,591)
Expenditures:				
Public protection:				
Carter cemetery	307,461	307,461	60,715	246,746
Columbia cemetery	74,787	74,787	25,436	49,351
Jamestown cemetery	42,681	42,681	8,884	33,797
Oak Grove cemetery	16,013	16,013	11,458	4,555
Shaws Flat Springfield cemetery	147,884	147,884	6,362	141,522
Total expenditures	588,826	588,826	112,855	475,971
Changes in fund balance	\$ (465,438)	\$ (458,122)	9,258	\$ 467,380
Fund balance, beginning of year			465,436	
Fund balance, end of year			<u>\$ 474,694</u>	

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILDREN AND FAMILIES
COMMISSION SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Investment earnings, rents, and concessions	\$ 6,500	\$ 6,500	\$ 7,492	\$ 992
Intergovernmental:				
State	575,600	575,600	573,807	(1,793)
Charges for services	-	5,420	5,420	-
Miscellaneous	10,000	10,000	45,603	35,603
	<u>592,100</u>	<u>597,520</u>	<u>632,322</u>	<u>34,802</u>
Total revenues				
	<u>592,100</u>	<u>597,520</u>	<u>632,322</u>	<u>34,802</u>
Expenditures:				
Health and sanitation:				
Prop. 10 - general	617,759	615,704	588,817	26,887
Fee Based Services	-	5,420	5,420	-
	<u>617,759</u>	<u>621,124</u>	<u>594,237</u>	<u>26,887</u>
Total expenditures				
	<u>617,759</u>	<u>621,124</u>	<u>594,237</u>	<u>26,887</u>
Changes in fund balance	<u>\$ (25,659)</u>	<u>\$ (23,604)</u>	38,085	<u>\$ 61,689</u>
Fund balance, beginning of year			<u>776,864</u>	
Fund balance, end of year			<u>\$ 814,949</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, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Taxes	\$ 79,504	\$ 79,505	\$ 78,217	\$ (1,288)
Investment earnings, rents, and concessions	22,056	22,056	30,101	8,045
State	1,011	1,011	996	(15)
Charges for services	351,717	351,717	352,588	871
Miscellaneous	-	-	812	812
Total revenues	454,288	454,289	462,714	8,425
Expenditures:				
Public ways and facilities:				
CSA #2 Lake Don Pedro #2,3	105,327	105,327	77	105,250
CSA #3 Lake Don Pedro #1	239,110	239,110	30,773	208,337
CSA #4 Jupiter Subdivision	6,414	6,414	7	6,407
CSA #5 Emerald Ranch	59,348	59,348	366	58,982
CSA #8 Lake Don Pedro #4,5	4,921	4,921	3	4,918
CSA #10 Monte Grande Heights	143,064	143,064	59,276	83,788
CSA #13 Yosemite Highland	84,553	84,553	869	83,684
CSA #20 Cedar Ridge Road	218,253	218,253	45,681	172,572
CSA #26 Manzanita Drive	25,633	25,633	3,173	22,460
CSA #28 Rough & Ready Ridge	164,720	164,720	68,405	96,315
CSA #29 Comstock Ranch	146,673	146,673	7,296	139,377
CSA #31 Curtis Creek Ranch	9,209	9,209	-	9,209
CSA #32 Ridgewood Units 2,3	431,056	431,056	232,371	198,685
CSA #35 Preston Lane	19	19	19	-
CSA #36 Columbia Vista Estates	56,411	56,411	41,822	14,589
CSA #37 Mi-Wuk Pines Estates	96,229	96,229	4,813	91,416
CSA #40 Sunnyhill Subdivision	7,464	7,464	3,238	4,226
CSA #42 Meadow Oak Park	5,179	5,179	-	5,179
CSA #43 Black Oak Estates	154,476	154,476	57,525	96,951
CSA #45 Buena Oaks Estates	3,409	3,409	-	3,409
CSA #46 MT. Ridge Estates	8,969	8,969	6,636	2,333
CSA #47 Cherry Valley Golf & Co	311,669	311,669	39,602	272,067
CSA #48 Sonora Vista Estate	201,934	201,934	46,695	155,239
CSA #49 Poppy Hill Subdivision	62,139	62,139	869	61,270
CSA #50 Yosemite Estates	2,903	2,903	-	2,903
CSA #51 Twain Harte Heights	74,067	74,067	23,830	50,237
CSA #52 Gina Lane	1,978	1,978	22	1,956
CSA #53 Whispering Woods	163,493	163,493	64,279	99,214
CSA #55 Vilas Lanes	1,685	1,685	-	1,685
CSA #56 Milla Villa Estates	154,358	154,358	65,377	88,981
CSA #57 Countryside Estates	829	829	829	-
CSA #58 Chaparral Heights	43,214	43,214	1,048	42,166
CSA #59 Mountain Vista	55,391	55,391	3,776	51,615
CSA #61 Granite Ridge	2,302	2,302	44	2,258

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, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Public ways and facilities (continued):				
CSA #62 Sierra Meadows	160,550	160,550	1,662	158,888
CSA # 64-Eagle Ridge	90,583	90,583	1,602	88,981
CSA #65 Deer Park	4,516	4,516	157	4,359
PRD-Apple Valley Unit 03	9,978	9,978	551	9,427
PRD4-Apple Valley Manor	7,290	7,290	44	7,246
Total expenditures	3,319,316	3,319,316	812,737	2,506,579
Changes in fund balance	\$ (2,865,028)	\$ (2,865,027)	(350,023)	\$ 2,515,004
Fund balance, beginning of year			2,865,027	
Fund balance, end of year			\$ 2,515,004	

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, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Taxes	\$ 112,747	\$ 120,272	\$ 120,040	\$ (232)
Investment earnings, rents, and concessions	12,295	13,495	17,659	4,164
Intergovernmental:				
State	1,395	1,475	1,482	7
Total revenues	126,437	135,242	139,181	3,939
Expenditures:				
Public ways and facilities:				
Columbia Lighting District	508,020	508,020	7,781	500,239
Groveland Lighting District	364,520	364,520	2,012	362,508
Jamestown Lighting District	198,761	198,761	13,164	185,597
Rolling Hills Lighting District	69,734	69,734	1,774	67,960
South Sonora Lighting District	159,272	168,076	1,902	166,174
Tuolumne Lighting District	359,330	359,330	12,142	347,188
Valle Vista Lighting District	24,188	24,188	1,831	22,357
Volponi Acres Lighting District	72,284	72,284	2,499	69,785
Total expenditures	1,756,109	1,764,913	43,105	1,721,808
Changes in fund balance	\$ (1,629,672)	\$ (1,629,671)	96,076	\$ 1,725,747
Fund balance, beginning of year			1,629,671	
Fund balance, end of year			\$ 1,725,747	

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, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Intergovernmental:				
State	\$ 5,864,492	\$ 5,864,492	\$ 5,864,492	\$ -
Charges for services	90,000	90,000	93,663	3,663
Miscellaneous	15,000	15,000	11,000	(4,000)
Total revenues	5,969,492	5,969,492	5,969,155	(337)
Expenditures:				
Public ways and facilities:				
County capital projects	13,273,018	13,247,228	11,329,507	1,917,721
Deficiency of revenues under expenditures	(7,303,526)	(7,277,736)	(5,360,352)	1,917,384
Other financing sources:				
Transfers in	1,337,777	1,245,047	1,149,757	(95,290)
Loan proceeds	3,927,506	3,927,506	414,211	(3,513,295)
Total other financing sources	5,265,283	5,172,553	1,563,968	(3,608,585)
Changes in fund balance (budgetary basis)	\$ (2,038,243)	\$ (2,105,183)	(3,796,384)	\$ (1,691,201)
Basis adjustment:				
Loan proceeds			(414,211)	
Net change in fund balance (GAAP basis)			(4,210,595)	
Fund balance, beginning of year			647,034	
Fund deficit, end of year			\$ (3,563,561)	

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, 2017

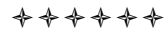
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Investment earnings, rents, and concessions	\$ -	\$ -	\$ 5,741	\$ 5,741
Intergovernmental:				
State	518,039	879,183	313,847	(565,336)
Federal	8,453,777	9,873,507	1,556,236	(8,317,271)
Other	793,323	797,479	219,007	(578,472)
Charges for services	2,707,532	4,730,532	1,221,683	(3,508,849)
Total revenues	12,472,671	16,280,701	3,316,514	(12,964,187)
Expenditures:				
Public ways and facilities:				
Storms/Floods 2017	-	1,953,000	711,505	1,241,495
Public works projects	13,762,358	15,771,586	2,779,486	12,992,100
Total expenditures	13,762,358	17,724,586	3,490,991	14,233,595
Deficiency of revenues under expenditures	(1,289,687)	(1,443,885)	(174,477)	1,269,408
Other financing sources:				
Transfers in	125,000	274,450	274,450	-
Changes in fund balance (budgetary basis)	\$ (1,164,687)	\$ (1,169,435)	99,973	\$ 1,269,408
Basis adjustment:				
Agency funds allocation			45,743	
Change in fund balance (GAAP basis)			145,716	
Fund balance, beginning of year			2,559,946	
Fund balance, end of year			\$ 2,705,662	

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, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Intergovernmental:				
State	\$ 101,708	\$ 101,708	\$ 96,819	\$ (4,889)
Federal	2,034,164	2,034,164	1,936,367	(97,797)
Total revenues	2,135,872	2,135,872	2,033,186	(102,686)
Expenditures:				
Public ways and facilities:				
Plant acquisition - airport construction	2,314,254	2,313,407	2,165,532	147,875
Deficiency of revenues under expenditures	(178,382)	(177,535)	(132,346)	45,189
Other financing sources:				
Transfers in	131,793	131,793	131,793	-
Changes in fund balance	\$ (46,589)	\$ (45,742)	(553)	\$ 45,189
Fund balance, beginning of year			46,589	
Fund balance, end of year			\$ 46,036	

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, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Investment earnings, rents, and concessions	\$ 800	\$ 800	\$ 3,237	\$ 2,437
Charges for services	3,500	3,500	2,317	(1,183)
Miscellaneous	-	-	1,477	1,477
Total revenues	4,300	4,300	7,031	2,731
Expenditures:				
Public protection:				
Carter cemetery endowment	29,222	29,222	-	29,222
Columbia cemetery endowment	102,462	102,462	-	102,462
Jamestown cemetery endowment	4,142	4,142	-	4,142
Oak Grove cemetery endowment	13,895	13,895	-	13,895
Total expenditures	149,721	149,721	-	149,721
Changes in fund balance	\$ (145,421)	\$ (145,421)	7,031	\$ 152,452
Fund balance, beginning of year			302,554	
Fund balance, end of year			\$ 309,585	

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, 2017

	<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	\$ 6,169,421	\$ 194,220	\$ 134,744	\$ 1,189,660	\$ 176,961
Intergovernmental receivables	-	58,680	950	5,188	12,600
Inventories	-	-	-	-	-
Total current assets	<u>6,169,421</u>	<u>252,900</u>	<u>135,694</u>	<u>1,194,848</u>	<u>189,561</u>
Noncurrent assets:					
Restricted cash and investments	175,000	-	-	-	-
Advances to other funds	2,266,383	-	-	-	-
Capital assets:					
Depreciable, net	-	-	-	48,672	-
Total noncurrent assets	<u>2,441,383</u>	<u>-</u>	<u>-</u>	<u>48,672</u>	<u>-</u>
Total assets	<u>8,610,804</u>	<u>252,900</u>	<u>135,694</u>	<u>1,243,520</u>	<u>189,561</u>
Liabilities:					
Current liabilities:					
Accounts payable	110,306	57,254	1,804	13,365	41,964
Salaries and benefits payable	-	-	2,250	-	-
Accrued compensated absences	-	-	-	-	-
Accrued claims	1,687,633	25,000	-	-	-
Total current liabilities	<u>1,797,939</u>	<u>82,254</u>	<u>4,054</u>	<u>13,365</u>	<u>41,964</u>
Noncurrent liabilities:					
Advances from other funds	-	-	-	-	-
Accrued compensated absences	-	-	12,690	-	-
Accrued claims	7,035,367	-	-	-	-
Total noncurrent liabilities	<u>7,035,367</u>	<u>-</u>	<u>12,690</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>8,833,306</u>	<u>82,254</u>	<u>16,744</u>	<u>13,365</u>	<u>41,964</u>
Net Position:					
Net investment in capital assets	-	-	-	48,672	-
Unrestricted	(222,502)	170,646	118,950	1,181,483	147,597
Total net position	<u>\$ (222,502)</u>	<u>\$ 170,646</u>	<u>\$ 118,950</u>	<u>\$ 1,230,155</u>	<u>\$ 147,597</u>

Employee Group Insurance	Employee Leave Liability	Post Retirement Insurance	Fleet/Radio Services	Total Internal Service	
					Assets:
					Current assets:
\$ 22,144	\$ -	\$ 2,463,471	\$ 64,063	\$ 10,414,684	Cash and investments
-	-	-	1,564	78,982	Intergovernmental receivables
-	-	-	9,921	9,921	Inventories
22,144	-	2,463,471	75,548	10,503,587	Total current assets
					Noncurrent assets:
-	-	-	-	175,000	Restricted cash and investments
-	-	2,921,000	-	5,187,383	Advances to other funds
-	-	-	31,330	80,002	Capital assets:
					Depreciable, net
-	-	2,921,000	31,330	5,442,385	Total noncurrent assets
22,144	-	5,384,471	106,878	15,945,972	Total assets
					Liabilities:
					Current liabilities:
9,173	-	-	13,462	247,328	Accounts payable
-	-	-	8,226	10,476	Salaries and benefits payable
-	1,719,300	-	-	1,719,300	Accrued compensated absences
-	-	-	-	1,712,633	Accrued claims
9,173	1,719,300	-	21,688	3,689,737	Total current liabilities
					Noncurrent liabilities:
-	1,332,983	-	-	1,332,983	Advances from other funds
-	2,086,123	-	99,861	2,198,674	Accrued compensated absences
-	-	-	-	7,035,367	Accrued claims
-	3,419,106	-	99,861	10,567,024	Total noncurrent liabilities
9,173	5,138,406	-	121,549	14,256,761	Total liabilities
					Net Position:
-	-	-	31,330	80,002	Net investment in capital assets
12,971	(5,138,406)	5,384,471	(46,001)	1,609,209	Unrestricted
\$ 12,971	\$ (5,138,406)	\$ 5,384,471	\$ (14,671)	\$ 1,689,211	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, 2017

	Workers' Compensation	Liability Insurance	Purchasing and Special Services	Telecommunications	Unemployment Insurance
Operating revenues:					
Charges for services	\$ 2,895,858	\$ 1,012,775	\$ 771,936	\$ 451,440	\$ 72,027
Miscellaneous	-	62,104	-	-	-
Total operating revenues	2,895,858	1,074,879	771,936	451,440	72,027
Operating expenses:					
Salaries and benefits	221,842	-	115,922	-	-
Professional fees	176,784	106,087	25,984	211,553	8,190
Claims	1,887,150	775,079	-	-	431
Health insurance benefits	-	-	-	-	-
Unemployment benefits	-	-	-	-	79,587
General and administrative	95,908	409,734	534,353	52,957	23,934
Depreciation	-	-	-	8,561	-
Total operating expenses	2,381,684	1,290,900	676,259	273,071	112,142
Operating income (loss)	514,174	(216,021)	95,677	178,369	(40,115)
Nonoperating revenues:					
Investment earnings	90,763	1,049	1,122	11,551	1,928
Changes in net position	604,937	(214,972)	96,799	189,920	(38,187)
Net position, beginning of year	(827,439)	385,618	22,151	1,040,235	185,784
Net position, end of year	\$ (222,502)	\$ 170,646	\$ 118,950	\$ 1,230,155	\$ 147,597

Employee Group Insurance	Employee Leave Liability	Post Retirement Insurance	Fleet/Radio Services	Total Internal Service	
\$ 8,486,373	\$ 1,525,005	\$ 1,168,360	\$ 1,088,858	\$ 17,472,632	Operating revenues:
-	-	-	-	62,104	Charges for services
8,486,373	1,525,005	1,168,360	1,088,858	17,534,736	Miscellaneous
					Total operating revenues
-	1,692,813	-	672,433	2,703,010	Operating expenses:
468	-	5,024	39,419	573,509	Salaries and benefits
-	-	-	-	2,662,660	Professional fees
8,478,510	-	627,161	-	9,105,671	Claims
-	-	-	-	79,587	Health insurance benefits
-	-	3,210	423,890	1,543,986	Unemployment benefits
-	-	-	9,176	17,737	General and administrative
8,478,978	1,692,813	635,395	1,144,918	16,686,160	Depreciation
					Total operating expenses
7,395	(167,808)	532,965	(56,060)	848,576	Operating income (loss)
-	18,428	53,268	609	178,718	Nonoperating revenues:
7,395	(149,380)	586,233	(55,451)	1,027,294	Investment earnings
5,576	(4,989,026)	4,798,238	40,780	661,917	Changes in net position
\$ 12,971	\$ (5,138,406)	\$ 5,384,471	\$ (14,671)	\$ 1,689,211	Net position, beginning of year
					Net position, end of year

**COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2017**

	Workers' Compensation	Liability Insurance	Purchasing and Special Services	Telecommunications	Unemployment Insurance
Cash flows from operating activities:					
Receipts from interfund services provided	\$ 2,895,858	\$ 1,016,199	\$ 771,966	\$ 456,336	\$ 67,077
Payments to suppliers	(184,088)	(516,176)	(582,155)	(252,470)	(83,277)
Payments to employees	(241,294)	-	(135,441)	-	-
Claims paid	(2,390,150)	(825,079)	-	-	(431)
Net cash provided by (used for) operating activities	<u>80,326</u>	<u>(325,056)</u>	<u>54,370</u>	<u>203,866</u>	<u>(16,631)</u>
Cash flows from noncapital financing activities:					
Advances to other funds	-	-	-	-	-
Receipt on advances to other funds	1,855,937	-	-	-	-
Advances from other funds	-	-	-	-	-
Net cash provided by (used for) noncapital financing activities	<u>1,855,937</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash flows from investing activities:					
Interest received	90,763	1,049	1,122	11,551	1,928
Net increase (decrease) in cash and cash equivalents	<u>2,027,026</u>	<u>(324,007)</u>	<u>55,492</u>	<u>215,417</u>	<u>(14,703)</u>
Cash and cash equivalents, beginning of year	<u>4,317,395</u>	<u>518,227</u>	<u>79,252</u>	<u>974,243</u>	<u>191,664</u>
Cash and cash equivalents, end of year	<u>\$ 6,344,421</u>	<u>\$ 194,220</u>	<u>\$ 134,744</u>	<u>\$ 1,189,660</u>	<u>\$ 176,961</u>
Reconciliation to the Statement of Net Position:					
Cash and investments	\$ 6,169,421	\$ 194,220	\$ 134,744	\$ 1,189,660	\$ 176,961
Restricted cash and investments	175,000	-	-	-	-
Total cash and cash equivalents	<u>\$ 6,344,421</u>	<u>\$ 194,220</u>	<u>\$ 134,744</u>	<u>\$ 1,189,660</u>	<u>\$ 176,961</u>
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:					
Operating income (loss)	\$ 514,174	\$ (216,021)	\$ 95,677	\$ 178,369	\$ (40,115)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation expense	-	-	-	8,561	-
Changes in assets and liabilities:					
Intergovernmental receivables	-	(58,680)	30	4,896	(4,950)
Inventories	-	-	-	-	-
Accounts payable	88,604	(355)	(21,818)	12,040	28,434
Salaries and benefits payable	(19,452)	-	(2,685)	-	-
Accrued compensated absences	-	-	(16,834)	-	-
Accrued claims	(503,000)	(50,000)	-	-	-
Net cash provided by (used for) operating activities	<u>\$ 80,326</u>	<u>\$ (325,056)</u>	<u>\$ 54,370</u>	<u>\$ 203,866</u>	<u>\$ (16,631)</u>

Employee Group Insurance	Employee Leave Liability	Post Retirement Insurance	Fleet/Radio Services	Total Internal Service	
\$ 8,487,894	\$ 1,525,005	\$ 1,168,360	\$ 1,088,116	\$ 17,476,811	Cash flows from operating activities:
(8,472,993)	-	(642,040)	(463,897)	(11,197,096)	Receipts from interfund services provided
(47,484)	(1,926,193)	-	(690,866)	(3,041,278)	Payments to suppliers
-	-	-	-	(3,215,660)	Payments to employees
(32,583)	(401,188)	526,320	(66,647)	22,777	Claims paid
					Net cash provided by (used for) operating activities
-	-	(2,921,000)	-	(2,921,000)	Cash flows from noncapital financing activities:
-	-	-	-	1,855,937	Advances to other funds
-	382,760	-	-	382,760	Receipt on advances to other funds
-	382,760	(2,921,000)	-	(682,303)	Advances from other funds
					Net cash provided by (used for) noncapital financing activities:
-	18,428	53,268	609	178,718	Cash flows from investing activities:
(32,583)	-	(2,341,412)	(66,038)	(480,808)	Interest received
54,727	-	4,804,883	130,101	11,070,492	Net increase (decrease) in cash and cash equivalents
\$ 22,144	\$ -	\$ 2,463,471	\$ 64,063	\$ 10,589,684	Cash and cash equivalents, beginning of year
					Cash and cash equivalents, end of year
\$ 22,144	\$ -	\$ 2,463,471	\$ 64,063	\$ 10,414,684	Reconciliation to the Statement of Net Position:
-	-	-	-	175,000	Cash and investments
\$ 22,144	\$ -	\$ 2,463,471	\$ 64,063	\$ 10,589,684	Restricted cash and investments
					Total cash and cash equivalents
\$ 7,395	\$ (167,808)	\$ 532,965	\$ (56,060)	848,576	Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:
					Operating income (loss)
-	-	-	9,176	17,737	Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:
1,521	-	-	(742)	(57,925)	Depreciation expense
-	-	-	6,879	6,879	Changes in assets and liabilities:
5,985	-	(6,645)	(7,467)	98,778	Intergovernmental receivables
(47,484)	(69,882)	-	(21,350)	(160,853)	Inventories
-	(163,498)	-	2,917	(177,415)	Accounts payable
-	-	-	-	(553,000)	Salaries and benefits payable
(32,583)	(401,188)	526,320	(66,647)	22,777	Accrued compensated absences
					Accrued claims
					Net cash provided by (used for) operating activities



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AGENCY FUNDS



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

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

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

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

**COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF CHANGES IN
ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2017**

	Balance at June 30, 2016	Additions	Deductions	Balance at June 30, 2017
Property Tax Collection				
Assets:				
Cash and investments	\$ 686,882	\$ 99,244,656	\$ 98,983,490	\$ 948,048
Taxes receivable	8,898,302	9,721,463	9,666,988	8,952,777
	<u>9,585,184</u>	<u>108,966,119</u>	<u>108,650,478</u>	<u>9,900,825</u>
Total assets	<u>\$ 9,585,184</u>	<u>\$ 108,966,119</u>	<u>\$ 108,650,478</u>	<u>\$ 9,900,825</u>
Liabilities:				
Agency obligations	\$ 9,585,184	794,769	479,128	9,900,825
	<u>9,585,184</u>	<u>794,769</u>	<u>479,128</u>	<u>9,900,825</u>
Local Transportation				
Assets:				
Cash and investments	\$ 4,599,202	\$ 6,726,866	\$ 7,870,585	\$ 3,455,483
Intergovernmental receivables	1,454,091	1,421,042	1,594,595	1,280,538
	<u>6,053,293</u>	<u>8,147,908</u>	<u>9,465,180</u>	<u>4,736,021</u>
Total assets	<u>\$ 6,053,293</u>	<u>\$ 8,147,908</u>	<u>\$ 9,465,180</u>	<u>\$ 4,736,021</u>
Liabilities:				
Agency obligations	\$ 6,053,293	5,355,702	6,672,974	4,736,021
	<u>6,053,293</u>	<u>5,355,702</u>	<u>6,672,974</u>	<u>4,736,021</u>
Emergency Medical				
Assets:				
Cash and investments	\$ 71,031	\$ 94,339	\$ 92,858	\$ 72,512
	<u>71,031</u>	<u>94,339</u>	<u>92,858</u>	<u>72,512</u>
Liabilities:				
Agency obligations	\$ 71,031	67,230	65,749	72,512
	<u>71,031</u>	<u>67,230</u>	<u>65,749</u>	<u>72,512</u>
Total - All Agency Funds				
Assets:				
Cash and investments	\$ 5,357,115	\$ 106,065,861	\$ 106,946,933	\$ 4,476,043
Taxes receivable	8,898,302	9,721,463	9,666,988	8,952,777
Intergovernmental receivables	1,454,091	1,421,042	1,594,595	1,280,538
	<u>15,709,508</u>	<u>117,208,366</u>	<u>118,208,516</u>	<u>14,709,358</u>
Total assets	<u>\$ 15,709,508</u>	<u>\$ 117,208,366</u>	<u>\$ 118,208,516</u>	<u>\$ 14,709,358</u>
Liabilities:				
Agency obligations	\$ 15,709,508	6,217,701	7,217,851	14,709,358
	<u>15,709,508</u>	<u>6,217,701</u>	<u>7,217,851</u>	<u>14,709,358</u>

County of Tuolumne California

Statistical Section



STATISTICAL SECTION



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

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

Schedule 1 – Net Position by Component

Schedule 2 – Changes in Net Position

Schedule 3 – Fund Balances of Governmental Funds

Schedule 4 – Changes in Fund Balances, Governmental Funds

Schedule 5 – Tax Revenues by Source, Governmental Funds

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

Schedule 6 – Assessed Value of Taxable Property

Schedule 7 – Direct and Overlapping Property Tax Rates

Schedule 8 – Principal Property Taxpayers

Schedule 9 – Property Tax Levies and Collections

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

Schedule 10 – Ratios of Outstanding Debt by Type

Schedule 11 – Ratios of General Bonded Debt Outstanding

Schedule 12 – Direct and Overlapping Governmental Activities Debt

Schedule 13 – Legal Debt Margin Information

Schedule 14 – Pledged Revenue Coverage

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

Schedule 15 – Demographic and Economic Statistics

Schedule 16 – Principal Employers

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

Schedule 17 – Full-Time Equivalent County Employees by Function

Schedule 18 – Operating Indicators by Function

Schedule 19 – Capital Assets Statistics by Function

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



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

Schedule 1
Financial Trends

	Fiscal Year									
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Governmental activities										
Net investment in										
capital assets	\$ 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	\$ 92,769,376
Restricted	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	42,813,293
Unrestricted	(2,274,859)	(4,509,430)	(10,731,061)	(12,551,180)	(13,457,907)	(13,529,684)	(12,959,053)	(95,360,939)	(92,657,948)	(100,119,939)
Total governmental activities net position	<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>	<u>35,462,730</u>
Business-type activities										
Net investment in										
capital assets	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	9,712,465
Restricted	382,270	419,285	432,143	472,727	500,394	523,379	561,586	462,582	508,038	528,324
Unrestricted	(9,434,132)	(13,957,153)	(11,312,348)	(11,263,363)	(9,453,361)	(7,850,004)	(6,857,810)	(5,518,948)	(3,589,350)	(2,791,448)
Total business-type activities net position	<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>	<u>7,449,341</u>
Primary government										
Net investment in										
capital assets	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	102,481,841
Restricted	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	43,341,617
Unrestricted	(11,708,991)	(18,466,583)	(22,043,409)	(23,814,543)	(22,911,268)	(21,379,688)	(19,816,863)	(100,879,887)	(96,247,298)	(102,911,387)
Total net position	<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>	<u>\$ 42,912,071</u>

Source: Annual Financial Reports

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

Schedule 2
Financial Trends

	Fiscal Year									
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Expenses										
Governmental activities:										
General government	\$ 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	\$ 19,288,171
Public protection	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	41,135,842
Public ways and facilities	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	9,123,529
Health and sanitation	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	15,653,339
Public assistance	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	21,182,543
Education	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	1,122,306
Recreation and cultural services	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	1,644,029
Interest on long-term debt	270,301	291,235	270,323	263,676	244,218	238,987	233,778	392,067	545,605	541,964
Total governmental activities expenses	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	109,691,723
Business-type activities:										
General Medical Facility	15,789,738	10,292,846	8,419,817	7,242,055	3,726,957	-	-	-	-	-
Solid Waste	3,102,109	4,154,121	1,096,872	2,502,000	2,560,505	377,688	1,042,971	(781,118)	981,513	689,209
Ambulance	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	5,901,021
Airport	769,275	821,209	753,127	751,191	760,701	696,901	705,713	696,478	662,107	652,864
VNA of the Mother Lode	5,446,784	4,917,584	969,680	-	-	-	-	-	-	-
Public Transportation	2,062,631	2,156,242	2,128,484	-	-	-	-	-	-	-
Public Power Agency	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	2,442,135
Total business-type activities expenses	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	9,685,229
Total expenses	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	119,376,952
Program Revenues										
Governmental Activities:										
Charges for services:										
General government	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	7,434,168
Public protection	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	3,459,705
Public ways and facilities	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	1,603,311
Health and sanitation	1,305,271	1,466,256	580,480	785,711	765,059	556,130	541,820	512,449	563,300	533,142
Public assistance	753,958	745,406	709,011	405,975	307,082	233,947	287,259	298,808	344,799	459,841
Education	45,628	48,308	60,734	47,122	39,195	14,553	17,550	17,056	14,919	15,543
Recreation and cultural services	248,621	254,554	252,139	207,155	240,720	223,959	220,519	235,566	237,446	225,557
Operating grants and contributions	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	44,184,628
Capital grants and contributions	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	9,352,133
Total governmental activities program revenues	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	67,268,028
Business-type Activities:										
Charges for services:										
General Medical Facility	9,002,787	5,917,029	5,499,349	6,193,560	2,537,081	-	-	-	-	-
Solid Waste	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	1,466,771
Ambulance	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	5,590,284
Airport	413,362	414,903	424,911	372,397	377,439	402,836	407,303	447,360	498,573	515,364
VNA of the Mother Lode	4,178,132	4,368,411	620,865	-	-	-	-	-	-	-
Public Transportation	577,233	535,031	496,326	-	-	-	-	-	-	-
Public Power Agency	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	2,364,470
Operating grants and contributions	2,095,449	1,900,051	1,359,700	464,862	200,886	74,374	698,941	372,463	222,249	187,098
Capital grants and contributions	134,019	87,710	432,066	-	-	-	-	-	-	-
Total business-type activities program revenues	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	10,123,987
Total program revenues	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	77,392,015

Continued

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

Schedule 2
Financial Trends

	Fiscal Year									
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Net (expense) revenue										
Governmental activities	\$ (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)	\$ (42,423,695)
Business-type activities	(10,026,307)	(8,383,033)	(3,965,428)	(2,322,773)	(2,481,734)	573,157	325,713	2,098,704	(2,026)	438,758
Total net expense	(53,235,464)	(57,542,377)	(43,276,369)	(45,680,398)	(42,112,688)	(44,518,389)	(43,789,782)	(42,890,800)	(28,689,100)	(41,984,937)
General Revenues and Other										
Changes in Net Position										
Governmental Activities:										
Taxes:										
Property	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	26,331,905
Property transfer	319,083	207,004	209,899	227,688	232,647	282,707	329,650	346,954	376,558	473,705
Transient occupancy	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	4,541,718
Sales taxes shared state revenue	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	16,309,963
Grants and other intergovernmental revenue not restricted to specific programs	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	2,886,783
Unrestricted investment earnings	2,338,695	921,138	725,136	395,416	436,165	482,115	394,022	555,750	589,327	648,052
Gain on sale of capital assets	65,395	-	-	70,439	157,347	465,903	-	-	36,523	10,251
Other	736,186	1,010,175	1,140,107	949,973	852,328	656,454	1,055,745	572,979	568,133	614,911
Transfers	(5,124,657)	(2,831,926)	(4,816,762)	(1,579,940)	1,023,566	(203,831)	(317,755)	(219,602)	(48,985)	(2,260,093)
Total governmental activities	45,555,680	44,256,367	39,814,097	42,905,873	46,873,302	46,869,737	47,290,331	46,390,033	50,318,746	49,557,195
Business-type Activities:										
Unrestricted investment earnings	133,136	39,621	35,232	21,753	20,700	20,762	13,728	27,950	27,136	28,656
Gain on sale of capital assets	-	43,782	158,837	5,041	-	4,230	-	3,375	4,041	2,880
Other	491,663	191,079	1,381,864	566,025	-	-	5,000	-	-	-
Special items	-	-	-	(885,789)	-	-	-	-	-	-
Extraordinary items	-	-	-	-	3,550,000	335,224	-	-	-	-
Transfers	5,124,657	2,831,926	4,816,762	1,579,940	(1,023,566)	203,831	317,755	219,602	48,985	2,260,093
Total business-type activities	5,749,456	3,106,408	6,392,695	1,286,970	2,547,134	564,047	336,483	250,927	80,162	2,291,629
Total revenues and other changes in net position	\$ 51,305,136	\$ 47,362,775	\$ 46,206,792	\$ 44,192,843	\$ 49,420,436	\$ 47,433,784	\$ 47,626,814	\$ 46,640,960	\$ 50,398,908	\$ 51,848,824
Changes in Net Position										
Governmental activities	\$ 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	\$ 7,133,500
Business-type activities	(4,276,851)	(5,276,625)	2,427,267	(1,035,803)	65,400	1,137,204	662,196	2,349,631	78,136	2,730,387
Total changes in net position	\$ (1,930,328)	\$ (10,179,602)	\$ 2,930,423	\$ (1,487,555)	\$ 7,307,748	\$ 2,915,395	\$ 3,837,032	\$ 3,750,160	\$ 21,709,808	\$ 9,863,887

Source: Annual Financial Reports

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

Schedule 3
Financial Trends

	Fiscal Year									
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
General Fund										
Reserved	\$ 6,840,631	\$ 6,340,317								
Unreserved	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	\$ 1,170
Committed			-	-	-	-	1,002,814	816,846	-	-
Assigned			259,097	1,732,385	214,780	274,768	564,948	584,395	4,239,665	2,532,877
Unassigned			1,117,806	-	85,938	4,148,506	5,487,358	5,968,686	3,135,362	3,393,633
Total General Fund	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	5,927,680
All other governmental funds										
Reserved	8,622,262	8,529,682								
Unreserved, reported in:										
Special revenue funds	20,142,775	17,964,958								
Capital projects funds	4,048,091	3,600,011								
Permanent fund	238,699	249,742								
Nonspendable			11,285,183	242,351	197,515	208,167	224,419	254,965	275,165	189,092
Restricted			17,653,766	28,742,044	33,131,438	35,027,106	37,315,287	37,675,835	40,193,432	42,624,201
Unassigned			(2,928,065)	(2,614,109)	(769,766)	(997,638)	(367,948)	-	-	(3,563,561)
Total all other governmental funds	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	39,249,732
Total governmental funds	\$ 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	\$ 45,177,412

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

Source: Annual Financial Reports

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

Schedule 4
Financial Trends

	Fiscal Year									
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Revenues										
Taxes	\$ 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	\$ 31,347,328
Licenses and permits	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	2,121,716
Fines, forfeits and penalties	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	1,612,814
Interest, rents and concessions	1,956,133	706,875	548,290	277,561	341,048	381,309	332,004	436,462	454,093	469,334
Intergovernmental revenues	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	72,627,966
Charges for services	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	9,996,737
Miscellaneous	736,186	1,010,175	1,140,107	949,973	852,328	731,664	1,189,301	744,583	641,435	720,452
Total revenues	<u>101,939,143</u>	<u>97,114,566</u>	<u>99,908,932</u>	<u>94,920,926</u>	<u>95,296,877</u>	<u>92,394,796</u>	<u>98,380,650</u>	<u>104,306,986</u>	<u>117,794,819</u>	<u>118,896,347</u>
Expenditures										
General government	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	16,488,899
Public protection	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	40,464,294
Public ways and facilities	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	6,838,844
Health and sanitation	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	15,000,673
Public assistance	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	20,580,902
Education	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	1,105,513
Recreation and cultural services	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	1,590,497
Capital outlay	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	18,558,223
Debt service										
Principal	221,319	214,171	173,575	131,026	136,358	141,707	142,076	228,465	288,876	387,350
Costs of Issuance	-	-	-	-	-	-	-	111,175	-	-
Interest	274,103	294,971	274,092	267,478	248,056	242,741	237,563	395,882	549,499	545,901
Total expenditures	<u>94,526,990</u>	<u>98,295,355</u>	<u>101,464,089</u>	<u>93,002,791</u>	<u>90,904,084</u>	<u>90,027,481</u>	<u>94,277,967</u>	<u>111,481,621</u>	<u>116,660,324</u>	<u>121,561,096</u>
Excess of revenues over (under) expenditures	<u>7,412,153</u>	<u>(1,180,789)</u>	<u>(1,555,157)</u>	<u>1,918,135</u>	<u>4,392,793</u>	<u>2,367,315</u>	<u>4,102,683</u>	<u>(7,174,635)</u>	<u>1,134,495</u>	<u>(2,664,749)</u>
Other financing sources (uses)										
Transfers in	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	6,901,772
Transfers out	(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)	(6,967,156)
Contributions	79,560	-	-	-	-	-	-	-	-	-
Debt issued	-	-	-	-	-	-	-	8,205,000	-	-
Proceeds from sale of capital assets	34,656	13,737	27,737	76,292	1,027,767	1,372,247	26,013	280,752	38,296	10,251
Total other financing sources (uses)	<u>(4,376,868)</u>	<u>(1,490,085)</u>	<u>(4,513,790)</u>	<u>(1,454,209)</u>	<u>827,704</u>	<u>1,168,416</u>	<u>(127,086)</u>	<u>8,326,339</u>	<u>13,035</u>	<u>(55,133)</u>
Net change in fund balances	<u>\$ 3,035,285</u>	<u>\$ (2,670,874)</u>	<u>\$ (6,068,947)</u>	<u>\$ 463,926</u>	<u>\$ 5,220,497</u>	<u>\$ 3,535,731</u>	<u>\$ 3,975,597</u>	<u>\$ 1,151,704</u>	<u>\$ 1,147,530</u>	<u>\$ (2,719,882)</u>
Debt service as a percentage of non-capital expenditures	0.55%	0.55%	0.51%	0.46%	0.46%	0.45%	0.42%	0.62%	0.85%	0.91%

Source: Annual Financial Reports

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

Schedule 5
Financial Trends

	Fiscal Year									
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Property Taxes	\$ 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	\$ 26,331,905
Transient Occupancy Tax	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	4,541,718
Property Transfer Tax	319,083	207,004	209,899	227,688	232,647	282,707	329,650	346,954	376,558	473,705
	<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>	<u>\$ 31,347,328</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
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
2016-17	2,175,152,336	4,489,754,278	55,485,178	246,774,703	(317,045,303)	6,650,121,192	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
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
2016-17	1.0000	0.0119	0.2192	0.0000	1.2311

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 2017 and 2008

Schedule 8

Revenue Capacity Information

Taxpayer	Fiscal Year 2017			Fiscal Year 2008		
	Assessed Value	Rank	% of County	Assessed Value	Rank	% of County
Pacific Gas & Electric	\$ 150,908,378	1	2.27%	\$ 84,244,503	1	1.36%
Sierra Pacific Industries	59,984,058	2	0.90%	49,796,831	2	0.80%
City & County of San Francisco	47,135,526	3	0.71%	42,400,121	3	0.68%
Portola Minerals (Blue Mountain)	18,016,309	4	0.27%	17,726,646	5	0.29%
Nationwide Health Prop Inc (Avalon)	16,238,292	5	0.24%			
Sonora/Five Assoc.	14,306,978	6	0.21%	17,617,019	6	0.28%
AT&T California	13,323,170	7	0.20%	18,823,035	4	0.30%
Wal-Mart	12,407,026	8	0.19%	13,146,530	8	0.21%
LOWE'S HIW Inc	12,384,108	9	0.19%			
Sonora Plaza 1 LLC	12,374,799	10	0.19%			
Pacific Ultra Power				15,155,500	7	0.24%
R1 Timberhills LLC				11,531,343	9	0.19%
Skyline Place Holdings LLC				11,001,653	10	0.18%
	<u>\$ 357,078,644</u>		<u>5.37%</u>	<u>\$ 281,443,181</u>		<u>4.53%</u>
Countywide Assessed Value	\$ 6,650,121,192			\$ 6,211,056,221		

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
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%	2,340,267	73,589,639	100.97%
2016-17	75,453,865	73,824,169	97.84%	N/A	73,824,169	97.84%

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. The amounts included in the collections in subsequent years column represent all delinquent collections received in the following fiscal year (i.e., the \$2,340,267 presented for fiscal year 2015-16 were all delinquencies received during fiscal year 2016-17).

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				
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%	245.59
2010-11	5,785,214	92,716	-	5,705,932	-	11,583,862	0.19%	0.59%	211.58
2011-12	5,652,245	86,358	-	2,087,768	-	7,826,371	0.13%	0.39%	144.57
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%	125.19
2014-15	13,357,338	65,110	-	886,659	-	14,309,107	0.24%	0.63%	266.89
2015-16	13,073,369	57,234	-	474,489	-	13,605,092	0.21%	0.58%	252.86
2016-17	12,691,400	48,884	-	100,000	-	12,840,284	0.19%	N/A	234.71

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
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%	107.16
2010-11	5,785,214	5,785,214	0.09%	105.67
2011-12	5,652,245	5,652,245	0.09%	104.41
2012-13	5,514,276	5,514,276	0.09%	102.23
2013-14	5,376,307	5,376,307	0.09%	99.88
2014-15	13,357,338	13,357,338	0.22%	249.13
2015-16	13,073,369	13,073,369	0.20%	242.98
2016-17	12,691,400	12,691,400	0.19%	231.99

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, 2017

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	\$ 1,085,000	100%	\$ 1,085,000
Summerville High School 2012 A	4,097,620	100%	4,097,620
Summerville High School 2012 B	2,150,115	100%	2,150,115
Sonora Union High School	7,285,000	100%	7,285,000
Sonora Union High School B	9,835,000	100%	9,835,000
Sonora Union High School C	5,000,000	100%	5,000,000
Sonora Elementary School - Ref 2016	2,915,000	100%	2,915,000
Sonora Elementary School - 2016 bond	2,000,000	100%	2,000,000
Sonora Elementary School	335,550	100%	335,550
Big Oak Flat School 2005	7,251,000	100%	7,251,000
Big Oak Flat School 2005B/2006	1,774,991	100%	1,774,991
Big Oak Flat School 2007	1,179,992	100%	1,179,992
Columbia Elementary School	11,930,000	100%	11,930,000
Soulsbyville Elementary School	868,046	100%	868,046
SPECIAL DISTRICTS			
Groveland Community Service Dist	12,600	100%	12,600
Twain Harte Community Services District	413,307	100%	<u>413,307</u>
Sub-total Overlapping Debt			58,133,221
COUNTY			<u>12,740,284</u>
Total Direct and Overlapping Debt			<u><u>\$ 70,873,505</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
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%
2016-17	6,650,121,192	83,126,515	12,691,400	70,435,115	15.27%

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
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	55,182	-1.2%	1,871,236	3.7%	33,910	4.9%	14.2%
2010-11	54,749	-0.8%	1,959,129	4.7%	35,784	5.5%	14.9%
2011-12	54,134	-1.1%	1,993,102	1.7%	36,818	2.9%	13.8%
2012-13	53,940	-0.4%	1,965,507	-1.4%	36,439	-1.0%	11.8%
2013-14	53,827	-0.2%	2,107,801	7.2%	39,159	7.5%	9.7%
2014-15	53,615	-0.4%	2,254,763	7.0%	42,055	7.4%	7.7%
2015-16	53,804	0.4%	2,336,599	3.6%	43,428	3.3%	6.5%
2016-17	54,707	1.7%	n/a ²		n/a ²		5.7%

Note:

Bureau of Economic Analysis revised estimates for 1998-2014 included. Updated Nov 2017.

Sources:

¹ US Dept of Commerce - Bureau of Economic Analysis

² Data not yet published.

COUNTY OF TUOLUMNE, CALIFORNIA
Principal Employers
June 30, 2017 and June 30, 2008

Schedule 16
Demographic and Economic Information

June 30, 2017			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%
Hetch Hetchy Water & Power	250-499	1.1% - 2.2%	MRL Industries Inc	250-499	0.9% - 1.8%
Moccasin Low Head Hydro Project	250-499	1.1% - 2.2%	Wal-Mart	250-499	0.9% - 1.8%
Wal-Mart	250-499	1.1% - 2.2%	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%
Lair of the Golden Bear	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%
Pine Mountain Lake Association	100-249	0.4% - 1.1%	Lair of the Golden Bear	100-249	0.4% - 0.9%
Ranch House Restaurant	100-249	0.4% - 1.1%	Pak 'N Save Foods	100-249	0.4% - 0.9%
Safeway	100-249	0.4% - 1.1%	Sierra Pacific Industries	100-249	0.4% - 0.9%
Sierra Pacific Industries	100-249	0.4% - 1.1%	Sonora Union High School	100-249	0.4% - 0.9%
Tuolumne Mewuk Tribal Council	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%
Blue Mountain Minerals	50-99	0.2% - 0.4%	Blue Mountain Minerals	50 - 99	0.2% - 0.4%
Condor Earth Technologies Inc	50-99	0.2% - 0.4%	Columbia Elementary School	50 - 99	0.2% - 0.4%
Evergreen Lodge Yosemite	50-99	0.2% - 0.4%	Evergreen Lodge - Yosemite	50 - 99	0.2% - 0.4%
George Reed Inc	50-99	0.2% - 0.4%	Gottschalks	50 - 99	0.2% - 0.4%
Iron Door Saloon	50-99	0.2% - 0.4%	Kinematic Automation	50 - 99	0.2% - 0.4%
Kinematic Automation	50-99	0.2% - 0.4%	Mervyns	50 - 99	0.2% - 0.4%
McDonald's	50-99	0.2% - 0.4%	Orchard Supply Hardware	50 - 99	0.2% - 0.4%
Moore Construction	50-99	0.2% - 0.4%	Save Mart	50 - 99	0.2% - 0.4%
Orchard Supply Hardware	50-99	0.2% - 0.4%	Sierra Motors	50 - 99	0.2% - 0.4%
Pinecrest Lake Resort	50-99	0.2% - 0.4%	Twain Harte Market	50 - 99	0.2% - 0.4%
Price Co Foods	50-99	0.2% - 0.4%	Waste Management Inc	50 - 99	0.2% - 0.4%
Ron Trout Custom Sawmill	50-99	0.2% - 0.4%			
Sierra Motors Inc	50-99	0.2% - 0.4%			
Sugar Pine Realty	50-99	0.2% - 0.4%			
Twain Harte Market	50-99	0.2% - 0.4%			
Union Democrat	50-99	0.2% - 0.4%			
Waste Management Inc	50-99	0.2% - 0.4%			
Watch	50-99	0.2% - 0.4%			
Zephyr Whitewater Expeditions	50-99	0.2% - 0.4%			

Total Workforce in Tuolumne County:

Year	Labor Force	Workers Employed
7/17	22,260	21,000
7/16	22,250	20,880
7/15	21,810	20,260
7/14	21,860	19,970
7/13	21,950	19,660
7/12	22,770	19,860
7/11	23,190	19,910
7/10	22,980	19,630
7/09	26,330	23,190
7/08	25,880	23,870

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

Source: EDD Labor Market Info

COUNTY OF TUOLUMNE, CALIFORNIA

Full-time Equivalent County Employees By Function

Last Ten Fiscal Years

Schedule 17

Operating Information

	Fiscal Year									
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
General Government										
Assessor/Recorder	18.00	18.00	18.00	15.00	15.00	15.00	15.00	17.00	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	6.80	6.00	6.00	6.00	6.00	6.00	6.00	6.00
County Administrative Office	6.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	6.00	6.00
County Counsel	7.00	7.00	5.00	5.00	4.80	5.00	4.00	5.00	5.00	5.00
Elections	3.00	3.00	2.00	2.00	1.00	1.00	1.00	1.00	2.00	2.00
Facilities Management	29.00	27.00	27.00	24.00	17.00	17.00	16.00	16.00	16.00	16.00
Film Commissioner	1.00	1.00	1.00	-	-	-	-	-	-	-
Human Resources	6.80	6.80	4.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80
Information Technology	25.00	25.00	22.00	20.00	15.00	15.00	14.00	14.00	15.00	16.00
Jamestown Mine	1.00	1.00	1.00	1.00	0.50	-	-	-	-	-
Office of Emergency Services	-	-	-	-	-	-	-	-	1.00	1.00
Office of Revenue Recovery	8.00	7.00	8.00	7.50	6.50	6.50	6.50	7.00	7.00	7.00
Surveyor	4.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
Treasurer/Tax Collector	5.50	4.50	4.50	4.00	4.00	4.00	4.00	4.00	4.00	4.50
Tree Mortality	-	-	-	-	-	-	-	-	1.00	2.00
Total General Government	134.30	128.30	120.10	108.30	93.60	93.30	90.30	93.80	96.80	99.30
Public Protection										
Agriculture Comm/Wts & Meas	6.00	6.00	5.00	5.00	4.00	4.00	4.00	5.00	5.00	5.00
Animal Control	9.00	10.00	9.00	9.00	8.75	8.75	8.00	9.00	10.00	10.00
Child Support Services	25.81	23.80	24.50	-	-	-	-	-	-	-
Code Compliance	2.00	-	-	-	-	-	-	-	-	-
Community Development Dept	29.75	28.75	22.75	20.75	23.63	23.50	23.50	25.75	31.00	31.00
County Fire	8.00	8.00	7.00	4.50	4.80	3.00	3.00	3.00	3.00	3.00
District Attorney	23.00	22.00	21.00	20.00	19.00	19.00	19.00	19.00	19.00	22.00
Probation	35.00	33.00	31.00	30.00	30.00	37.00	37.00	35.00	47.50	48.00
Public Defender	7.00	7.00	7.00	6.80	6.30	6.30	6.50	6.50	6.50	6.50
Sheriff/Coroner	142.00	139.00	131.00	129.50	125.00	126.00	127.50	129.50	134.00	134.00
Total Public Protection	287.56	277.55	258.25	225.55	221.48	227.55	228.50	232.75	256.00	259.50
Public Ways and Facilities										
Public Works Admin, Eng, Dev, Roads	61.00	61.00	57.00	44.80	43.80	43.00	42.00	44.00	44.00	39.00
Total Public Ways and Facilities	61.00	61.00	57.00	44.80	43.80	43.00	42.00	44.00	44.00	39.00
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	68.50	50.00	49.50	48.80	52.60	55.00	58.00	63.00	68.00
Environmental Health	14.50	10.63	8.63	6.60	-	-	-	-	-	-
Health, Tobacco Control, WIC	26.28	25.20	22.40	22.00	21.90	23.00	25.00	26.20	27.20	26.70
Total Health and Sanitation	48.78	106.33	83.03	80.10	72.70	77.60	82.00	86.20	92.20	96.70
Public Assistance										
Social Services	105.00	105.00	104.00	101.00	98.50	107.00	110.60	108.60	109.80	112.80
Veterans	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.98
Total Public Assistance	107.00	107.00	106.00	103.00	100.50	109.00	112.60	110.60	111.80	115.78
Education										
Farm Advisor	2.50	2.50	2.00	2.00	-	-	-	-	-	-
Library	12.00	12.00	11.00	9.75	8.25	8.25	8.25	8.25	10.00	10.00
Total Education	14.50	14.50	13.00	11.75	8.25	8.25	8.25	8.25	10.00	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	-	-	-	-	-	-	-	-
Recreation	9.75	9.75	8.60	6.60	6.00	6.80	7.20	7.20	7.80	7.80
Total Recreation & Cultural	13.50	13.50	11.60	9.60	9.00	9.80	10.20	10.20	10.80	10.80
Enterprises & Internal Service Funds										
Adult Day Health Care	5.50	6.00	-	-	-	-	-	-	-	-
Airports	3.80	4.00	4.00	3.00	3.50	3.50	3.50	3.50	3.50	4.00
Ambulance	-	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00
Fleet/Radio Services	-	-	-	-	7.00	8.00	8.00	8.00	8.00	8.00
Home Health - VNA	30.70	23.80	-	-	-	-	-	-	-	-
Hospice	9.70	6.80	-	-	-	-	-	-	-	-
Public Transportation	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	4.00	5.00	4.00	4.00	3.00	3.00	3.00	3.00	3.00
Tuolumne General Medical Center	67.00	37.40	37.40	34.70	-	-	-	-	-	-
Total Enterprise & Internal	127.20	89.00	53.40	43.70	18.50	18.50	18.50	18.50	18.50	19.00
Grand Total	793.84	797.18	702.38	626.80	567.83	587.00	592.35	604.30	640.10	650.08

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									
	2016-17	2015-16	2014-15	2013-14	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08
<u>General Government</u>										
Recorded documents - Assessor-Recorder	16,815	17,873	16,015	14,866	20,306	17,049	16,165	16,342	15,911	21,071
Fictitious Business Names - County Clerk	511	470	446	530	404	469	487	504	464	527
Number of registered voters - Elections	31,137	29,703	28,237	29,784	32,108	31,295	30,646	31,699	31,204	33,666
Applications received - Human Resources	3,556	3,055	3,391	2,217	2,441	1,655	1,244	1,248	1,364	1,540
Maintenance service requests received - Facilities Mgmt	3,414	3,713	3,681	3,173	3,195	3,402	6,165	7,592	6,813	4,388
<u>Public Protection</u>										
Misdemeanor cases filed - District Attorney	2,680	2,560	2,335	2,357	2,372	2,448	2,721	2,620	2,871	2,774
Felony cases filed - District Attorney	973	770	901	939	848	908	785	816	751	845
Arrests - Adults - Sheriff	5,084	4,816	4,707	4,204	4,173	4,447	4,722	4,517	4,820	5,262
Arrests - Juveniles - Sheriff	72	111	56	119	244	156	240	238	247	230
Average Daily Jail Population - Sheriff	145	146	144	139	136	128	129	130	133	138
Cases supervised - Probation - Adult	1,446	1,685	2,096	2,574	2,181	2,075	2,292	2,284	2,289	2,236
Cases supervised - Probation - AB-109	304	287	119	87	65	-	-	-	-	-
Cases supervised - Probation - Juvenile	159	212	121	43	102	119	125	98	127	106
Fire emergency responses - County Fire	1,452	1,683	1,346	701	587	741	673	696	845	872
EMS / Medical Aids - County Fire/CDF	4,870	5,157	5,537	5,743	5,812	5,491	5,321	5,518	5,522	5,228
Building permits issued - Community Resource Agency	1,558	1,445	1,373	1,260	1,263	1,507	1,237	1,120	1,181	1,550
Received calls for response - Animal Control	3,196	3,044	2,651	2,787	2,617	2,960	2,847	3,223	3,809	3,800
<u>Public Ways & Facilities</u>										
Maintained road lanes (in miles/lanes)	610/1220	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
Percent of roadway miles rehabilitated	-	1	19	-	-	10	16	24	4	4
Potholes repaired	1,000's	1,000's	1,000's	1,000's	1,000's	1,000's	1,000's	1,000's	1,000's	1,000's
<u>Health & Sanitation</u>										
Food inspections - Environmental Health	620	570	636	542	621	591	668	700	731	632
Unduplicated Open Clients served - Mental Health	1,958	1,973	2,041	1,925	1,800	1,974	1,626	1,671	2,166	1,661
Hazardous waste lbs accepted - Solid Waste	572,479	498,344	447,776	443,704	482,448	558,871	623,556	654,029	617,058	672,002
Hazardous waste lbs recycled - Solid Waste	530,921	454,863	396,542	391,247	422,697	502,892	565,691	604,429	540,965	586,727
<u>Public Assistance</u>										
Human Services										
Medi-Cal eligible households aided	84,185	84,170	75,901	50,260	36,753	35,553	34,027	32,731	32,778	17,259
Food stamps eligible households aided	36,866	38,841	37,131	35,541	34,833	34,226	32,216	28,470	22,158	17,127
General assistance eligible cases aided	60	39	21	35	32	24	27	39	42	60
CALWORKS eligible households aided	5,749	6,418	7,351	7,830	8,040	7,900	8,609	8,191	7,380	6,090
<u>Education</u>										
Library										
Number of library visitors	162,989	166,524	167,268	174,219	177,181	178,811	174,501	291,122	370,191	379,982
Number of registered card holders	33,400	32,372	31,366	30,472	27,878	29,138	27,664	26,042	28,723	33,928
Public internet sessions	26,732	34,550	33,748	33,864	42,122	27,875	28,839	23,788	24,957	25,459
<u>Recreation</u>										
Recreational registrations/participants	2,424	2,073	2,065	1,850	4,300	3,100	1,400	1,400	1,433	1,399

Source: Various County Departments

COUNTY OF TUOLUMNE, CALIFORNIA
Capital Asset Statistics by Function
Last Ten Fiscal Years

Schedule 19
Operating Information

<u>Function</u>	<u>Fiscal Year</u>									
	<u>2016-17</u>	<u>2015-16</u>	<u>2014-15</u>	<u>2013-14</u>	<u>2012-13</u>	<u>2011-12</u>	<u>2010-11</u>	<u>2009-10</u>	<u>2008-09</u>	<u>2007-08</u>
<u>General Government</u>										
Administration Buildings	4	4	4	4	4	4	4	4	4	5
Vehicles	33	33	30	31	35	34	37	25	27	24
<u>Public Protection</u>										
Administration buildings	9	9	9	9	9	9	8	8	8	8
Jail and detention facilities	2	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	8	7	7	8	7	7	11	11	11
Vehicles/Patrol cars	186	184	186	185	183	175	165	221	241	242
Fire stations	14	14	14	14	14	14	14	14	14	14
Fire engines	18	18	20	19	19	19	19	19	19	18
<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	610	608	608	608	608	608	608	608
Traffic Signals	21	21	20	20	20	20	20	19	19	18
Heavy Equipment	49	48	43	45	50	46	54	54	46	51
Vehicles	61	61	62	63	67	65	63	70	53	66
<u>Health & Sanitation</u>										
Administration buildings	3	3	3	3	3	1	1	1	1	3
Medical Facility	-	-	-	-	-	-	1	1	1	1
Health clinics	-	-	-	-	-	-	-	-	-	2
Hazardous Waste Facilities	3	3	3	3	3	3	3	3	3	3
Vehicles	29	29	27	25	29	24	25	17	23	21
<u>Public Assistance</u>										
Administration buildings	1	1	1	1	1	1	1	1	1	1
Vehicles	32	30	28	30	33	31	30	49	53	53
<u>Education</u>										
Libraries - main	1	1	1	1	1	1	1	1	1	1
Libraries - branches	3	3	3	3	3	6	6	6	6	6
Vehicles	3	3	3	3	3	3	3	3	4	4
<u>Recreation</u>										
Administration buildings	5	5	5	5	5	5	5	5	5	5
Sports fields	9	9	9	9	9	9	9	9	9	9
Vehicles	14	9	9	9	9	9	9	8	9	9

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