

County of Tuolumne California

Annual Comprehensive Financial Report

Fiscal Year Ended
June 30, 2020



Deborah Bautista, CPA
Clerk and Auditor-Controller

County of Tuolumne California

Annual Comprehensive Financial Report
Fiscal Year Ended June 30, 2020



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

**COUNTY OF TUOLUMNE, CALIFORNIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2020**

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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

July 29, 2022

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

The Annual Comprehensive Financial Report (ACFR) of the County of Tuolumne (County) for the fiscal year ended June 30, 2020 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 accounting principles generally accepted in the United States of America (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, 2020, 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 fiscal year ended June 30, 2020, 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 54,590) 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 8th 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 662 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 2019-2020 County final budget was adopted on September 17, 2019.

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 expenditures.

Population

The County's population as of January 2020 was approximately 54,917, a decrease of 0.8% over last year and an increase of 0.8% 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 2019-20. 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 2019-20, the assessed values increased by 4.41%, and are projected to increase 3.57% for fiscal year 2020-21. Construction of new homes and the volume of real estate sales of all kinds showed a modest increase in our County.

Other economic indicators that reflect local conditions include taxable retail sales and transient occupancy taxes. Countywide retail sales were 13.8% greater in fiscal year 2019-20 than in the previous year. The COVID-19 shut down was a major contributor to this increase. Countywide transient occupancy taxes decreased by 16.5% in fiscal year 2019-20. 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 2018-19 and 2019-20 were 4.2% and 14.1%, respectively, while the County's rates were 4.6% and 7.4%, 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, construction started in fiscal year 2017-18, and was completed in March 2021.
- The County started planning and design of the taxi lane reconstruction at the Columbia Airport and was completed in fiscal year 2019-20.

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 began during fiscal year 2018-19 with completion in August 2021.

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 started in fiscal year 2017-18 and was completed in March 2021.

Pension and Other Postemployment Benefits Plans

The County contributes to the California Public Employees' Retirement System (CalPERS) for its miscellaneous and safety employees. See Note 6 for information on the County's Pension Plans.

The County also contributes to the CalPERS healthcare program (PEMHCA) to provide medical coverage for its employees. See Note 7 for information on the County's OPEB Plan.

Acknowledgements

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

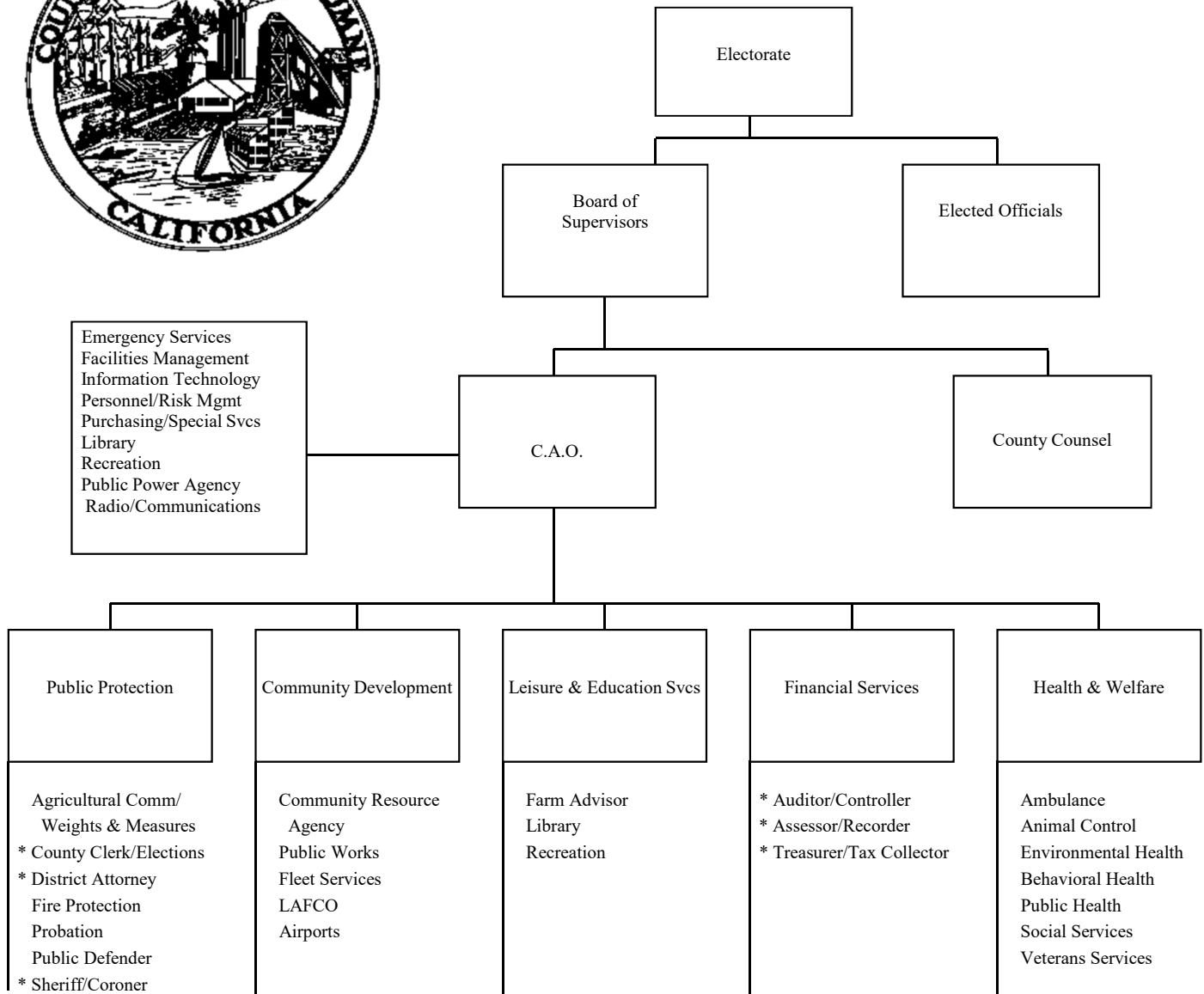
COUNTY OF TUOLUMNE, CALIFORNIA

Elected and Appointed Officials

AGRICULTURAL COMMISSIONER	KELLE SCHROEDOR
AIR POLLUTION	
WEIGHTS & MEASURES	
ANIMAL CONTROL	KELLE SCHROEDOR
* ASSESSOR/RECORDER	KAENAN WHITMAN
* BOARD OF SUPERVISORS	
SUPERVISOR, DISTRICT #1	SHERRI BRENNAN
SUPERVISOR, DISTRICT #2	RYAN CAMPBELL
SUPERVISOR, DISTRICT #3	ANALIAH KIRK
SUPERVISOR, DISTRICT #4	JOHN GRAY
SUPERVISOR, DISTRICT #5	KARL RODEFER
* CLERK & AUDITOR/CONTROLLER	DEBORAH BAUTISTA
ELECTIONS	
COMMUNITY DEVELOPMENT DIRECTOR	QUINCY YALEY
COMMUNITY DEVELOPMENT DEPT	
ENVIRONMENTAL HEALTH	
COUNTY ADMINISTRATIVE OFFICER	TRACIE RIGGS
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	REBECCA ESPINO
DEPT OF SOCIAL SERVICES	
HEALTH	
TOBACCO CONTROL	
PUBLIC ADMINISTRATOR	
PUBLIC GUARDIAN	
AMBULANCE	
BEHAVIORAL HEALTH	
VETERANS SERVICES	
PERSONNEL DIRECTOR/RISK OFFICER	ANN FREMD
PROBATION OFFICER	DANIEL HAWKINS
PUBLIC DEFENDER	SCOTT GROSS
PUBLIC WORKS DIRECTOR	KIMBERLEY MACFARLANE
AIRPORTS	
FLEET SERVICES	
PUBLIC WORKS	
SOLID WASTE	
PURCHASING AGENT	TRACIE TRIGGS
* SHERIFF/CORONER	WILLIAM POOLEY
COURTROOM SECURITY	
COMMUNICATIONS	
TUOLUMNE NARCOTICS TEAM	
COUNTY JAIL	
BOAT PATROL	
* SUPERINTENDENT OF SCHOOLS	CATHY PARKER
* TREASURER/TAX COLLECTOR	JUSTIN BIRTWHISTLE
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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We 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, as of June 30, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1 to the basic financial statements, the outbreak of the coronavirus disease (COVID-19) has been declared a pandemic by the World Health Organization. Governor Newsom proclaimed a state of emergency in the State of California on March 4, 2020. COVID-19 has impacted various areas of the County's operations and financial results, including, but not limited to, costs for emergency preparedness and shortages of personnel. Our opinion is not modified with respect to this matter

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of the County's proportionate share of the net pension liability, the schedule of the County's pension contributions, the schedule of the County's proportionate share of the total other postemployment benefits liability, and the schedules of revenues, expenditures, and changes in fund balance – budget and actual for the General Fund and the Roads and Health and Welfare Special Revenue Funds, as 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 July 29, 2022, 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 E O'Connell LPA". The signature is written in a cursive, flowing style.

Sacramento, California
July 29, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS



Management's Discussion and Analysis
(Required Supplementary Information – Unaudited)

(Amounts Reported in Thousands)

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, 2020.

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 2019-20 fiscal year by \$61,364 (*net position*). Of this amount, \$153,761 was the net investment in capital assets and \$44,008 was restricted for specific purposes (*restricted net position*), leaving a deficit unrestricted balance of \$136,405.

The County's total net position, which may serve as a useful indicator of financial position, increased by \$11,650. The deficit unrestricted balance increased by \$7,677. Restricted net position increased by \$1,501. The net investment in capital assets increased by \$17,826.

As of June 30, 2020, the County governmental funds reported combined ending fund balances of \$51,596, a decrease of \$1,957 in comparison with the prior year. Approximately \$50,941 was available for spending (*restricted, committed, assigned, and unassigned fund balances*).

As of June 30, 2020, the spendable fund balance for the General Fund was \$7,938 or 10.9% of total General Fund expenditures and transfers out.

The County's net pension liability and total other postemployment benefits (OPEB) liability increased \$10,213 (9.5%) and \$1,901 (6.2%), respectively, during fiscal year 2019-20.

Overview of Financial Statements

The Financial Section of the Annual Comprehensive 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, 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 67% 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 County'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, County Service Areas, Lighting Districts, and Cemetery 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 Capital, and Road Construction funds, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements and schedules elsewhere in this report.

The County adopts an annual appropriated budget for its General Fund and its other governmental funds with the exception of its Community Development Block Grants Special Revenue Fund. 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, and various employee benefits. 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 County. 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, and Health and Welfare 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 \$61,364 at June 30, 2020.

Key elements of the County's net position for both governmental activities and business-type activities as of June 30, 2020 and 2019 are as follows:

As of June 30,	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Current and other assets	\$ 89,788	\$ 91,966	\$ 6,310	\$ 5,330	\$ 96,098	\$ 97,296
Capital assets	157,345	138,242	13,264	9,147	170,609	147,389
Total assets	247,133	230,208	19,574	14,477	266,707	244,685
Deferred outflows of resources	20,673	18,591	205	203	20,878	18,794
Long-term debt	46,459	46,797	2,919	3,024	49,378	49,821
Other long-term obligations	148,679	136,634	1,925	1,856	150,604	138,490
Other liabilities	18,862	18,954	659	534	19,521	19,488
Total liabilities	214,000	202,385	5,503	5,414	219,503	207,799
Deferred inflows of resources	6,593	5,846	125	120	6,718	5,966
Net investment in capital assets	140,497	126,788	13,264	9,147	153,761	135,935
Restricted	43,345	41,888	663	619	44,008	42,507
Unrestricted	(136,629)	(128,108)	224	(620)	(136,405)	(128,728)
Total net position	\$ 47,213	\$ 40,568	\$ 14,151	\$ 9,146	\$ 61,364	\$ 49,714

A significant portion of the County's net position, \$153,761 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, \$44,008 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 \$136,405. At June 30, 2019, the deficit balance for *unrestricted net position* was \$128,728. During 2019-20, the County's unrestricted deficit increased by \$7,677, mainly the result of increases in the net pension and total OPEB liabilities, which reduced net position by \$12,114.

As of June 30, 2020, 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, total OPEB liability, accrued claims, and the landfill closure/postclosure liability.

Other long-term obligations for the County increased by \$12,114 due to increases in the net pension liability (\$10,213) and total OPEB liability (\$1,901).

Key elements of the County's changes in net position for both governmental activities and business-type activities for the years ended June 30, 2020 and 2019 are as follows:

For the Year Ended June 30,	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2018
Revenues:						
Program Revenues:						
Charges for services	\$ 17,711	\$ 18,429	\$ 10,333	\$ 9,700	\$ 28,044	\$ 28,129
Operating grants and contributions	49,582	49,368	167	275	49,749	49,643
Capital grants and contributions	21,611	24,904	-	-	21,611	24,904
General Revenues:						
Property taxes	30,276	29,394	-	-	30,276	29,394
Sales taxes	17,957	17,283	-	-	17,957	17,283
Other taxes	4,409	5,287	-	-	4,409	5,287
Grants and contributions not restricted to specific programs	780	3,426	-	-	780	3,426
Other	2,272	1,848	101	98	2,373	1,946
Total revenues	<u>144,598</u>	<u>149,939</u>	<u>10,601</u>	<u>10,073</u>	<u>155,199</u>	<u>160,012</u>
Expenses:						
General government	25,455	26,000	-	-	25,455	26,000
Public protection	49,905	47,843	-	-	49,905	47,843
Public ways and facilities	9,516	11,215	-	-	9,516	11,215
Health and sanitation	18,468	18,603	-	-	18,468	18,603
Public assistance	25,984	24,656	-	-	25,984	24,656
Education	981	1,259	-	-	981	1,259
Recreation and cultural services	1,687	1,813	-	-	1,687	1,813
Unallocated interest	1,169	1,189	-	-	1,169	1,189
Solid waste	-	-	795	1,018	795	1,018
Ambulance	-	-	6,451	6,217	6,451	6,217
Airport	-	-	886	876	886	876
Public Power Agency	-	-	2,252	1,711	2,252	1,711
Total expenses	<u>133,165</u>	<u>132,578</u>	<u>10,384</u>	<u>9,822</u>	<u>143,549</u>	<u>142,400</u>
Changes in net position before transfers	11,433	17,361	217	251	11,650	17,612
Transfers	(4,788)	(855)	4,788	855	-	-
Changes in net position	<u>6,645</u>	<u>16,506</u>	<u>5,005</u>	<u>1,106</u>	<u>11,650</u>	<u>17,612</u>
Net position, July 1	<u>40,568</u>	<u>24,062</u>	<u>9,146</u>	<u>8,040</u>	<u>49,714</u>	<u>32,102</u>
Net position, June 30	<u>\$ 47,213</u>	<u>\$ 40,568</u>	<u>\$ 14,151</u>	<u>\$ 9,146</u>	<u>\$ 61,364</u>	<u>\$ 49,714</u>

During the current fiscal year, the County's net position increased \$11,650 from that reported last year mainly due to the capital grants and contributions related to the construction of the Jail Project.

Governmental activities. Governmental activities increased the County's current year net position by \$6,645 compared to an increase of \$16,506 in the prior year. The decrease in the change in net position of \$9,861 was primarily the result of decreases in capital grants and contributions (\$3,293) and grants and contributions not restricted to specific programs (\$2,646) and an increase in net transfers out (\$3,933). Expenses were relatively stable.

Business-type activities. Business-type activities increased the County's net position by \$5,005 compared to an increase of \$1,106 in the prior year. This increase in the change in net position of \$3,899 was mainly due to an increase in net transfers in (\$3,933). Revenues and expenses were relatively stable.

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, 2020, the County's governmental funds reported combined ending fund balances of \$51,596, a decrease of \$1,957 from prior year. The nonspendable portion of fund balances is \$655 (1.3%), restricted \$43,597 (84.5%), and assigned \$3,233 (6.2%) leaving an unassigned balance of \$4,111 (8.0%).

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 \$7,938, while total fund balance reached \$8,369. As a measure of the General Fund's liquidity, it may be useful to compare both spendable fund balance and total fund balance to total fund expenditures and transfers out. Spendable fund balance represents 10.9% of total General Fund expenditures and transfers out, while total fund balance represent 11.5% of that same amount.

The General Fund fund balance increased by \$519, an increase of \$130 from last year's increase of \$389. The primary reason for this increase in the change was a decrease in public protection expenditures (\$1,509) offset by a decrease in state intergovernmental revenue (\$619) and an increase in transfers out (\$766). The decrease in public protection expenditures was mainly the result of the Tree Morality Program ending (\$2,720), offset by increases in all departments due to CalPERS rate increase (\$917) and in the Master Stewardship program (\$311). The decrease in state intergovernmental revenues was mainly the result of a decrease in state mandates (\$456). The increase in transfers out was mainly due to increases to County Fire (\$1,156) and County Capital increased (\$678), offset by decreases to Road Construction (\$718) and to Airport Construction (\$240).

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 \$9,539, while total fund balance reached \$9,565. 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 121.5% of total Roads Fund expenditures, while total fund balance represents 121.8% of that same amount. The Roads Fund fund balance increase of \$1,236 was an increase of \$3,012 from last year's decrease of \$1,776. The primary reason for this increase in the change was a decrease in transfers out (\$2,044) and a decrease in expenditures (\$845). The transfers out decrease of \$2,044 to the Road Construction Capital Projects Fund was because no projects were funded using road mitigation fees. The expenditures decrease was mainly due to vehicles maintenance being brought in house (\$511) and a decrease in vehicle purchases (\$191).

The Health and Welfare Fund accounts for services provided to County residents in the areas of health, mental health, substance abuse, social services, employment assistance, and public assistance. At the end of the current fiscal year, restricted fund balance of the Health and Welfare Fund was \$8,317, while total fund balance was \$8,318. 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. Both restricted and total fund balances represent 21.7% of total Health and Welfare Fund expenditures and

transfers out. The funding sources of this fund are the federal and state governments. Most programs are mandated by those governments. The Health and Welfare Fund fund balance decrease of \$875 was a decrease of \$654 from last year's decrease of \$221. The primary reason for this decrease in the change was an increase in expenditures (\$1,565) offset by an increase in the federal and state revenues (\$755 and \$325, respectively). The increase in expenditures was mainly due to increases in Service Programs (\$303), Family Group (\$278), and Aid for Adoptions (\$653). The increase in federal revenues is mainly due to CalWORKs revenues (\$425). The increase in state revenues is mainly due to HHAP Room Key (\$168), which is a new program.

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 \$14,913, which represents 1,365.8% of the fund's expenditures. The Community Development Block Grants Fund fund balance increase of \$582 was mainly due to the receipt of grants that were then loaned out to third-parties (\$558).

The County Capital Fund accounts for activities related to large construction 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 \$1,345, a decrease of \$4,237 from last year's balance of \$5,582. The decrease in fund balance is mainly the result of spending down last year's unspent bond proceeds (\$5,670) for building the Law and Justice Center and all of its peripheral projects such as the Juvenile Detention Center and Jail Project, of which \$2,993 remained unspent as of June 30, 2020.

The Road Construction Fund accounts for activities related to major road construction projects like bridges and new roads or highways. The Road Construction Fund fund balance decreased by \$29, an increase of \$1,186 from last year's decrease of \$1,215. The primary reason for this increase in the change in fund balance was a decrease in expenditures (\$4,663) offset by decreases in state intergovernmental revenue (\$787) and transfers in (\$2,761). The decreases are mainly due to less projects (expenditures) funded by the state (state intergovernmental revenue) and Mitigation Fees (transfers in).

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 \$5,007. The majority of the increase resulted from the increase of the Solid Waste Fund (\$979) due to the County's effort to reduce the fund's deficit net position and the Airport Fund (\$4,158) due to capital contributions (\$4,360) primarily for the Columbia Airport taxi lane reconstruction and rehabilitation project.

General Fund Budgetary Highlights

The Board of Supervisors of the County made several budgetary amendments increasing appropriations by \$1,576 (2.1%) to the General Fund throughout the fiscal year. This increase is mostly due to the addition of public works – surveyor and GIS (\$316) and COVID-19 emergency (\$639) and the increase in sheriff – coroner (\$615). Public works – surveyor and GIS was pulled from the community resources agency, which was renamed the community development department. COVID-19 emergency was the expenditures of the new federal funding received in March 2020. The sheriff – coroner increase was due to mid-year grants received.

For the current year, \$2,943 was originally budgeted from beginning available fund balance. Actual revenues recognized were \$5,484 less than budgetary estimates mostly due to State revenues being \$4,493 less than budget, most of which was a result of state grant revenues for tree mortality being less by \$634, Master Stewardship Grant being less by \$2,234, and Hazardous Fuel Grant being less by \$898. Expenditures for the current year were \$10,024 below budgetary estimates. The most significant savings were for the master stewardship grant (\$2,286) because work was not done as anticipated and was re-budgeted next year, contingencies (\$1,053) were not needed, hazardous fuel reduction grant (\$888) because work was not done as anticipated and was re-budgeted next year, information technology (\$592) software and computer equipment were not purchased and was re-budgeted next, and county jail (\$531) salary savings due to unfilled positions (\$195) and savings in training due to COVID-19 (\$116).

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 was \$170,609 (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 improvements to Jacksonville Road at Tuolumne River 108 signal (\$1,098)
- County improvements to Parrots Ferry Road (\$534)
- County repaired numerous roads due to storm damage (\$3,525)
- County continued improvements to the Columbia Airport taxi way (\$968)
- County continued the Jail Project (\$17,671)
- County continued improvements to the Law and Justice Center (\$157)

County's Capital Assets (net of depreciation)

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
As of June 30,						
Land	\$ 7,266	\$ 6,751	\$ 2,083	\$ 2,083	\$ 9,349	\$ 8,834
Structures and improvements	31,454	33,001	10,333	6,492	41,787	39,493
Equipment	7,680	6,901	848	572	8,528	7,473
Roads	27,896	22,922	-	-	27,896	22,922
Bridges	5,054	5,490	-	-	5,054	5,490
Construction in progress	77,995	63,177	-	-	77,995	63,177
Total	<u>\$ 157,345</u>	<u>\$ 138,242</u>	<u>\$ 13,264</u>	<u>\$ 9,147</u>	<u>\$ 170,609</u>	<u>\$ 147,389</u>

At June 30, 2020, the significant construction commitments included \$611 for a fire engine for County Fire.

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

Long-Term Liabilities. As of June 30, 2020, the County had total long-term liabilities of \$199,982. Of this amount, 5% (\$10,061) relates to claims liability, 2% (\$4,153) relates to compensated absences, 2% (\$2,867) relates to the landfill closure/postclosure, 16% (\$32,297) relates to bonds payable, 16% (\$32,556) relates to total OPEB liability, and 59% (\$118,048) relates to net pension liability.

County's Long-Term Liabilities

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
As of June 30,						
Claims liability	\$ 10,061	\$ 9,320	\$ -	\$ -	\$ 10,061	\$ 9,320
Compensated absences	4,101	4,056	52	46	4,153	4,102
Landfill closure/postclosure	-	-	2,867	2,978	2,867	2,978
Bonds payable	32,297	33,421	-	-	32,297	33,421
Total OPEB liability	32,318	30,463	238	192	32,556	30,655
Net pension liability	116,361	106,171	1,687	1,664	118,048	107,835
Total	<u>\$ 195,138</u>	<u>\$ 183,431</u>	<u>\$ 4,844</u>	<u>\$ 4,880</u>	<u>\$ 199,982</u>	<u>\$ 188,311</u>

The overall increase of long-term liabilities of the County from the prior year is \$11,671. Claims liability increased (\$741) due to workers' compensation claims. Compensated absences increased (\$51) due to long-time employees retiring. The landfill closure/postclosure decreased (\$111) due to closure and postclosure costs payments made during the year. Bonds payable decreased (\$1,124) due to principal payments made during the year. The total OPEB liability increased (\$1,901). The net pension liability increased (\$10,213) mainly due to interest on the total pension liability exceeding the net investment income earned on plan assets.

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

Economic Factors and Next Year's Budgets

- County has estimated a 3.57% increase in property tax revenue for fiscal year 2020-21.
- The County finished the construction of the new \$44 million County Jail at the Law and Justice Center in October 2020. The County Jail started operations in December of 2020.
- The County installed a new enterprise resource planning system in September of 2021.

At June 30, 2020, General Fund fund balance of \$3,233 was assigned to balance the 2020-21 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, 2020

	Governmental Activities	Business-type Activities	Total
<u>ASSETS</u>			
Cash and investments	\$ 48,781,690	\$ 5,444,419	\$ 54,226,109
Receivables, net	643,794	925,647	1,569,441
Intergovernmental receivables	20,905,618	162,877	21,068,495
Prepaid items	2,718	-	2,718
Inventories	25,949	-	25,949
Restricted cash and investments	3,769,283	662,671	4,431,954
Deposits with others	-	67,000	67,000
Loans receivable	14,276,328	-	14,276,328
Internal balances	952,991	(952,991)	-
Receivables from fiduciary funds	429,950	-	429,950
Capital assets:			
Nondepreciable	85,260,557	2,083,017	87,343,574
Depreciable, net	72,084,515	11,181,134	83,265,649
Total assets	<u>247,133,393</u>	<u>19,573,774</u>	<u>266,707,167</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Related to other postemployment benefits	1,958,500	11,867	1,970,367
Related to pension	18,714,294	193,470	18,907,764
Total deferred outflows of resources	<u>20,672,794</u>	<u>205,337</u>	<u>20,878,131</u>
<u>LIABILITIES</u>			
Accounts payable	5,525,875	483,917	6,009,792
Salaries and benefits payable	1,282,291	17,536	1,299,827
Accrued interest	85,462	-	85,462
Unearned revenue	11,130,723	142,930	11,273,653
Other liabilities	837,469	15,036	852,505
Long-term debt:			
Due within one year	5,216,103	179,358	5,395,461
Due in more than one year	41,242,984	2,739,641	43,982,625
Other long-term obligations:			
Total other postemployment benefits liability	32,317,666	237,852	32,555,518
Net pension liability	116,361,458	1,686,802	118,048,260
Total liabilities	<u>214,000,031</u>	<u>5,503,072</u>	<u>219,503,103</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Related to other postemployment benefits	3,734,963	27,489	3,762,452
Related to pension	2,857,526	97,843	2,955,369
Total deferred inflows of resources	<u>6,592,489</u>	<u>125,332</u>	<u>6,717,821</u>
<u>NET POSITION</u>			
Net investment in capital assets	140,496,623	13,264,151	153,760,774
Restricted for:			
Capital projects	2,639,675	-	2,639,675
Public ways and facilities	14,934,906	-	14,934,906
Health and welfare	8,371,592	-	8,371,592
Children and Families Commission	788,825	-	788,825
Community development	14,912,738	-	14,912,738
Public protection	1,224,992	-	1,224,992
Energy services	-	662,671	662,671
Perpetual care:			
Expendable	145,422	-	145,422
Nonexpendable	196,204	-	196,204
Other purposes	131,525	-	131,525
Unrestricted (deficit)	(136,628,835)	223,885	(136,404,950)
Total net position	<u>\$ 47,213,667</u>	<u>\$ 14,150,707</u>	<u>\$ 61,364,374</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, 2020**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	\$ 25,454,561	\$ 9,894,794	\$ 1,530,425	\$ -
Public protection	49,904,679	4,749,751	12,409,978	-
Public ways and facilities	9,516,307	1,929,949	3,411,181	21,611,040
Health and sanitation	18,468,342	431,205	11,893,444	-
Public assistance	25,984,529	576,412	20,001,730	-
Education	981,001	9,463	47,514	-
Recreation and cultural services	1,686,577	119,634	288,521	-
Interest on long-term debt	1,169,074	-	-	-
Total governmental activities	133,165,070	17,711,208	49,582,793	21,611,040
Business-type activities:				
Solid waste	794,990	1,643,622	101,193	-
Ambulance	6,450,936	5,847,322	14,828	-
Airport	885,991	590,825	50,785	-
Public Power Agency	2,251,894	2,250,526	-	-
Total business-type activities	10,383,811	10,332,295	166,806	-
Total	\$ 143,548,881	\$ 28,043,503	\$ 49,749,599	\$ 21,611,040

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	
\$ (14,029,342)		\$ (14,029,342)	Governmental activities:
(32,744,950)		(32,744,950)	General government
17,435,863		17,435,863	Public protection
(6,143,693)		(6,143,693)	Public ways and facilities
(5,406,387)		(5,406,387)	Health and sanitation
(924,024)		(924,024)	Public assistance
(1,278,422)		(1,278,422)	Education
(1,169,074)		(1,169,074)	Recreation and cultural services
			Interest on long-term debt
(44,260,029)		(44,260,029)	Total governmental activities
	\$ 949,825	949,825	Business-type activities:
	(588,786)	(588,786)	Solid waste
	(244,381)	(244,381)	Ambulance
	(1,368)	(1,368)	Airport
			Public Power Agency
	115,290	115,290	Total business-type activities
(44,260,029)	115,290	(44,144,739)	Total
			General revenues:
30,275,991	-	30,275,991	Taxes:
478,719	-	478,719	Property
3,930,652	-	3,930,652	Property transfer
17,956,519	-	17,956,519	Transient occupancy
			Sales taxes shared state revenue
780,283	-	780,283	Grants and other intergovernmental revenue
1,034,330	101,175	1,135,505	not restricted to specific programs
34,347	-	34,347	Unrestricted investment earnings
1,203,054	-	1,203,054	Gain on sale of capital assets
(4,788,168)	4,788,168	-	Other
			Transfers
50,905,727	4,889,343	55,795,070	Total general revenues and transfers
6,645,698	5,004,633	11,650,331	Changes in net position
40,567,969	9,146,074	49,714,043	Net position, beginning of year
\$ 47,213,667	\$ 14,150,707	\$ 61,364,374	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, 2020

	General	Roads	Health and Welfare	Community Development Block Grants	County Capital	Road Construction	Other Governmental	Total Governmental
Assets:								
Cash and investments	\$ 11,728,269	\$ 10,682,096	\$ 8,197,192	\$ 495,442	\$ 50	\$ 1,536,258	\$ 7,066,455	\$ 39,705,762
Accounts receivable	615,206	476	-	-	-	-	52	615,734
Taxes receivable	24,420	-	-	-	-	-	3,640	28,060
Intergovernmental receivables	2,808,988	1,347,498	5,037,167	574,207	4,003,170	5,853,811	1,279,179	20,904,020
Prepaid items	1,170	-	1,548	-	-	-	-	2,718
Inventories	-	25,949	-	-	-	-	-	25,949
Restricted cash and investments	593,719	-	-	-	2,992,832	-	7,732	3,594,283
Loans receivable	-	-	-	14,276,328	-	-	-	14,276,328
Advances to other funds	429,950	-	-	-	-	-	-	429,950
Total assets	<u>\$ 16,201,722</u>	<u>\$ 12,056,019</u>	<u>\$ 13,235,907</u>	<u>\$ 15,345,977</u>	<u>\$ 6,996,052</u>	<u>\$ 7,390,069</u>	<u>\$ 8,357,058</u>	<u>\$ 79,582,804</u>
Liabilities, deferred inflows of resources, and fund balances:								
Liabilities:								
Accounts payable	\$ 1,135,393	\$ 260,605	\$ 721,518	\$ 433,239	\$ 1,185,372	\$ 1,196,617	\$ 381,638	\$ 5,314,382
Salaries and benefits payable	837,285	80,329	355,303	-	-	-	8,374	1,281,291
Unearned revenue	5,793,654	2,150,066	3,070,252	-	-	99,377	17,374	11,130,723
Other liabilities	66,710	-	770,759	-	-	-	-	837,469
Advances from other funds	-	-	-	-	3,446,250	3,454,400	39,300	6,939,950
Total liabilities	<u>7,833,042</u>	<u>2,491,000</u>	<u>4,917,832</u>	<u>433,239</u>	<u>4,631,622</u>	<u>4,750,394</u>	<u>446,686</u>	<u>25,503,815</u>
Deferred inflows of resources:								
Unavailable revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,019,706</u>	<u>1,463,146</u>	<u>-</u>	<u>2,482,852</u>
Fund balances:								
Nonspendable:								
Not in spendable form	431,120	25,949	1,548	-	-	-	-	458,617
To be maintained intact	-	-	-	-	-	-	196,204	196,204
Restricted:								
Capital projects	593,719	-	-	-	1,344,724	1,176,529	-	3,114,972
Public ways and facilities	-	9,539,070	-	-	-	-	5,369,887	14,908,957
Health and welfare	-	-	8,316,527	-	-	-	53,517	8,370,044
Children and Families	-	-	-	-	-	-	-	-
Commission	-	-	-	-	-	-	788,825	788,825
Community development	-	-	-	14,912,738	-	-	-	14,912,738
Public protection	-	-	-	-	-	-	1,224,992	1,224,992
Perpetual care	-	-	-	-	-	-	145,422	145,422
Other purposes	-	-	-	-	-	-	131,525	131,525
Assigned:								
Subsequent year budget	3,232,841	-	-	-	-	-	-	3,232,841
Unassigned	<u>4,111,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,111,000</u>
Total fund balances	<u>8,368,680</u>	<u>9,565,019</u>	<u>8,318,075</u>	<u>14,912,738</u>	<u>1,344,724</u>	<u>1,176,529</u>	<u>7,910,372</u>	<u>51,596,137</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 16,201,722</u>	<u>\$ 12,056,019</u>	<u>\$ 13,235,907</u>	<u>\$ 15,345,977</u>	<u>\$ 6,996,052</u>	<u>\$ 7,390,069</u>	<u>\$ 8,357,058</u>	<u>\$ 79,582,804</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, 2020

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

Total fund balances - total governmental funds		\$ 51,596,137
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		156,354,199
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.		2,482,852
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.		3,761,314
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	\$ 18,714,294	
Deferred inflows of resources	<u>(2,857,526)</u>	15,856,768
Deferred outflows and inflows of resources for other postemployment benefit items in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		
Deferred outflows of resources	1,958,500	
Deferred inflows of resources	<u>(3,734,963)</u>	(1,776,463)
Long-term and other liabilities are not due and payable in the current period and therefore are not reported in the funds.		
Bonds payable	(31,853,000)	
Less: Issuance premium (to be amortized as interest expense)	(443,554)	
Accrued interest payable	(85,462)	
Net pension liability	(116,361,458)	
Total other postemployment benefits liability	<u>(32,317,666)</u>	<u>(181,061,140)</u>
Net position of governmental activities		<u>\$ 47,213,667</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, 2020

	General	Roads	Health and Welfare	Community Development Block Grants	County Capital	Road Construction	Other Governmental	Total Governmental
Revenues:								
Taxes	\$ 31,597,976	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,087,386	\$ 34,685,362
Licenses and permits	2,959,244	108,604	-	-	-	-	36,903	3,104,751
Fines, forfeits, and penalties	1,420,162	-	11,541	-	-	-	156,455	1,588,158
Investment earnings, rents, and concessions	340,946	16,652	-	8,322	107,541	-	210,223	683,684
Intergovernmental:								
State	21,173,061	5,137,172	21,542,391	-	12,115,159	946,596	1,111,065	62,025,444
Federal	4,955,388	1,278,552	11,802,998	1,041,983	-	4,922,986	2,550,403	26,552,310
Other	776,084	241,539	25,000	-	-	271,882	155,764	1,470,269
Charges for services	9,640,801	1,300,893	927,925	-	162,538	14,446	971,696	13,018,299
Miscellaneous	293,056	4,701	251,016	623,264	-	-	174,090	1,346,127
Total revenues	73,156,718	8,088,113	34,560,871	1,673,569	12,385,238	6,155,910	8,453,985	144,474,404
Expenditures:								
Current:								
General government	17,931,842	855,881	-	-	-	-	-	18,787,723
Public protection	40,255,421	-	-	-	-	-	5,698,672	45,954,093
Public ways and facilities	92,932	6,012,972	-	-	206,278	259,164	207,696	6,779,042
Health and sanitation	892,725	-	15,293,233	-	-	-	669,120	16,855,078
Public assistance	230,195	-	22,940,944	1,091,837	-	-	-	24,262,976
Education	965,705	-	-	-	-	-	-	965,705
Recreation and cultural services	1,609,025	-	-	-	-	-	-	1,609,025
Capital outlay	1,324,693	985,091	64,504	-	18,098,866	5,866,601	2,188,419	28,528,174
Debt service:								
Principal	1,108,000	-	-	-	-	-	-	1,108,000
Interest	1,187,714	-	-	-	-	-	-	1,187,714
Total expenditures	65,598,252	7,853,944	38,298,681	1,091,837	18,305,144	6,125,765	8,763,907	146,037,530
Excess (deficiency) of revenues over (under) expenditures	7,558,466	234,169	(3,737,810)	581,732	(5,919,906)	30,145	(309,922)	(1,563,126)
Other financing sources (uses):								
Transfers in	39,546	1,001,390	2,870,522	-	1,659,822	-	1,683,369	7,254,649
Transfers out	(7,090,390)	-	(7,446)	-	-	(59,323)	(526,035)	(7,683,194)
Proceeds from sale of capital assets	11,258	-	-	-	23,089	-	-	34,347
Total other financing sources (uses)	(7,039,586)	1,001,390	2,863,076	-	1,682,911	(59,323)	1,157,334	(394,198)
Changes in fund balances	518,880	1,235,559	(874,734)	581,732	(4,236,995)	(29,178)	847,412	(1,957,324)
Fund balances, beginning of year	7,849,800	8,329,460	9,192,809	14,331,006	5,581,719	1,205,707	7,062,960	53,553,461
Fund balances, end of year	\$ 8,368,680	\$ 9,565,019	\$ 8,318,075	\$ 14,912,738	\$ 1,344,724	\$ 1,176,529	\$ 7,910,372	\$ 51,596,137

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, 2020**

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

Changes in fund balances - total governmental funds		\$ (1,957,324)
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	\$ 28,528,174	
Depreciation	<u>(5,174,827)</u>	23,353,347
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and transfers) is a change net position.		
The statement of activities reports losses arising from the disposal of existing capital assets. However, in the governmental funds, any proceeds from the sale of disposed capital assets increases financial resources. Thus, the change in net position differs from the change in fund balance by the book value of the disposed assets.	(9,623)	
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.	(4,359,623)	
Transfer of capital assets from internal service funds do not impact net position of the governmental activities in the statement of activities as internal service funds are already part of governmental activities, however they are reported in the internal service funds as a loss on sale of capital assets.	<u>21,234</u>	(4,348,012)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		(260,461)
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.		(559,232)
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	16,390	
Change in accrued interest	<u>2,250</u>	18,640
Governmental funds report pension and other postemployment benefits contributions made during the year as expenditures. The statement of activities reports pension and other postemployment benefit expenses as the change in the liabilities and related deferred outflows and inflows of resources.		
Pension	(10,044,208)	
Other postemployment benefits	<u>(665,052)</u>	(10,709,260)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither has an effect on net position.		
Principal repayments		<u>1,108,000</u>
Change in net position of governmental activities		<u><u>\$ 6,645,698</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, 2020

	Business-type Activities - Enterprise Funds					Governmental
	Major			Nonmajor		Activities -
	Solid Waste	Ambulance	Airport	Public Power Agency	Total	Internal Service Funds
Assets:						
Current assets:						
Cash and investments	\$ 1,827,951	\$ 1,905,868	\$ 279,070	\$ 1,431,530	\$ 5,444,419	\$ 9,075,928
Accounts receivable, net	290,483	635,164	-	-	925,647	-
Intergovernmental receivables	17,846	-	-	145,031	162,877	1,598
Total current assets	2,136,280	2,541,032	279,070	1,576,561	6,532,943	9,077,526
Noncurrent assets:						
Restricted cash and investments	-	-	-	662,671	662,671	175,000
Deposits with others	-	-	-	67,000	67,000	-
Advances to other funds	-	-	-	-	-	8,687,495
Capital assets:						
Nondepreciable	408,236	501,251	1,173,530	-	2,083,017	-
Depreciable, net	21,254	3,034,931	8,124,949	-	11,181,134	990,873
Total noncurrent assets	429,490	3,536,182	9,298,479	729,671	13,993,822	9,853,368
Total assets	2,565,770	6,077,214	9,577,549	2,306,232	20,526,765	18,930,894
Deferred outflows of resources:						
Related to other postemployment benefits	4,699	2,389	4,779	-	11,867	-
Related to pension	77,360	39,584	76,526	-	193,470	-
Total outflows of resources	82,059	41,973	81,305	-	205,337	-
Liabilities:						
Current liabilities:						
Accounts payable	21,367	255,939	2,766	203,845	483,917	211,493
Salaries and benefits payable	6,882	3,012	7,642	-	17,536	1,000
Unearned revenue	-	142,930	-	-	142,930	-
Other liabilities	-	2,550	12,486	-	15,036	-
Accrued compensated absences, current	6,340	7,938	9,420	-	23,698	1,900,000
Accrued claims, current	-	-	-	-	-	2,122,713
Landfill closure/postclosure, current	155,660	-	-	-	155,660	-
Total current liabilities	190,249	412,369	32,314	203,845	838,777	4,235,206
Noncurrent liabilities:						
Advances from other funds	-	-	-	-	-	1,747,545
Accrued compensated absences	14,535	7,127	7,078	-	28,740	2,201,533
Total other postemployment benefits liability	79,284	52,856	105,712	-	237,852	-
Net pension liability	682,816	356,668	647,318	-	1,686,802	-
Accrued claims	-	-	-	-	-	7,938,287
Landfill closure/postclosure	2,710,901	-	-	-	2,710,901	-
Total noncurrent liabilities	3,487,536	416,651	760,108	-	4,664,295	11,887,365
Total liabilities	3,677,785	829,020	792,422	203,845	5,503,072	16,122,571
Deferred inflows of resources:						
Related to other postemployment benefits	9,163	6,109	12,217	-	27,489	-
Related to pension	27,814	5,102	64,927	-	97,843	-
Total inflows of resources	36,977	11,211	77,144	-	125,332	-
Net position:						
Net investment in capital assets	429,490	3,536,182	9,298,479	-	13,264,151	990,873
Restricted for:						
Energy services	-	-	-	662,671	662,671	-
Unrestricted (deficit)	(1,496,423)	1,742,774	(509,191)	1,439,716	1,176,876	1,817,450
Total net position (deficit)	\$ (1,066,933)	\$ 5,278,956	\$ 8,789,288	\$ 2,102,387	15,103,698	\$ 2,808,323
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.					(952,991)	
Net position of business-type activities					\$ 14,150,707	

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, 2020

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Major			Nonmajor Public Power Agency	
	Solid Waste	Ambulance	Airport		Total
Operating revenues:					
Charges for services	\$ 1,642,920	\$ 5,807,100	\$ 516,883	\$ 2,250,526	\$ 10,217,429
Miscellaneous	702	40,222	73,942	-	114,866
Total operating revenues	1,643,622	5,847,322	590,825	2,250,526	10,332,295
Operating expenses:					
Salaries and benefits	420,630	213,259	343,161	-	977,050
Purchased services	101,726	4,141,530	9,129	-	4,252,385
Professional fees	183,225	680,235	25,831	57,492	946,783
Claims	-	-	-	-	-
Health insurance benefits	-	-	-	-	-
Unemployment benefits	-	-	-	-	-
General and administrative	78,181	894,899	150,781	178,973	1,302,834
Utilities	-	53,268	40,574	2,015,429	2,109,271
Depreciation	10,076	467,236	314,847	-	792,159
Total operating expenses	793,838	6,450,427	884,323	2,251,894	10,380,482
Operating income (loss)	849,784	(603,105)	(293,498)	(1,368)	(48,187)
Nonoperating revenues (expenses):					
Investment earnings	27,760	31,528	-	41,887	101,175
Intergovernmental					
State	101,193	-	50,785	-	151,978
Federal	-	14,828	-	-	14,828
Loss on transfer of capital assets	-	-	-	-	-
Interest expense	-	-	(737)	-	(737)
Total nonoperating revenues (expenses)	128,953	46,356	50,048	41,887	267,244
Income (loss) before capital contributions and transfers	978,737	(556,749)	(243,450)	40,519	219,057
Capital contributions	-	-	4,359,623	-	4,359,623
Transfers in	-	386,370	42,175	-	428,545
Changes in net position	978,737	(170,379)	4,158,348	40,519	5,007,225
Net position (deficit), beginning of year	(2,045,670)	5,449,335	4,630,940	2,061,868	3,370,147
Net position (deficit), end of year	\$ (1,066,933)	\$ 5,278,956	\$ 8,789,288	\$ 2,102,387	\$ 2,808,323
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.					(2,592)
Change in net position of business-type activities					\$ 5,004,633

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, 2020

	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	\$ 1,469,041	\$ 6,233,464	\$ 590,825	\$ 2,192,445	\$ 10,485,775	\$ -
Receipts from interfund services provided	-	-	-	-	-	18,931,406
Payments to suppliers	(469,104)	(5,735,734)	(204,298)	(2,223,011)	(8,632,147)	(12,834,672)
Payments to employees	(400,759)	(162,213)	(331,499)	-	(894,471)	(2,828,897)
Payments for interfund services used	(19,327)	(30,523)	(24,544)	(108)	(74,502)	-
Claims paid	-	-	-	-	-	(3,505,143)
Net cash provided by (used for) operating activities	579,851	304,994	30,484	(30,674)	884,655	(237,306)
Cash flows from noncapital financing activities:						
Receipt from payment on advances to other funds	-	-	-	-	-	3,531,301
Proceeds on advances from other funds	-	-	-	-	-	915,668
Transfers in from other funds	-	386,370	42,175	-	428,545	-
Intergovernmental	83,347	85,157	50,785	-	219,289	-
Net cash provided by noncapital financing activities	83,347	471,527	92,960	-	647,834	4,446,969
Cash flows from capital and related financing activities:						
Acquisition and construction of capital assets	-	(549,464)	-	-	(549,464)	(138,727)
Interest paid on capital debt	-	-	(737)	-	(737)	-
Net cash used for capital and related financing activities	-	(549,464)	(737)	-	(550,201)	(138,727)
Cash flows from investing activities:						
Interest received	27,760	31,528	-	41,887	101,175	350,646
Net increase in cash and cash equivalents	690,958	258,585	122,707	11,213	1,083,463	4,421,582
Cash and cash equivalents, beginning of year	1,136,993	1,647,283	156,363	2,082,988	5,023,627	4,829,346
Cash and cash equivalents, end of year	\$ 1,827,951	\$ 1,905,868	\$ 279,070	\$ 2,094,201	\$ 6,107,090	\$ 9,250,928
Reconciliation to the Statement of Net Position:						
Cash and investments	\$ 1,827,951	\$ 1,905,868	\$ 279,070	\$ 1,431,530	\$ 5,444,419	\$ 9,075,928
Restricted cash and investments	-	-	-	662,671	662,671	175,000
Total cash and cash equivalents	\$ 1,827,951	\$ 1,905,868	\$ 279,070	\$ 2,094,201	\$ 6,107,090	\$ 9,250,928

(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, 2020

	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)	\$ 849,784	\$ (603,105)	\$ (293,498)	\$ (1,368)	\$ (48,187)	\$ (891,236)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:						
Depreciation expense	10,076	467,236	314,847	-	792,159	20,222
Changes in assets, liabilities, and deferred outflows and inflows of resources:						
Accounts receivable, net	(136,494)	243,212	-	-	106,718	199,568
Intergovernmental receivables	-	-	-	(58,081)	(58,081)	(36)
Accounts payable	(13,960)	3,675	(4,213)	28,775	14,277	(351,447)
Salaries and benefits payable	116	1,073	3,597	-	4,786	(496)
Unearned revenue	(38,087)	142,930	-	-	104,843	-
Other liabilities	-	-	1,686	-	1,686	-
Total other postemployment benefits liability and related deferred outflows/inflows	13,112	9,485	18,967	-	41,564	-
Net pension liability and related deferred outflows/inflows	6,107	39,174	(15,163)	-	30,118	-
Accrued compensated absences	536	1,314	4,261	-	6,111	45,119
Accrued claims	-	-	-	-	-	741,000
Landfill closure/postclosure	(111,339)	-	-	-	(111,339)	-
Net cash provided by (used for) operating activities	<u>\$ 579,851</u>	<u>\$ 304,994</u>	<u>\$ 30,484</u>	<u>\$ (30,674)</u>	<u>\$ 884,655</u>	<u>\$ (237,306)</u>
Noncash investing, capital, and financing activities:						
Contribution of capital assets from governmental activities	\$ -	\$ -	\$ 4,359,623	\$ -	\$ 4,359,623	\$ -
Transfer out of capital assets	-	-	-	-	-	21,234

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, 2020

	<u>Investment Trust</u>	<u>Agency</u>
Assets:		
Cash and investments	\$ 68,151,128	\$ 5,358,454
Taxes receivable	-	12,876,031
Interest receivable	536,171	-
Intergovernmental receivables	-	403,281
	<u>68,687,299</u>	<u>18,637,766</u>
Total assets		
	<u>68,687,299</u>	<u>18,637,766</u>
Liabilities:		
Advances from other funds of the County	429,950	-
Agency obligations	-	18,637,766
	<u>429,950</u>	<u>18,637,766</u>
Total liabilities		
	<u>429,950</u>	<u>18,637,766</u>
Net position held in trust for pool participants	<u>\$ 68,257,349</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, 2020**

Additions:	
Contribution to pooled investments	\$ 90,604,410
Net investment income:	
Investment earnings	<u>1,240,039</u>
Total additions	91,844,449
Deductions:	
Distribution from pooled investments	<u>97,127,952</u>
Change in net position	(5,283,503)
Net position, beginning of year	<u>73,540,852</u>
Net position, end of year	<u><u>\$ 68,257,349</u></u>

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



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NOTES TO THE BASIC FINANCIAL STATEMENTS



**COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020**

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 County, the primary government. The County is financially accountable for the following component units, each of which 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 34 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 – Provides miscellaneous services throughout all unincorporated areas of the County.
- Lighting Districts – Provides street and highway safety lighting for all unincorporated areas of the County.
- Cemetery Districts – Provides burial services in some 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 GAAP 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, 2020

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 of 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, 2020

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 and charges for services.
- 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 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 Road Construction Capital Projects Fund accounts for the activities related to major construction projects like bridges and new roads or highways.

The County reports the following major enterprise funds:

- The Solid Waste Enterprise Fund accounts for the landfill closure and postclosure costs for the Central and Big Oak Flat landfills.
- The Ambulance Enterprise Fund accounts for the operations of the County's emergency response services provided to its residents.
- The Airport Enterprise Fund accounts for the operations 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 34-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 the 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, 2020

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 for 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, 2020, 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, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Receivables

The majority of the loans receivable balance of \$14,276,328 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 \$635,164 is reported net of bad debt allowances of \$1,715,118.

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, construction in progress, structures and improvements, 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 increase the utility or add to value of the asset (through increased capacity or serviceability) 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, 2020

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.

Pension and Other Postemployment Benefits Plans

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 (collectively, Pension Plans) and additions to/deductions from the Pension Plans' fiduciary net position have been determined on the same basis. 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. The Retiree Healthcare Plan, an other postemployment benefits plan (OPEB Plan), does not have a trust or equivalent arrangement and is funded on a pay-as-you-go basis.

GASB Statement Nos. 68 and 75 require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

	<u>Pension</u>	<u>OPEB</u>
Valuation Date:	June 30, 2018, rolled forward to June 30, 2019	June 30, 2018, rolled forward to June 30, 2019
Measurement Date:	June 30, 2019	June 30, 2019
Measurement Period:	July 1, 2018 to June 30, 2019	July 1, 2018 to June 30, 2019

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, 2020

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 and 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, 2020

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 certain reported amounts and disclosures. 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 will be effective for the County in the future:

- 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 provisions of this statement, as amended by GASB Statement No. 95, are effective for the County's year ending June 30, 2021.
- 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 provisions of this statement, as amended by GASB Statement No. 95, are effective for the County's year ending June 30, 2022.
- In June 2018, GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. This statement is to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for interest cost incurred before the end of a construction period. The provisions of this statement, as amended by GASB Statement No. 95, are effective for the County's year ending June 30, 2022.
- In August 2018, GASB issued Statement No. 90, *Majority Equity Interests—an amendment of GASB Statements No. 14 and No. 61*. This statement is to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. The provisions of this statement, as amended by GASB Statement No. 95, 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, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- In May 2019, GASB issued Statement No. 91, *Conduit Debt Obligations*. This statement is to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The provisions of this statement, as amended by GASB Statement No. 95, are effective for the County's year ending June 30, 2023.
- In January 2020, GASB issued Statement No. 92, *Omnibus 2020*. This statement establishes accounting and financial reporting requirements for specific issues related to leases, intra-entity transfers of assets, postemployment benefits, government acquisitions, risk financing and insurance-related activities of public entity risk pools, fair value measurements, and derivative instruments. The provisions of this statement, as amended by GASB Statement No. 95, are effective for the County's year ending June 30, 2022.
- In March 2020, GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*. This statement establishes accounting and financial reporting requirements related to the replacement of interbank offered rates in hedging derivative instruments and leases. It also identifies appropriate benchmark interest rates for hedging derivative instruments. The provisions of this statement, as amended by GASB Statement No. 95, are effective for the County's year ending June 30, 2022.
- In March 2020, GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. This statement establishes standards of accounting and financial reporting for public-private and public-public partnership arrangements (PPPs) and availability payment arrangements for governments. The provisions of this statement are effective for the County's year ending June 30, 2023.
- In May 2020, GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. This statement establishes standards of accounting and financial reporting for subscription-based information technology arrangements (SBITAs) by a government end user. The provisions of this statement are effective for the County's year ending June 30, 2023.
- In June 2020, GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*. This statement is to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The provisions of this statement are effective for the County's year ending June 30, 2022.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- In April 2022, GASB issued Statement No. 99, *Omnibus 2022*. This statement is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The provisions of this statement are effective as follows:
 - The requirements related to leases, PPPs, and SBITAs are effective for the County's year ending June 30, 2023.
 - The requirements related to financial guarantees and the classification and reporting of derivative instruments with the scope of Statement 53 and effective for the County's year ending June 30, 2024.
- In June 2022, GASB issued Statement No. 100, *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62*. This statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The provisions of this statement are effective for the County's year ending June 30, 2024.
- In June 2022, GASB issued Statement No. 101, *Compensated Absences*. This statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The provisions of this statement are effective for the County's year ending June 30, 2025.

Coronavirus

In March 2020, the World Health Organization declared the spread of the novel Coronavirus (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the County, COVID-19 has impacted various areas of operations and financial results, including, but not limited to, costs for emergency preparedness and shortages of personnel. Management believes the County has taken, and continues to take, appropriate actions to mitigate the negative impact.

When the California governor issued the stay-in-place order, all County libraries, youth centers, and recreation services closed. Libraries slowly opened starting with the main branch in July 2020 followed by all others in the fall of 2020. Many County departments were not open to the public during phase 1. All County departments were opened by the fall of 2020. In the State's May revised budget, the County was allocated \$5,576,000 for Coronavirus Relief. These funds are to be used for COVID-19 expenses incurred during the event. In fiscal year 2019-20, \$639,296 was spent, the majority of which (\$482,689) was expended on staffing the event. The balance of these funds were spent in fiscal year 2020-21.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2020

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	\$ 54,226,109
Restricted cash and investments	4,431,954
Fiduciary funds:	
Investment Trust Fund	68,151,128
Agency Funds	<u>5,358,454</u>
Total cash and investments	<u>\$ 132,167,645</u>

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

Deposits	\$ 5,150,140
Investments	127,009,796
Cash on hand	<u>7,709</u>
Total cash and investments	<u>\$ 132,167,645</u>

Authorized Investments

Under provisions of the County's investment policy or bond indentures, 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, money market mutual funds, repurchase agreements, negotiable certificates of deposit, supranational obligations, obligations of the State of California, and obligations of local agencies within California. The County's policy is more restrictive than the California Government Code in that it does not permit investments in reverse repurchase agreements.

The County is a voluntary participant in LAIF. LAIF is part of the California Pooled Money Investment Account (PMIA), which at June 30, 2020 had a balance of \$101.0 billion. Of that amount, 3.37% 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 191 days as of June 30, 2020. 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, 2020, CAMP had total fund net assets of \$6.5 billion with an average maturity of 53 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, 2020

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 is Federal Home Loan Bank (10.7%).

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. Also, a financial institution may, in accordance with the California Government Code, secure local agency deposits using first trust deed mortgages; however, the fair value of the first trust deed mortgages collateral must be at least 150% of the total amount deposited. At June 30, 2020, the carrying amount of deposits was \$5,150,140 and the bank balance was \$9,662,949. Of the bank balance, \$932,732 was covered by federal deposit insurance and \$8,730,217 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, 2020

NOTE 2: CASH AND INVESTMENTS (Continued)

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.

As of June 30, 2020, 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							\$ 3,374
Cash deposits							4,967,408
Total cash							<u>4,970,782</u>
Investments managed by County Treasurer:							
LAIF	Not Rated	\$ -	\$ -	\$ 37,788,835	\$ -	\$ -	37,788,835
CAMP	AAAm	-	14,507,949	-	-	-	14,507,949
Negotiable Certificates of Deposit	Not Rated	-	490,000	741,000	5,669,000	6,373,081	13,273,081
U.S. Treasury Notes	Not Rated	-	-	-	7,120,000	-	7,120,000
U.S. Agency Securities:							
Federal Farm Credit Bank	AA+	-	-	-	-	999,250	999,250
Federal Home Loan Bank	AA+	-	-	1,012,420	10,092,930	2,073,420	13,178,770
Federal Home Loan Mortgage Corporation	AA+	-	999,750	-	-	-	999,750
Federal National Mortgage Association	AA+	-	-	-	3,986,880	1,019,290	5,006,170
Tennessee Valley Authority	AA+	-	-	-	-	2,194,400	2,194,400
Supranational Obligations	AAA	-	-	-	2,000,000	-	2,000,000
Corporate Notes	AA+	-	-	2,133,800	1,985,000	2,026,140	6,144,940
Corporate Notes	AA	-	-	-	2,053,000	-	2,053,000
Corporate Notes	AA-	-	-	-	1,004,400	-	1,004,400
Corporate Notes	A+	-	-	999,350	999,600	9,119,530	11,118,480
Corporate Notes	A	-	-	-	-	5,030,800	5,030,800
Corporate Notes	Not Rated	-	-	1,003,420	-	-	1,003,420
Total investments managed by County Treasurer		<u>\$ -</u>	<u>\$ 15,997,699</u>	<u>\$ 43,678,825</u>	<u>\$ 34,910,810</u>	<u>\$ 28,835,911</u>	<u>123,423,245</u>
Total Investment Pool							<u>128,394,027</u>
Cash and Investments Held Outside of the Pool:							
Cash on hand							4,335
Cash deposits							182,732
Total cash							<u>187,067</u>
Investments managed by trustee:							
Money Market Mutual Funds	AAAm	<u>\$ 3,586,551</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	3,586,551
Total cash and investments							<u>\$ 132,167,645</u>

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2020

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 Statement No. 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 fair 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 (Committee on Uniform Securities Identification Procedures) or SEDOL (stock exchange daily official list), 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, 2020:

Investments	Total	Fair Value Measurements Using
		Level 2
Negotiable Certificates of Deposit	\$ 13,273,081	\$ 13,273,081
U.S. Treasury Notes	7,120,000	7,120,000
U.S. Agency Securities	22,378,340	22,378,340
Supranational Obligations	2,000,000	2,000,000
Corporate Notes	26,355,040	26,355,040
Total investments subject to fair value hierarchy	71,126,461	<u>\$ 71,126,461</u>
Investments not subject to fair value hierarchy		
LAIF	37,788,835	
CAMP	14,507,949	
Total investments	<u>\$ 123,423,245</u>	

The valuation of 2a-7 money market mutual funds held by the County is at one-dollar net asset value (NAV) per share. The total value of these at June 30, 2020 was \$3,586,551, with zero unfunded commitments. The redemption frequency is daily and redemption notice period of intra-daily. This type of investment primarily invests in short-term U.S. Treasury and government securities (including repurchase agreements collateralized by U.S. Treasury and government agency securities).

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2020

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 \$59,495,709 as of June 30, 2020.

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

Investments	Fair Value	Principal	Interest Rate	Maturity Range
LAIF	\$ 37,788,835	\$ 37,788,835	1.08%	1/7/21*
CAMP	14,507,949	14,507,949	0.48%	8/22/20*
Negotiable Certificates of Deposit	13,273,081	13,275,000	0.70-3.20%	8/26/20-6/12/25
U.S. Treasury Notes	7,120,000	7,000,000	1.75-2.875%	11/15/21-10/31/22
U.S. Agency Securities	22,378,340	22,000,000	0.72-3.25%	12/18/20-2/20/25
Supranational Obligations	2,000,000	2,000,000	1.93%	4/27/22
Corporate Notes	26,355,040	26,000,000	1.55-3.625%	2/28/21-3/15/24
Total investments	<u>\$ 123,423,245</u>	<u>\$ 122,571,784</u>		

* LAIF and CAMP are investment pools, and as such, their maturities are measured as a weighted average; LAIF being 191 days and CAMP being 53 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, 2020:

Statement of Net Position:

Net position held for pool participants	<u>\$ 128,500,248</u>
Equity of internal pool participants	\$ 60,242,899
Equity of external pool participants	<u>68,257,349</u>
Total equity	<u>\$ 128,500,248</u>

Statement of Changes in Net Position:

Net position at July 1, 2019	\$ 122,821,785
Net change in investment by pool participants	<u>5,678,463</u>
Net position at June 30, 2020	<u>\$ 128,500,248</u>

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2020

NOTE 3: CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2020 for the governmental activities and business-type activities are as follows:

	Balance July 1, 2019	Increases	Decreases	Balance June 30, 2020
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 6,751,474	\$ 514,703	\$ -	\$ 7,266,177
Construction in progress	63,177,084	25,907,769	(11,090,473)	77,994,380
Total capital assets, not being depreciated	<u>69,928,558</u>	<u>26,422,472</u>	<u>(11,090,473)</u>	<u>85,260,557</u>
Capital assets, being depreciated:				
Structures and improvements	75,840,813	454,405	-	76,295,218
Equipment	40,036,597	2,540,011	(917,529)	41,659,079
Roads	368,573,356	6,159,731	-	374,733,087
Bridges	10,888,194	-	-	10,888,194
Total capital assets, being depreciated	<u>495,338,960</u>	<u>9,154,147</u>	<u>(917,529)</u>	<u>503,575,578</u>
Less accumulated depreciation for:				
Structures and improvements	(42,839,786)	(2,001,178)	-	(44,840,964)
Equipment	(33,135,872)	(1,751,334)	907,906	(33,979,300)
Roads	(345,650,920)	(1,185,878)	-	(346,836,798)
Bridges	(5,398,474)	(435,527)	-	(5,834,001)
Total accumulated depreciation	<u>(427,025,052)</u>	<u>(5,373,917)</u>	<u>907,906</u>	<u>(431,491,063)</u>
Total capital assets, being depreciated, net	<u>68,313,908</u>	<u>3,780,230</u>	<u>(9,623)</u>	<u>72,084,515</u>
Governmental activities, net	<u>\$ 138,242,466</u>	<u>\$ 30,202,702</u>	<u>\$ (11,100,096)</u>	<u>\$ 157,345,072</u>
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 2,083,017	\$ -	\$ -	\$ 2,083,017
Capital assets, being depreciated:				
Structures and improvements	18,087,058	4,359,623	-	22,446,681
Equipment	2,515,834	549,464	(178,868)	2,886,430
Total capital assets, being depreciated	<u>20,602,892</u>	<u>4,909,087</u>	<u>(178,868)</u>	<u>25,333,111</u>
Less accumulated depreciation for:				
Structures and improvements	(11,594,657)	(519,418)	-	(12,114,075)
Equipment	(1,944,029)	(272,741)	178,868	(2,037,902)
Total accumulated depreciation	<u>(13,538,686)</u>	<u>(792,159)</u>	<u>178,868</u>	<u>(14,151,977)</u>
Total capital assets, being depreciated, net	<u>7,064,206</u>	<u>4,116,928</u>	<u>-</u>	<u>11,181,134</u>
Business-type activities, net	<u>\$ 9,147,223</u>	<u>\$ 4,116,928</u>	<u>\$ -</u>	<u>\$ 13,264,151</u>

Capital assets with a net book value of zero (net of accumulated depreciation of \$178,868) were transferred from business-type activities to governmental activities to during the year.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2020

NOTE 3: CAPITAL ASSETS (Continued)

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

Governmental activities:	
General government	\$ 2,385,241
Public protection	745,358
Public ways and facilities	1,858,252
Health and sanitation	84,882
Public assistance	39,085
Education	1,982
Recreation and cultural services	60,027
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets	<u>20,222</u>
Total depreciation expense - governmental activities	<u>\$ 5,195,049</u>
Business-type activities:	
Solid Waste	\$ 10,076
Ambulance	467,236
Airport	<u>314,847</u>
Total depreciation expense - business-type activities	<u>\$ 792,159</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, 2019	Additions	Deletions	Balance June 30, 2020	Due Within One Year
Governmental activities:					
Accrued claims	\$ 9,320,000	\$ 4,189,118	\$ (3,448,118)	\$ 10,061,000	\$ 2,122,713
Compensated absences	4,056,414	2,560,731	(2,515,612)	4,101,533	1,900,000
Bonds payable	32,961,000	-	(1,108,000)	31,853,000	1,177,000
Plus premium	<u>459,944</u>	<u>-</u>	<u>(16,390)</u>	<u>443,554</u>	<u>16,390</u>
Total governmental activities	<u>\$ 46,797,358</u>	<u>\$ 6,749,849</u>	<u>\$ (7,088,120)</u>	<u>\$ 46,459,087</u>	<u>\$ 5,216,103</u>
Business-type activities:					
Compensated absences	\$ 46,327	\$ 15,756	\$ (9,645)	\$ 52,438	\$ 23,698
Landfill closure and postclosure	<u>2,977,900</u>	<u>39,121</u>	<u>(150,460)</u>	<u>2,866,561</u>	<u>155,660</u>
Total business-type activities	<u>\$ 3,024,227</u>	<u>\$ 54,877</u>	<u>\$ (160,105)</u>	<u>\$ 2,918,999</u>	<u>\$ 179,358</u>

Internal service funds predominantly serve the governmental funds. Accordingly, long-term debt for internal service funds, which includes 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, 2020

NOTE 4: LONG-TERM DEBT (Continued)

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. In July 2018, the County issued \$4,900,000 in Judgment Obligation Bonds with interest rates ranging from 2.125% to 5%, which included a premium of \$18,217. The net proceeds of \$4,757,057 (after \$161,160 in underwriting fees and other issuance costs) were deposited in an irrevocable trust with an escrow agent to currently refund the \$4,705,000 outstanding balance on the 2006 Judgment Obligation Bonds with interest rates ranging from 3.5% to 4.5%, including accrued interest of \$52,057. As a result, the 2006 Judgment Obligation Bonds are considered defeased and the liability for those bonds has been removed from the statement of net position. The County pays principal and interest semi-annually that began on November 1, 2018 and will end on November 1, 2036. The balance at June 30, 2020 is \$4,480,000 and is presented in governmental activities. Annual principal and interest payments range from \$331,894 to \$341,025.

On December 1, 2014, the County entered into an agreement with Umpqua Bank for the \$8,205,000 Taxable Pension Obligation Refunding Bonds to pay off the CalPERS safety Tier 1 side fund. The County pays principal and interest quarterly that began on March 1, 2015 and will end on June 1, 2032. The interest rate is 4%. The balance at June 30, 2020 is \$6,938,000 and is presented in governmental activities. Annual principal and interest payments range from \$609,480 to \$883,550.

On March 1, 2018, the County entered into an agreement with the California Municipal Finance Authority for the \$21,640,000 Lease Revenue Bonds to finance: (1) the County match for the New County Jail; (2) the extension of infrastructure throughout the Law and Justice Center campus; (3) the County match for the New Juvenile Detention Facility; and (4) the replacement of the County's Enterprise Resource Planning system and upgrade of the County computer network. The County pays principal and interest semi-annually that began on June 1, 2018 and will end on December 1, 2047. The interest rate varies from 3% to 4%. The balance at June 30, 2020 is \$20,435,000 and is presented in governmental activities. Annual principal and interest payments range from \$1,013,650 to \$1,367,000.

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

Year Ending June 30,	Governmental activities	
	Principal	Interest
2021	\$ 1,177,000	\$ 1,138,055
2022	1,247,000	1,087,635
2023	1,328,000	1,036,415
2024	1,403,000	984,270
2025	1,472,000	930,293
2026-2030	7,939,000	3,767,708
2031-2035	6,072,000	2,423,066
2036-2040	4,150,000	1,602,140
2041-2045	4,175,000	908,444
2046-2048	2,890,000	159,680
Total	<u>\$ 31,853,000</u>	<u>\$ 14,037,706</u>

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2020

NOTE 5: INTERFUND TRANSACTIONS

Advances to/from other funds

Advances to/from other funds represent long-term cash advances to support various funds' cash flow needs. The following schedule briefly summarizes the amounts of advances to/from other funds at June 30, 2020:

Receivable Fund	Payable Fund	Amount
General	Investment Trust	\$ 429,950
Internal Service	County Capital	3,446,250
	Road Construction	3,454,400
	Other Governmental	39,300
	Internal Service	1,747,545
		<u>8,687,495</u>
		<u>\$ 9,117,445</u>

The County Board of Supervisors authorized an advance from the General Fund to the Investment Trust Fund to cover a cash deficit of the Resources Conservation District. The outstanding balance at June 30, 2020 totaled \$429,950.

The County Board of Supervisors authorized advances from the Workers' Compensation Internal Service Fund to the County Capital Fund to cover cash deficits due to timing of receiving reimbursements related to grant funded programs. The outstanding balance at June 30, 2020 totaled \$3,446,250.

The County Board of Supervisors authorized advances to cover cash deficits in the Road Construction Fund, which borrowed from the Post Retirement Insurance Internal Service Fund. The outstanding balance at June 30, 2020 totaled \$3,454,400.

The County Board of Supervisors authorized advances to cover cash deficits in the National Disaster Resilience other governmental funds, which borrowed from the Post Retirement Insurance Internal Service Fund. The outstanding balance at June 30, 2020 totaled \$39,300.

The County Board of Supervisors authorized advances to cover cash deficits in the Employee Leave Liability Internal Service Fund, which borrowed from the Post Retirement Insurance Internal Service Fund. The outstanding balance at June 30, 2020 totaled \$1,747,545.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2020

NOTE 5: INTERFUND TRANSACTIONS (Continued)

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, 2020:

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>
General	Roads	\$ 942,067
	Health and Welfare	2,870,522
	County Capital	1,504,131
	Other Governmental	1,675,923
	Ambulance	56,808
	Airport	40,939
		<u>7,090,390</u>
Health and Welfare	Other Governmental	<u>7,446</u>
Road Construction	Roads	<u>59,323</u>
Other Governmental	General	39,546
	County Capital	155,691
	Ambulance	329,562
	Airport	1,236
		<u>526,035</u>
		<u>\$ 7,683,194</u>

The General Fund made contributions of \$7,090,390 to other funds to offset operating costs of the programs. Of the amount transferred out, the Roads Fund received \$942,067 to offset operational road treatment costs, the Health and Welfare Fund received \$2,870,522 representing transfer of vehicle license fee revenue received from the State, the County Capital Fund received \$1,504,131 for repayment of advances from other funds, and Other Governmental funds received \$1,675,923 for County Fire equipment (\$264,482) and to offset operational contract increases.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2020

NOTE 6: PENSION PLANS

General Information about the Pension Plans

Pension Plans Description, Benefits Provided, and Employees Covered – 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. Both Pension 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 Pension Plans regarding number of employees covered, benefit provisions, assumptions (for funding, but not for accounting purposes), and membership information are listed in the June 30, 2017 Annual Actuarial Valuation Reports (funding valuations). 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 Plans and other requirements are established by state statute and County resolution.

The benefits for the Pension 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 Pension Plans’ provisions and benefits in effect during the year ended June 30, 2020 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 & up	50 to 67 & up	52 to 67 & up
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 & up	50 to 55 & up	50 to 57 & up
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, 2020

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 1st 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 year ended June 30, 2020, the active employee contribution rates were 7.000%, 6.250%, 9.000%, 9.000%, and 12.000% of member earnings, and the employer contribution rates were 27.385%, 27.385%, 45.147%, 16.853%, and 13.250% 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, 2020, the County contributed \$8,032,791 and \$3,233,257 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, 2020, the County reported a liability of \$93,010,213 and \$25,038,047 for its proportionate shares of the Miscellaneous and Safety Plans’ net pension liabilities, respectively. The net pension liabilities were measured as of June 30, 2019, using an annual actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019 using standard update procedures. The County’s proportion of the Miscellaneous Plan’s net pension liability was based on its fiscal year 2018-19 total contributions to the Miscellaneous Plan relative to all fiscal year 2018-19 contributions to the Miscellaneous Plan. The County’s proportions of the Miscellaneous Plan’s net pension liability as of June 30, 2019 and 2018 were 92.82969% and 92.37612%, respectively, for an increase of 0.45357%. 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 fair value of assets. The County’s proportions of the Safety Plan’s net pension liability as of June 30, 2019 and 2018 were 0.24434% and 0.23548%, respectively, for an increase of 0.00886%.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2020

NOTE 6: PENSION PLANS (Continued)

For the year ended June 30, 2020, the County recognized pension expense of \$15,783,356 and \$5,557,018 for the Miscellaneous and Safety Plans, respectively. At June 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Miscellaneous Plan:		
Contributions subsequent to the measurement date	\$ 8,032,791	\$ -
Differences between expected and actual experience	2,540,641	-
Change in assumptions	-	(104,944)
Net differences between projected and actual earnings on plan investments	-	(1,043,135)
Change in employer's proportion	351,439	(77,022)
Difference between the employer's contributions and the employer's proportionate share of contributions	650,900	-
Total Miscellaneous Pension Plan	<u>11,575,771</u>	<u>(1,225,101)</u>
Safety Plan:		
Contributions subsequent to the measurement date	3,233,257	-
Differences between expected and actual experience	1,886,083	-
Change in assumptions	1,184,042	(231,065)
Net differences between projected and actual earnings on plan investments	-	(397,395)
Change in employer's proportion	1,028,611	(91,689)
Difference between the employer's contributions and the employer's proportionate share of contributions	-	(1,010,119)
Total Safety Pension Plan	<u>7,331,993</u>	<u>(1,730,268)</u>
Total	<u>\$ 18,907,764</u>	<u>\$ (2,955,369)</u>

The \$8,032,791 and \$3,233,257 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 during the year ending June 30, 2021. The remainder reported as deferred outflows and inflows of resources related to pension will be recognized as pension expense as follows:

Year Ending June 30,	Deferred Outflows / (Inflows) of Resources	
	Miscellaneous Plan	Safety Plan
2021	\$ 3,828,639	\$ 2,014,861
2022	(1,378,410)	(46,479)
2023	(311,958)	322,766
2024	179,608	77,320
Total	<u>\$ 2,317,879</u>	<u>\$ 2,368,468</u>

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2020

NOTE 6: PENSION PLANS (Continued)

Actuarial Assumptions – The June 30, 2018 valuation was rolled forward to determine the June 30, 2019 total pension liability, based on the following actuarial method and assumptions:

Actuarial Cost Method	Entry-Age Normal
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.15% Net of Pension Plan Investment Expenses, includes Inflation
Mortality Rate Table ⁽¹⁾	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	The lesser of contract COLA or 2.5% until Purchasing Power Protection Allowance floor on purchasing power applies, 2.50% thereafter

⁽¹⁾ The mortality table used was developed based on CalPERS-specific data. The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015. Pre-retirement and Post-retirement mortality rates include 15 years of projected mortality improvement using 90% of scale MP-2016 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from December 2017 that can be found on the CalPERS website.

Discount Rate – The discount rate used to measure the total pension liability was 7.15 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Pension Plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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.

In determining the long-term expected rate of return, CalPERS staff took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded 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 adjusted to account for assumed administrative expenses.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2020

NOTE 6: PENSION PLANS (Continued)

The expected real rates of return by asset class are as follows:

Asset Class ⁽¹⁾	Assumed Asset Allocation	Real Return Years 1 - 10 ⁽²⁾	Real Return Years 11+ ⁽³⁾
Global equity	50.0 %	4.80 %	5.98 %
Fixed income	28.0	1.00	2.62
Inflation assets	-	0.77	1.81
Private equity	8.0	6.30	7.23
Real assets	13.0	3.75	4.93
Liquidity	1.0	-	(0.92)

(1) In CalPERS' ACFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

(2) An expected inflation of 2.00% used for this period.

(3) An expected inflation of 2.92% 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 Pension Plans as of the measurement date, calculated using the discount rate of 7.15 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 (6.15 percent) or 1 percentage-point higher (8.15 percent) than the current rate:

	Discount Rate - 1% (6.15%)	Current Discount Rate (7.15%)	Discount Rate + 1% (8.15%)
County's Proportionate Share of Pension Plans' Net Pension Liability:			
Miscellaneous Plan	\$ 126,836,762	\$ 93,010,213	\$ 64,746,180
Safety Plan	39,904,388	25,038,047	12,849,977
Total	<u>\$ 166,741,150</u>	<u>\$ 118,048,260</u>	<u>\$ 77,596,157</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 under Forms and Publications.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2020

NOTE 7: OTHER POSTEMPLOYMENT BENEFITS PLAN

Plan Description – The County participates in a Retiree Healthcare Plan, a multiple-employer defined benefit plan, which does not issue a publicly available report, with the Tuolumne County Transportation Council (Council), which is not a component unit of the County. The County provides medical coverage for its employees through the CalPERS healthcare program, Public Employees’ Medical and Hospital Care Act (PEMHCA). The OPEB Plan is not administered in a trust or equivalent arrangement that meets the criteria in paragraph 4 of GASB Statement No. 75. For financial reporting purposes, the County reports a proportionate share of the collective total OPEB liability, OPEB expense, and deferred outflows and inflows of resources. Accordingly, the disclosures and required supplementary information have been reported for the County as a cost-sharing participant.

Benefits Provided – The County allows retirees to continue participating in the OPEB Plan after retirement. The following summarizes the County’s retiree OPEB Plan benefits:

- 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, an implied subsidy is required.

Contributions – The County currently contributes based on a pay-as-you-go funding method, that is, benefits are payable when due. For fiscal year 2019-20, the County contributed \$1,185,748 in benefit payments. Employees are not required to contribute to the OPEB Plan.

Employees Covered by Benefit Terms – At June 30, 2019, which is the measurement date for determining the County’s June 30, 2020 reported OPEB liability, the following number of participants were covered by the benefit terms:

Inactives currently receiving benefits	185
Inactives entitled to but not yet receiving benefits	515
Active employees	<u>600</u>
Total	<u><u>1,300</u></u>

Total OPEB Liability – At June 30, 2020, the County reported a liability of \$32,555,518 for its proportionate share of the OPEB Plan total OPEB liability in accordance with the parameters of GASB Statement No. 75. The total OPEB liability was measured as of June 30, 2019 as determined by an actuarial valuation as of June 30, 2019. The County’s proportion of the total OPEB liability was based on its 2018-19 number of employees relative to the entire 2018-19 number of County and Council employees. The County’s proportionate share based on its number of employees as of June 30, 2019 and 2018 were 99.43496% and 99.51618%, respectively, for a decrease of 0.08122%.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2020

NOTE 7: OTHER POSTEMPLOYMENT BENEFITS PLAN (Continued)

Actuarial Assumptions – For the measurement period ended June 30, 2019 (the measurement date), the total OPEB liability was determined using a June 30, 2019 valuation date. The June 30, 2019 total OPEB liability was based on the following actuarial method and assumptions:

Valuation Date:	June 30, 2019
Actuarial Cost Method:	Entry Age Normal
Actuarial Assumptions:	
Discount Rate	3.50%
Investment Rate of Return	n/a
General Inflation	2.75%
Mortality Improvement	Mortality projected fully generational with Scale MP-2020 Aggregate - 3.00% annually
Salary Increases	Merit – CalPERS 1997-2015 Experience Study
Medical Trend	<i>Non-Medicare:</i> 7.00% for 2022, decreasing to an ultimate rate of 4.00% in 2076 <i>Medicare:</i> 5.00% (Kaiser) and 6.10% (non-Kaiser) for 2022, 4.85% (Kaiser) and 5.90% (non-Kaiser) for 2023, decreasing to an ultimate rate of 4.00% in 2076
PEMHCA Minimum Increases	4.25% annually

Other demographic assumptions used in the June 30, 2019 valuation were based on the results of the 2017 *CalPERS Experience Study and Review of Actuarial Assumptions* report (Experience Study) for the period from 1997 to 2015, including updates to termination, disability, mortality assumptions, and retirement rates. The Experience Study report can be obtained from the CalPERS website at www.calpers.ca.gov.

Discount Rate – The discount rate used to measure the total OPEB liability was based on the Bond Buyer 20-Bond Index as of June 30, 2019.

Changes in the Total OPEB Liability – The changes in the total OPEB liability are as follows:

Balance at June 30, 2019	\$ 30,804,065
Changes for the year:	
Service cost	1,234,151
Interest	1,221,654
Differences between expected and actual experience	(493,856)
Changes in assumptions	916,349
Benefit payments and refunds	(941,848)
Net changes	1,936,450
Balance at June 30, 2020	\$ 32,740,515
County's proportion of the total OPEB liability	99.43496%
County's proportionate share of the OPEB liability	\$ 32,555,518

Change in Assumptions – For the June 30, 2019 measurement date, the discount rate decreased from 3.87% to 3.50%.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2020

NOTE 7: OTHER POSTEMPLOYMENT BENEFITS PLAN (Continued)

Sensitivity of the County's Proportionate Share of the Total OPEB Liability to Changes in the Discount Rate – The following presents the County's proportionate share of the total OPEB liability, as well as what the County's proportionate share of the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage-point lower or 1 percentage-point higher than the current discount rate:

	Discount Rate -1% (2.5%)	Current Discount Rate (3.50%)	Discount Rate +1% (4.50%)
County's Proportionate Share of OPEB Plan's Total OPEB Liability	\$ 37,896,342	\$ 32,555,518	\$ 28,273,428

Sensitivity of the County's Proportionate Share of the Total OPEB Liability to Changes in Healthcare Costs Trend Rates – The following presents the County's proportionate share of the total OPEB liability, as well as what the County's proportionate share of the total OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1 percentage-point lower or 1 percentage-point higher than the current healthcare cost trend rates:

	Healthcare Cost Trend Rate -1%	Current Healthcare Cost Trend Rate	Healthcare Cost Trend Rate +1%
County's Proportionate Share of OPEB Plan's Total OPEB Liability	\$ 27,910,793	\$ 32,555,518	\$ 38,459,856

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB – For fiscal year 2019-20, the County recognized OPEB expense of \$1,892,363. At June 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	\$ 784,619	\$ (3,339,590)
Differences between expected and actual experience	-	(422,862)
County's contributions subsequent to the measurement date	1,185,748	-
Total	<u>\$ 1,970,367</u>	<u>\$ (3,762,452)</u>

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2020

NOTE 7: OTHER POSTEMPLOYMENT BENEFITS PLAN (Continued)

The \$1,185,748 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability during fiscal year 2020-21. Other amounts reported as deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows:

Year Ending June 30	
2021	\$ (527,319)
2022	(527,319)
2023	(527,319)
2024	(527,319)
2025	(527,319)
Thereafter	(341,238)
Total	<u>\$ (2,977,833)</u>

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, 2020 is \$10,061,000. These claim estimates are based on the requirements of GASB Statement No. 10, and include estimated claims incurred but not yet reported as of June 30, 2020.

Changes in the internal service funds claims liabilities during the years ended June 30, 2019 and 2020 were as follows:

Fiscal Year	Balance at July 1	Current Year Claims and Changes in Estimates	Current Year Claim Payments	Balance at June 30
2018-19	\$ 9,001,000	\$ 3,555,176	\$ (3,236,176)	\$ 9,320,000
2019-20	9,320,000	4,189,118	(3,448,118)	10,061,000

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2020

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 monitoring functions at the sites for thirty years after closure. The \$2,866,561 reported as landfill closure and postclosure care liability at June 30, 2020, 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 NET POSITION

As of June 30, 2020, the following individual funds had deficit net position balances:

<u>Fund</u>	<u>Deficit</u>
Solid Waste	\$ 1,066,933
Workers' Compensation	716,707
Employee Leave Liability	5,847,457

The Solid Waste deficit net position is expected to be eliminated as the landfill closure/postclosure liability becomes more funded via user charges.

The internal service funds (Workers' Compensation and Employee Leave Liability) deficit net position are expected to be eliminated via charges to other County funds. The County's plan is to have the Workers' Compensation Fund positive in a year as the accrued claims dropped by over \$1 million during fiscal year 2020-21. 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 several fiscal years. The expected decrease in the deficit in fiscal year 2021 didn't happen due to employees taking advantage of State and Federal COVID benefits as opposed to using their accrued compensated absences.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2020

NOTE 11: COMMITMENTS AND CONTINGENCIES

Commitments

At June 30, 2020, the significant commitments included \$611,129 for a fire engine for County Fire. In addition, the County's encumbrances as of June 30, 2020 were as follows:

<u>Fund</u>	<u>Encumbrances</u>
General	\$ 536,199
Roads	173,605
Health and Welfare	8,877
County Capital	229,292
Solid Waste	772
Cemetery	3,100

Contingencies

Grants and subventions

The County receives a number of federal and State grants either directly from federal or State governmental agencies or as a subgrantee of federal grants passed through the State. Several of these grants are passed through to subgrantees of the County, who are required to comply with the same terms and conditions. All of these grants are subject to audit, whether under the federal Single Audit or by the State. The amount of disallowed costs by grantor agencies, if any, as a result of audits cannot be determined at this time. The County believes that any such disallowances would not have a material effect of the financial statements. Continued funding of these grants is dependent upon the budgeting process of the federal, state, and county governments.

Litigation

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

NOTE 12: JOINT VENTURES

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 CSCSA 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, California 95370.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2020

NOTE 12: JOINT VENTURES (Continued)

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 \$85,000 to TCEDA during the year ended June 30, 2020.

On February 5, 2019, both the County and the City voted to withdraw from the TCEDA and plan to dissolve the TCEDA by July 31, 2022. During the 2021-22 fiscal year, TCEDA settled with the employees. There are no legal or financial issues outstanding.

Per the Joint Powers Authority (JPA) agreement, the County and the City are liable for any unfunded liabilities after the dissolution of the TCEDA.

The TCEDA was last audited for the year ended June 30, 2018. Those audited financial statements can be obtained at the Tuolumne County Auditor's Office: 2 South Green Street, Sonora, California 95370.

An aerial photograph of a town nestled in a valley, surrounded by lush green hills. A prominent white church with a tall steeple is visible on the left. In the center, there is a large, modern building with a red roof and large glass windows. Other smaller houses and buildings are scattered throughout the town, and the overall scene is peaceful and scenic.

Required Supplementary Information

COUNTY OF TUOLUMNE, CALIFORNIA
REQUIRED SUPPLEMENTARY INFORMATION - UNAUDITED
SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
LAST TEN YEARS*

Fiscal Year	Measurement Period	County's Proportion of the Net Pension Liability	County's Proportionate Share of the Net Pension Liability	County's Covered 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:						
2020	2019	92.82969%	\$ 93,010,213	\$ 28,133,697	330.60%	67.08%
2019	2018	92.37612%	85,142,907	27,449,050	310.19%	68.33%
2018	2017	91.51202%	81,237,123	27,135,295	299.38%	68.24%
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:						
2020	2019	0.24434%	\$ 25,038,047	\$ 9,981,106	250.85%	75.26%
2019	2018	0.23548%	22,691,861	10,231,142	221.79%	75.26%
2018	2017	0.22583%	22,395,910	9,450,502	236.98%	73.31%
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: The figures above do not include any liability impact that may have resulted from plan changes which occurred after the June 30, 2016 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 2019, there were no changes. In 2018, there were no changes. In 2017, the accounting discount rate reduced from 7.65 percent to 7.15 percent. 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). Therefore, only six years of information is presented.

COUNTY OF TUOLUMNE, CALIFORNIA
REQUIRED SUPPLEMENTARY INFORMATION - UNAUDITED
SCHEDULE OF THE COUNTY'S PENSION 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:					
2020	\$ 8,032,791	\$ 8,032,791	\$ -	\$ 29,332,814	27.385%
2019	6,725,923	6,725,923	-	28,133,697	23.907%
2018	5,722,029	5,722,029	-	27,449,050	20.846%
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:					
2020	\$ 3,233,257	\$ 3,233,257	\$ -	\$ 10,305,371	31.374%
2019	2,815,267	2,815,267	-	9,981,106	28.206%
2018	2,565,135	2,565,135	-	10,231,142	25.072%
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). Therefore, only seven years of information is presented.

COUNTY OF TUOLUMNE, CALIFORNIA
REQUIRED SUPPLEMENTARY INFORMATION - UNAUDITED
SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE
OF THE TOTAL OTHER POSTEMPLOYMENT BENEFITS LIABILITY
LAST TEN YEARS*

Fiscal Year	Measurement Period	County's Proportion of the Total Other Postemployment Benefits Liability	County's Proportionate Share of the Total Other Postemployment Benefits Liability	County's Covered-Employee Payroll	County's Proportionate Share of the Total Other Postemployment Benefits Liability as a Percentage of Their Covered-Employee Payroll
2020	2019	99.43496%	\$ 32,555,518	\$ 41,811,155	77.86%
2019	2018	99.51618%	30,655,029	35,302,534	86.84%
2018	2017	99.50926%	30,520,486	37,896,113	80.54%

* GASB 75 was implemented in 2018 (2017 measurement period). Therefore, only three years of information is presented.

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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 32,680,818	\$ 32,680,818	\$ 31,696,572	\$ (984,246)
Licenses and permits	2,527,511	2,852,574	2,959,244	106,670
Fines, forfeits, and penalties	1,484,597	1,457,597	1,420,162	(37,435)
Investment earnings, rents, and concessions	349,577	346,392	340,946	(5,446)
Intergovernmental:				
State	24,808,086	25,666,361	21,173,061	(4,493,300)
Federal	4,495,949	5,192,151	4,955,388	(236,763)
Other	684,772	729,772	776,084	46,312
Charges for services	9,787,736	9,390,609	9,479,978	89,369
Miscellaneous	210,658	261,984	293,056	31,072
Total revenues	77,029,704	78,578,258	73,094,491	(5,483,767)
Expenditures:				
General government:				
Board of supervisors	708,936	695,224	696,160	(936)
Appropriation for contingencies	1,053,416	1,053,416	-	1,053,416
County administrative office (CAO)	1,479,023	1,493,361	1,466,326	27,035
County auditor-controller	1,652,529	1,652,529	1,582,918	69,611
Treasurer-tax collector	539,475	527,413	520,688	6,725
Assessor-recorder	1,585,686	1,582,315	1,583,223	(908)
Recorder-modernization	107,450	107,450	91,871	15,579
Archives	146,728	157,171	147,751	9,420
Office of revenue recovery	750,094	719,558	709,828	9,730
County counsel	1,217,134	1,191,041	1,122,890	68,151
Human resources	630,919	626,345	620,785	5,560
Employee development and recognition	138,400	121,600	54,511	67,089
County clerk - elections	1,006,505	1,027,130	786,698	240,432
Facilities management	3,349,557	3,387,459	3,267,160	120,299
General services department	127,269	127,269	127,114	155
Economic development and promotion	1,475,769	1,485,576	1,254,569	231,007
Business assistance and innovation	163,489	168,142	135,408	32,734
Information technology	4,604,438	4,417,962	3,825,627	592,335
Public works - surveyor and GIS	-	315,623	311,507	4,116
Outside agency partners	441,647	441,647	442,975	(1,328)
Radio/communications	142,513	142,513	132,210	10,303
Debt service	2,711,658	2,711,658	2,295,714	415,944
Total general government	24,032,635	24,152,402	21,175,933	2,976,469
Public protection:				
CAO emergency services	242,030	242,030	170,363	71,667
CAO homeland security	288,188	288,188	107,636	180,552
OES - tree mortality hazard	1,588,478	1,588,478	844,683	743,795
Master stewardship grant	3,125,000	3,125,000	839,371	2,285,629
Transfer to outside fire districts	8,439	8,439	8,439	-
Hazardous fuel reduction grant	969,000	969,000	80,811	888,189
COVID 19 emergency	-	639,297	639,296	1
Grand jury	39,262	39,262	31,656	7,606
District attorney	2,414,188	2,302,221	2,204,307	97,914
Victim witness prosecution program	479,805	491,045	472,292	18,753
District attorney victim advocacy/outreach	180,265	180,265	138,871	41,394
KC child advocacy	175,000	200,892	181,965	18,927
Public defender	1,054,224	1,057,733	1,037,753	19,980
PD Conflict division	453,637	487,848	423,880	63,968
County - court related AB 233	409,238	409,238	409,184	54
Sheriff - coroner	11,930,654	12,545,551	12,146,505	399,046
Sheriff - courtroom security	1,119,526	1,119,526	1,072,042	47,484
Sheriff - communications	1,699,990	1,665,181	1,642,594	22,587
County jail	7,167,481	7,170,931	6,639,546	531,385

(Continued)

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, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Public protection (continued):				
Probation	\$ 4,743,446	\$ 4,857,916	\$ 4,514,704	\$ 343,212
Regional Juvenile Center	1,775,822	1,758,297	1,670,396	87,901
Agriculture - weights and measures	684,068	672,203	609,620	62,583
Community development department	3,938,778	4,009,302	3,602,317	406,985
Cannabis compliance	18,535	18,535	18,524	11
Animal control	1,039,431	1,129,586	1,056,746	72,840
Total public protection	<u>45,544,485</u>	<u>46,975,964</u>	<u>40,563,501</u>	<u>6,412,463</u>
Public ways and facilities:				
Special district administration	<u>111,386</u>	<u>106,681</u>	<u>92,932</u>	<u>13,749</u>
Health and sanitation:				
Sheriff - emergency medical communications	23,791	23,946	23,945	1
Air pollution	<u>965,186</u>	<u>1,138,202</u>	<u>893,639</u>	<u>244,563</u>
Total health and sanitation	<u>988,977</u>	<u>1,162,148</u>	<u>917,584</u>	<u>244,564</u>
Public assistance:				
Veterans services	214,031	214,031	196,139	17,892
Homeless advocacy and outreach	-	38,629	34,056	4,573
Total public assistance	<u>214,031</u>	<u>252,660</u>	<u>230,195</u>	<u>22,465</u>
Education:				
Library	<u>1,140,920</u>	<u>1,104,841</u>	<u>965,705</u>	<u>139,136</u>
Recreation and cultural services:				
Sheriff - boat patrol	690,641	755,240	739,720	15,520
County recreation	688,470	610,191	509,899	100,292
Standard Park	357,474	295,010	220,847	74,163
Youth centers	<u>277,594</u>	<u>207,097</u>	<u>181,936</u>	<u>25,161</u>
Total recreation and cultural services	<u>2,014,179</u>	<u>1,867,538</u>	<u>1,652,402</u>	<u>215,136</u>
Total expenditures	<u>74,046,613</u>	<u>75,622,234</u>	<u>65,598,252</u>	<u>10,023,982</u>
Excess of revenues over expenditures	<u>2,983,091</u>	<u>2,956,024</u>	<u>7,496,239</u>	<u>4,540,215</u>
Other financing sources (uses):				
Transfers in	41,046	39,546	39,546	-
Transfers out	(6,806,316)	(7,233,392)	(7,090,390)	143,002
Loan proceeds	824,270	824,270	-	(824,270)
Proceeds from sale of capital assets	<u>15,000</u>	<u>20,525</u>	<u>11,258</u>	<u>(9,267)</u>
Total other financing sources (uses)	<u>(5,926,000)</u>	<u>(6,349,051)</u>	<u>(7,039,586)</u>	<u>(690,535)</u>
Changes in fund balance (budgetary basis)	<u>\$ (2,942,909)</u>	<u>\$ (3,393,027)</u>	<u>456,653</u>	<u>\$ 3,849,680</u>
Basis adjustment:				
Agency funds allocation			<u>62,227</u>	
Change in fund balance (GAAP basis)			<u>518,880</u>	
Fund balance, beginning of year			<u>7,849,800</u>	
Fund balance, end of year			<u>\$ 8,368,680</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, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Licenses and permits	\$ 108,500	\$ 108,500	\$ 108,604	\$ 104
Investment earnings, rents, and concessions	1,700	1,700	16,652	14,952
Intergovernmental:				
State	6,797,989	6,797,989	5,137,172	(1,660,817)
Federal	307,574	307,574	1,278,552	970,978
Other	225,883	243,383	241,539	(1,844)
Charges for services	2,152,095	2,188,801	875,751	(1,313,050)
Miscellaneous	2,500	2,500	4,701	2,201
Total revenues	9,596,241	9,650,447	7,662,971	(1,987,476)
Expenditures:				
Public ways and facilities:				
Fleet	874,563	1,505,663	855,881	649,782
Public works administration	2,698,666	2,698,666	2,368,019	330,647
SB1	3,344,701	3,348,896	1,077,754	2,271,142
Road maintenance	4,296,547	4,296,547	3,552,290	744,257
Total public ways and facilities	11,214,477	11,849,772	7,853,944	3,995,828
Total expenditures	11,214,477	11,849,772	7,853,944	3,995,828
Deficiency of revenues under expenditures	(1,618,236)	(2,199,325)	(190,973)	2,008,352
Other financing sources:				
Transfers in	942,066	942,066	942,067	1
Changes in fund balance (budgetary basis)	<u>\$ (676,170)</u>	<u>\$ (1,257,259)</u>	751,094	<u>\$ 2,008,353</u>
Basis adjustment:				
Agency funds allocation			484,465	
Change in fund balance (GAAP basis)			1,235,559	
Fund balance, beginning of year			8,329,460	
Fund balance, end of year			<u>\$ 9,565,019</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 - HEALTH AND WELFARE SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Fines, forfeits, and penalties	\$ 12,500	\$ 12,500	\$ 11,541	\$ (959)
Investment earnings, rents, and concessions	3,000	3,000	-	(3,000)
Intergovernmental:				
State	22,934,112	23,301,968	21,326,981	(1,974,987)
Federal	12,210,139	12,575,508	11,802,998	(772,510)
Other	25,000	25,000	25,000	-
Charges for services	1,115,734	1,115,734	927,925	(187,809)
Miscellaneous	291,858	304,358	251,016	(53,342)
Total revenues	36,592,343	37,338,068	34,345,461	(2,992,607)
Expenditures:				
Health and sanitation:				
Health	5,400,915	5,612,975	4,250,717	1,362,258
Tobacco control program	429,754	429,754	340,389	89,365
Women, infants, and children	705,245	705,245	604,667	100,578
Behavioral health	12,967,394	12,967,394	9,874,797	3,092,597
California children services	331,368	331,368	266,888	64,480
Total health and sanitation	19,834,676	20,046,736	15,337,458	4,709,278
Public assistance:				
Social services administration	18,167,454	18,550,358	14,504,395	4,045,963
Welfare and security	8,510,494	8,675,562	8,456,828	218,734
Total public assistance	26,677,948	27,225,920	22,961,223	4,264,697
Total expenditures	46,512,624	47,272,656	38,298,681	8,973,975
Deficiency of revenues under expenditures	(9,920,281)	(9,934,588)	(3,953,220)	5,981,368
Other financing sources (uses):				
Transfers in	2,950,531	2,964,838	2,870,522	(94,316)
Transfers out	(206,150)	(206,150)	(7,446)	198,704
Total other financing sources (uses)	2,744,381	2,758,688	2,863,076	104,388
Changes in fund balance (budgetary basis)	<u>\$ (7,175,900)</u>	<u>\$ (7,175,900)</u>	<u>(1,090,144)</u>	<u>\$ 6,085,756</u>
Basis adjustment:				
Agency funds allocation			215,410	
Change in fund balance (GAAP basis)			(874,734)	
Fund balance, beginning of year			<u>9,192,809</u>	
Fund balance, end of year			<u>\$ 8,318,075</u>	

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



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COUNTY OF TUOLUMNE, CALIFORNIA
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2020

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 is 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, 2020

	Other Special Revenue	Airport Construction Capital Projects	Permanent	Total Other Governmental
Assets:				
Cash and investments	\$ 6,724,829	\$ -	\$ 341,626	\$ 7,066,455
Accounts receivable	52	-	-	52
Taxes receivable	3,640	-	-	3,640
Intergovernmental receivables	1,279,179	-	-	1,279,179
Restricted cash and investments	7,732	-	-	7,732
Total assets	<u>\$ 8,015,432</u>	<u>\$ -</u>	<u>\$ 341,626</u>	<u>\$ 8,357,058</u>
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 381,638	\$ -	\$ -	\$ 381,638
Salaries and benefits payable	8,374	-	-	8,374
Unearned revenue	17,374	-	-	17,374
Advances from other funds	39,300	-	-	39,300
Total liabilities	<u>446,686</u>	<u>-</u>	<u>-</u>	<u>446,686</u>
Fund balances:				
Nonspendable:				
To be maintained intact	-	-	196,204	196,204
Restricted:				
Public ways and facilities	5,369,887	-	-	5,369,887
Health and welfare	53,517	-	-	53,517
Children and Families Commission	788,825	-	-	788,825
Public protection	1,224,992	-	-	1,224,992
Perpetual care	-	-	145,422	145,422
Other purposes	131,525	-	-	131,525
Total fund balances	<u>7,568,746</u>	<u>-</u>	<u>341,626</u>	<u>7,910,372</u>
Total liabilities and fund balances	<u>\$ 8,015,432</u>	<u>\$ -</u>	<u>\$ 341,626</u>	<u>\$ 8,357,058</u>

**COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020**

	Other Special Revenue	Airport Construction Capital Projects	Permanent	Total Other Governmental
Revenues:				
Taxes	\$ 3,087,386	\$ -	\$ -	\$ 3,087,386
Licenses and permits	36,903	-	-	36,903
Fines, forfeits, and penalties	156,455	-	-	156,455
Investment earnings, rents and concessions	203,829	-	6,394	210,223
Intergovernmental:				
State	1,110,645	420	-	1,111,065
Federal	1,679,257	871,146	-	2,550,403
Other	155,764	-	-	155,764
Charges for services	968,346	-	3,350	971,696
Miscellaneous	173,236	-	854	174,090
Total revenues	7,571,821	871,566	10,598	8,453,985
Expenditures:				
Current:				
Public protection	5,698,672	-	-	5,698,672
Public ways and facilities	207,696	-	-	207,696
Health and sanitation	669,120	-	-	669,120
Capital outlay	1,220,479	967,940	-	2,188,419
Total expenditures	7,795,967	967,940	-	8,763,907
Excess (deficiency) of revenues over (under) expenditures	(224,146)	(96,374)	10,598	(309,922)
Other financing sources (uses):				
Transfers in	1,683,369	-	-	1,683,369
Transfers out	(524,799)	(1,236)	-	(526,035)
Total other financing sources (uses)	1,158,570	(1,236)	-	1,157,334
Changes in fund balances	934,424	(97,610)	10,598	847,412
Fund balances, beginning of year	6,634,322	97,610	331,028	7,062,960
Fund balances, end of year	\$ 7,568,746	\$ -	\$ 341,626	\$ 7,910,372

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.

National Disaster Resilience – This fund is used to account for revenues and expenditures to build two (2) resilient centers in the footprint of the Rim Fire of 2013.

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.

County Fire – This fund is used to account 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.

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, 2020

	Fish and Game	National Disaster Resilience	Criminal Justice Facility	Monument Preservation	Tuolumne County BH Housing	County Fire
Assets:						
Cash and investments	\$ 115,648	\$ 140	\$ -	\$ 131,525	\$ 47,360	\$ 61,896
Accounts receivable	-	-	-	-	-	52
Taxes receivable	-	-	-	-	-	3,265
Intergovernmental receivables	-	248,284	-	-	-	715,761
Restricted cash and investments	-	-	-	-	7,732	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,732</u>	<u>-</u>
Total assets	<u>\$ 115,648</u>	<u>\$ 248,424</u>	<u>\$ -</u>	<u>\$ 131,525</u>	<u>\$ 55,092</u>	<u>\$ 780,974</u>
Liabilities and fund balances:						
Liabilities:						
Accounts payable	\$ -	\$ 209,124	\$ -	\$ -	\$ 1,575	\$ 104,273
Salaries and benefits payable	-	-	-	-	-	8,374
Unearned revenue	7,581	-	-	-	-	9,793
Advances from other funds	-	39,300	-	-	-	-
	<u>-</u>	<u>39,300</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>7,581</u>	<u>248,424</u>	<u>-</u>	<u>-</u>	<u>1,575</u>	<u>122,440</u>
Fund balances:						
Restricted:						
Public ways and facilities	-	-	-	-	-	-
Health and welfare	-	-	-	-	53,517	-
Children and Families	-	-	-	-	-	-
Commission	-	-	-	-	-	-
Public protection	108,067	-	-	-	-	658,534
Other purposes	-	-	-	131,525	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>131,525</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>108,067</u>	<u>-</u>	<u>-</u>	<u>131,525</u>	<u>53,517</u>	<u>658,534</u>
Total liabilities and fund balances	<u>\$ 115,648</u>	<u>\$ 248,424</u>	<u>\$ -</u>	<u>\$ 131,525</u>	<u>\$ 55,092</u>	<u>\$ 780,974</u>

Cemetery Districts	Children and Families Commission	County Service Areas	Lighting Districts	Total Other Special Revenue	
\$ 467,031	\$ 525,457	\$ 3,489,085	\$ 1,886,687	\$ 6,724,829	Assets:
-	-	-	-	52	Cash and investments
112	-	109	154	3,640	Accounts receivable
-	315,134	-	-	1,279,179	Taxes receivable
-	-	-	-	7,732	Intergovernmental receivables
					Restricted cash and investments
<u>\$ 467,143</u>	<u>\$ 840,591</u>	<u>\$ 3,489,194</u>	<u>\$ 1,886,841</u>	<u>\$ 8,015,432</u>	Total assets
					Liabilities and fund balances:
\$ 8,752	\$ 51,766	\$ 1,650	\$ 4,498	\$ 381,638	Liabilities:
-	-	-	-	8,374	Accounts payable
-	-	-	-	17,374	Salaries and benefits payable
-	-	-	-	39,300	Unearned revenue
					Advances from other funds
<u>8,752</u>	<u>51,766</u>	<u>1,650</u>	<u>4,498</u>	<u>446,686</u>	Total liabilities
					Fund balances:
-	-	3,487,544	1,882,343	5,369,887	Restricted:
-	-	-	-	53,517	Public ways and facilities
-	788,825	-	-	788,825	Health and welfare
458,391	-	-	-	1,224,992	Children and Families
-	-	-	-	131,525	Commission
					Public protection
					Other purposes
<u>458,391</u>	<u>788,825</u>	<u>3,487,544</u>	<u>1,882,343</u>	<u>7,568,746</u>	Total fund balances
<u>\$ 467,143</u>	<u>\$ 840,591</u>	<u>\$ 3,489,194</u>	<u>\$ 1,886,841</u>	<u>\$ 8,015,432</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, 2020

	Fish and Game	National Disaster Resilience	Criminal Justice Facility	Monument Preservation	Tuolumne County BH Housing	County Fire
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,768,731
Licenses and permits	-	-	-	-	-	36,903
Fines, forfeits, and penalties	1,389	-	155,066	-	-	-
Investment earnings, rents and concessions	2,773	-	625	2,333	40,872	42,885
Intergovernmental:						
State	-	-	-	-	30,652	455,012
Federal	-	1,100,315	-	-	-	561,946
Other	-	-	-	-	-	128,464
Charges for services	-	-	-	15,260	-	200,989
Miscellaneous	-	12,000	-	-	-	160,346
Total revenues	<u>4,162</u>	<u>1,112,315</u>	<u>155,691</u>	<u>17,593</u>	<u>71,524</u>	<u>4,355,276</u>
Expenditures:						
Current:						
Public protection	-	707,612	-	-	-	4,898,232
Public ways and facilities	-	-	-	-	-	-
Health and sanitation	-	-	-	-	51,185	-
Capital outlay	-	404,703	-	-	-	782,376
Total expenditures	<u>-</u>	<u>1,112,315</u>	<u>-</u>	<u>-</u>	<u>51,185</u>	<u>5,680,608</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,162</u>	<u>-</u>	<u>155,691</u>	<u>17,593</u>	<u>20,339</u>	<u>(1,325,332)</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	7,446	1,675,923
Transfers out	<u>(39,546)</u>	<u>-</u>	<u>(155,691)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(39,546)</u>	<u>-</u>	<u>(155,691)</u>	<u>-</u>	<u>7,446</u>	<u>1,675,923</u>
Changes in fund balances	<u>(35,384)</u>	<u>-</u>	<u>-</u>	<u>17,593</u>	<u>27,785</u>	<u>350,591</u>
Fund balances, beginning of year	<u>143,451</u>	<u>-</u>	<u>-</u>	<u>113,932</u>	<u>25,732</u>	<u>307,943</u>
Fund balances, end of year	<u>\$ 108,067</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 131,525</u>	<u>\$ 53,517</u>	<u>\$ 658,534</u>

Cemetery Districts	Children and Families Commission	County Service Areas	Lighting Districts	Total Other Special Revenue	
\$ 94,726	\$ -	\$ 91,866	\$ 132,063	\$ 3,087,386	Revenues:
-	-	-	-	36,903	Taxes
-	-	-	-	156,455	Licenses and permits
8,087	11,497	60,409	34,348	203,829	Fines, forfeits, and penalties
					Investment earnings, rents and concessions
1,131	621,506	975	1,369	1,110,645	Intergovernmental:
-	16,996	-	-	1,679,257	State
-	27,300	-	-	155,764	Federal
33,857	-	718,240	-	968,346	Other
890	-	-	-	173,236	Charges for services
					Miscellaneous
138,691	677,299	871,490	167,780	7,571,821	Total revenues
					Expenditures:
92,828	-	-	-	5,698,672	Current:
-	-	159,726	47,970	207,696	Public protection
-	617,935	-	-	669,120	Public ways and facilities
33,400	-	-	-	1,220,479	Health and sanitation
					Capital outlay
126,228	617,935	159,726	47,970	7,795,967	Total expenditures
12,463	59,364	711,764	119,810	(224,146)	Excess (deficiency) of revenues over (under) expenditures
					Other financing sources (uses):
-	-	-	-	1,683,369	Transfers in
-	-	(329,562)	-	(524,799)	Transfers out
					Total other financing sources (uses)
-	-	(329,562)	-	1,158,570	
12,463	59,364	382,202	119,810	934,424	Changes in fund balances
445,928	729,461	3,105,342	1,762,533	6,634,322	Fund balances, beginning of year
\$ 458,391	\$ 788,825	\$ 3,487,544	\$ 1,882,343	\$ 7,568,746	Fund balances, end of year

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - FISH AND GAME SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Fines, forfeits, and penalties	\$ 3,000	\$ 3,000	\$ 1,389	\$ (1,611)
Investment earnings, rents, and concessions	2,000	2,000	2,773	773
Total revenues	5,000	5,000	4,162	(838)
Expenditures:				
Public protection:				
Fish and wildlife	25,050	25,050	-	25,050
Excess (deficiency) of revenues over (under) expenditures	(20,050)	(20,050)	4,162	24,212
Other financing uses:				
Transfers out	(39,546)	(39,546)	(39,546)	-
Changes in fund balance	\$ (59,596)	\$ (59,596)	(35,384)	\$ 24,212
Fund balance, beginning of year			143,451	
Fund balance, end of year			\$ 108,067	

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - NATIONAL DISASTER RESILIENCE SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Intergovernmental:				
Federal	\$ 1,101,637	\$ 1,111,637	\$ 1,100,315	\$ (11,322)
Miscellaneous	-	12,000	12,000	-
Total revenues	1,101,637	1,123,637	1,112,315	(11,322)
Expenditures:				
Public protection:				
National disaster resilience	1,101,637	1,113,637	1,109,424	4,213
Neighborhood stabilization	-	10,000	2,891	7,109
Total expenditures	1,101,637	1,123,637	1,112,315	11,322
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 - CRIMINAL JUSTICE FACILITY SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Fines, forfeits, and penalties	\$ 164,000	\$ 164,000	\$ 155,066	\$ (8,934)
Investment earnings, rents, and concessions	-	-	625	625
Total revenues	164,000	164,000	155,691	(8,309)
Other financing uses:				
Transfers out	(164,000)	(164,000)	(155,691)	8,309
Changes in fund balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund balance, beginning of year			<u>-</u>	
Fund balance, end of year			<u>\$ -</u>	

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - MONUMENT PRESERVATION SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Investment earnings, rents, and concessions	\$ 1,700	\$ 1,700	\$ 2,333	\$ 633
Charges for services	15,000	15,000	15,260	260
Total revenues	16,700	16,700	17,593	893
Expenditures:				
General government				
Monumentation	32,439	32,439	-	32,439
Excess (deficiency) of revenues over (under) expenditures	(15,739)	(15,739)	17,593	33,332
Other financing uses:				
Transfers out	(1,500)	(1,500)	-	1,500
Changes in fund balance	\$ (17,239)	\$ (17,239)	17,593	\$ 34,832
Fund balance, beginning of year			113,932	
Fund balance, end of year			\$ 131,525	

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, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Investment earnings, rents, and concessions	\$ 47,710	\$ 47,710	\$ 40,872	\$ (6,838)
Intergovernmental:				
State	-	-	30,652	30,652
Total revenues	47,710	47,710	71,524	23,814
Expenditures:				
Health and sanitation:				
Cabrini House	66,000	66,000	27,751	38,249
Tuolumne County BH housing	52,860	52,860	23,434	29,426
Total health and sanitation	118,860	118,860	51,185	67,675
Excess (deficiency) of revenues over (under) expenditures	(71,150)	(71,150)	20,339	91,489
Other financing sources:				
Transfers in	71,150	71,150	7,446	(63,704)
Changes in fund balance	\$ -	\$ -	27,785	\$ 27,785
Fund balance, beginning of year			25,732	
Fund balance, end of year			\$ 53,517	

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - COUNTY FIRE SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Taxes	\$ 2,708,125	\$ 2,708,125	\$ 2,768,731	\$ 60,606
Licenses and permits	31,000	31,000	36,903	5,903
Investment earnings, rents, and concessions	52,095	52,095	42,885	(9,210)
Intergovernmental:				
State	630,648	739,183	455,012	(284,171)
Federal	35,942	598,475	561,946	(36,529)
Other	174,468	174,468	128,464	(46,004)
Charges for services	99,550	99,550	200,989	101,439
Miscellaneous	148,240	148,240	160,346	12,106
Total revenues	3,880,068	4,551,136	4,355,276	(195,860)
Expenditures:				
Public protection:				
County Fire Department	5,863,532	6,535,002	5,680,608	854,394
Deficiency of revenues under expenditures	(1,983,464)	(1,983,866)	(1,325,332)	658,534
Other financing sources:				
Transfers in	1,675,923	1,675,923	1,675,923	-
Changes in fund balance	\$ (307,541)	\$ (307,943)	350,591	\$ 658,534
Fund balance, beginning of year			307,943	
Fund balance, end of year			\$ 658,534	

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, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Taxes	\$ 96,566	\$ 96,566	\$ 94,726	\$ (1,840)
Investment earnings, rents, and concessions	6,512	6,512	8,087	1,575
Intergovernmental:				
State	1,213	1,213	1,131	(82)
Charges for services	29,200	29,200	33,857	4,657
Miscellaneous	1,275	1,275	890	(385)
	<u>134,766</u>	<u>134,766</u>	<u>138,691</u>	<u>3,925</u>
Total revenues				
Expenditures:				
Public protection:				
Carter cemetery	255,011	255,011	60,337	194,674
Columbia cemetery	94,771	94,771	55,007	39,764
Jamestown cemetery	48,077	48,077	1,848	46,229
Oak Grove cemetery	22,302	22,302	7,695	14,607
Shaws Flat Springfield cemetery	160,533	160,533	1,341	159,192
	<u>580,694</u>	<u>580,694</u>	<u>126,228</u>	<u>454,466</u>
Total public protection				
Changes in fund balance	<u>\$ (445,928)</u>	<u>\$ (445,928)</u>	12,463	<u>\$ 458,391</u>
Fund balance, beginning of year			<u>445,928</u>	
Fund balance, end of year			<u>\$ 458,391</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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues:				
Investment earnings, rents, and concessions	\$ 6,975	\$ 8,400	\$ 11,497	\$ 3,097
Intergovernmental:				
State	608,177	608,177	621,506	13,329
Federal	15,553	15,553	16,996	1,443
Other	15,279	27,300	27,300	-
Total revenues	645,984	659,430	677,299	17,869
Expenditures:				
Health and sanitation:				
Prop. 10 - general	651,613	665,313	617,935	47,378
Changes in fund balance	\$ (5,629)	\$ (5,883)	59,364	\$ 65,247
Fund balance, beginning of year			729,461	
Fund balance, end of year			\$ 788,825	

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, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Taxes	\$ 90,698	\$ 90,698	\$ 91,866	\$ 1,168
Investment earnings, rents, and concessions	32,933	32,933	60,409	27,476
Intergovernmental:				
State	969	969	975	6
Charges for services	727,540	727,540	718,240	(9,300)
Total revenues	852,140	852,140	871,490	19,350
Expenditures:				
Public ways and facilities:				
CSA #2 Lake Don Pedro #2,3	120,591	120,591	150	120,441
CSA #3 Lake Don Pedro #1	251,964	251,964	4,823	247,141
CSA #4 Jupiter Subdivision	7,947	7,947	62	7,885
CSA #5 Emerald Ranch	88,872	88,872	488	88,384
CSA #8 Lake Don Pedro #4,5	5,469	5,469	53	5,416
CSA #10 Monte Grande Heights	135,645	135,645	4,097	131,548
CSA #13 Yosemite Highland	104,189	104,189	336	103,853
CSA #20 Cedar Ridge Road	258,814	258,814	32,789	226,025
CSA #26 Manzanita Drive	18,948	18,948	2,528	16,420
CSA #28 Rough & Ready Ridge	140,372	140,372	2,489	137,883
CSA #29 Comstock Ranch	241,964	241,964	17,841	224,123
CSA #31 Curtis Creek Ranch	1,138	1,138	50	1,088
CSA #32 Ridgewood Units 2,3	316,069	316,069	7,636	308,433
CSA #36 Columbia Vista Estates	7,555	7,555	50	7,505
CSA #37 Mi-Wuk Pines Estates	115,099	115,099	3,915	111,184
CSA #40 Sunnyhill Subdivision	1,844	1,844	1,435	409
CSA #42 Meadow Oak Park	5,339	5,339	69	5,270
CSA #43 Black Oak Estates	121,918	121,918	4,363	117,555
CSA #45 Buena Oaks Estates	3,455	3,455	69	3,386
CSA #46 MT. Ridge Estates	2,261	2,261	69	2,192
CSA #47 Cherry Valley Golf & Co	413,763	413,763	3,089	410,674
CSA #48 Sonora Vista Estate	236,996	236,996	21,693	215,303
CSA #49 Poppy Hill Subdivision	93,181	93,181	1,661	91,520
CSA #50 Yosemite Estates	2,941	2,941	50	2,891
CSA #51 Twain Harte Heights	75,212	75,212	2,570	72,642
CSA #52 Gina Lane	1,831	1,831	50	1,781
CSA #53 Whispering Woods	181,729	181,729	27,242	154,487
CSA #55 Vilas Lanes	1,606	1,606	50	1,556
CSA #56 Milla Villa Estates	134,922	134,922	8,645	126,277
CSA #58 Chaparral Heights	44,150	44,150	1,165	42,985
CSA #59 Mountain Vista	86,601	86,601	1,357	85,244
CSA #61 Granite Ridge	1,072	1,072	69	1,003

(Continued)

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, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Public ways and facilities (continued):				
CSA #62 Sierra Meadows	\$ 235,301	\$ 235,301	\$ 2,520	\$ 232,781
CSA #64 Eagle Ridge	130,742	130,742	5,143	125,599
CSA #65 Deer Park	4,421	4,421	69	4,352
PRD-Apple Valley Unit 03	15,072	15,072	1,041	14,031
PRD4-Apple Valley Manor	7,649	7,649	-	7,649
	<u>3,616,642</u>	<u>3,616,642</u>	<u>159,726</u>	<u>3,456,916</u>
Total public ways and facilities				
Excess (deficiency) of revenues over (under) expenditures	(2,764,502)	(2,764,502)	711,764	3,476,266
Other financing uses:				
Transfers out	<u>(340,840)</u>	<u>(340,840)</u>	<u>(329,562)</u>	<u>11,278</u>
Changes in fund balance	<u>\$ (3,105,342)</u>	<u>\$ (3,105,342)</u>	382,202	<u>\$ 3,487,544</u>
Fund balance, beginning of year			<u>3,105,342</u>	
Fund balance, end of year			<u>\$ 3,487,544</u>	

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - LIGHTING DISTRICTS SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Taxes	\$ 133,090	\$ 133,090	\$ 132,063	\$ (1,027)
Investment earnings, rents, and concessions	34,290	34,290	34,348	58
Intergovernmental:				
State	1,387	1,387	1,369	(18)
Total revenues	168,767	168,767	167,780	(987)
Expenditures:				
Public ways and facilities:				
Columbia Lighting District	600,801	600,801	8,057	592,744
Groveland Lighting District	439,780	439,780	7,912	431,868
Jamestown Lighting District	249,457	249,457	13,222	236,235
Rolling Hills Lighting District	84,128	84,128	1,579	82,549
Tuolumne Lighting District	435,438	435,438	13,389	422,049
Valle Vista Lighting District	30,984	30,984	1,573	29,411
Volponi Acres Lighting District	90,712	90,712	2,238	88,474
Total public ways and facilities	1,931,300	1,931,300	47,970	1,883,330
Changes in fund balance	\$ (1,762,533)	\$ (1,762,533)	119,810	\$ 1,882,343
Fund balance, beginning of year			1,762,533	
Fund balance, end of year			\$ 1,882,343	

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).

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, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Investment earnings, rents, and concessions	\$ -	\$ -	\$ 107,541	\$ 107,541
Intergovernmental:				
State	13,237,710	13,237,710	12,115,159	(1,122,551)
Charges for services	90,000	90,000	162,538	72,538
Total revenues	13,327,710	13,327,710	12,385,238	(942,472)
Expenditures:				
Public ways and facilities:				
County capital projects	22,730,515	23,226,653	18,305,144	4,921,509
Deficiency of revenues under expenditures	(9,402,805)	(9,898,943)	(5,919,906)	3,979,037
Other financing sources:				
Transfers in	1,439,049	1,803,132	1,659,822	(143,310)
Loan proceeds	7,963,756	7,963,756	-	(7,963,756)
Proceeds from sale of capital assets	-	-	23,089	23,089
Total other financing sources	9,402,805	9,766,888	1,682,911	(8,083,977)
Changes in fund balance	\$ -	\$ (132,055)	(4,236,995)	\$ (4,104,940)
Fund balance, beginning of year			5,581,719	
Fund balance, end of year			\$ 1,344,724	

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, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Intergovernmental:				
State	\$ 2,584,931	\$ 2,775,744	\$ 946,596	\$ (1,829,148)
Federal	7,052,932	7,792,282	4,922,986	(2,869,296)
Other	253,187	253,187	122,297	(130,890)
Charges for services	141,526	141,526	34,361	(107,165)
Total revenues	10,032,576	10,962,739	6,026,240	(4,936,499)
Expenditures:				
Public ways and facilities:				
Storms/Floods 2017	4,207,277	5,137,440	3,347,780	1,789,660
Storms/Floods 2018	548,000	548,000	176,589	371,411
Public works projects	6,542,283	6,542,283	2,601,396	3,940,887
Total public ways and facilities	11,297,560	12,227,723	6,125,765	6,101,958
Changes in fund balance (budgetary basis)	\$ (1,264,984)	\$ (1,264,984)	(99,525)	\$ 1,165,459
Basis adjustment:				
Agency funds allocation			70,347	
Change in fund balance (GAAP basis)			(29,178)	
Fund balance, beginning of year			1,205,707	
Fund balance, end of year			\$ 1,176,529	

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, 2020

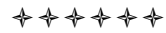
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Intergovernmental:				
State	\$ 427	\$ 427	\$ 420	\$ (7)
Federal	882,356	882,356	871,146	(11,210)
Total revenues	882,783	882,783	871,566	(11,217)
Expenditures:				
Public ways and facilities:				
Plant acquisition - airport construction	980,393	979,157	967,940	11,217
Deficiency of revenues under expenditures	(97,610)	(96,374)	(96,374)	-
Other financing sources:				
Transfers out	-	(1,236)	(1,236)	-
Changes in fund balance	<u>\$ (97,610)</u>	<u>\$ (97,610)</u>	(97,610)	<u>\$ -</u>
Fund balance, beginning of year			<u>97,610</u>	
Fund balance, end of year			<u><u>\$ -</u></u>	



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OTHER GOVERNMENTAL FUNDS

PERMANENT FUND



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

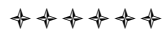
COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - PERMANENT FUND
FOR THE YEAR ENDED JUNE 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Investment earnings, rents, and concessions	\$ 5,668	\$ 5,668	\$ 6,394	\$ 726
Charges for services	3,000	3,000	3,350	350
Miscellaneous	925	925	854	(71)
Total revenues	9,593	9,593	10,598	1,005
Expenditures:				
Public protection:				
Carter cemetery endowment	29,922	29,922	-	29,922
Columbia cemetery endowment	66,843	66,843	-	66,843
Jamestown cemetery endowment	4,865	4,865	-	4,865
Oak Grove cemetery endowment	13,895	13,895	-	13,895
Total public protection	115,525	115,525	-	115,525
Changes in fund balance	\$ (105,932)	\$ (105,932)	10,598	\$ 116,530
Fund balance, beginning of year			331,028	
Fund balance, end of year			\$ 341,626	



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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 and 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.



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COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2020

	<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	\$ 5,710,635	\$ 561,117	\$ 133,901	\$ 525,254	\$ 306,134
Intergovernmental receivables	-	-	1,037	561	-
Total current assets	<u>5,710,635</u>	<u>561,117</u>	<u>134,938</u>	<u>525,815</u>	<u>306,134</u>
Noncurrent assets:					
Restricted cash and investments	175,000	-	-	-	-
Advances to other funds	3,446,250	-	-	-	-
Capital assets:					
Depreciable, net	-	-	-	990,873	-
Total noncurrent assets	<u>3,621,250</u>	<u>-</u>	<u>-</u>	<u>990,873</u>	<u>-</u>
Total assets	<u>9,331,885</u>	<u>561,117</u>	<u>134,938</u>	<u>1,516,688</u>	<u>306,134</u>
Liabilities:					
Current liabilities:					
Accounts payable	12,592	4,096	28	715	155,873
Salaries and benefits payable	-	-	1,000	-	-
Accrued compensated absences, current	-	-	-	-	-
Accrued claims, current	<u>2,097,713</u>	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total current liabilities	<u>2,110,305</u>	<u>29,096</u>	<u>1,028</u>	<u>715</u>	<u>155,873</u>
Noncurrent liabilities:					
Advances from other funds	-	-	-	-	-
Accrued compensated absences	-	-	1,621	-	-
Accrued claims	<u>7,938,287</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total noncurrent liabilities	<u>7,938,287</u>	<u>-</u>	<u>1,621</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>10,048,592</u>	<u>29,096</u>	<u>2,649</u>	<u>715</u>	<u>155,873</u>
Net Position:					
Net investment in capital assets	-	-	-	990,873	-
Unrestricted (deficit)	<u>(716,707)</u>	<u>532,021</u>	<u>132,289</u>	<u>525,100</u>	<u>150,261</u>
Total net position (deficit)	<u>\$ (716,707)</u>	<u>\$ 532,021</u>	<u>\$ 132,289</u>	<u>\$ 1,515,973</u>	<u>\$ 150,261</u>

Employee Group Insurance	Employee Leave Liability	Post Retirement Insurance	Total Internal Service	
				Assets:
				Current assets:
\$ 94,090	\$ -	\$ 1,744,797	\$ 9,075,928	Cash and investments
-	-	-	1,598	Intergovernmental receivables
94,090	-	1,744,797	9,077,526	Total current assets
				Noncurrent assets:
-	-	-	175,000	Restricted cash and investments
-	-	5,241,245	8,687,495	Advances to other funds
				Capital assets:
-	-	-	990,873	Depreciable, net
-	-	5,241,245	9,853,368	Total noncurrent assets
94,090	-	6,986,042	18,930,894	Total assets
				Liabilities:
				Current liabilities:
38,189	-	-	211,493	Accounts payable
-	-	-	1,000	Salaries and benefits payable
-	1,900,000	-	1,900,000	Accrued compensated absences, current
-	-	-	2,122,713	Accrued claims, current
38,189	1,900,000	-	4,235,206	Total current liabilities
				Noncurrent liabilities:
-	1,747,545	-	1,747,545	Advances from other funds
-	2,199,912	-	2,201,533	Accrued compensated absences
-	-	-	7,938,287	Accrued claims
-	3,947,457	-	11,887,365	Total noncurrent liabilities
38,189	5,847,457	-	16,122,571	Total liabilities
				Net Position:
-	-	-	990,873	Net investment in capital assets
55,901	(5,847,457)	6,986,042	1,817,450	Unrestricted (deficit)
\$ 55,901	\$ (5,847,457)	\$ 6,986,042	\$ 2,808,323	Total net position (deficit)

**COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020**

	Workers' Compensation	Liability Insurance	Purchasing and Special Services	Telecommunications	Unemployment Insurance
Operating revenues:					
Charges for services	\$ 3,136,683	\$ 1,630,803	\$ 775,768	\$ 420,678	\$ 333,401
Miscellaneous	-	-	-	-	-
Total operating revenues	<u>3,136,683</u>	<u>1,630,803</u>	<u>775,768</u>	<u>420,678</u>	<u>333,401</u>
Operating expenses:					
Salaries and benefits	220,678	-	83,335	-	-
Professional fees	151,153	16,849	8,238	229,210	11
Claims	2,971,773	1,273,866	-	-	504
Health insurance benefits	-	-	-	-	-
Unemployment benefits	-	-	-	-	241,314
General and administrative	143,385	322,707	667,591	142,975	16,454
Depreciation	-	-	-	20,222	-
Total operating expenses	<u>3,486,989</u>	<u>1,613,422</u>	<u>759,164</u>	<u>392,407</u>	<u>258,283</u>
Operating income (loss)	<u>(350,306)</u>	<u>17,381</u>	<u>16,604</u>	<u>28,271</u>	<u>75,118</u>
Nonoperating revenues (expenses):					
Investment earnings	169,840	3,129	2,493	10,731	2,319
Loss on transfer of capital assets	-	(21,234)	-	-	-
Total nonoperating revenues (expenses)	<u>169,840</u>	<u>(18,105)</u>	<u>2,493</u>	<u>10,731</u>	<u>2,319</u>
Changes in net position	(180,466)	(724)	19,097	39,002	77,437
Net position (deficit), beginning of year	<u>(536,241)</u>	<u>532,745</u>	<u>113,192</u>	<u>1,476,971</u>	<u>72,824</u>
Net position (deficit), end of year	<u><u>\$ (716,707)</u></u>	<u><u>\$ 532,021</u></u>	<u><u>\$ 132,289</u></u>	<u><u>\$ 1,515,973</u></u>	<u><u>\$ 150,261</u></u>

Employee Group Insurance	Employee Leave Liability	Post Retirement Insurance	Total Internal Service	
\$ 9,630,121	\$ 1,567,006	\$ 1,150,000	\$ 18,644,460	Operating revenues:
87,414	-	-	87,414	Charges for services
				Miscellaneous
9,717,535	1,567,006	1,150,000	18,731,874	Total operating revenues
-	2,569,507	-	2,873,520	Operating expenses:
497	-	4,834	410,792	Salaries and benefits
-	-	-	4,246,143	Professional fees
9,668,019	-	858,702	10,526,721	Claims
-	-	-	241,314	Health insurance benefits
11,286	-	-	1,304,398	Unemployment benefits
-	-	-	20,222	General and administrative
				Depreciation
9,679,802	2,569,507	863,536	19,623,110	Total operating expenses
37,733	(1,002,501)	286,464	(891,236)	Operating income (loss)
903	29,103	132,128	350,646	Nonoperating revenues (expenses):
-	-	-	(21,234)	Investment earnings
				Loss on transfer of capital assets
903	29,103	132,128	329,412	Total nonoperating revenues (expenses)
38,636	(973,398)	418,592	(561,824)	Changes in net position
17,265	(4,874,059)	6,567,450	3,370,147	Net position (deficit), beginning of year
\$ 55,901	\$ (5,847,457)	\$ 6,986,042	\$ 2,808,323	Net position (deficit), end of year

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Workers' Compensation	Liability Insurance	Purchasing and Special Services	Telecommunications	Unemployment Insurance
Cash flows from operating activities:					
Receipts from interfund services provided	\$ 3,136,683	\$ 1,830,371	\$ 775,725	\$ 420,685	\$ 333,401
Payments to suppliers	(332,256)	(816,583)	(675,954)	(388,988)	(112,807)
Payments to employees	(220,678)	-	(96,442)	-	-
Claims paid	(2,230,773)	(1,273,866)	-	-	(504)
Net cash provided by (used for) operating activities	<u>352,976</u>	<u>(260,078)</u>	<u>3,329</u>	<u>31,697</u>	<u>220,090</u>
Cash flows from noncapital financing activities:					
Receipt from payment on advances to other funds	2,676,679	-	-	-	-
Proceeds on advances from other funds	-	-	-	-	-
Net cash provided by noncapital financing activities	<u>2,676,679</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash flows from capital and related financing activities:					
Acquisition and construction of capital assets	-	(21,234)	-	(117,493)	-
Cash flows from investing activities:					
Interest received	169,840	3,129	2,493	10,731	2,319
Net increase (decrease) in cash and cash equivalents	3,199,495	(278,183)	5,822	(75,065)	222,409
Cash and cash equivalents, beginning of year	2,686,140	839,300	128,079	600,319	83,725
Cash and cash equivalents, end of year	<u>\$ 5,885,635</u>	<u>\$ 561,117</u>	<u>\$ 133,901</u>	<u>\$ 525,254</u>	<u>\$ 306,134</u>
Reconciliation to the Statement of Net Position:					
Cash and investments	\$ 5,710,635	\$ 561,117	\$ 133,901	\$ 525,254	\$ 306,134
Restricted cash and investments	175,000	-	-	-	-
Total cash and cash equivalents	<u>\$ 5,885,635</u>	<u>\$ 561,117</u>	<u>\$ 133,901</u>	<u>\$ 525,254</u>	<u>\$ 306,134</u>
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:					
Operating income (loss)	\$ (350,306)	\$ 17,381	\$ 16,604	\$ 28,271	\$ 75,118
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation expense	-	-	-	20,222	-
Changes in assets and liabilities:					
Accounts receivable	-	199,568	-	-	-
Intergovernmental receivables	-	-	(43)	7	-
Accounts payable	(37,718)	(477,027)	(125)	(16,803)	144,972
Salaries and benefits payable	-	-	(496)	-	-
Accrued compensated absences	-	-	(12,611)	-	-
Accrued claims	741,000	-	-	-	-
Net cash provided by (used for) operating activities	<u>\$ 352,976</u>	<u>\$ (260,078)</u>	<u>\$ 3,329</u>	<u>\$ 31,697</u>	<u>\$ 220,090</u>
Noncash investing, capital, and financing activities:					
Transfer out of capital assets	\$ -	\$ 21,234	\$ -	\$ -	\$ -

Employee Group Insurance	Employee Leave Liability	Post Retirement Insurance	Total Internal Service	
\$ 9,717,535	\$ 1,567,006	\$ 1,150,000	\$ 18,931,406	Cash flows from operating activities:
(9,644,548)	-	(863,536)	(12,834,672)	Receipts from interfund services provided
-	(2,511,777)	-	(2,828,897)	Payments to suppliers
-	-	-	(3,505,143)	Payments to employees
72,987	(944,771)	286,464	(237,306)	Claims paid
				Net cash provided by (used for) operating activities
-	-	854,622	3,531,301	Cash flows from noncapital financing activities:
-	915,668	-	915,668	Receipt from payment on advances to other funds
-	915,668	854,622	4,446,969	Proceeds on advances from other funds
				Net cash provided by noncapital financing activities:
-	-	-	(138,727)	Cash flows from capital and related financing activities:
				Acquisition and construction of capital assets
903	29,103	132,128	350,646	Cash flows from investing activities:
				Interest received
73,890	-	1,273,214	4,421,582	Net increase (decrease) in cash and cash equivalents
20,200	-	471,583	4,829,346	Cash and cash equivalents, beginning of year
<u>\$ 94,090</u>	<u>\$ -</u>	<u>\$ 1,744,797</u>	<u>\$ 9,250,928</u>	Cash and cash equivalents, end of year
				Reconciliation to the Statement of Net Position:
\$ 94,090	\$ -	\$ 1,744,797	\$ 9,075,928	Cash and investments
-	-	-	175,000	Restricted cash and investments
<u>\$ 94,090</u>	<u>\$ -</u>	<u>\$ 1,744,797</u>	<u>\$ 9,250,928</u>	Total cash and cash equivalents
				Reconciliation of operating income (loss) to net
\$ 37,733	\$ (1,002,501)	\$ 286,464	(891,236)	cash provided by (used for) operating activities:
				Operating income (loss)
-	-	-	20,222	Adjustments to reconcile operating income (loss) to
-	-	-	199,568	net cash provided by (used for) operating activities:
-	-	-	(36)	Depreciation expense
35,254	-	-	(351,447)	Changes in assets and liabilities:
-	-	-	(496)	Accounts receivable, net
-	57,730	-	45,119	Intergovernmental receivables
-	-	-	741,000	Accounts payable
				Salaries and benefits payable
				Accrued compensated absences
				Accrued claims
<u>\$ 72,987</u>	<u>\$ (944,771)</u>	<u>\$ 286,464</u>	<u>\$ (237,306)</u>	Net cash provided by (used for) operating activities
				Noncash investing, capital, and financing activities:
\$ -	\$ -	\$ -	\$ 21,234	Transfer out of capital assets



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AGENCY FUNDS



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

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

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

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

**COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF CHANGES IN
ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020**

	Balance at June 30, 2019	Additions	Deductions	Balance at June 30, 2020
<u>Property Tax Collection</u>				
Assets:				
Cash and investments	\$ 1,159,227	\$ 128,887,021	\$ 129,162,290	\$ 883,958
Taxes receivable	9,621,634	13,725,390	10,470,993	12,876,031
	<u>10,780,861</u>	<u>142,612,411</u>	<u>139,633,283</u>	<u>13,759,989</u>
Total assets	<u>\$ 10,780,861</u>	<u>\$ 142,612,411</u>	<u>\$ 139,633,283</u>	<u>\$ 13,759,989</u>
Liabilities:				
Agency obligations	<u>\$ 10,780,861</u>	<u>\$ 3,447,461</u>	<u>\$ 468,333</u>	<u>\$ 13,759,989</u>
<u>Local Transportation</u>				
Assets:				
Cash and investments	\$ 4,006,241	\$ 7,145,360	\$ 6,746,832	\$ 4,404,769
Intergovernmental receivables	951,014	739,954	1,287,687	403,281
	<u>4,957,255</u>	<u>7,885,314</u>	<u>8,034,519</u>	<u>4,808,050</u>
Total assets	<u>\$ 4,957,255</u>	<u>\$ 7,885,314</u>	<u>\$ 8,034,519</u>	<u>\$ 4,808,050</u>
Liabilities:				
Agency obligations	<u>\$ 4,957,255</u>	<u>\$ 991,954</u>	<u>\$ 1,141,159</u>	<u>\$ 4,808,050</u>
<u>Emergency Medical</u>				
Assets:				
Cash and investments	<u>\$ 75,996</u>	<u>\$ 94,387</u>	<u>\$ 100,656</u>	<u>\$ 69,727</u>
Liabilities:				
Agency obligations	<u>\$ 75,996</u>	<u>\$ 68,337</u>	<u>\$ 74,606</u>	<u>\$ 69,727</u>
<u>Total - All Agency Funds</u>				
Assets:				
Cash and investments	\$ 5,241,464	\$ 136,126,768	\$ 136,009,778	\$ 5,358,454
Taxes receivable	9,621,634	13,725,390	10,470,993	12,876,031
Intergovernmental receivables	951,014	739,954	1,287,687	403,281
	<u>15,814,112</u>	<u>150,592,112</u>	<u>147,768,458</u>	<u>18,637,766</u>
Total assets	<u>\$ 15,814,112</u>	<u>\$ 150,592,112</u>	<u>\$ 147,768,458</u>	<u>\$ 18,637,766</u>
Liabilities:				
Agency obligations	<u>\$ 15,814,112</u>	<u>\$ 4,507,752</u>	<u>\$ 1,684,098</u>	<u>\$ 18,637,766</u>



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County of Tuolumne
California

Statistical Section



Yosemite National Park

STATISTICAL SECTION



This part of the County of Tuolumne's annual comprehensive 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 annual comprehensive 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									
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Governmental activities										
Net investment in										
capital assets	\$ 55,709,298	\$ 59,513,815	\$ 59,227,052	\$ 59,526,824	\$ 65,891,575	\$ 80,518,581	\$ 92,769,376	\$ 102,652,883	\$ 126,788,168	\$ 140,496,623
Restricted	28,984,395	33,328,953	35,235,273	37,539,706	37,930,800	40,468,597	42,813,293	43,128,881	41,887,451	43,345,879
Unrestricted	(12,551,180)	(13,457,907)	(13,529,684)	(12,959,053)	(95,360,939)	(92,657,948)	(100,119,939)	(121,719,478)	(128,107,650)	(136,628,835)
Total governmental activities net position	72,142,513	79,384,861	80,932,641	84,107,477	8,461,436	28,329,230	35,462,730	24,062,286	40,567,969	47,213,667
Business-type activities										
Net investment in										
capital assets	10,729,007	8,956,738	8,467,600	8,099,395	7,933,306	7,800,266	9,712,465	9,224,541	9,147,223	13,264,151
Restricted	472,727	500,394	523,379	561,586	462,582	508,038	528,324	583,939	619,004	662,671
Unrestricted	(11,263,363)	(9,453,361)	(7,850,004)	(6,857,810)	(5,518,948)	(3,589,350)	(2,791,448)	(1,768,609)	(620,153)	223,885
Total business-type activities net position	(61,629)	3,771	1,140,975	1,803,171	2,876,940	4,718,954	7,449,341	8,039,871	9,146,074	14,150,707
Primary government										
Net investment in										
capital assets	66,438,305	68,470,553	67,694,652	67,626,219	73,824,881	88,318,847	102,481,841	111,877,424	135,935,391	153,760,774
Restricted	29,457,122	33,829,347	35,758,652	38,101,292	38,393,382	40,976,635	43,341,617	43,712,820	42,506,455	44,008,550
Unrestricted	(23,814,543)	(22,911,268)	(21,379,688)	(19,816,863)	(100,879,887)	(96,247,298)	(102,911,387)	(123,488,087)	(128,727,803)	(136,404,950)
Total net position	<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>	<u>\$ 32,102,157</u>	<u>\$ 49,714,043</u>	<u>\$ 61,364,374</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									
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Expenses										
Governmental Activities:										
General government	\$ 15,174,897	\$ 14,337,877	\$ 14,425,898	\$ 14,671,243	\$ 15,209,744	\$ 14,899,989	\$ 19,288,171	\$ 24,973,362	\$ 26,000,132	\$ 25,454,561
Public protection	32,822,196	33,267,274	33,368,240	35,223,215	42,769,612	34,049,412	41,135,842	42,871,395	47,843,284	49,904,679
Public ways and facilities	10,384,455	8,616,555	9,422,174	8,843,495	7,449,931	7,806,261	9,123,529	9,050,124	11,215,003	9,516,307
Health and sanitation	12,926,057	10,793,289	11,798,125	12,084,090	13,314,499	13,764,106	15,653,339	19,135,998	18,602,373	18,468,342
Public assistance	19,778,978	19,451,358	18,977,109	21,020,216	20,748,868	22,476,976	21,182,543	23,986,148	24,656,281	25,984,529
Education	1,227,941	1,200,832	1,086,517	1,153,310	1,161,252	1,117,411	1,122,306	1,261,640	1,259,365	981,001
Recreation and cultural services	1,445,154	1,419,156	1,662,433	1,720,730	1,760,170	1,626,159	1,644,029	1,813,797	1,812,783	1,686,577
Interest on long-term debt	263,676	244,218	238,987	233,778	392,067	545,605	541,964	707,644	1,189,105	1,169,074
Total governmental activities expenses	94,023,354	89,330,559	90,979,483	94,950,077	102,806,143	96,285,919	109,691,723	123,800,108	132,578,326	133,165,070
Business-type Activities:										
General Medical Facility	7,242,055	3,726,957	-	-	-	-	-	-	-	-
Solid Waste	2,502,000	2,560,505	377,688	1,042,971	(781,118)	981,513	689,209	764,241	1,017,680	794,990
Ambulance	4,351,339	4,802,901	4,731,041	4,742,764	4,925,357	5,258,454	5,901,021	5,903,285	6,217,183	6,450,936
Airport	751,191	760,701	696,901	705,713	696,478	662,107	652,864	897,339	875,614	885,991
Public Power Agency	1,568,699	1,519,385	1,754,206	1,947,976	2,044,078	2,456,577	2,442,135	1,891,200	1,711,598	2,251,894
Total business-type activities expenses	16,415,284	13,370,449	7,559,836	8,439,424	6,884,795	9,358,651	9,685,229	9,456,065	9,822,075	10,383,811
Total expenses	110,438,638	102,701,008	98,539,319	103,389,501	109,690,938	105,644,570	119,376,952	133,256,173	142,400,401	143,548,881
Program Revenues										
Governmental Activities:										
Charges for services:										
General government	9,049,063	8,087,213	7,052,925	7,622,183	7,825,909	7,885,198	7,434,168	8,371,409	9,406,117	9,894,794
Public protection	2,623,476	3,391,519	2,754,079	2,907,743	3,115,774	3,475,232	3,459,705	3,645,191	4,417,188	4,749,751
Public ways and facilities	1,717,256	2,204,545	1,816,660	1,507,014	1,694,315	1,665,801	1,603,311	1,928,479	3,246,230	1,929,949
Health and sanitation	785,711	765,059	556,130	541,820	512,449	563,300	533,142	493,677	525,581	431,205
Public assistance	405,975	307,082	233,947	287,259	298,808	344,799	459,841	629,381	570,868	576,412
Education	47,122	39,195	14,553	17,550	17,056	14,919	15,543	15,362	14,693	9,463
Recreation and cultural services	207,155	240,720	223,959	220,519	235,566	237,446	225,557	240,244	248,008	119,634
Operating grants and contributions	31,982,477	32,358,948	31,964,514	36,668,001	40,813,095	41,336,855	44,184,628	44,282,898	49,368,524	49,582,793
Capital grants and contributions	3,847,494	2,305,324	1,271,170	1,062,493	3,303,667	12,075,295	9,352,133	9,923,270	24,903,937	21,611,040
Total governmental activities program revenues	50,665,729	49,699,605	45,887,937	50,834,582	57,816,639	67,598,845	67,268,028	69,529,911	92,701,146	88,905,041
Business-type Activities:										
Charges for services:										
General Medical Facility	6,193,560	2,537,081	-	-	-	-	-	-	-	-
Solid Waste	1,242,352	1,339,075	1,249,118	1,240,439	1,249,113	1,356,815	1,466,771	1,474,869	1,526,612	1,643,622
Ambulance	4,193,231	4,812,009	4,791,119	4,630,701	5,033,787	5,061,667	5,590,284	5,517,869	5,671,915	5,847,322
Airport	372,397	377,439	402,836	407,303	447,360	498,573	515,364	529,859	563,142	590,825
Public Power Agency	1,626,109	1,622,225	1,615,546	1,787,753	1,880,776	2,217,321	2,364,470	2,224,609	1,937,762	2,250,526
Operating grants and contributions	464,862	200,886	74,374	698,941	372,463	222,249	187,098	345,789	275,325	166,806
Total business-type activities program revenues	14,092,511	10,888,715	8,132,993	8,765,137	8,983,499	9,356,625	10,123,987	10,092,995	9,974,756	10,499,101
Total program revenues	64,758,240	60,588,320	54,020,930	59,599,719	66,800,138	76,955,470	77,392,015	79,622,906	102,675,902	99,404,142

Continued

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

Schedule 2
Financial Trends

	Fiscal Year									
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Net (expense) revenue										
Governmental activities	\$ (43,357,625)	\$ (39,630,954)	\$ (45,091,546)	\$ (44,115,495)	\$ (44,989,504)	\$ (28,687,074)	\$ (42,423,695)	\$ (54,270,197)	\$ (39,877,180)	\$ (44,260,029)
Business-type activities	(2,322,773)	(2,481,734)	573,157	325,713	2,098,704	(2,026)	438,758	636,930	152,681	115,290
Total net expense	<u>(45,680,398)</u>	<u>(42,112,688)</u>	<u>(44,518,389)</u>	<u>(43,789,782)</u>	<u>(42,890,800)</u>	<u>(28,689,100)</u>	<u>(41,984,937)</u>	<u>(53,633,267)</u>	<u>(39,724,499)</u>	<u>(44,144,739)</u>
General Revenues and Other										
Changes in Net Position										
Governmental Activities:										
Taxes:										
Property	25,000,179	24,518,857	24,050,554	24,383,703	25,288,708	26,777,028	26,331,905	27,376,169	29,393,666	30,275,991
Property transfer	227,688	232,647	282,707	329,650	346,954	376,558	473,705	525,720	460,532	478,719
Transient occupancy	1,823,081	2,208,794	2,416,923	2,250,796	2,645,360	3,325,364	4,541,718	4,559,015	4,826,458	3,930,652
Sales taxes shared state revenue	13,543,771	14,366,215	15,797,046	16,031,868	14,199,815	15,308,648	16,309,963	16,932,051	17,283,123	17,956,519
Grants and other intergovernmental revenue not restricted to specific programs	2,475,266	3,077,383	2,921,866	3,162,302	3,000,069	3,386,150	2,886,783	3,632,809	3,425,981	780,283
Unrestricted investment earnings	395,416	436,165	482,115	394,022	555,750	589,327	648,052	774,763	1,243,814	1,034,330
Gain on sale of capital assets	70,439	157,347	465,903	-	-	36,523	10,251	19,468	54,026	34,347
Other	949,973	852,328	656,454	1,055,745	572,979	568,133	614,911	1,051,744	550,526	1,203,054
Transfers	(1,579,940)	1,023,566	(203,831)	(317,755)	(219,602)	(48,985)	(2,260,093)	(104,757)	(855,263)	(4,788,168)
Total governmental activities	<u>42,905,873</u>	<u>46,873,302</u>	<u>46,869,737</u>	<u>47,290,331</u>	<u>46,390,033</u>	<u>50,318,746</u>	<u>49,557,195</u>	<u>54,766,982</u>	<u>56,382,863</u>	<u>50,905,727</u>
Business-type Activities:										
Unrestricted investment earnings	21,753	20,700	20,762	13,728	27,950	27,136	28,656	37,053	80,685	101,175
Gain on sale of capital assets	5,041	-	4,230	-	3,375	4,041	2,880	3,600	17,574	-
Other	566,025	-	-	5,000	-	-	-	-	-	-
Special items	(885,789)	-	-	-	-	-	-	-	-	-
Extraordinary items	-	3,550,000	335,224	-	-	-	-	-	-	-
Transfers	1,579,940	(1,023,566)	203,831	317,755	219,602	48,985	2,260,093	104,757	855,263	4,788,168
Total business-type activities	<u>1,286,970</u>	<u>2,547,134</u>	<u>564,047</u>	<u>336,483</u>	<u>250,927</u>	<u>80,162</u>	<u>2,291,629</u>	<u>145,410</u>	<u>953,522</u>	<u>4,889,343</u>
Total revenues and other changes in net position	<u>\$ 44,192,843</u>	<u>\$ 49,420,436</u>	<u>\$ 47,433,784</u>	<u>\$ 47,626,814</u>	<u>\$ 46,640,960</u>	<u>\$ 50,398,908</u>	<u>\$ 51,848,824</u>	<u>\$ 54,912,392</u>	<u>\$ 57,336,385</u>	<u>\$ 55,795,070</u>
Changes in Net Position										
Governmental activities	\$ (451,752)	\$ 7,242,348	\$ 1,778,191	\$ 3,174,836	\$ 1,400,529	\$ 21,631,672	\$ 7,133,500	\$ 496,785	\$ 16,505,683	\$ 6,645,698
Business-type activities	(1,035,803)	65,400	1,137,204	662,196	2,349,631	78,136	2,730,387	782,340	1,106,203	5,004,633
Total changes in net position	<u>\$ (1,487,555)</u>	<u>\$ 7,307,748</u>	<u>\$ 2,915,395</u>	<u>\$ 3,837,032</u>	<u>\$ 3,750,160</u>	<u>\$ 21,709,808</u>	<u>\$ 9,863,887</u>	<u>\$ 1,279,125</u>	<u>\$ 17,611,886</u>	<u>\$ 11,650,331</u>

Source: Annual Financial Reports

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

Schedule 3
Financial Trends

	Fiscal Year									
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
General Fund										
Nonspendable	\$ 4,763,564	\$ 5,226,827	\$ 2,961,554	\$ 1,371,182	\$ 1,449,037	\$ 53,670	\$ 1,170	\$ 430,770	\$ 677,170	\$ 431,120
Committed	-	-	-	1,002,814	816,846	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	1,747,445	927,851	593,719
Assigned	1,732,385	214,780	274,768	564,948	584,395	4,239,665	2,532,877	2,706,254	3,192,909	3,232,841
Unassigned	-	85,938	4,148,506	5,487,358	5,968,686	3,135,362	3,393,633	2,576,362	3,051,870	4,111,000
Total General Fund	6,495,949	5,527,545	7,384,828	8,426,302	8,818,964	7,428,697	5,927,680	7,460,831	7,849,800	8,368,680
All other governmental funds										
Nonspendable	242,351	197,515	208,167	224,419	254,965	275,165	189,092	223,300	320,983	223,701
Restricted	28,742,044	33,131,438	35,027,106	37,315,287	37,675,835	40,193,432	42,624,201	54,370,052	45,382,678	43,003,756
Unassigned	(2,614,109)	(769,766)	(997,638)	(367,948)	-	-	(3,563,561)	(58,741)	-	-
Total all other governmental funds	26,370,286	32,559,187	34,237,635	37,171,758	37,930,800	40,468,597	39,249,732	54,534,611	45,703,661	43,227,457
Total governmental funds	\$ 32,866,235	\$ 38,086,732	\$ 41,622,463	\$ 45,598,060	\$ 46,749,764	\$ 47,897,294	\$ 45,177,412	\$ 61,995,442	\$ 53,553,461	\$ 51,596,137

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									
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Revenues										
Taxes	\$ 27,050,948	\$ 26,960,298	\$ 26,750,184	\$ 26,964,149	\$ 28,281,022	\$ 30,478,950	\$ 31,347,328	\$ 32,460,904	\$ 34,680,656	\$ 34,685,362
Licenses and permits	1,461,649	1,514,500	1,418,628	1,691,726	1,916,170	1,871,032	2,121,716	2,090,645	2,681,262	3,104,751
Fines, forfeits and penalties	1,781,742	1,691,907	1,666,606	1,614,039	1,606,964	1,754,267	1,612,814	1,684,973	1,677,229	1,588,158
Investment earnings, rents, and concessions	277,561	341,048	381,309	332,004	436,462	454,093	469,334	503,808	861,169	683,684
Intergovernmental	51,806,686	52,107,870	51,879,386	56,791,108	61,145,042	72,033,646	72,627,966	74,689,413	92,105,954	90,048,023
Charges for services	11,592,367	11,828,926	9,567,019	9,798,323	10,176,743	10,561,396	9,996,737	11,548,125	14,070,194	13,018,299
Miscellaneous	949,973	852,328	731,664	1,189,301	744,583	641,435	720,452	1,133,359	682,824	1,346,127
Total revenues	94,920,926	95,296,877	92,394,796	98,380,650	104,306,986	117,794,819	118,896,347	124,111,227	146,759,288	144,474,404
Expenditures										
General government	13,503,834	12,794,736	12,835,466	13,165,000	13,964,306	14,474,301	16,488,899	16,583,970	18,646,374	18,787,723
Public protection	30,547,011	31,284,748	31,680,634	34,095,028	42,743,228	37,041,481	40,464,294	43,001,266	47,242,567	45,954,093
Public ways and facilities	8,024,537	6,121,423	6,925,772	6,419,857	5,676,059	6,124,263	6,838,844	6,483,756	8,492,074	6,779,042
Health and sanitation	12,589,600	10,658,527	11,680,183	11,968,711	13,432,698	14,159,255	15,000,673	17,006,184	16,728,163	16,855,078
Public assistance	19,425,536	19,217,444	18,771,883	20,839,430	20,800,971	22,846,935	20,580,902	22,007,970	22,831,690	24,262,976
Education	1,119,057	1,114,349	1,064,910	1,137,690	1,150,472	1,106,362	1,105,513	1,223,095	1,236,750	965,705
Recreation and cultural services	1,328,737	1,330,601	1,508,891	1,581,057	1,748,947	1,581,575	1,590,497	1,711,705	1,754,887	1,609,025
Capital outlay	6,065,975	7,997,842	5,175,294	4,691,555	11,229,418	18,487,777	18,558,223	19,791,772	35,810,678	28,528,174
Debt service										
Principal	131,026	136,358	141,707	142,076	228,465	288,876	387,350	417,768	1,139,116	1,108,000
Bond issuance costs	-	-	-	-	111,175	-	-	236,889	161,160	-
Interest	267,478	248,056	242,741	237,563	395,882	549,499	545,901	690,414	1,179,840	1,187,714
Total expenditures	93,002,791	90,904,084	90,027,481	94,277,967	111,481,621	116,660,324	121,561,096	129,154,789	155,223,299	146,037,530
Excess (deficiency) of revenues over (under) expenditures	1,918,135	4,392,793	2,367,315	4,102,683	(7,174,635)	1,134,495	(2,664,749)	(5,043,562)	(8,464,011)	(1,563,126)
Other financing sources (uses)										
Transfers in	6,204,927	8,949,491	5,375,658	5,739,019	11,137,173	8,361,498	6,901,772	25,462,973	8,690,419	7,254,649
Transfers out	(7,735,428)	(9,149,554)	(5,579,489)	(5,892,118)	(11,296,586)	(8,386,759)	(6,967,156)	(25,722,732)	(8,891,000)	(7,683,194)
Debt issued	-	-	-	-	8,205,000	-	-	21,640,000	-	-
Premium on debt issued	-	-	-	-	-	-	-	461,883	-	-
Refunding bonds issued	-	-	-	-	-	-	-	-	4,900,000	-
Premium on refunding bond issued	-	-	-	-	-	-	-	-	18,217	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	(4,757,057)	-
Proceeds from sale of capital assets	76,292	1,027,767	1,372,247	26,013	280,752	38,296	10,251	19,468	61,451	34,347
Total other financing sources (uses)	(1,454,209)	827,704	1,168,416	(127,086)	8,326,339	13,035	(55,133)	21,861,592	22,030	(394,198)
Net change in fund balances	\$ 463,926	\$ 5,220,497	\$ 3,535,731	\$ 3,975,597	\$ 1,151,704	\$ 1,147,530	\$ (2,719,882)	\$ 16,818,030	\$ (8,441,981)	\$ (1,957,324)
Debt service as a percentage of non-capital expenditures	0.46%	0.46%	0.45%	0.42%	0.62%	0.85%	0.91%	1.01%	1.94%	1.95%

Source: Annual Financial Reports

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

Schedule 5
Financial Trends

	Fiscal Year									
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Property Taxes	\$ 25,000,179	\$ 24,518,857	\$ 24,050,554	\$ 24,383,703	\$ 25,288,708	\$ 26,777,028	\$ 26,331,905	\$ 27,376,169	\$ 29,393,666	\$ 30,275,991
Transient Occupancy Tax	1,823,081	2,208,794	2,416,923	2,250,796	2,645,360	3,325,364	4,541,718	4,559,015	4,826,458	3,930,652
Property Transfer Tax	227,688	232,647	282,707	329,650	346,954	376,558	473,705	525,720	460,532	478,719
	<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>	<u>\$ 32,460,904</u>	<u>\$ 34,680,656</u>	<u>\$ 34,685,362</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 Taxable Assessed Value	Total Direct Tax Rate
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
2017-18	2,250,474,974	4,748,499,392	*	249,325,528	(320,751,723)	6,927,548,171	1.000000
2018-19	2,345,994,825	5,004,936,550	*	286,050,511	(349,852,726)	7,287,129,160	1.000000
2019-20	2,429,159,988	5,265,592,753	*	286,300,795	(368,055,180)	7,612,998,356	1.000000

Notes: * Due to a change in the reporting format of the Assessment Roll Summary prepared by the Assessor's Office, beginning with fiscal year 2017-18, Fixed Equipment is now included with Personal Property.

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	Total
2010-11	1.0000	0.0114	0.1640	1.1754
2011-12	1.0000	0.0067	0.2027	1.2094
2012-13	1.0000	0.0069	0.2124	1.2193
2013-14	1.0000	0.0151	0.2041	1.2192
2014-15	1.0000	0.0181	0.2141	1.2322
2015-16	1.0000	0.0122	0.2109	1.2231
2016-17	1.0000	0.0119	0.2192	1.2311
2017-18	1.0000	0.0105	0.2625	1.2729
2018-19	1.0000	0.0111	0.1981	1.2092
2019-20	1.0000	0.0113	0.2242	1.2355

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 2020 and 2011

Schedule 8

Revenue Capacity Information

Taxpayer	Fiscal Year 2020			Fiscal Year 2011		
	Assessed Value	Rank	% of County	Assessed Value	Rank	% of County
Pacific Gas & Electric	\$ 169,895,904	1	2.23%	\$ 106,564,059	1	1.73%
Sierra Pacific Industries	60,887,750	2	0.80%	45,175,694	2	0.74%
City & County of San Francisco	51,016,198	3	0.67%	43,552,919	3	0.71%
Rush Creek Lodge LLC	30,198,949	4	0.40%			
Safeway, Inc	18,544,770	5	0.24%			
Wal-Mart Real Estate Bus Trust	18,100,638	6	0.24%	12,381,021	8	0.20%
Nationwide Health Prop Inc (Avalon)	17,025,170	7	0.22%			
Sonora/Five Assoc.	16,710,168	8	0.22%	14,247,319	6	0.23%
Portola Minerals (Blue Mountain)	15,691,066	9	0.21%	18,374,831	4	0.30%
Snider Lumber Products Inc	14,011,352	10	0.18%			
Lowe's HIW Inc 2279				12,150,290	9	0.20%
Pacific Bell				17,298,932	5	0.28%
Dodge Ridge Corporation				12,784,575	7	0.21%
Pacific Ultra Power				11,648,000	10	0.19%
	<u>\$ 412,081,965</u>		<u>5.41%</u>	<u>\$ 294,177,640</u>		<u>4.79%</u>

Countywide Assessed Value \$ 7,612,998,356

\$ 6,143,977,237

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
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%	1,923,167	75,747,336	100.39%
2017-18	79,841,858	78,126,021	97.85%	1,925,686	80,051,707	100.26%
2018-19	83,629,560	81,627,669	97.61%	1,974,253	83,601,922	99.97%
2019-20	89,820,907	84,912,014	94.53%	N/A	84,912,014	94.53%

¹ Collections include delinquent (abstract) bills. Also, the County's property tax system does not provide a breakdown of collections in subsequent years by fiscal year collected for. The amounts included in the collections in subsequent years column represent all delinquent collections received in the following fiscal year (i.e., the \$1,974,253 presented for fiscal year 2018-19 were all delinquencies received during fiscal year 2019-20).

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	Notes Payable				
2010-11	\$ 5,785,214	\$ 92,716	\$ 5,705,932	\$ 11,583,862	0.19%	0.58%	\$ 211.26
2011-12	5,652,245	86,358	2,087,768	7,826,371	0.13%	0.38%	144.30
2012-13	5,514,276	79,651	1,683,547	7,277,474	0.12%	0.36%	134.72
2013-14	5,376,307	72,575	1,289,588	6,738,470	0.11%	0.31%	125.13
2014-15	13,357,338	65,110	886,659	14,309,107	0.24%	0.62%	267.02
2015-16	13,073,369	57,234	474,489	13,605,092	0.21%	0.56%	252.94
2016-17	12,691,400	48,883	100,000	12,840,283	0.19%	0.52%	236.70
2017-18	34,377,465	40,116	50,000	34,467,581	0.50%	1.35%	629.66
2018-19	33,420,944	-	-	33,420,944	0.46%	1.26%	612.22
2019-20	32,296,554	-	-	32,296,554	0.42%	N/A	588.10

¹ See Schedule 6, Assessed 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 fiscal 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
2010-11	\$ 5,785,214	\$ 5,785,214	0.09%	\$ 105.51
2011-12	5,652,245	5,652,245	0.09%	104.21
2012-13	5,514,276	5,514,276	0.09%	102.08
2013-14	5,376,307	5,376,307	0.09%	99.83
2014-15	13,357,338	13,357,338	0.22%	249.26
2015-16	13,073,369	13,073,369	0.20%	243.06
2016-17	12,691,400	12,691,400	0.19%	233.95
2017-18	34,377,465	34,377,465	0.50%	628.01
2018-19	33,420,944	33,420,944	0.46%	612.22
2019-20	32,296,554	32,296,554	0.42%	588.10

¹ See Schedule 6, Assessed 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 fiscal year.

Source: Annual Financial Reports

COUNTY OF TUOLUMNE, CALIFORNIA
Direct and Overlapping Governmental Activities Debt
As of June 30, 2020

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	\$ 1,442,865	100%	\$ 1,442,865
Summerville High School 2012 A	4,097,620	100%	4,097,620
Summerville High School 2012 B	2,150,115	100%	2,150,115
Summerville High School 2012 C	1,752,264	100%	1,752,264
Sonora Union High School	7,055,000	100%	7,055,000
Sonora Union High School B	9,835,000	100%	9,835,000
Sonora Union High School C	4,805,000	100%	4,805,000
Sonora Elementary School - Ref 2016	2,835,000	100%	2,835,000
Sonora Elementary School - 2016 bond	2,000,000	100%	2,000,000
Sonora Elementary School	210,550	100%	210,550
Sonora Elementary School - Series 2019	2,742,001	100%	2,742,001
Big Oak Flat School 2005	4,437,000	100%	4,437,000
Big Oak Flat School 2005B	1,064,000	100%	1,064,000
Big Oak Flat School 2006	2,220,000	100%	2,220,000
Big Oak Flat School 2007	3,040,000	100%	3,040,000
Columbia Elementary School	4,984,692	100%	4,984,692
Columbia Elementary School 2017	3,784,682	100%	3,784,682
Soulsbyville Elementary School	463,046	100%	463,046
SPECIAL DISTRICTS			
Groveland Community Service Dist	7,600	100%	7,600
Twain Harte Community Services District	214,305	100%	<u>214,305</u>
Sub-total Overlapping Debt			59,140,740
COUNTY			<u>32,296,554</u>
Total Direct and Overlapping Debt			<u><u>\$ 91,437,294</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
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%
2017-18	6,927,548,171	86,594,352	34,377,465	52,216,887	39.70%
2018-19	7,287,129,160	91,089,115	33,420,944	57,668,171	36.69%
2019-20	7,612,998,356	95,162,479	32,296,554	62,865,925	33.94%

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 backed by pledged revenues.

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
2010-11	54,832	-1.8%	\$ 2,000,659	10.6%	\$ 36,488	12.7%	14.9%
2011-12	54,237	-1.1%	2,038,193	1.9%	37,590	3.0%	13.8%
2012-13	54,018	-0.4%	2,027,707	-0.5%	37,552	-0.1%	11.8%
2013-14	53,852	-0.3%	2,171,388	7.1%	40,322	7.4%	9.7%
2014-15	53,589	-0.5%	2,318,865	6.8%	43,250	7.3%	7.7%
2015-16	53,787	0.4%	2,431,289	4.8%	45,216	4.5%	6.5%
2016-17	54,248	0.9%	2,474,595	1.8%	45,846	1.4%	5.9%
2017-18	54,740	0.9%	2,560,943	3.5%	47,087	2.7%	4.9%
2018-19	54,590	-0.3%	2,660,741	3.9%	48,841	3.7%	4.6%
2019-20	54,917	0.6%	n/a ²		n/a ²		7.4%

Note:

Bureau of Economic Analysis revised estimates for 2011-2019 included. Updated Nov 2020.

Sources:

¹ US Dept. of Commerce - Bureau of Economic Analysis

² Data not yet published.

COUNTY OF TUOLUMNE, CALIFORNIA

Principal Employers

June 30, 2020 and June 30, 2011

Schedule 16

Demographic and Economic Information

June 30, 2020			June 30, 2011		
Employer	Number of Employees	% of County	Employer	Number of Employees	% of County
Adventist Health Sonora	1,000-4,999	4.5% - 22.6%	Sierra Conservation Center	1,000-4,999	3.8%-18.9%
Sierra Conservation Corrections Dept	1,000-4,999	4.5% - 22.6%	Sonora Regional Medical Center	1,000-4,999	3.8%-18.9%
Black Oak Casino	500-999	2.3% - 4.5%	Black Oak Casino	500-999	1.9% - 3.8%
Dodge Ridge Ski Resort	500-999	2.3% - 4.5%	Dodge Ridge Ski Resort	500-999	1.9% - 3.8%
Hetch Hetchy Project	250-499	1.1% - 2.3%	MRL Industries Inc	250-499	.9% - 1.9%
Tuolumne General Hospital	250-499	1.1% - 2.3%	Wal-Mart	250-499	.9% - 1.9%
Wal-Mart	250-499	1.1% - 2.3%	Avalon Care Center	100-249	0.4% - .9%
ATCAA	100-249	.5% - 1.1%	Chicken Ranch Bingo & Casino	100-249	0.4% - .9%
Chicken Ranch Bingo & Casino	100-249	.5% - 1.1%	Diestel Turkey Ranch	100-249	0.4% - .9%
Columbia College	100-249	.5% - 1.1%	Hetch Hetchy Water & Power	100-249	0.4% - .9%
Diestel Turkey Ranch	100-249	.5% - 1.1%	Safeway	100-249	0.4% - .9%
Kohl's	100-249	.5% - 1.1%	Sierra Pacific Industries	100-249	0.4% - .9%
Lair of the Golden Bear	100-249	.5% - 1.1%	Blue Mountain Minerals	50 - 99	0.4% - .9%
Lowe's Home Improvement Center	100-249	.5% - 1.1%	Condor Earth Technologies	50 - 99	0.4% - .9%
Pine Mountain Lake Association	100-249	.5% - 1.1%	Ekzipper Inc Computer Systems	50 - 99	0.2% - 0.4%
Safeway	100-249	.5% - 1.1%	Evergreen Lodge - Yosemite	50 - 99	0.2% - 0.4%
Sierra Pacific Industries	100-249	.5% - 1.1%	Front Porch Communications	50 - 99	0.2% - 0.4%
Sonora High School	100-249	.5% - 1.1%	George Reed Engineering	50 - 99	0.2% - 0.4%
Tuolumne County Special Ed	100-249	.5% - 1.1%	Kinematic Automation	50 - 99	0.2% - 0.4%
Tuolumne Mewuk Tribal Council	100-249	.5% - 1.1%	Moore Construction	50 - 99	0.2% - 0.4%
US Forestry Dept	100-249	.5% - 1.1%	Orchard Supply Hardware	50 - 99	0.2% - 0.4%

Total Workforce in Tuolumne County:

Year	Labor Force	Workers Employed
7/20	19,810	17,300
7/19	21,550	20,570
7/18	21,480	20,490
7/17	21,760	20,590
7/16	21,860	20,500
7/15	21,760	20,210
7/14	21,830	19,930
7/13	21,960	19,660
7/12	22,770	19,860
7/11	23,190	19,910

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.

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									
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
General Government										
Assessor/Recorder	15.00	15.00	15.00	15.00	17.00	17.00	17.00	15.00	14.00	14.00
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	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
County Administrative Office	5.00	5.00	5.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00
County Counsel	5.00	4.80	5.00	4.00	5.00	5.00	5.00	5.00	6.00	5.00
Economic Development	-	-	-	-	-	-	-	-	-	1.00
Elections	2.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00
Facilities Management	24.00	17.00	17.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00
Human Resources	3.80	3.80	3.80	3.80	3.80	3.80	3.80	4.00	4.00	4.00
Information Technology	20.00	15.00	15.00	14.00	14.00	15.00	16.00	16.00	16.00	16.00
Jamestown Mine	1.00	0.50	-	-	-	-	-	-	-	-
Office of Revenue Recovery	7.50	6.50	6.50	6.50	7.00	7.00	7.00	6.00	6.00	6.00
Radio	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Treasurer/Tax Collector	4.00	4.00	4.00	4.00	4.00	4.00	4.50	4.50	4.00	4.00
Total General Government	106.30	92.60	92.30	89.30	92.80	95.80	97.30	94.50	94.00	94.00
Public Protection										
Agriculture Comm/Wts & Meas	5.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00
Animal Control	9.00	8.75	8.75	8.00	9.00	10.00	10.00	10.00	10.00	10.00
Community Development Dept	20.75	23.63	23.50	22.50	25.75	31.00	30.00	28.00	32.00	23.00
County Fire	4.50	4.80	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
District Attorney	20.00	19.00	19.00	19.00	19.00	19.00	22.00	22.00	23.00	26.00
Office of Emergency Services	-	-	-	-	-	2.00	3.00	4.00	4.00	3.00
Probation	30.00	30.00	37.00	37.00	35.00	47.50	48.00	47.90	45.90	46.90
Public Defender	6.80	6.30	6.30	6.50	6.50	6.50	6.50	6.50	6.50	10.00
Sheriff/Coroner	129.50	125.00	126.00	127.50	129.50	134.00	134.00	132.00	132.00	145.00
Surveyor	2.00	2.00	2.00	2.00	2.00	-	-	-	-	-
Total Public Protection	227.55	223.48	229.55	229.50	234.75	258.00	261.50	258.40	261.40	271.90
Public Ways and Facilities										
Public Works Admin, Eng, Dev, Roads	44.80	43.80	43.00	42.00	44.00	44.00	39.00	40.00	45.00	49.00
Total Public Ways and Facilities	44.80	43.80	43.00	42.00	44.00	44.00	39.00	40.00	40.00	49.00
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	49.50	48.80	52.60	53.00	58.00	63.00	68.00	67.20	68.20	63.90
Environmental Health	6.63	-	-	-	-	-	-	-	-	-
Health, Tobacco Control, WIC	22.00	21.90	23.00	24.40	26.20	27.20	26.70	27.90	27.90	30.90
Homeless Advocacy & Outreach	-	-	-	-	-	-	-	-	-	1.00
Total Health and Sanitation	80.13	72.70	77.60	79.40	86.20	92.20	96.70	97.10	98.10	97.80
Public Assistance										
Social Services	101.00	98.50	107.00	110.60	108.60	109.80	112.80	109.30	103.50	108.50
Veterans	2.00	2.00	2.00	2.00	2.00	2.00	2.98	2.63	2.98	2.50
Total Public Assistance	103.00	100.50	109.00	112.60	110.60	111.80	115.78	111.93	106.48	111.00
Education										
Farm Advisor	2.00	-	-	-	-	-	-	-	-	-
Library	9.75	8.25	8.25	8.25	8.25	10.00	10.00	10.00	10.00	9.50
Total Education	11.75	8.25	8.25	8.25	8.25	10.00	10.00	10.00	10.00	9.50
Recreation										
Boat Patrol	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Recreation	6.55	6.00	6.80	7.20	7.20	7.80	7.80	7.80	7.80	8.00
Total Recreation & Cultural	9.55	9.00	9.80	10.20	10.20	10.80	10.80	10.80	10.80	11.00
Enterprises & Internal Service Funds										
Airports	3.00	3.50	3.50	3.50	3.50	3.50	4.00	4.00	4.00	4.00
Ambulance	-	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Fleet Services	-	6.00	7.00	7.00	7.00	7.00	7.00	7.00	5.00	5.00
Purchasing	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.50	1.50	2.00
Solid Waste	4.00	4.00	3.00	3.00	3.00	3.00	4.00	4.00	5.00	5.00
Tuolumne General Medical Center	34.70	-	-	-	-	-	-	-	-	-
Total Enterprise & Internal	43.70	17.50	17.50	17.50	17.50	17.50	19.00	18.50	17.50	18.00
Grand Total	626.78	567.83	587.00	588.75	604.30	640.10	650.08	641.23	638.28	662.20

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									
	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14	2012-13	2011-12	2010-11
General Government										
Recorded documents - Assessor-Recorder	15,590	15,202	15,489	16,815	17,873	16,015	14,866	20,306	17,049	16,165
Fictitious Business Names - County Clerk	445	524	455	511	470	446	530	404	469	487
Number of registered voters - Elections	32,614	32,128	31,999	31,137	29,703	28,237	29,784	32,108	31,295	30,646
Applications received - Human Resources	4,872	4,491	3,984	3,556	3,055	3,391	2,217	2,441	1,655	1,244
Maintenance service requests received - Facilities Mgmt	5,161	3,992	3,442	3,414	3,713	3,681	3,173	3,195	3,402	6,165
Public Protection										
Misdemeanor cases filed - District Attorney	2,851	2,893	2,918	2,680	2,560	2,335	2,357	2,372	2,448	2,721
Felony cases filed - District Attorney	859	985	1,037	973	770	901	939	848	908	785
Arrests - Adults - Sheriff	4,419	4,878	5,831	5,084	4,816	4,707	4,204	4,173	4,447	4,722
Arrests - Juveniles - Sheriff	118	92	78	72	111	56	119	244	156	240
Average Daily Jail Population - Sheriff	143	143	146	145	146	144	139	136	128	129
Cases supervised - Probation - Adult	1,224	1,439	1,328	1,446	1,685	2,096	2,574	2,181	2,075	2,292
Cases supervised - Probation - AB-109	223	315	322	304	287	119	87	65	-	-
Cases supervised - Probation - Juvenile	178	107	87	159	212	121	43	102	119	125
Fire emergency responses - County Fire	1,658	1,602	1,790	1,452	1,683	1,346	701	587	741	673
EMS / Medical Aids - County Fire/CDF	4,201	4,196	4,567	4,870	5,157	5,537	5,743	5,812	5,491	5,321
Building permits issued - Community Development Dept	2,139	1,963	1,754	1,558	1,445	1,373	1,260	1,263	1,507	1,237
Received calls for response - Animal Control	3,818	3,452	3,338	3,196	3,044	2,651	2,787	2,617	2,960	2,847
Public Ways & Facilities										
Maintained road lanes (in miles/lanes)	610/1220	610/1220	610/1220	610/1220	610/1220	610/1220	607.5/1214	607.5/1214	607.5/1214	607.5/1214
Percent of roadway miles rehabilitated	0.02	0.02	0.2	-	1	19	-	-	10	16
Potholes repaired	1,000's	1,000's	1,000's	1,000's	1,000's	1,000's	1,000's	1,000's	1,000's	1,000's
Health & Sanitation										
Food inspections - Environmental Health	200	540	582	620	570	636	542	621	591	668
Unduplicated Open Clients served - Mental Health	1,653	1,780	2,013	1,958	1,973	2,041	1,925	1,800	1,974	1,626
Hazardous waste lbs accepted - Solid Waste	500,946	660,619	649,700	572,479	498,344	447,776	443,704	482,448	558,871	623,556
Hazardous waste lbs recycled - Solid Waste	471,349	609,630	599,293	530,921	454,863	396,542	391,247	422,697	502,892	565,691
Public Assistance										
Human Services										
Average Medi-Cal cases	6,543	6,677	6,739	7,015	7,014	6,325	4,188	3,063	2,963	2,836
Average CalFresh cases	2,973	2,749	2,752	3,072	3,237	3,094	2,962	2,903	2,852	2,685
Average General Assistance cases	5	3	5	5	3	2	3	3	2	2
Average CALWORKS cases	350	381	450	479	535	613	653	670	658	717
Education										
Library										
Number of library visitors	105,855	161,530	170,589	162,989	166,524	167,268	174,219	177,181	178,811	174,501
Number of registered card holders	30,354	29,456	34,671	33,400	32,372	31,366	30,472	27,878	29,138	27,664
Public internet sessions	10,681	22,257	25,496	26,732	34,550	33,748	33,864	42,122	27,875	28,839
Recreation										
Recreational registrations/participants	1,000	3,000	2,694	2,424	2,073	2,065	1,850	4,300	3,100	1,400

Source: Various County Departments

COUNTY OF TUOLUMNE, CALIFORNIA

Capital Asset Statistics by Function

Last Ten Fiscal Years

Schedule 19 Operating Information

Function	Fiscal Year									
	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14	2012-13	2011-12	2010-11
<u>General Government</u>										
Administration Building	4	4	4	4	4	4	4	4	4	4
Vehicles	31	31	33	33	33	30	31	35	34	37
<u>Public Protection</u>										
Administration building	9	9	9	9	9	9	9	9	9	8
Jail and detention facility	2	2	2	2	1	1	1	1	1	1
Sheriff sub-stations	5	5	5	5	5	5	5	5	5	5
Patrol boats	9	9	9	8	8	7	7	8	7	7
Vehicles/Patrol cars	170	179	187	186	184	186	185	183	175	165
Fire stations	11	12	11	14	14	14	14	14	14	14
Fire engines	20	19	19	18	18	20	19	19	19	19
<u>Public Ways & Facilities</u>										
Administration building	1	1	1	1	1	1	1	1	1	1
Maintenance buildings	5	5	5	5	5	5	5	5	5	5
Bridges	54	54	54	53	53	53	53	53	53	53
Roads (miles)	610	610	610	610	610	610	608	608	608	608
Traffic Signals	23	24	23	21	21	20	20	20	20	20
Heavy Equipment	48	49	49	49	48	43	45	50	46	54
Vehicles	61	61	58	61	61	62	63	67	65	63
<u>Health & Sanitation</u>										
Administration building	3	3	3	3	3	3	3	3	1	1
Medical Facility	0	0	0	0	0	0	0	0	0	1
Hazardous Waste Facility	3	3	3	3	3	3	3	3	3	3
Vehicles	32	31	32	29	29	27	25	29	24	25
<u>Public Assistance</u>										
Administration building	1	1	1	1	1	1	1	1	1	1
Vehicles	33	32	32	32	30	28	30	33	31	30
<u>Education</u>										
Libraries - main	1	1	1	1	1	1	1	1	1	1
Libraries - branches	3	3	3	3	3	3	3	3	6	6
Vehicles	3	3	3	3	3	3	3	3	3	3
<u>Recreation</u>										
Administration building	5	5	5	5	5	5	5	5	5	5
Sports fields	15	15	15	9	9	9	9	9	9	9
Vehicles	14	13	13	14	9	9	9	9	9	9

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

