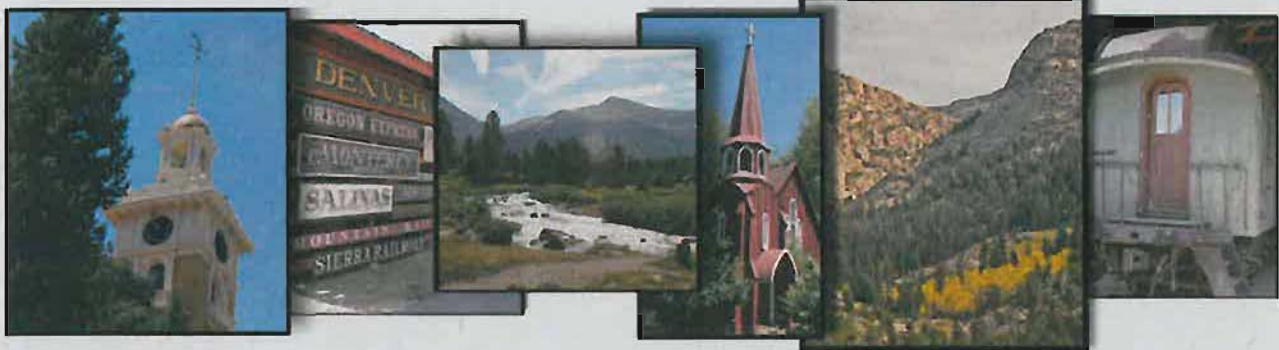


County of Tuolumne California

Comprehensive Annual Financial Report

Fiscal Year Ended
June 30, 2009



Deborah Russell, CPA
Clerk and Auditor-Controller

County of Tuolumne California

Comprehensive Annual Financial Report
Fiscal Year Ended June 30, 2009



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

**COUNTY OF TUOLUMNE, CALIFORNIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2009**

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INTRODUCTORY SECTION





Office of the Auditor-Controller

"Proudly Serving the Financial Needs of Tuolumne County"

Deborah Russell, CPA
Clerk & Auditor-Controller

Assistant Auditor-Controller
Joyce Miller

General Accounting & Budgeting
Jim Declercq

Payroll
Rosemary Peterson

Property Tax
Rebecca Peterson

Special Projects
Cindy Niebla

Accounts Payable
Dianne Carpenter

April 26, 2010

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

The Comprehensive Annual Financial Report (CAFR) of the County of Tuolumne (County) for the fiscal year ended June 30, 2009, is hereby presented in compliance with Section 25250 and 25253 of the Government Code of the State of California. General-purpose local governments must publish a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards (GAAS) by a firm of licensed certified public accounts.

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 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, 2009, 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 unqualified opinion that the County's financial statements for the year ended June 30, 2009, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

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

Profile of the Government

County Government

The County of Tuolumne (population 56,583) 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 later 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 19th Congressional District, the 14th Senatorial District and the 25th 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

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
- Long Term Care for the elderly
- Adult Day Care for the elderly
- Family Support Collections
- 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
- Public Transportation 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 2008-2009 County final budget was adopted on October 28, 2008.

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

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

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

Population

The County's population as of January 2009 was approximately 56,335, a decrease of approximately 0.02% over last year's estimate and increased 3.4% over the 2000 census. The County's population ranks 43rd out of 58 California Counties.

Local Economy

The County showed a moderate decrease in fiscal year 2008-09. Indicators next year shows a decline 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 over the past ten years. For fiscal years 2008-2009 and 2007-2008 the assessed values have increased 5.93% and 8.23%, respectively. The projected decrease for fiscal 2009-10 is 0.87%. Construction of new homes and the volume of real estate sales of all kinds showed a sharp decline in our County as well as most areas in California during the last year. New structures appraised in 2009 was 476, a decline of 221 or 31% from 2008. Although the total assessed value in the County has gone up, this was the first time in more than a decade that a percentage increase in assessed value in Tuolumne County was less than the previous year.

Other economic indicators that reflect recessive local conditions include taxable retail sales and transient occupancy taxes. The transient occupancy tax revenue for fiscal year 2008-2009 was 6.46% less than in the previous fiscal year. Countywide retail sales were 6.47% less in fiscal year 2008-2009 than in the previous year.

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

In fiscal year 2009-10, the State will borrow property taxes from counties, cities and special districts, as allowed in Proposition 1A. The State is restricted to borrowing only two times in a consecutive ten-year period. The first loan must be paid back before the second borrowing can occur. The amount borrowed is limited to eight percent of total property tax revenues for the immediately proceeding year.

The County's unemployment rate continues to be above the State average. The State average in December of 2009 was 12.2%, the County's rate was 13.9% for the same period.

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 an option to purchase the land sufficient to meet all of the Law and Justice Center needs.

Cash Management and Investments

The County sponsors a pool of temporary idle cash that is managed by the County Treasurer for the purpose of earning investment income. Participants in the investment pool include the County Schools, Special Districts, and various taxing jurisdictions. Although some participation in the investment pool is voluntary, California statutes require certain government entities and special districts to maintain their cash with the Treasurer.

The pool can be invested in obligations of the U.S. Government Treasury and its Agencies, government agency notes, time certificates of deposit, corporate bonds, commercial paper, banker's acceptances, the State of California Local Agency Investment Fund (LAIF), the California Asset Management Program (CAMP), repurchase agreements, and money market funds. In accordance with State code, the maturities of investments range from one to five years. The average maturity at June 30, 2009, was approximately one year and the average earnings on investments were 1.59%. The total distribution in interest to pool participants for the year ended June 30, 2009, was \$1.35 million,

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

Risk Management

The County participates in the County Supervisors Association of California Excess Insurance Authority (CSAC-EIA), a public entity risk pool for liability claims over \$10,000 per occurrence and is self-insured for occurrences up to \$10,000. CSAC-EIA also provides workers' compensation coverage to the County. Annual premiums are actuarially determined for CSAC-EIA participants, as well as reserve requirements for potential self-insured liabilities.

Pension Plan

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

Other Post Employment Benefits

In addition to providing pension benefits through CalPERS, the County provides medical, vision, and dental benefits for certain retired employees under contractual obligations negotiated between the County and members of the executive and confidential plan (Plan). All department heads, elected officials, and confidential staff who retire upon separation and have at least 10 years of service are eligible at varying levels for coverage under the Plan at age 50. Some members that retired due to disability may qualify at a younger age. Members with 10 years of service are covered at 50%. That coverage increases to 75% after 15 years of service and again increases to 100% coverage after 20 years of service. In fiscal year 2004-05, the formula changed where for each year of service after 10 years, coverage increased by 5% (i.e., 11 years of service equals 55%, 12 years of service equals 60%, etc.). Such coverage is at the same level as that provided prior to separation. Plan benefits as previously described continue until age 65, at which point eligible retirees are covered under a Medical Supplemental Plan, which pays secondary to Medicare. This is a lifetime benefit. Effective, July 1, 2009, this benefit will no longer be given to new members of the executive and confidential group.

Awards and Acknowledgements

GFOA Awards: The GFOA awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its CAFR for the year ended June 30, 2008. This represents the County's 1st award. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting.

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

In addition, the Auditor-Controller staff earned the State of California Controller's "Award for Achieving Excellence in Financial Reporting" for the County for the fiscal year ended June 30, 2008. This award is presented by the California State Controller for achieving the highest

In addition, the Auditor-Controller staff earned the State of California Controller's "Award for Achieving Excellence in Financial Reporting" for the County for the fiscal year ended June 30, 2008. This award is presented by the California State Controller for achieving the highest quality in classification of revenue and expenditure data, and complete and proper reporting of outstanding debt. This was the sixth year the County received the State Controller's Award.

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,

A handwritten signature in blue ink, appearing to read "Deborah Russell". The signature is fluid and cursive, with the first name "Deborah" and last name "Russell" clearly distinguishable.

Deborah Russell, CPA
Clerk & Auditor-Controller

Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Tuolumne
California

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2008

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

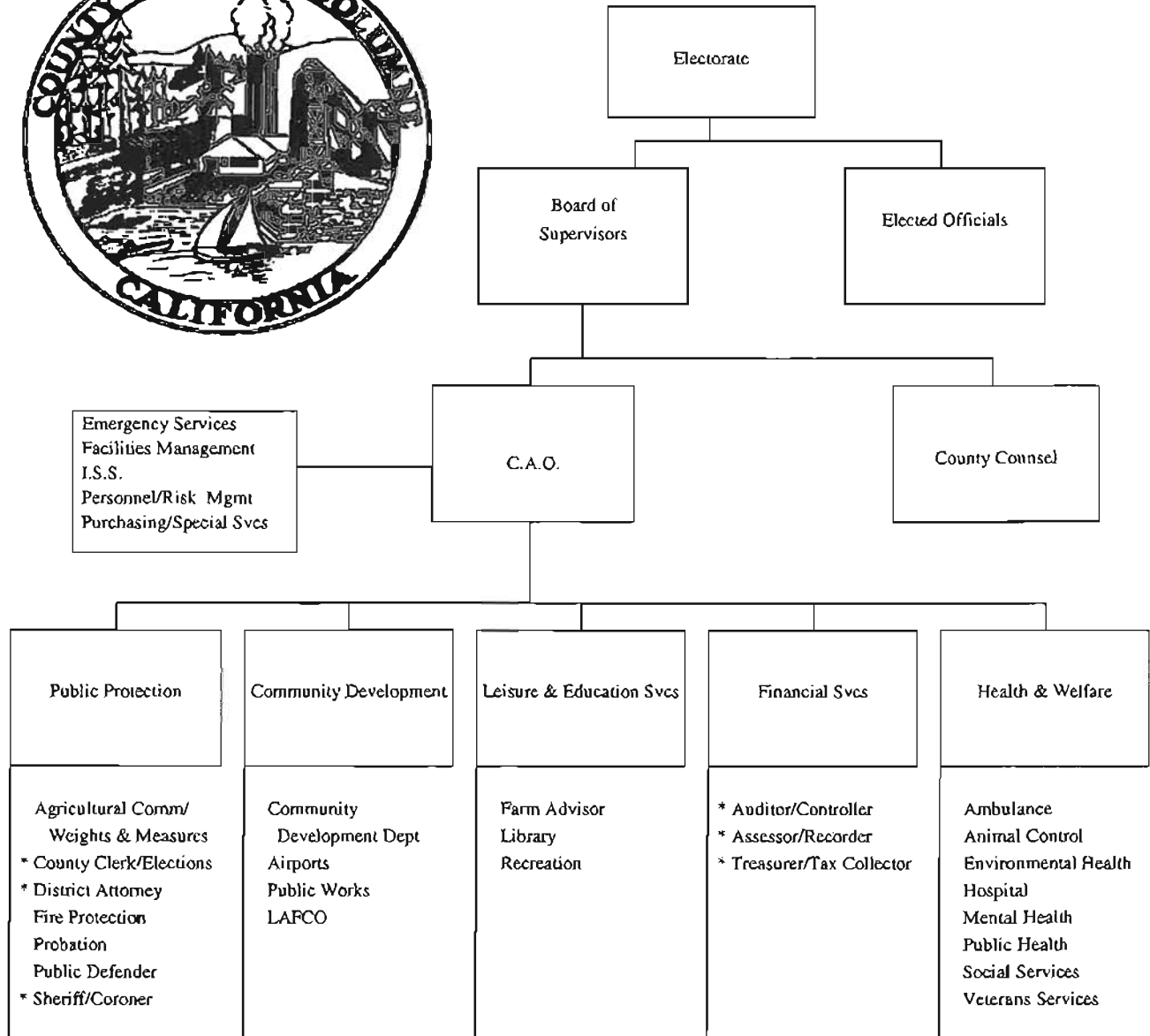
Executive Director

COUNTY OF TUOLUMNE, CALIFORNIA
Elected and Appointed Officials

AGRICULTURAL COMMISSIONER	VICKI HELMAR
AIR POLLUTION	
WEIGHTS & MEASURES	
AIRPORT DIRECTOR	JIM THOMAS
ANIMAL CONTROL	VICKI HELMAR
* ASSESSOR/RECORDER	KEN CAETANO
* BOARD OF SUPERVISORS	
SUPERVISOR, DISTRICT #1	ELIZABETH BASS
SUPERVISOR, DISTRICT #2	PAULO MAFFEI
SUPERVISOR, DISTRICT #3	TERI MURRISON
SUPERVISOR, DISTRICT #4	JOHN GRAY
SUPERVISOR, DISTRICT #5	RICHARD PLAND
CHILD SUPPORT SERVICES	ADELE HENDRICKSON
* CLERK & AUDITOR/CONTROLLER	DEBORAH RUSSELL
ELECTIONS	
COUNTY ADMINISTRATIVE OFFICER	CRAIG PEDRO
COUNTY COUNSEL	GREGORY OLIVER
COUNTY FIRE	JULIE HENRIQUES
COUNTY LIBRARIAN	VACANT
* DISTRICT ATTORNEY	DONALD I SEGERSTROM, JR
VICTIM WITNESS	
SPOUSAL ABUSER PROSECUTION	
STATUTORY RAPE VERTICAL PROSECUTION	
FARM ADVISOR	SCOTT ONETO
FACILITIES MANAGEMENT MANAGER	ED HOAG
HOSPITAL ADMINISTRATOR	CRAIG PEDRO
HUMAN SERVICES DIRECTOR	ANN CONNOLLY
ENVIRONMENTAL HEALTH	
HEALTH	
TOBACCO CESSATION	
DEPT OF SOCIAL SERVICES	
PUBLIC ADMINISTRATOR	
PUBLIC GUARDIAN	
HOSPICE	
VISTING NURSES OF THE MOTHERLODE	
AMBULANCE	
BEHAVIORAL/MENTAL HEALTH	BEA READEL
PERSONNEL DIRECTOR/RISK OFFICER	ERIC LARSON
COMMUNITY DEVELOPMENT DEPT	BEV SHANE
PUBLIC DEFENDER	ROBERT PRICE
PROBATION OFFICER	ADELE ARNOLD
PURCHASING AGENT	CRAIG PEDRO
RECREATION	MIKE RUSSELL
* SHERIFF/CORONER	JAMES MELE
COMMUNICATIONS	
BOAT PATROL	
COUNTY JAIL	
COP PROGRAM	
TUOLUMNE NARCOTICS TEAM	
* SUPERINTENDENT OF SCHOOLS	JOSEPH SILVA
PUBLIC DEFENDER	ROBERT PRICE
PUBLIC WORKS	PETER REI
ROADS	
ENGINEERING	
SURVEYOR	
SOLID WASTE	
PUBLIC TRANSPORTATION	
* TREASURER/TAX COLLECTOR	FRANK D. HODGES
OFFICE OF REVENUE RECOVERY	
VETERANS SERVICES	ERIC LARSON
* INDICATES ELECTED OFFICIAL	

COUNTY OF TUOLUMNE, CALIFORNIA

Organization Chart



* Elected Department Head



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FINANCIAL SECTION





MACIAS GINI & O'CONNELL LLP
Certified Public Accountants & Management Consultants

SACRAMENTO
3000 S Street, Suite 300
Sacramento, CA 95816
916.928.4600

WALNUT CREEK

OAKLAND

LOS ANGELES

NEWPORT BEACH

SAN MARCOS

SAN DIEGO

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

INDEPENDENT AUDITOR'S REPORT

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 fiscal year ended June 30, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes 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, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the County of Tuolumne, California, as of June 30, 2009, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 1, the County adopted the provisions of Governmental Accounting Standards Board Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* during the year ended June 30, 2009.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 26, 2010, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis, schedules of funding progress, and schedules of revenues, expenditures, and changes in fund balance – budget and actual, as listed in the table of contents, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund statements and schedules, and the statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund statements and schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken 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 express no opinion on them.

Meelas Gini & O'Connell LLP

Certified Public Accountants

Sacramento, California
April 26, 2010

Management's Discussion and Analysis

As management of the County of Tuolumne (County), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County of Tuolumne for the fiscal year ended June 30, 2009. All amounts, unless otherwise indicated, are expressed in thousands of dollars.

Financial Highlights

The assets of the County of Tuolumne exceeded its liabilities at the close of the 2008-09 fiscal year by \$70,608 (*net assets*). Of this amount, \$58,311 was invested in capital assets, net of related debt and \$30,764 was restricted for specific purposes (*restricted net assets*), leaving a deficit unrestricted balance of \$18,467.

The County's total net assets, which may serve as a useful indicator of financial position, decreased by \$10,180. The deficit unrestricted balance increased by \$6,758. Restricted net assets decreased by \$2,670. Invested in capital assets, net of related debt decreased by \$271.

As of June 30, 2009, the County of Tuolumne governmental funds reported combined ending fund balances of \$38,471, an decrease of \$2,671 in comparison with the prior year. Approximately \$23,601 was available for spending at the government's discretion (*unreserved fund balance*).

As of June 30, 2009, unreserved fund balance for the General Fund was \$1,787, or 3.2% of total general fund expenditures and transfers out.

The County of Tuolumne's total debt increased by \$1,190 (3.8%) during the fiscal year 2008-09.

Overview of Financial Statements

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

Government-wide financial statements. The *government-wide financial statements* provide readers with a broad overview of the long-term and short-term information about the County of Tuolumne's *overall* financial status in a manner similar to private-sector business. The two government-wide statements report the County's *net assets* and how they have changed. Net assets are 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 50% of their support from charges for services and operating grants and contributions. Property taxes, sales taxes, and other revenues cover the remaining costs.

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

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

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

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

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

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

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

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

For the governmental funds, information is presented separately for the General, Road, Health and Welfare, and Community Development Block Grants 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 elsewhere in this report.

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

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

Proprietary funds. The County of Tuolumne maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County of Tuolumne uses enterprise funds to account for its General Medical Facility, solid waste, ambulance, airport, public transportation, Public Power Agency, and Visiting Nurses Association (VNA) of the Mother Lode activities. Internal service funds are used to accumulate and allocate costs internally. The County of Tuolumne uses internal service funds to account for its self-insurance programs, purchasing and special services, telephone, 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 nonmajor enterprise funds and the internal service funds is provided in the form of combining statements elsewhere in this report.

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

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

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

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

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

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County of Tuolumne, assets exceeded liabilities by \$70,608 at June 30, 2009.

By far the largest portion of the County of Tuolumne's net assets, \$58,311 (82.6%) reflects its investment in capital assets (e.g., land, infrastructure, buildings, equipment, and vehicles), less any related, outstanding debt used to acquire those assets. The County of Tuolumne uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County of Tuolumne's investment in its capital assets is reported net of related debt, it should be noted

that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves can not be used to liquidate these liabilities.

Another significant portion of the County of Tuolumne's net assets, \$30,764 (43.6%) represents resources that are subject to external restriction on how they may be used (*restricted net assets*). That leaves a deficit balance for *unrestricted net assets* of \$18,467. At June 30, 2008, the deficit balance for *unrestricted net assets* was \$11,709. During 2008-09, the County unrestricted deficit increased by \$6,758 (57.7%).

As of June 30, 2009, the County of Tuolumne was able to report positive balances in the invested in capital assets, net of related debt and restricted categories of net assets for the County as a whole, as well as total governmental activities. However, the unrestricted net assets were in a deficit position.

Key elements of the County of Tuolumne's calculation of net assets for both governmental activities and business-type activities for fiscal year ended June 30, 2009 and 2008 are as follows:

County of Tuolumne's Net Assets (amounts expressed in thousands)						
As of June 30,	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
Current and other assets	\$ 58,152	\$ 58,287	\$ (968)	\$ 1,918	\$ 57,184	\$ 60,205
Capital assets	46,409	46,469	12,465	13,134	58,874	59,603
Total Assets	104,561	104,756	11,497	15,052	116,058	119,808
Long-term liabilities	21,395	21,569	10,934	9,570	32,329	31,139
Other liabilities	11,075	6,193	2,046	2,169	13,121	8,362
Total liabilities	32,470	27,762	12,980	11,739	45,450	39,501
Net Assets:						
Invested in capital assets, net of related debt	46,256	46,217	12,055	12,365	58,311	58,582
Restricted	30,345	33,052	419	382	30,764	33,434
Unrestricted	(4,510)	(2,275)	(13,957)	(9,434)	(18,467)	(11,709)
Total net assets	\$ 72,091	\$ 76,994	\$ (1,483)	\$ 3,313	\$ 70,608	\$ 80,307

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

June 30,	<u>Governmental</u> <u>Activities</u>		<u>Business-Type</u> <u>Activities</u>		<u>Total</u>	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
Revenues:						
Program Revenues:						
Charges for services	\$ 16,332	\$ 20,017	\$ 18,261	\$ 20,861	\$ 34,593	\$ 40,878
Operating grants and contributions	32,452	30,440	1,900	2,095	34,352	32,535
Capital grants and contributions	1,457	1,329	88	134	1,545	1,463
General Revenues:						
Property taxes	27,540	26,679			27,540	26,679
Other taxes	14,812	17,453			14,812	17,453
Grants and contributions not restricted to specific programs	2,805	3,409			2,805	3,409
Other	1,931	3,140	274	625	2,205	3,765
Total revenues	97,329	102,467	20,523	23,715	117,852	126,182
Expenses:						
General government	16,223	17,927			16,223	17,927
Public protection	34,478	33,886			34,478	33,886
Public ways and facilities	10,617	9,041			10,617	9,041
Health and sanitation	14,979	12,936			14,979	12,936
Public assistance	19,509	17,733			19,509	17,733
Education	1,501	1,464			1,501	1,464
Culture and recreation	1,802	1,738			1,802	1,738
Unallocated interest expense	291	270			291	270
General Medical Facility			10,293	15,790	10,293	15,790
Solid waste			4,154	3,102	4,154	3,102
Ambulance			4,444	4,224	4,444	4,224
Airport			821	769	821	769
VNA of the Mother Lode			4,918	5,447	4,918	5,447
Public transportation			2,156	2,063	2,156	2,063
Public Power Agency			1,846	1,722	1,846	1,722
Total expenses	99,400	94,995	28,632	33,117	128,032	128,112
Change in net assets before transfers	(2,071)	7,472	(8,109)	(9,402)	(10,180)	(1,930)
Transfers	(2,832)	(5,125)	2,832	5,125	-	-
Change in net assets	(4,903)	2,347	(5,277)	(4,277)	(10,180)	(1,930)
Net assets – July 1	76,994	74,647	3,794	7,590	80,788	82,237
Net assets – June 30	72,901	\$ 76,994	\$ (1,483)	\$ 3,313	\$70,608	\$ 80,307

During the fiscal year, the County of Tuolumne's overall net assets decreased by \$10,180.

Governmental activities. Governmental activities decreased the County of Tuolumne's current year net assets by \$4,903 compared to an increase of \$2,347 in the prior year. The decrease in the change in net assets of \$7,250 was a result of the expenses and net transfers out increasing by \$2,112, and a decrease in revenues of \$5,138. The majority of the increase in expenses and net transfers out was an increase in expenses for public protection \$592, public ways and facilities \$1,576, health and sanitation \$2,043. The majority of the decrease in transfers out was related to Tuolumne General Medical Facility (\$2,286). This decrease was a direct result of needing to cover less operating losses of Tuolumne General Medical Facility as a result of closing down the acute operations effective July 1, 2007:

The majority of the decrease in revenues was from a decrease in charges of services of \$3,685 and other taxes of \$2,641. The majority of the decrease was due to a decrease in the local economy. The local sales tax decreased by \$2,430.

Business-type activities. Business-type activities decreased the County of Tuolumne's net assets by \$5,277 compared to a decrease of \$4,277 in the prior year. This decrease in the change in net assets of \$1,000 was a result of the revenues and net transfers in decreasing by \$5,485 and a decrease in expenses of \$4,485. The majority of the decrease in revenues and net transfers in was from a decrease in transfers in of \$2,293 and a decrease in charges for services \$2,600, due to the closing down of acute psyche services at Tuolumne General Medical Facility on January 1, 2009. The majority of the decrease in expenses being at Tuolumne General Medical Facility (\$5,497) due to the change in services provided.

Financial Analysis of the County's funds

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

Governmental funds. The focus of the County of Tuolumne's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County of Tuolumne's financial requirements. In particular, unreserved fund balance may serve as a useful measure of government's net resources available for spending at the end of the fiscal year.

As of June 30, 2009, the County of Tuolumne's governmental funds reported combined ending fund balances of \$38,471. This is a decrease of \$2,671 from prior year. Approximately 61% of this total amount, or \$23,601, constitutes unreserved fund balance, which is available for spending at the County of Tuolumne's discretion. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed for encumbrances (\$2,216), advances to other funds (\$7,220), loans receivable (\$5,296), and other purposes (\$138).

The General Fund is the chief operating fund of the County of Tuolumne. At the end of the current fiscal year, unreserved fund balance of the general fund was \$1,787, while total fund balance reached \$8,127. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures and transfers out. Unreserved fund balance represents 3.2% of total general fund expenditures and transfers out, while total fund balance represents 14.6% of that same amount.

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

Enterprise funds net assets were \$(293), a \$4,639 decrease from the prior year. The majority of the decrease occurred in the Tuolumne General Medical Facility (\$2,124) due to a loss in operations and net of transfers in and Solid Waste (\$2,025) due to the additional costs to close the Jamestown landfill.

General Fund Budgetary Highlights

The Board of Supervisors of the County of Tuolumne made several supplemental budgetary expenditure appropriations totaling \$2,255 (4.1%) in the general fund appropriations throughout the fiscal year. Plant Acquisition increased by \$1,144 for additional capital projects. The Sheriff-Coroner's department increased \$1,254 mostly due to a new MOU with the Deputy Sheriff's Union (DSA).

For the current year, \$2,356 was originally budgeted from beginning available fund balance. Actual revenues realized were \$3,212 less than budgetary estimates. State and Federal revenues were \$1,744 below budget, most of this was a result in State and Federal program cut. Charges for services were \$1,657 below budget, most of this was a result of a weak local economy. County mitigation fees were below budget by \$812 and court security services were below budget by \$319. Expenditures for the current year fell \$7,882 below budgetary estimates. The majority of savings was in general government (\$4,732). The majority of the general government savings occurred in Plant Acquisitions (\$3,868), most of this was a result of projects not started until the next fiscal year. The other material savings occurred in public protection (\$2,487). The majority of this was Sheriff specialized equipment (\$327) not purchased, services not purchased (\$700) by the Sheriff's offices and salary savings due to unfilled positions in the Sheriff's offices (\$714) and Probation (\$100).

Capital Asset and Debt Administration

Capital Assets. The County of Tuolumne's investment in capital assets for its governmental and business-type activities at current year-end amounts to \$58,874 (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 purchased land and built an independent living center (\$946)
- County began to design the remodel of the Francisco building (\$81)
- County began to design the Law and Justice Center (\$217)

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

As of June 30,	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
Land	\$ 2,480	\$ 2,389	\$ 2,317	\$ 2,317	\$ 4,797	\$ 4,706
Structures and improvements	17,703	17,760	8,981	9,450	26,684	27,210
Equipment	5,235	5,654	1,167	1,367	6,402	7,021
Roads	13,781	14,006	-	-	13,781	14,006
Bridges	4,012	4,224	-	-	4,012	4,224
Construction in progress	<u>3,198</u>	<u>2,436</u>	<u>-</u>	<u>-</u>	<u>3,198</u>	<u>2,436</u>
Total	<u>\$ 46,409</u>	<u>46,469</u>	<u>\$ 12,465</u>	<u>\$ 13,134</u>	<u>\$ 58,874</u>	<u>\$ 59,603</u>

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

Long-term liabilities. As of June 30, 2009, the County of Tuolumne had total long-term liabilities of \$32,329. Of this amount, 26% (\$8,428) relates to claims liability, 8% (\$2,714) relates to the landfill closure and post closure, 19% (\$6,036) relates to bonds payable and 23% (\$7,428) relates to compensated absences. The balance is for capital leases related to the acquisition of new equipment for various departments (\$186) and a medical building for the General Medical Facility (\$242), and three notes payable for an airport hanger (\$30), land for a cemetery (\$105) and to clean up the landfill (\$7,160).

County of Tuolumne's Outstanding Debt

As of June 30,	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
Claims liability	\$ 8,428	\$ 8,428	\$ -	\$ -	\$ 8,428	\$ 8,428
Compensated absences	6,778	6,735	650	787	7,428	7,522
Landfill closure and postclosure	-	-	2,714	7,636	2,714	7,636
Bonds payable	6,036	6,154	-	-	6,036	6,154
Capital lease obligations	48	142	380	737	428	879
Notes payable	<u>105</u>	<u>110</u>	<u>7,190</u>	<u>410</u>	<u>7,295</u>	<u>520</u>
Totals	<u>\$ 21,395</u>	<u>\$ 21,569</u>	<u>\$ 10,934</u>	<u>\$ 9,570</u>	<u>\$ 32,329</u>	<u>\$ 31,139</u>

The overall increase of long-term liabilities of the County of Tuolumne over the prior year is \$1,190. The landfill closure and post closure decrease (\$4,922) was a result of the completion of the re-closure of the Jamestown landfill during the current year. And the notes payable increase (\$6,775) was the result of the funding of the re-closure of the Jamestown landfill .

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

Economic Factors and Next Year's Budgets

- County will close down acute psychiatric unit services as of December 31, 2009
- County will privatize Adult Day services as of January 31, 2009
- County has estimated a 4%-6 % decrease in property tax revenue for 2009-10
- County will build an independent living center for \$1,060

As of June 30, 2009, unreserved fund balance in the general fund was \$1,787. The County of Tuolumne has appropriated this amount for spending in the 2009-10 fiscal year budget.

Requests for Information

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

BASIC FINANCIAL STATEMENTS



COUNTY OF TUOLUMNE, CALIFORNIA
STATEMENT OF NET ASSETS
JUNE 30, 2009

	Governmental Activities	Business-type Activities	Total
<u>ASSETS</u>			
Cash and investments	\$ 31,332,241	\$ 2,072,444	\$ 33,404,685
Receivables, net	1,512,029	1,372,518	2,884,547
Intergovernmental receivables	8,741,490	415,717	9,157,207
Prepaid items	413,789	35,234	449,023
Inventories	66,847	23,290	90,137
Restricted cash and investments	100,000	419,285	519,285
Loans receivable	5,295,847	-	5,295,847
Internal balances	5,306,651	(5,306,651)	-
Receivable from external parties	5,124,737	-	5,124,737
Deferred charges	258,818	-	258,818
Capital assets:			
Nondepreciable	5,678,164	2,317,017	7,995,181
Depreciable, net	40,730,299	10,147,872	50,878,171
Total assets	104,560,912	11,496,726	116,057,638
<u>LIABILITIES</u>			
Accounts payable	2,168,744	833,221	3,001,965
Salaries and benefits payable	1,113,257	171,724	1,284,981
Accrued interest	42,560	106,370	148,930
Unearned revenue	5,071,019	108,764	5,179,783
Other liabilities	773,962	825,365	1,599,327
Accrued OPEB liability	1,905,297	-	1,905,297
Long-term liabilities:			
Due within one year	3,207,904	668,785	3,876,689
Due in more than one year	18,187,060	10,265,415	28,452,475
Total liabilities	32,469,803	12,979,644	45,449,447
<u>NET ASSETS (DEFICIT)</u>			
Invested in capital assets, net of related debt	46,256,146	12,054,950	58,311,096
Restricted for:			
Capital projects	3,820,530	-	3,820,530
Public ways and facilities	16,841,851	-	16,841,851
Health and welfare	620,690	-	620,690
Children and Families Commission	1,007,744	-	1,007,744
Community development	5,189,928	-	5,189,928
Public protection	2,610,961	-	2,610,961
Energy services	-	419,285	419,285
Perpetual care:			
Expendable	11,043	-	11,043
Nonexpendable	238,699	-	238,699
Other purposes	2,947	-	2,947
Unrestricted	(4,509,430)	(13,957,153)	(18,466,583)
Total net assets (deficit)	\$ 72,091,109	\$ (1,482,918)	\$ 70,608,191

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, 2009

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government	\$ 16,222,730	\$ 8,731,697	\$ 686,208	\$ 1,015,142
Public protection	34,478,168	3,637,789	5,713,044	-
Public ways and facilities	10,616,764	1,447,791	2,161,597	441,577
Health and sanitation	14,979,342	1,466,256	7,571,671	-
Public assistance	19,508,559	745,406	15,922,152	-
Education	1,501,365	48,308	124,791	-
Recreation and cultural services	1,801,717	254,554	272,553	-
Interest on long-term debt	291,235	-	-	-
Total governmental activities	99,399,880	16,331,801	32,452,016	1,456,719
Business-type activities:				
General Medical Facility	10,292,846	5,917,029	7,443	-
Solid waste	4,154,121	1,228,219	97,712	-
Ambulance	4,443,895	4,317,026	-	-
Airport	821,209	414,903	39,540	-
VNA of the Mother Lode	4,917,584	4,368,411	407,710	-
Public transportation	2,156,242	535,031	1,347,646	87,710
Public Power Agency	1,846,140	1,480,624	-	-
Total business-type activities	28,632,037	18,261,243	1,900,051	87,710
Total primary government	\$ 128,031,917	\$ 34,593,044	\$ 34,352,067	\$ 1,544,429

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

Net (Expense) Revenue and Changes in Net Assets			
Governmental Activities	Business-type Activities	Total	
			Governmental activities:
\$ (5,789,683)		\$ (5,789,683)	General government
(25,127,335)		(25,127,335)	Public protection
(6,565,799)		(6,565,799)	Public ways and facilities
(5,941,415)		(5,941,415)	Health and sanitation
(2,841,001)		(2,841,001)	Public assistance
(1,328,266)		(1,328,266)	Education
(1,274,610)		(1,274,610)	Recreation and cultural services
(291,235)		(291,235)	Interest on long-term debt
<u>(49,159,344)</u>		<u>(49,159,344)</u>	Total governmental activities
			Business-type activities:
	\$ (4,368,374)	(4,368,374)	General Medical Facility
	(2,828,190)	(2,828,190)	Solid waste
	(126,869)	(126,869)	Ambulance
	(366,766)	(366,766)	Airport
	(141,463)	(141,463)	VNA of the Mother Lode
	(185,855)	(185,855)	Public transportation
	(365,516)	(365,516)	Public Power Agency
	<u>(8,383,033)</u>	<u>(8,383,033)</u>	Total business-type activities
	<u>(8,383,033)</u>	<u>(57,542,377)</u>	Total primary government
			General revenues:
			Taxes:
27,539,807	-	27,539,807	Property
207,004	-	207,004	Property transfer
1,417,832	-	1,417,832	Transient occupancy
13,187,419	-	13,187,419	Sales taxes shared state revenue
2,804,918	-	2,804,918	Grants and other intergovernmental revenue not restricted to specific programs
921,138	39,621	960,759	Unrestricted investment earnings
-	43,782	43,782	Gain on sale of capital assets
1,010,175	191,079	1,201,254	Other
(2,831,926)	2,831,926	-	Transfers
<u>44,256,367</u>	<u>3,106,408</u>	<u>47,362,775</u>	Total general revenues and transfers
(4,902,977)	(5,276,625)	(10,179,602)	Change in net assets
<u>76,994,086</u>	<u>3,793,707</u>	<u>80,787,793</u>	Net assets, beginning of year, restated
<u>\$ 72,091,109</u>	<u>\$ (1,482,918)</u>	<u>\$ 70,608,191</u>	Net assets (deficit), 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, 2009

	General	Road	Health and Welfare	Community Development Block Grants	Other Governmental Funds	Total Governmental Funds
Assets:						
Cash and investments	\$ 3,083,930	\$ 11,537,835	\$ 1,726,610	\$ -	\$ 11,312,870	\$ 27,661,245
Accounts receivable, net	422,128	4,729	970,434	-	12,723	1,410,014
Taxes receivable	26,193	-	-	-	3,887	30,080
Intergovernmental receivables	2,992,010	713,390	4,505,058	168,473	358,899	8,737,830
Prepaid items	1,170	-	14,376	-	35,883	51,429
Inventories	-	66,847	-	-	-	66,847
Loans receivable	-	-	-	5,295,847	-	5,295,847
Advances to other funds	5,392,401	1,827,670	-	-	-	7,220,071
Total assets	<u>\$ 11,917,832</u>	<u>\$ 14,150,471</u>	<u>\$ 7,216,478</u>	<u>\$ 5,464,320</u>	<u>\$ 11,724,262</u>	<u>\$ 50,473,363</u>
Liabilities and fund balances						
Liabilities:						
Accounts payable	\$ 554,856	\$ 89,658	\$ 639,385	\$ 4,978	\$ 642,024	\$ 1,930,901
Salaries and benefits payable	720,924	84,016	295,024	1,750	9,677	1,111,391
Deferred revenue	2,149,408	265,209	2,523,758	-	132,644	5,071,019
Other liabilities	5,126	-	768,836	-	-	773,962
Advances from other funds	360,655	-	2,368,785	267,664	117,730	3,114,834
Total liabilities	<u>3,790,969</u>	<u>438,883</u>	<u>6,595,788</u>	<u>274,392</u>	<u>902,075</u>	<u>12,002,107</u>
Fund balances:						
Reserved for:						
Encumbrances	946,746	107,732	48,559	-	1,112,516	2,215,553
Prepaid items	1,170	-	14,376	-	35,883	51,429
Inventories	-	66,847	-	-	-	66,847
Loans receivable	-	-	-	5,295,847	-	5,295,847
Advances to other funds	5,392,401	1,827,670	-	-	-	7,220,071
Other	-	-	-	-	20,252	20,252
Unreserved, reported in:						
General Fund	1,786,546	-	-	-	-	1,786,546
Special revenue funds	-	11,709,339	557,755	(105,919)	5,803,783	17,964,958
Capital projects funds	-	-	-	-	3,600,011	3,600,011
Permanent Fund	-	-	-	-	249,742	249,742
Total fund balances	<u>8,126,863</u>	<u>13,711,588</u>	<u>620,690</u>	<u>5,189,928</u>	<u>10,822,187</u>	<u>38,471,256</u>
Total liabilities and fund balances	<u>\$ 11,917,832</u>	<u>\$ 14,150,471</u>	<u>\$ 7,216,478</u>	<u>\$ 5,464,320</u>	<u>\$ 11,724,262</u>	<u>\$ 50,473,363</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 ASSETS
JUNE 30, 2009**

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

Total fund balances - total governmental funds		\$ 38,471,256
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		46,352,915
Internal service funds are used by management to charge the costs of worker's compensation and general liability self-insurance, purchasing and special services, telephone, and various employee benefits to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.		(6,760,851)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.		
Bonds payable	\$ (5,955,000)	
Less: Deferred charge for issuance costs (to be amortized over life of debt)	258,818	
Add: Issuance premium (to be amortized as interest expense)	(81,152)	
Accrued interest payable	(42,560)	
Capital leases payable	(47,863)	
Notes payable	(104,454)	(5,972,211)
Net assets of governmental activities		<u>\$ 72,091,109</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, 2009

	General	Road	Health and Welfare	Community Development Block Grants	Other Governmental Funds	Total Governmental Funds
Revenues:						
Taxes	\$ 26,428,143	\$ -	\$ -	\$ -	\$ 2,736,500	\$ 29,164,643
Licenses and permits	1,625,617	154,316	-	-	107,820	1,887,753
Fines, forfeits, and penalties	1,598,115	-	34,202	-	234,893	1,867,210
Interest, rents, and concessions	256,273	9,329	-	265,766	175,507	706,875
Intergovernmental:						
State	12,467,565	3,755,812	13,812,601	-	2,039,024	32,075,002
Federal	2,478,515	1,328,081	10,174,844	1,047,450	1,548,487	16,577,377
Other	668,584	384,854	73,000	5,000	117,255	1,248,693
Charges for services	9,166,863	888,955	2,112,129	-	408,891	12,576,838
Miscellaneous	255,568	3,670	512,559	-	238,378	1,010,175
Total revenues	<u>54,945,243</u>	<u>6,525,017</u>	<u>26,719,335</u>	<u>1,318,216</u>	<u>7,606,755</u>	<u>97,114,566</u>
Expenditures:						
Current:						
General government	14,487,881	-	-	-	5,000	14,492,881
Public protection	27,039,623	-	-	-	5,526,207	32,565,830
Public ways and facilities	96,075	7,934,708	-	-	445,934	8,476,717
Health and sanitation	357,348	-	13,348,364	-	929,202	14,634,914
Public assistance	358,178	-	17,384,530	1,696,158	-	19,438,866
Education	1,428,810	-	-	-	-	1,428,810
Recreation and cultural services	1,683,059	-	-	-	-	1,683,059
Capital outlay	3,068,157	6,073	241,920	-	1,748,986	5,065,136
Debt service:						
Principal	208,757	-	-	-	5,414	214,171
Interest	288,928	-	-	-	6,043	294,971
Total expenditure	<u>49,016,816</u>	<u>7,940,781</u>	<u>30,974,814</u>	<u>1,696,158</u>	<u>8,666,786</u>	<u>98,295,355</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,928,427</u>	<u>(1,415,764)</u>	<u>(4,255,479)</u>	<u>(377,942)</u>	<u>(1,060,031)</u>	<u>(1,180,789)</u>
Other financing sources (uses):						
Transfers in	656,722	642,451	4,019,395	-	2,845	5,321,413
Transfers out	(6,561,093)	-	-	-	(264,232)	(6,825,235)
Proceeds from sale of capital assets	12,414	1,323	-	-	-	13,737
Total other financing sources (uses)	<u>(5,891,857)</u>	<u>643,774</u>	<u>4,019,395</u>	<u>-</u>	<u>(261,387)</u>	<u>(1,490,085)</u>
Net change in fund balances	36,560	(771,990)	(236,084)	(377,942)	(1,321,418)	(2,670,874)
Fund balances, beginning of year	<u>8,090,303</u>	<u>14,483,578</u>	<u>856,774</u>	<u>5,567,870</u>	<u>12,143,605</u>	<u>41,142,130</u>
Fund balances, end of year	<u>\$ 8,126,863</u>	<u>\$ 13,711,588</u>	<u>\$ 620,690</u>	<u>\$ 5,189,928</u>	<u>\$ 10,822,187</u>	<u>\$ 38,471,256</u>

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

COUNTY OF TUOLUMNE, CALIFORNIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2009

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

Net change in fund balances - total governmental funds		\$ (2,670,874)
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 depreciation exceeded capital outlay in the current period:		
Capital outlay	\$ 5,098,562	
Depreciation	<u>(4,864,105)</u>	234,457
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, donations) is to decrease net assets.		
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 assets differs from the change in fund balance by the cost of the disposed assets.		
	\$ (15,484)	
Transfers of capital assets to business-type activities decrease net assets of the governmental activities in the statement of activities, but do not appear in the governmental funds because they are not financial resources.		
	<u>(156,751)</u>	(172,235)
Internal service funds are used by management to charge the costs of worker's compensation and general liability self-insurance, purchasing and special services, telephone, and various employee benefits to individual funds. The net expense of certain internal service funds is reported with governmental activities.		
		(2,502,763)
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 issuance costs	\$ (9,469)	
Amortization of bond premium	2,969	
Change in accrued interest	<u>767</u>	(5,733)
The repayment of the principal of long-term debt consumes the current financial resources of governmental funds. However, this transaction has no effect on net assets.		
Principal repayments		<u>214,171</u>
Change in net assets of governmental activities		<u><u>\$ (4,902,977)</u></u>

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

COUNTY OF TUOLUMNE, CALIFORNIA
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
JUNE 30, 2009

	Business-type Activities - Enterprise Funds							Governmental Activities - Internal Service Funds
	General Medical Facility	Solid Waste	Ambulance	Airport	VNA of the Mother Lode	Other Enterprise Funds	Total	
Assets:								
Current assets:								
Cash and investments	\$ 192,103	\$ 49,423	\$ 74	\$ 29,474	\$ 23	\$ 1,801,347	\$ 2,072,444	\$ 3,670,996
Accounts receivable, net	236,995	112,779	449,557	1,884	571,303	-	1,372,518	71,935
Intergovernmental receivables	-	17,710	-	-	-	398,007	415,717	3,660
Prepaid items	34,034	-	-	-	1,200	-	35,234	362,360
Inventories	23,290	-	-	-	-	-	23,290	-
Total current assets	486,422	179,912	449,631	31,358	572,526	2,199,354	3,919,203	4,108,951
Noncurrent assets:								
Restricted cash and investments	-	-	-	-	-	419,285	419,285	100,000
Advances to other funds	-	-	-	-	-	-	-	5,458,542
Capital assets:								
Nondepreciable	234,000	408,236	501,251	1,173,530	-	-	2,317,017	-
Depreciable, net	1,285,158	201,105	4,910,743	3,169,993	51,373	529,500	10,147,872	55,548
Total noncurrent assets	1,519,158	609,341	5,411,994	4,343,523	51,373	948,785	12,884,174	5,614,090
Total assets	2,005,580	789,253	5,861,625	4,374,881	623,899	3,148,139	16,803,377	9,723,041
Liabilities								
Current liabilities:								
Accounts payable	94,741	291,768	62,139	5,406	66,923	312,244	833,221	237,843
Salaries and benefits payable	79,205	6,792	-	7,436	70,947	7,344	171,724	1,866
Unearned revenue	-	16,661	-	-	92,103	-	108,764	-
Other liabilities	815,465	-	2,550	7,350	-	-	825,365	-
Accrued compensated absences	252,066	-	-	-	-	-	252,066	750,000
Accrued claims	-	-	-	-	-	-	-	2,281,360
Capital lease obligations, current	193,823	-	-	-	31,908	-	225,731	-
Landfill closure/ postclosure, current	-	90,472	-	-	-	-	90,472	-
Notes payable, current	-	97,200	-	3,316	-	-	100,516	-
Total current liabilities	1,435,300	502,893	64,689	23,508	261,881	319,588	2,607,859	3,271,069
Noncurrent liabilities:								
Advances from other funds	-	1,827,670	174,600	152,322	1,961,700	-	4,116,292	322,750
Interest payable	-	106,370	-	-	-	-	106,370	-
Accrued compensated absences	-	21,678	-	86,499	253,591	35,862	397,630	6,028,425
Accrued OPEB liability	-	-	-	-	-	-	-	1,905,297
Accrued claims	-	-	-	-	-	-	-	6,146,710
Capital lease obligations	154,755	-	-	-	-	-	154,755	-
Landfill closure/postclosure	-	2,623,693	-	-	-	-	2,623,693	-
Notes payable	-	7,063,200	-	26,137	-	-	7,089,337	-
Total noncurrent liabilities	154,755	11,642,611	174,600	264,958	2,215,291	35,862	14,488,077	14,403,182
Total liabilities	1,590,055	12,145,504	239,289	288,466	2,477,172	355,450	17,095,936	17,674,251
Net assets (deficit)								
Invested in capital assets, net of related debt	1,170,580	609,341	5,411,994	4,314,070	19,465	529,500	12,054,950	55,548
Restricted for:								
Energy services	-	-	-	-	-	419,285	419,285	-
Unrestricted	(755,055)	(11,965,592)	210,342	(227,655)	(1,872,738)	1,843,904	(12,766,794)	(8,006,758)
Total net assets (deficit)	\$ 415,525	\$ (11,356,251)	\$ 5,622,336	\$ 4,086,415	\$ (1,853,273)	\$ 2,792,689	(292,559)	\$ (7,951,210)
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.							(1,190,359)	
Net assets of business-type activities							\$ (1,482,918)	

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 ASSETS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2009

	Business-type Activities - Enterprise Funds							Governmental Activities - Internal Service Funds
	General Medical Facility	Solid Waste	Ambulance	Airport	VNA of the Mother Lode	Other Enterprise Funds	Total	
Operating revenues:								
Charges for services	\$ 5,917,029	\$ 1,226,107	\$ 4,305,693	\$ 391,551	\$ 4,326,461	\$ 2,015,655	\$ 18,182,496	\$ 12,802,118
Miscellaneous	-	2,112	11,333	23,352	41,950	-	78,747	149,816
Total operating revenues	5,917,029	1,228,219	4,317,026	414,903	4,368,411	2,015,655	18,261,243	12,951,934
Operating expenses:								
Salaries and benefits	5,349,312	300,183	-	343,899	3,430,787	394,931	9,819,112	1,653,921
Purchased services	2,255,752	110,804	2,794,985	-	321,406	1,292,332	6,775,279	-
Professional fees	330,664	443,589	592,352	19,983	162,304	129,030	1,677,922	421,934
Landfill closure	-	2,967,269	-	-	-	-	2,967,269	-
Claims	-	-	-	-	-	-	-	2,075,786
Health insurance benefits	-	-	-	-	-	-	-	8,754,823
Unemployment benefits	-	-	-	-	-	-	-	331,751
General and administrative	1,268,826	185,070	642,613	139,943	834,008	618,266	3,688,726	1,762,197
Utilities	259,414	-	43,362	32,417	7,430	1,361,980	1,704,603	-
Depreciation	203,824	16,188	357,333	269,927	73,477	202,778	1,123,527	134,630
Total operating expenses	9,667,792	4,023,103	4,430,645	806,169	4,829,412	3,999,317	27,756,438	15,135,042
Operating loss	(3,750,763)	(2,794,884)	(113,619)	(391,266)	(461,001)	(1,983,662)	(9,495,195)	(2,183,108)
Nonoperating revenues (expenses):								
Interest income	2,842	-	-	490	-	36,289	39,621	214,263
Other contributions	7,443	-	-	-	159,480	-	166,923	-
Intergovernmental								
State	-	97,712	-	39,540	232,811	1,108,221	1,478,284	-
Federal	-	-	-	-	15,419	239,425	254,844	-
Gain on sale of capital assets	38,302	-	-	-	-	5,480	43,782	-
Other income	168,972	-	-	-	1,695	20,412	191,079	-
Interest expense	(61,362)	(129,382)	(2,421)	(10,169)	(34,830)	-	(238,164)	-
Total nonoperating revenues (expenses)	156,197	(31,670)	(2,421)	29,861	374,575	1,409,827	1,936,369	214,263
Loss before capital contributions and transfers	(3,594,566)	(2,826,554)	(116,040)	(361,405)	(86,426)	(573,835)	(7,558,826)	(1,968,845)
Capital contributions	58,741	-	-	98,010	-	87,710	244,461	-
Transfers in	1,411,900	801,186	-	114,067	370,345	13,698	2,711,196	-
Transfers out	-	-	(22,323)	-	(13,698)	-	(36,021)	(1,171,353)
Change in net assets	(2,123,925)	(2,025,368)	(138,363)	(149,328)	270,221	(472,427)	(4,639,190)	(3,140,198)
Net assets (deficit), beginning of year, restated	2,539,450	(9,330,883)	5,760,699	4,235,743	(2,123,494)	3,265,116		(4,811,012)
Net assets (deficit), end of year	\$ 415,525	\$ (11,356,251)	\$ 5,622,336	\$ 4,086,415	\$ (1,853,273)	\$ 2,792,689		\$ (7,951,210)
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.							(637,435)	
Change in net assets of business-type activities							\$ (5,276,625)	

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, 2009

	Business-type Activities - Enterprise Funds							Governmental Activities - Internal Service Funds
	General Medical Facility	Solid Waste	Ambulance	Airport	VNA of the Mother Lode	Other Enterprise Funds	Total	
Cash flows from operating activities								
Receipts from customers and users	\$ 7,741,344	\$ 1,251,675	\$ 4,263,989	\$ 413,019	\$ 4,359,918	\$ 2,039,913	\$ 20,069,858	\$ -
Receipts from interfund services provided	-	-	-	-	-	-	-	12,881,412
Payments to suppliers	(3,691,933)	(8,721,556)	(4,057,461)	(199,563)	(1,276,632)	(3,407,053)	(21,354,198)	(9,325,116)
Payments to employees	(5,510,476)	(289,808)	-	(341,714)	(3,440,937)	(398,706)	(9,981,641)	(1,613,112)
Claims paid	-	-	-	-	-	-	-	(2,075,786)
Net cash provided by (used for) operating activities	(1,461,065)	(7,759,689)	206,528	(128,258)	(357,651)	(1,765,846)	(11,265,981)	(132,602)
Cash flows from noncapital financing activities:								
Other contributions	7,443	-	-	-	159,480	-	166,923	-
Advances to other funds	-	-	-	-	-	-	-	(152,688)
Advances from other funds	-	108,120	15,900	-	-	-	124,020	24,820
Payment on advances from other funds	-	-	-	(15,551)	-	(46,642)	(62,193)	-
Transfers in from other funds	1,411,900	801,186	-	114,067	370,345	-	2,697,498	-
Transfers out to other funds	-	-	(22,323)	-	-	-	(22,323)	(1,171,353)
Proceeds from notes payable	-	6,830,000	-	-	-	-	6,830,000	-
Principal payments on notes payable	-	(47,200)	-	-	-	-	(47,200)	-
Interest paid	-	(23,012)	-	-	-	-	(23,012)	-
Intergovernmental	-	97,712	-	39,540	248,230	1,532,542	1,918,024	-
Net cash provided by (used for) noncapital financing activities	1,419,343	7,766,806	(6,423)	138,056	778,055	1,485,900	11,581,737	(1,299,221)
Cash flows from capital and related financing activities:								
Acquisition and construction of capital assets	(3,940)	(2,613)	(197,612)	(1,147)	(10,003)	(87,710)	(303,025)	(12,265)
Proceeds from sales of capital assets	43,700	-	-	-	-	5,480	49,180	-
Payment on advances from other funds	-	-	-	-	(313,500)	-	(313,500)	-
Principal payments on capital leases	(293,746)	-	-	-	(62,504)	-	(356,250)	-
Principal payments on notes payable	-	-	-	(3,137)	-	-	(3,137)	-
Capital contributions	-	-	-	-	-	87,710	87,710	-
Interest paid on capital debt	(61,362)	-	(2,421)	(11,208)	(34,830)	-	(109,821)	-
Net cash provided by (used for) capital and related financing activities	(315,348)	(2,613)	(200,033)	(15,492)	(420,837)	5,480	(948,843)	(12,265)
Cash flows from investing activities:								
Interest	2,842	-	-	490	-	36,289	39,621	214,263
Net increase (decrease) in cash and cash equivalents	(354,228)	4,504	72	(5,204)	(433)	(238,177)	(593,466)	(1,229,825)
Cash and cash equivalents, beginning of year	546,331	44,919	2	34,678	456	2,458,809	3,085,195	5,000,821
Cash and cash equivalents, end of year	\$ 192,103	\$ 49,423	\$ 74	\$ 29,474	\$ 23	\$ 2,220,632	\$ 2,491,729	\$ 3,770,996
Reconciliation to the Statement of Net Assets:								
Cash and investments	\$ 192,103	\$ 49,423	\$ 74	\$ 29,474	\$ 23	\$ 1,801,347	\$ 2,072,444	\$ 3,670,996
Restricted cash and investments	-	-	-	-	-	419,285	419,285	100,000
Total cash and cash equivalents	\$ 192,103	\$ 49,423	\$ 74	\$ 29,474	\$ 23	\$ 2,220,632	\$ 2,491,729	\$ 3,770,996

(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, 2009

	Business-type Activities - Enterprise Funds							Governmental Activities - Internal Service Funds
	General Medical Facility	Solid Waste	Ambulance	Airport	VNA of the Mother Lode	Other Enterprise Funds	Total	
Noncash investing, capital, and financing activities:								
Contribution of capital assets	\$ -	\$ -	\$ -	\$ 98,010	\$ -	\$ -	\$ 98,010	\$ -
Transfers in (out) of capital assets	58,741	-	-	-	(13,698)	13,698	58,741	-
Book value of disposed capital assets	5,398	-	-	-	-	-	5,398	-
Reconciliation of operating loss to net cash provided by (used for) operating activities:								
Operating loss	\$ (3,750,763)	\$ (2,794,884)	\$ (113,619)	\$ (391,266)	\$ (461,001)	\$ (1,983,662)	\$ (9,495,195)	\$ (2,183,108)
Adjustments to reconcile operating loss to net cash provided by (used for) operating activities:								
Depreciation expense	203,824	16,188	357,333	269,927	73,477	202,778	1,123,527	134,630
Other income	168,972	-	-	-	1,695	20,412	191,079	-
Changes in assets and liabilities:								
Accounts receivable, net	1,655,343	37,967	(53,037)	(1,884)	73,301	-	1,711,690	(70,754)
Intergovernmental receivable	-	(17,710)	-	-	-	3,846	(13,864)	232
Prepaid items	(3,191)	-	-	-	-	-	(3,191)	11,170
Inventories	27,021	-	-	-	-	-	27,021	-
Accounts payable	(132,135)	(17,731)	15,851	(7,220)	48,516	(5,445)	(98,164)	29,122
Salaries and benefits payable	(38,945)	1,893	-	1,341	12,068	(1,799)	(25,442)	(2,221)
Unearned revenue	-	3,199	-	-	(83,489)	-	(80,290)	-
Other liabilities	531,028	(75,000)	-	-	-	-	456,028	-
Accrued OPEB Liability	-	-	-	-	-	-	-	1,905,297
Compensated absences	(122,219)	8,482	-	844	(22,218)	(1,976)	(137,087)	43,030
Landfill closure	-	(4,922,093)	-	-	-	-	(4,922,093)	-
Net cash provided by (used for) operating activities	\$ (1,461,065)	\$ (7,759,689)	\$ 206,528	\$ (128,258)	\$ (357,651)	\$ (1,765,846)	\$ (11,265,981)	\$ (132,602)

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

COUNTY OF TUOLUMNE, CALIFORNIA
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
JUNE 30, 2009

	Investment Trust Fund	Agency Funds
Assets:		
Cash and investments	\$ 45,016,748	\$ 2,970,013
Accounts receivable, net	1,170	-
Taxes receivable	862	8,432,483
Interest receivable	576,159	-
Intergovernmental receivables	6,775	520,562
Other assets	351,981	-
Total assets	45,953,695	\$ 11,923,058
Liabilities:		
Accounts payable	29,354	\$ -
Salaries and benefits payable	20,579	38
Other liabilities	199,854	-
Deferred revenue	1,000	-
Advances from other funds	-	5,124,737
Agency obligations	-	6,798,283
Total liabilities	250,787	\$ 11,923,058
Net assets:		
Held in trust for external pool participants	\$ 45,702,908	

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

**COUNTY OF TUOLUMNE, CALIFORNIA
STATEMENT OF CHANGES IN FIDUCIARY
NET ASSETS - INVESTMENT TRUST FUND
FOR THE YEAR ENDED JUNE 30, 2009**

Additions:	
Contribution to pooled investments	\$ 74,963,226
Net investment income:	
Interest income	<u>689,102</u>
Total additions	75,652,328
Deductions:	
Distribution from pooled investments	<u>77,734,546</u>
Net decrease	(2,082,218)
Net assets held in trust, beginning of year	<u>47,785,126</u>
Net assets held in trust, end of year	<u><u>\$ 45,702,908</u></u>

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

**COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2009**

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.

On April 10, 2007, the Board of Supervisors held Beilenson hearings and voted to eliminate services at Tuolumne General Medical Facility (Facility) effective July 1, 2007, phasing out skilled nursing and acute psychiatric services. On May 13, 2008, the Board of Supervisors confirmed the elimination of acute psychiatric services effective December 31, 2008. The County has entered into a memorandum of understanding with Avalon Health Care, Inc. (Avalon) in which the County agreed to cease providing skilled nursing services, effectively ceasing all remaining operations of the Facility, once Avalon finishes construction of a new facility, which should commence in May 2010. It is anticipated that the new facility will be completed by August 2011.

On December 16, 2008 the Board of Supervisors held a Beilenson hearing to close down Adult Day Health Care unit (ADHC) and privatize the unit. On January 13, 2009, the County entered into a one year management agreement with Seniority Lifecare at Home effective February 1, 2009. Effective February 1, 2010 Seniority Lifecare continued operating the unit as a non-profit organization. .

Blended Component Units

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

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

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

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

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2009

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The County has no discretely presented component units.

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

Accounting Principles

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

Government-Wide and Fund Financial Statements

The statement of net assets and statement of activities report information on all of the nonfiduciary activities about the primary government (the County) and its component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely, to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific program or function. 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 fund 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.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2009

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 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.

The County reports the following major governmental funds:

- The General Fund is the County's primary operating fund and accounts for all financial resources, except those required to be accounted for in another fund.
- The Road Special Revenue Fund accounts for activities related to the maintenance of county roads, numerous storm drainage ditches and culverts, bridges, and a fleet of heavy construction equipment.
- The 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 Community Development Block Grants Special Revenue Fund accounts for the revenues and expenditures of federally funded community development block grants.

The County reports the following major enterprise funds:

- The General Medical Facility Enterprise Fund accounts for the operations of the Tuolumne General Medical Facility.
- The Solid Waste Enterprise Fund accounts for the landfill closure and post-closure 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 in conjunction with Tuolumne General Medical Facility.
- The Airport Enterprise Fund accounts for the operations related to the operation of the Columbia and Pine Mountain Lake airports.
- VNA of the Mother Lode Enterprise Fund accounts for the operations of the Visiting Nurses Association of the Mother Lode, which provides nursing services for local hospitals and care facilities.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2009

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Additionally, the County reports the following fund types:

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

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board (GASB). Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The County has elected not to follow subsequent private-sector guidance.

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. However, the County has no such services for the year ended June 30, 2009.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

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.

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

Financial Statement Elements

Cash and Investments

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

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2009

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

In accordance with GASB Statement No. 9, for purposes of the statement of cash flows, the County considers all pooled cash and investments held by the Treasurer as cash equivalents. The Treasurer's investment pool values participants' shares on an amortized cost basis. At June 30, 2009, there is no material difference between pool participant's shares valued on an amortized cost basis compared to fair value.

Property Tax Levy, Collection and Maximum Rates

Article XIII of the California Constitution (Proposition 13) limits ad valorem taxes on real property to one percent of value plus taxes necessary to pay indebtedness approved by voters prior to July 1, 1978. The Article also established the 1975/76 assessed valuation as the base and limits annual increases to the cost of living, not to exceed two percent, for each year thereafter. Property may also be reassessed to full market value after a sale, transfer of ownership, or completion of new construction. 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.

Receivables

The majority of the loans receivable balance of \$5,295,847 is not expected to be collected within one year, and is therefore a reserved fund balance.

Accounts receivable of the General Medical Facility enterprise fund of \$236,995 is reported net of contractual and bad debt allowances of \$169,110. Accounts receivable of the Ambulance enterprise fund of \$449,557 is reported net of bad debt allowances of \$746,003.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2009

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Interfund Receivables and Payables

Activity between funds that are representative of lending and/or borrowing arrangements outstanding at the end of the fiscal year are referred to as either due to/from other funds (i.e., the current portion of interfund loans) or advances to/from other funds (i.e., the noncurrent portion of interfund loans) in the balance sheet of governmental funds and the statement of net assets for proprietary funds. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as internal balances. Advances to other funds, as reported in the governmental funds balance sheet, are offset by a fund balance reserve account in the applicable governmental funds to indicate those amounts that are not available for appropriation and are not expendable available financial resources.

Prepaid Items and Inventories

Prepaid items represent funds expended for goods and/or services prior to the end of the fiscal year but benefit periods extending beyond June 30, 2009. In governmental funds, a portion of fund balance has been reserved to indicate that prepaid items do not represent expendable available financial resources.

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 equally offset by a fund balance reserve, which indicates that they do not constitute expendable available financial resources.

Capital Assets

Capital assets, which include land, structures, equipment (vehicles, computers and office equipment) and infrastructure (i.e., roads and bridges) are reported in the applicable governmental and business-type activities columns in the government-wide financial statements and in the proprietary fund financial statements. The County defines capital assets as assets with an initial cost of more than \$1,000 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 market value on the date of the donation.

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

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

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

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

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2009

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Federal, State and Local Grants

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

Deferred Revenue

Deferred 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 & 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 assets.

Encumbrances

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

Net Assets/Fund Balances

The government-wide and proprietary fund financial statements utilize a net assets presentation. Net assets are categorized as invested in capital assets – net of related debt, restricted and unrestricted.

- *Invested in capital assets, net of related debt.* This category groups all capital assets, including infrastructure, into one component of net assets. 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 presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.
- *Unrestricted.* This category represents net assets of the County, not restricted for any project or other purpose.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2009

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

In the fund financial statements, reserves and designations segregate portions of fund balance that are either not available or have been earmarked for specific purposes. The various reserves and designations are established by GAAP and by actions of the Board and/or management. As of June 30, 2009, reservations of fund balance are described below:

- *Encumbrances* – to reflect the outstanding contractual obligations for which goods and services have not been received as of June 30, 2009.
- *Prepaid items* – to reflect that balances of prepaid items accounts for which resources have already been expended, but are not considered available spendable resources.
- *Inventories* – to reflect that balances on inventory accounts for which resources have already been expended, but not consumed.
- *Loans receivable* – to reflect a segregation of a portion of fund balance to indicate that assets equal to long-term loans receivable are not available for appropriation.
- *Advances to other funds* – to reflect amounts due from other funds that are long-term in nature and that are not available for appropriation.
- *Other* – to reflect management's plans for the future use of financial resources, as documented through formal Children and Families Commission action to obligate funds.

Self-Insurance

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

Use of Estimates

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

New Accounting Pronouncement

During the year ended June 30, 2009, the County implemented GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, effective as of July 1, 2008. This statement establishes standards for the measurement, recognition, and display of other postemployment benefit expenses/expenditures, related assets and liabilities, note disclosures and, if applicable, required supplementary information in the financial reports of state and local governmental employers (see Note 7).

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2009

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	\$ 33,404,685
Restricted cash and investments	519,285
Fiduciary funds:	
Investment Trust Fund	45,016,748
Agency Funds	<u>2,970,013</u>
Total cash and investments	<u>\$ 81,910,731</u>

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

Deposits	\$ (1,342,612)
Investments	83,243,570
Cash on hand	<u>9,773</u>
Total cash and investments	<u>\$ 81,910,731</u>

Authorized Investments

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

The County is a voluntary participant in the State of California Local Agency Investment Fund (LAIF). LAIF is part of the California Pooled Money Investment Account (PMIA), which at June 30, 2009 had a balance of \$50.7 billion. Of that amount, 14.71 was invested in structured notes and asset-backed securities. PMIA is not SEC-registered, but is required to invest according to California State Code. The average maturity of PMIA investments was 235 days as of June 30, 2009. The Local Investment Advisory Board (LAIB) has oversight responsibility for LAIF. The LAIB 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.

Investments held by fiscal agents are governed by provisions of the bond or debt agreements, rather than the County's investment policy

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2009

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 represent 5% or more of the total investments of the County are as follows:

Federal Home Loan Bank	\$5,128,360
Federal National Mortgage Association	\$5,006,100

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the County's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, except that the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies.

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

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

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

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2009

NOTE 2: CASH AND INVESTMENTS (Continued)

As of June 30, 2009, the County's investments and credit ratings are as follows:

	Credit Rating (S & P)	Maturity					Fair Value
		Under 30 Days	31 – 180 Days	181 – 365 Days	1 – 3 Years	More Than 3 Years	
Investment Pool:							
Cash on hand							\$ 7,111
Cash deposits							(1,539,324)
Total cash							(1,532,213)
Investments managed by County Treasurer:							
LAIF	Not Rated	\$ --	\$ --	\$35,000,000	\$ --	\$ --	35,000,000
CAMP	Not Rated	--	11,000,000	--	--	--	11,000,000
U.S. Agency Securities:							
Federal Farm Credit Bank	AAA	--	--	--	1,000,000	1,085,000	2,085,000
Federal Home Loan Bank	AAA	--	--	2,084,960	3,043,400	—	5,128,360
Federal Home Loan Mortgage Corporation	AAA	—	--	--	4,052,030	--	4,052,030
Federal National Mortgage Association	AAA	--	2,006,100	--	1,000,000	2,000,000	5,006,100
Corporate Notes	AAA	—	—	1,016,460	5,099,200	2,098,070	8,213,730
Corporate Notes	AA+	—	978,490	--	3,070,100	--	4,048,590
Corporate Notes	AA	--	--	--	993,500	--	993,500
Corporate Notes	AA-	—	--	--	3,079,870	--	3,079,870
Corporate Notes	A+	--	--	--	3,100,160	--	3,100,160
Corporate Notes	A	—	--	--	984,770	--	984,770
Corporate Notes	Not Rated	551,460	--	--	—	--	551,460
Total investments managed by County Treasurer		\$ 551,460	\$13,984,590	\$38,101,420	\$25,423,030	\$5,183,070	83,243,570
Total Investment Pool							81,711,357
Cash and Investments Held Outside of the Pool							
Cash on hand							2,662
Cash deposits							196,712
Total cash and investments							\$81,910,731

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

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

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2009

NOTE 2: CASH AND INVESTMENTS (Continued)

Certain agencies outside the County reporting entity participate in the Pool. The participation of these agencies is both voluntary and involuntary and is reported as part of the Investment Trust Fund. The involuntary participation in the Pool totals \$42,774,352 as of June 30, 2009.

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

Investments	Fair Value	Principal	Interest Rate	Maturity Range
LAIF	\$ 35,000,000	\$ 35,000,000	1.54%	2/21/10*
CAMP	11,000,000	11,000,000	0.54%	8/25/09*
U.S. Agency Securities	16,271,490	16,000,000	1.69-6.06%	9/11/09-5/28/13
Corporate Notes	20,972,080	22,000,000	1.625-6.45%	7/1/09-10/16/12
Total Investments	<u>\$ 83,243,570</u>	<u>\$ 84,000,000</u>		

* LAIF and CAMP are investment pools, and as such, their maturities are measured as a weighted average; LAIF being 235 days and CAMP being 56 days.

The following are condensed statements of net assets, and changes in net assets, for the County's external investment pool as of June 30, 2009:

Statement of Net Assets:

Net assets held for pool participants	<u>\$ 81,711,357</u>
Equity of internal pool participants	\$ 36,008,449
Equity of external pool participants	<u>45,702,908</u>
Total equity	<u>\$ 81,711,357</u>

Statement of Changes in Net Assets:

Net assets at July 1, 2008	\$ 86,729,016
Net change in investment by pool participants	<u>(5,017,659)</u>
Net assets at June 30, 2009	<u>\$ 81,711,357</u>

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2009

NOTE 3: CAPITAL ASSETS

Capital assets activity for the fiscal year ended June 30, 2009 for the governmental activities and business-type activities are as follows:

	Balance July 1, 2008	Increases	Decreases	Balance June 30, 2009
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 2,388,988	\$ 90,935	\$ --	\$ 2,479,923
Construction in progress	2,436,230	3,164,072	(2,402,061)	3,198,241
Total capital assets, not being depreciated	4,825,218	3,255,007	(2,402,061)	5,678,164
Capital assets, being depreciated:				
Structures and improvements	38,598,515	1,248,458	--	39,846,973
Equipment	35,665,909	1,855,820	(212,306)	37,309,423
Roads	346,801,533	986,329	--	347,787,862
Bridges	5,569,035	10,523	--	5,579,558
Total capital assets, being depreciated	426,634,992	4,101,130	(212,306)	430,523,816
Less accumulated depreciation for:				
Structures and improvements	(20,839,033)	(1,305,508)	--	(22,144,541)
Equipment	(30,012,296)	(2,258,532)	196,822	(32,074,006)
Roads	(332,795,338)	(1,211,829)	--	(334,007,167)
Bridges	(1,344,937)	(222,866)	--	(1,567,803)
Total accumulated depreciation	(384,991,604)	(4,998,735)	196,822	(389,793,517)
Total capital assets, being depreciated, net	41,643,388	(897,605)	(15,484)	40,730,299
Governmental activities, net	<u>\$46,468,606</u>	<u>\$ 2,357,402</u>	<u>\$ (2,417,545)</u>	<u>\$ 46,408,463</u>
	Balance July 1, 2008	Increases	Decreases	Balance June 30, 2009
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 2,317,017	\$ --	\$ --	\$ 2,317,017
Capital assets, being depreciated:				
Structures and improvements	21,148,409	159,387	--	21,307,796
Equipment	6,570,694	354,433	(27,643)	6,897,484
Total capital assets, being depreciated	27,719,103	513,820	(27,643)	28,205,280
Less accumulated depreciation for:				
Structures and improvements	(11,698,202)	(629,155)	--	(12,327,357)
Equipment	(5,203,880)	(548,416)	22,245	(5,730,051)
Total accumulated depreciation	(16,902,082)	(1,177,571)	22,245	(18,057,408)
Total capital assets, being depreciated, net	10,817,021	(663,751)	(5,398)	10,147,872
Business-type activities, net	<u>\$13,134,038</u>	<u>\$ (663,751)</u>	<u>\$ (5,398)</u>	<u>\$ 12,464,889</u>

Fully depreciated equipment with a original cost and accumulated depreciation of \$54,044 was transferred from governmental activities to business-type activities during the year. As a result, the increase in accumulated depreciation for business-type activities differs from depreciation expense by this amount.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2009

NOTE 3: CAPITAL ASSETS (Continued)

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

Governmental activities:

General government	\$ 1,546,740
Public protection	1,137,970
Public ways and facilities	1,859,260
Health and sanitation	136,918
Public assistance	69,693
Education	41,556
Recreation and cultural services	71,968
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets	134,630
Total depreciation expense – governmental activities	<u>\$ 4,998,735</u>

Business-type activities:

General Medical Facility	\$ 203,824
Solid Waste	16,188
Ambulance	357,333
Airport	269,927
VNA of the Mother Lode	73,477
Other enterprise funds	202,778
Total depreciation expense – business-type activities	<u>\$ 1,123,527</u>

NOTE 4: LONG-TERM LIABILITIES

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

	Balance July 1, 2008	Additions	Deletions	Balance June 30, 2009	Due Within One Year
Governmental activities:					
Accrued claims	\$ 8,428,070	\$ 2,075,786	\$ (2,075,786)	\$ 8,428,070	\$ 2,281,360
Compensated absences	6,735,395	1,049,236	(1,006,206)	6,778,425	750,000
Bonds payable	6,070,000	--	(115,000)	5,955,000	120,000
Plus premium	84,121	--	(2,969)	81,152	2,969
Note payable	109,868	--	(5,414)	104,454	5,712
Capital lease obligations	141,620	--	(93,757)	47,863	47,863
Total governmental activities	<u>\$ 21,569,074</u>	<u>\$ 3,125,022</u>	<u>\$ (3,299,132)</u>	<u>\$ 21,394,964</u>	<u>\$ 3,207,904</u>
Business-type activities:					
Compensated absences	\$ 786,783	\$ 132,067	\$ (269,154)	\$ 649,696	\$ 252,066
Landfill closure and postclosure	7,636,258	2,967,269	(7,889,362)	2,714,165	90,472
Capital lease obligations	736,736	--	(356,250)	380,486	225,731
Notes payable	410,190	6,830,000	(50,337)	7,189,853	100,516
Total business-type activities	<u>\$ 9,569,967</u>	<u>\$ 9,929,336</u>	<u>\$ (8,565,103)</u>	<u>\$ 10,934,200</u>	<u>\$ 668,785</u>

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2009

NOTE 4: LONG-TERM LIABILITIES (Continued)

Capital Lease Obligations:

The 2005 5-year lease was for the acquisition of new equipment for various departments with monthly payments of \$21,274 including interest at 2.78% through December 2009. The balance at June 30, 2009 of the 2005 lease agreement is as follows:

Governmental activities	\$ 47,863
Business-type activities	138,270
Total	<u>\$ 186,133</u>

A medical office building lease with a monthly payment of \$8,261, including interest at 5.67% through 2012 with a balance at June 30, 2009 of \$242,216 is presented in the General Medical Facility Enterprise Fund.

The capital assets acquired through capital leases are as follows:

	Governmental Activities	Business-type Activities
Equipment	\$ 630,557	\$ 1,366,655
Less accumulated depreciation	(438,448)	(726,790)
Net capital assets under capital leases	<u>\$ 192,109</u>	<u>\$ 639,865</u>

The future minimum capital lease obligations as of June 30, 2009, are as follows:

Year Ending June 30,	Governmental activities	Business-type activities
2010	\$ 48,253	\$ 235,805
2011	--	96,591
2012	--	64,394
	<u>48,253</u>	<u>396,790</u>
Less: Interest	(390)	(16,304)
Total	<u>\$ 47,863</u>	<u>\$ 380,486</u>

Notes Payable:

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

During fiscal year 2009 The County has entered into an agreement with the California State Association of Counties (CSAC) Excess Insurance Authority (EIA) to borrow \$6,330,000. These funds are to be used to help pay for the postclosure costs of the Jamestown Landfill. The interest rates are set by the EIA board based upon their inter-fund borrowing policy. The rate for 2008-09 is 4.35%. The loan must be repaid within 5 years. There are no fixed payments. The balance of \$6,330,000 as of June 30, 2009 is presented in the Solid Waste Fund.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2009

NOTE 4: LONG-TERM LIABILITIES (Continued)

During fiscal year 2006, the County received a loan of \$472,000 from the State of California for the clean up of tires that were unearthed during a clean up project. This loan is for 10 years with no interest. The balance of \$330,400 as of June 30, 2009 is presented in the Solid Waste Fund.

During fiscal year 2000, the County entered into an agreement with the State of California, where the State loaned the County \$51,800 for the purchase of a corporate hanger at the Columbia Airport. This loan is for 17 years with an annual interest rate 4.8%. The balance of \$29,453 as of June 30, 2009 is presented in the Airport Enterprise Fund.

During fiscal year 2007, the County entered into an agreement with WestAmerica Bank for \$115,000 for the purchase of cemetery land. This loan is for 15 years with an annual interest rate 5.5%. The balance at June 30, 2009 is \$104,454.

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

Year Ended June 30,	Governmental activities		Business-type activities	
	Principal	Interest	Principal	Interest
2010	5,712	5,745	100,516	1,408
2011	6,026	5,431	100,695	1,249
2012	6,358	5,099	6,430,874	920,951
2013	6,707	4,750	101,054	907
2014	7,076	4,381	101,233	722
2015-2019	41,664	15,620	355,481	976
2020-2022	30,911	3,460	--	--
Total	<u>\$ 104,454</u>	<u>\$ 44,486</u>	<u>7,189,853</u>	<u>926,213</u>

Judgment Obligation Bonds:

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

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2009

NOTE 4: LONG-TERM LIABILITIES (Continued)

The County pays semi-annual payments that began on May 1, 2007 and will end on November 1, 2036. The interest rate varies from 3.8% to 4.5%. Annual principal and interest payments range from \$362,987 to \$373,061.

Year Ended June 30,	Governmental activities	
	Principal	Interest
2010	120,000	252,961
2011	125,000	248,061
2012	130,000	242,961
2013	135,000	237,999
2014	135,000	233,189
2015-2019	770,000	1,084,499
2020-2024	930,000	916,163
2025-2029	1,150,000	687,375
2030-2034	1,440,000	397,125
2035-2037	1,020,000	70,200
	<u>\$ 5,955,000</u>	<u>\$ 4,370,533</u>

NOTE 5: INTERFUND TRANSACTIONS

Advances to/from other funds

Advances to/from other funds represent long-term cash advances to support various agencies' cash flow needs. The following schedule briefly summarizes the amounts of advances to/from other funds at June 30, 2009:

Receivable Fund	Payable Fund	Amount
General	Agency	\$ 5,124,737
	Community Development Block Grants	267,664
		<u>5,392,401</u>
Road	Solid Waste	<u>1,827,670</u>
Internal Service	General	360,655
	Ambulance	174,600
	Airport	152,322
	VNA of the Mother Lode	1,961,700
	Health and Welfare	2,368,785
	Other Governmental	117,730
	Internal Service	322,750
		<u>5,458,542</u>
		<u>\$ 12,678,613</u>

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2009

NOTE 5: INTERFUND TRANSACTIONS (Continued)

The Property Tax Collection Agency Fund borrowed from the General Fund to offset cash deficits. The outstanding balance at June 30, 2009 totaled \$5,124,737.

The County Board of Supervisors authorized an advance from the Road Fund to Solid Waste to offset up-front costs related to landfill closure costs. The outstanding balance at June 30, 2009 totaled \$1,827,670.

The County Board of Supervisors authorized advances to offset the VNA of the Mother Lode's cash deficits. The VNA of the Mother Lode borrowed from the Workers' Compensation Internal Service Fund. The outstanding balance at June 30, 2009 totaled \$1,961,700.

The County Board of Supervisors authorized advances to offset the Health and Welfare Funds cash deficits. The Health and Welfare borrowed from the Workers' Compensation Internal Service Fund. The outstanding balance at June 30, 2009 totaled \$2,368,785.

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 fiscal year ended June 30, 2009:

Transfer From	Transfer To	Amount
General	Road	\$ 642,451
	Health and Welfare	4,019,395
	Other Governmental	2,845
	General Medical Facility	1,411,900
	Airport	114,067
	VNA of the Mother Lode	370,345
		<u>6,561,003</u>
Other Governmental	General	<u>264,232</u>
Ambulance	General	<u>22,323</u>
VNA of the Mother Lode	Other Enterprise	<u>13,698</u>
Internal Service	General	370,167
	Solid Waste	801,186
		<u>1,171,353</u>
		<u>\$ 8,032,609</u>

In addition to the transfers noted in the above table, capital assets were transferred to the General Medical Facility and Airport funds from the general government for \$58,741 and \$98,010, respectively. However, governmental funds do not report these transfers out due to the different measurement focus. These transfers in of capital assets were reported as capital contributions in the General Medical Facility and Airport funds.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2009

NOTE 5: INTERFUND TRANSACTIONS (Continued)

General Fund

The General Fund made contributions of \$6,561,003 to other funds to offset operating costs of the programs. Of the amount transferred out, the General Medical Facility received \$1,411,900 representing the County's contribution to offset operating losses. In addition, the Health and Welfare Fund received \$4,019,395 representing transfer of VLF revenue received from the State.

NOTE 6: RETIREMENT PLAN

Plan Description

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

Funding Policy

Participants are required to contribute 7% (9% for safety employees) of their annual covered salary. The County makes the contributions required of County employees on their behalf and for their account. The County is required to contribute at actuarially determined rates; those rates for the year ended June 30, 2009 were 11.210% for Miscellaneous employees and 26.437% for Safety employees of the respective annual covered payroll. The contribution requirements of plan members and the County are established and may be amended by CalPERS.

Annual Pension Cost

For the year ended June 30, 2009, the County's annual pension cost of \$5,625,366 was equal to the County's required and actual contributions. The required contribution was determined as part of the June 30, 2006 actuarial valuations using the entry age actuarial cost method with the contributions determined as a percent of pay. The actuarial assumptions included (a) 7.75% investment rate of return (net of administrative expenses), (b) projected annual salary increases depending on age, service, and type of employment of 3.25% to 14.45%, (c) inflation of 3.00%, (d) payroll growth of 3.25%, (e) individual salary growth varying by duration of employment coupled with an assumed annual inflation growth of 3.00% and an annual production growth of 0.25%. The actuarial value of CalPERS assets was determined using the techniques that smooth the effects of short-term volatility in the market value of investments over a 15-year period (smoothed market value). The Miscellaneous plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at June 30, 2009 is 23 years for the Miscellaneous plan.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2009

NOTE 6: RETIREMENT PLAN (Continued)

Three-Year Trend Information

Miscellaneous Plan Members

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6/30/07	\$ 4,392,586	100%	\$ --
6/30/08	3,832,694	100%	--
6/30/09	4,059,526	100%	--

Safety Plan Members

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6/30/07	\$ 1,032,473	100%	\$ --
6/30/08	1,103,957	100%	--
6/30/09	1,565,840	100%	--

Funded Status and Funding Progress

As of June 30, 2008, the most recent actuarial valuation date, the Miscellaneous plan was 89.6% funded. For the Miscellaneous plan, the actuarial accrued liability for benefits was \$174.7 million and the actuarial value of assets was \$156.5 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$18.2 million. The covered payroll (annual payroll of active employees covered by the plan) was \$32.6 million for miscellaneous employees, and the ratio of UAAL to the covered payroll was 56.0%. The actuarial assumptions used for the June 30, 2008 valuation were the same as those disclosed on the previous page for the June 30, 2006 valuation.

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

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2009

NOTE 7: OTHER POST EMPLOYMENT BENEFITS PLAN

Plan Description

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

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

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

Funding Policy

As of June 30, 2009, the County had cash and investments of \$1,321,615 set aside in the Post Retirement Insurance Internal Service Fund for the plans. No assets were invested in an irrevocable plan trust.

The County's actuarially determined contribution rate was 6.5% of annual covered payroll. However, the County currently contributes based on a projected pay-as-you-go funding method, that is, benefits are payable when due. For fiscal year 2008/09, the County contributed \$359,703 in benefit payments (\$44,558 for the PEMHCA minimum and \$315,145 for the executive and confidential plan).

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2009

NOTE 7: OTHER POST EMPLOYMENT BENEFITS PLAN (Continued)

Annual Other Postemployment Benefit Cost and Net Obligation

The County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the Annual Required Contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years. The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's net OPEB obligation.

Annual required contribution/OPEB cost (expense)	\$ 2,265,000
Benefit payments made	(359,703)
Increase in net OPEB obligation	1,905,297
Net OPEB obligation – beginning of year	--
Net OPEB obligation – end of year	<u>\$ 1,905,297</u>

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

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Contribution</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
June 30, 2009	\$ 2,265,000	\$ 359,703	16.3%	\$ 1,905,297

As required by GASB Statement No. 45, the County will report three years of data in the above table, as the information becomes available in subsequent years.

Funded Status and Funding Progress

As of June 30, 2007, the most recent actuarial valuation date, the actuarial accrued liability for benefits was \$19.0 million and the actuarial value of plan assets was zero, resulting in an unfunded actuarial accrued liability (UAAL) of \$19.0 million. The covered payroll (annual payroll of active employees covered by the plan) was \$34.8 million and the ratio of UAAL to the covered payroll was 54.5%.

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

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2009

NOTE 7: OTHER POST EMPLOYMENT BENEFITS PLAN (Continued)

Of the \$19 million of UAAL, \$11.2 million is associated with the County's Executive and Confidential Plan and the remaining \$7.8 million is associated with medical coverage for retirees provided through the CalPERS healthcare program. As mentioned under the Funding Policy the County holds reserves of approximately \$1.3 million designated to fund the \$1.3 million of UAAL associated with the Executive and Confidential Plan. These funds are expected to be placed in trust in the coming year at which time they will qualify as plan assets in future disclosures.

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

Actuarial Methods and Assumptions

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

In the June 30, 2007 actuarial valuation, the entry age normal actuarial cost method was used. The actuarial assumptions included a 4.5% investment rate of return (net of administrative expenses). Salary scale and demographic assumptions for withdrawal, mortality, disability, and retirement rates were based on CalPERS 1997-2002 experience Study.

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

NOTE 8: RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to and illnesses of employees; and natural disasters. The County maintains the Workers' Compensation and Liability Insurance internal service funds to account for and finance its risks of loss. Under this program, the County is self-insured for the following risks up to the maximum claim as follows: workers' compensation \$300,000; liability \$100,000; property loss \$100,000; with a \$10,000 deductible. The County purchases commercial insurance for claims in excess of the preceding coverage amounts.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2009

NOTE 8: RISK MANAGEMENT (Continued)

All operating funds participate in the program and make payments to the internal service funds based on historical cost of the amounts needed to pay prior and current year claims, and to allow accrual of estimated incurred but not reported claims. 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, 2009 is \$8,428,070. These claim estimates are based on the requirements of Governmental Accounting Standards Board Statement No. 10, and include estimated claims incurred but not yet reported as of June 30, 2009. Changes in the internal service funds claims liabilities during the years ended June 30, 2008 and 2009 were as follows:

Fiscal Year	Balance at July 1	Current Year Claims and Changes in Estimates	Current Year Claim Payments	Balance At June 30
2007-08	\$ 8,206,575	\$ 1,772,233	\$ (1,550,738)	\$ 8,428,070
2008-09	8,428,070	2,075,786	(2,075,786)	8,428,070

NOTE 9: CLOSURE AND POSTCLOSURE CARE COST

State and federal regulations require the County to place a final cover on its Central (Jamestown) and Big Oak Flat (Groveland) landfill sites when they stop accepting waste and to perform certain maintenance and functions at the sites for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date the landfills stop accepting waste, the County reports a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$2,714,165 reported as landfill closure and postclosure care liability at June 30, 2009, 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: RESTATEMENT

Beginning net assets has been restated as follows:

	Business-type Activities	Other Enterprise Funds
Net assets – beginning of year, as originally reported	\$ 3,312,850	\$ 2,784,259
Add back LTF revenue deferred as “unearned”	480,857	480,857
Net assets – beginning of year, as restated	<u>\$ 3,793,707</u>	<u>\$ 3,265,116</u>

At June 30, 2008, Local Transportation Fund (LTF) revenues were incorrectly deferred as “unearned” as they were not considered to have met the eligibility requirements until expended. However, LTF revenues are considered government mandated nonexchange transactions with purpose restrictions. As such, the County met the eligibility requirements when apportioned by the Council.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2009

NOTE 11: DEFICIT FUND EQUITY

As of June 30, 2009 the following individual funds had deficit fund equity balances:

Fund	Deficit
Solid Waste	\$ 11,356,251
VNA of the Mother Lode	1,853,273
Workers' Compensation	787,715
Liability Insurance	546,569
Employee Leave Liability	6,520,572
Post Retirement Insurance	579,137

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

The VNA of the Mother Lode deficit net assets is expected to be eliminated by transfers from the General Fund during the next three fiscal years and increased revenue due to new computer system and contracts.

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

NOTE 12: GENERAL MEDICAL FACILITY ENTERPRISE FUND

Charges for Services and Patient Accounts Receivable – The Facility has agreements with third-party payers that provide for payments to the Facility at amounts different from its established rates. Payment arrangements include prospectively determined rates per discharge, cost reimbursement, discounted charges, and per diem payments. Net patient service revenue and patient accounts receivable are reported at the estimated net realizable amounts from patients, third-party payers, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payers. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods, as final settlements are determined.

A summary of the payment arrangements with major third-party payers follows:

Medicare – Inpatient acute psychiatric services are paid based on a cost reimbursement methodology. The Facility is reimbursed for cost reimbursable items at an interim rate with final settlement determined after submission of annual cost reports by the Facility and audits thereof by the Medicare fiscal intermediary. The Facility's classification of patients under the Medicare program and the appropriateness of their admission are subject to an independent review by a peer review organization under contract with the Facility. As of June 30, 2009, the Facility's Medicare cost reports had been audited by the Medicare fiscal intermediary through June 30, 2007.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2009

NOTE 12: GENERAL MEDICAL FACILITY ENTERPRISE FUND (Continued)

Medi-Cal – Charges for inpatient acute psychiatric services are paid according to managed care agreement rates with counties that use these services, including the County of Tuolumne. Charges for long-term care services are paid based upon a fixed per diem. At June 30, 2009, all fiscal years have been tentatively settled by the State Department of Health Services and based on the tentative settlement for FY08 nothing is due the State. As of June 30, 2009, the Medical Facility's Medi-Cal cost reports, for services provided prior to July 1, 2007, had been audited by the State through June 30, 2007.

Medi-Cal Waiver – California's Medi-Cal Hospital/Uninsured Care Demonstration Project (Demonstration) is a new system for paying selected hospitals, including the Facility, for hospital care provided to Medi-Cal and uninsured patients. The Demonstration was negotiated between the State of California's Department of Health Care Services (DHCS) and the federal Centers for Medicare and Medicaid Services (CMS) and covers the period from July 1, 2005 to June 30, 2010. The implementing State legislation (SB 1100) was enacted by the Legislature in September 2005. The five-year Demonstration affects payments for 23 public hospitals, including all University of California owned hospitals, identified as Designated Public Hospitals, and private and non-designated public safety net hospitals that serve large numbers of Medi-Cal patients.

Under the Demonstration, payments for the public hospitals are comprised of: 1) Fee-for service (FFS) cost based reimbursement for inpatient hospital services (exclusive of physician component); 2) Disproportionate Share Hospital (DSH) payments (formerly SB855); and 3) distribution from a newly created pool of federal funding for uninsured care, known as the Safety Net Care Pool (SNCP) (formerly SB1255). The nonfederal share of these three types of payments will be provided by the public hospitals rather than the State, primarily through certified public expenditures (CPE) whereby the hospital would expend its local funding for services to draw down the federal financial participation (FFP), currently provided at a 50% match. For the inpatient hospital FFS cost-based reimbursement, each hospital will provide its own CPE and receive all of the resulting federal match.

For the DSH and SNCP distributions, the CPEs of all the public hospitals will be used in the aggregate to draw down the federal match. The Demonstration prioritizes payments so that, to the extent possible, total payments to hospitals are at a minimum "baseline" level. For public hospitals, the baseline level is determined and satisfied on a hospital-specific basis. The baseline for the 2008-2009 fiscal year is established at the hospital's total net Medi-Cal inpatient payments for 2006-2007.

County Medical Services Program – Charges for acute psychiatric services are paid based on a cost reimbursement methodology less 15%.

The Facility has also entered into payment agreements with certain commercial insurance carriers, health maintenance organizations (HMO), and preferred provider organizations (PPO). The basis for payment to the Facility under these agreements includes prospectively determined rates per discharge, discounts from established charges, and prospectively determined daily rates.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2009

NOTE 13: CONTINGENCIES

Grants and subventions

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

Litigation

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

Patient service revenue

The General Medical Facility Enterprise Fund grants credit without collateral to its patients, most of who are local residents and are insured under third-party payer agreements. Net patient service revenue is reported at estimated net realizable amounts from patients, third-party payers and others for services rendered and includes estimated retroactive revenue adjustments due to future audits, reviews, and investigations. Retroactive adjustments are considered in the recognition of revenue on an estimated basis in the period the related services are rendered, and such amounts are adjusted in future periods as adjustments become known or as years are no longer subject to such audits, reviews or investigations.

Receivables from patients and third-party payers at June 30, 2009 are summarized as follows:

Medicaid (Medi-Cal)	87%
County Medical Service Program	10
Private Patients	3
Total	<u>100%</u>

Laws and regulations governing the Medicare and Medicaid programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2009

NOTE 14: FUTURE IMPLEMENTATION OF NEW ACCOUNTING PRONOUNCEMENTS

The County is in the process of evaluating the future impact of the following statements on its future financial statements.

In June of 2007, the GASB issued Statement No. 51, *Accounting and Financial Reporting for Intangible Assets*, which addresses a previous lack of sufficient authoritative guidance in accounting and financial reporting of intangible assets among state and local governments. The objective of this statement is to establish requirements for recognition, initial measurement, and amortization to reduce inconsistencies and thereby improve comparability. This statement is effective for the County's year ending June 30, 2010.

In February of 2009, the GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. The objective of this statement is to establish fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. This statement is effective for the County's year ending June 30, 2011.

NOTE 15: SUBSEQUENT EVENTS

On August 1, 2009, the County sold its Visiting Nurses and Hospice departments to Sonora Regional Medical Center for \$200,000.

On November 3, 2009 the Board of Supervisors voted to securitize the County's 1A Loan to the State of California in the amount of \$1,943,919.



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Required Supplementary Information



**COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF FUNDING PROGRESS – MISCELLANEOUS RETIREMENT PLAN
FOR THE YEAR ENDED JUNE 30, 2009
UNAUDITED**

REQUIRED SUPPLEMENTARY INFORMATION

<u>Actuarial Valuation Date</u>	<u>Entry Age Normal Actuarial Accrued Liability (a)</u>	<u>Actuarial Value of Assets (b)</u>	<u>Unfunded/ (Overfunded) Liability (a)-(b)</u>	<u>Funded Ratio (b)/(a)</u>	<u>Annual Covered Payroll (c)</u>	<u>Unfunded Actuarial Accrued Liability as a % of Covered Payroll [(a)-(b)]/(c)</u>
6/30/06	\$ 151,208,833	\$135,299,913	\$ 15,908,920	89.5%	\$ 39,380,668	40.4%
6/30/07	165,140,194	148,899,716	16,240,478	90.2	37,399,642	43.4
6/30/08	174,735,880	156,492,641	18,243,239	89.6	32,587,279	56.0



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**COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF FUNDING PROGRESS – OTHER POSTEMPLOYMENT BENEFITS PLAN
FOR THE YEAR ENDED JUNE 30, 2009
UNAUDITED**

REQUIRED SUPPLEMENTARY INFORMATION

<u>Actuarial Valuation Date</u>	<u>Normal Actuarial Accrued Liability (a)</u>	<u>Actuarial Value of Assets (b)</u>	<u>Unfunded Liability (a)-(b)</u>	<u>Funded Ratio (b)/(a)</u>	<u>Annual Covered Payroll (c)</u>	<u>Unfunded Actuarial Accrued Liability as a % of Covered Payroll [(a)-(b)]/(c)</u>
6/30/07	\$ 18,955,000	\$ --	\$ 18,955,000	0.0%	\$ 34,805,000	54.5%

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 25,866,369	\$ 25,826,369	\$ 26,387,299	\$ 560,930
Licenses and permits	2,032,643	1,702,643	1,625,617	(77,026)
Fines, forfeits, and penalties	1,633,932	1,640,317	1,598,115	(42,202)
Use of money and property	340,135	283,135	256,273	(26,862)
Intergovernmental:				
State	13,625,278	13,333,121	12,467,565	(865,556)
Federal	3,356,664	3,356,664	2,478,515	(878,149)
Other	664,859	664,859	668,584	3,725
Charges for services	11,141,146	11,250,323	9,593,822	(1,656,501)
Miscellaneous	618,853	485,453	255,568	(229,885)
Total revenues	59,279,879	58,542,884	55,331,358	(3,211,526)
Expenditures:				
General government:				
Board of supervisors	760,303	773,090	748,303	24,787
Appropriation for contingencies	641,821	-	-	-
County administrative office	860,824	860,824	843,154	17,670
County auditor-controller	1,162,363	1,162,363	1,143,717	18,646
Treasurer-tax collector	445,273	449,269	449,262	7
Assessor-recorder	1,344,929	1,344,929	1,329,092	15,837
Recorder-micrographics	230,082	230,082	185,646	44,436
Archives	102,314	102,314	87,871	14,443
Office of revenue recovery	603,574	603,574	562,207	41,367
County counsel	996,324	1,013,652	1,013,641	11
Human resources	824,021	827,479	827,468	11
County clerk - elections	578,120	619,523	619,514	9
Facilities management	3,165,400	3,194,530	2,863,701	330,829
Plant acquisition	4,690,097	5,833,927	1,966,364	3,867,563
Economic development and promotion	380,000	381,888	381,888	-
County film commission	85,605	85,605	84,223	1,382
Information systems and services	3,120,792	3,125,662	2,856,635	269,027
Public works - surveyor	406,799	406,799	383,840	22,959
Amador-Tuolumne community action agency	24,000	24,000	24,000	-
Jamestown mine	609,417	609,417	546,434	62,983
Total general government	21,032,058	21,648,927	16,916,960	4,731,967
Public protection:				
CAO emergency services	362,871	400,621	213,539	187,082
Transfer to outside fire districts	8,439	8,439	8,439	-
Grand jury	23,706	24,333	24,331	2
District attorney	1,882,295	1,872,708	1,860,567	12,141
Spousal abuser prosecution program	24,743	28,608	28,605	3
DA - statutory rape vertical prosecution	109,925	112,957	112,939	18
Violence against women grant	91,158	93,988	91,141	2,847
Public defender	817,678	825,380	825,370	10
County - court related AB 233	826,105	853,206	853,205	1
Sheriff-coroner	9,195,009	10,449,367	9,440,452	1,008,915
Sheriff - courtroom security	992,477	984,775	738,689	246,086
Sheriff - communications	1,408,310	1,410,318	1,195,152	215,166
Tuolumne narcotics team	750,876	800,371	724,403	75,968

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

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
Public protection (continued):				
County jail	4,672,121	4,746,132	4,498,335	247,797
Probation	3,479,496	3,479,496	3,309,984	169,512
Agriculture - weights and measures	633,873	639,053	590,877	48,176
Community development department	2,881,977	2,970,542	2,735,255	235,287
Animal control	874,875	874,875	836,815	38,060
Total public protection	29,035,934	30,575,169	28,088,098	2,487,071
Public ways and facilities:				
Special district administration	115,132	115,132	96,130	19,002
Health and sanitation				
Sheriff - emergency medical communications	27,686	27,686	26,404	1,282
Air Pollution	690,250	710,979	330,944	380,035
Total health and sanitation	717,936	738,665	357,348	381,317
Public Assistance				
Victim witness prosecution program	212,471	212,471	206,125	6,346
Veterans services	161,291	161,291	154,361	6,930
Total public assistance	373,762	373,762	360,486	13,276
Education:				
Library	1,217,752	1,252,868	1,252,852	16
Farm advisor	200,864	200,864	198,844	2,020
Total education	1,418,616	1,453,732	1,451,696	2,036
Recreation and cultural services:				
Sheriff - boat patrol	492,323	534,578	463,265	71,313
County recreation	979,620	979,620	842,236	137,384
Standard Park	179,766	179,766	165,137	14,629
Youth centers	244,845	244,845	222,023	22,822
County Museum	54,390	54,390	53,437	953
Total recreation and cultural services	1,950,944	1,993,199	1,746,098	247,101
Total expenditures	54,644,382	56,898,586	49,016,816	7,881,770
Excess of revenues over expenditures	4,635,497	1,644,298	6,314,542	4,670,244
Other financing sources (uses):				
Transfers in	1,776,154	1,949,554	656,722	(1,292,832)
Transfers out	(8,785,458)	(8,369,266)	(6,561,003)	1,808,263
Proceeds from sale of capital assets	18,000	18,000	12,414	(5,586)
Total other financing sources (uses)	(6,991,304)	(6,401,712)	(5,891,867)	509,845
Net change in fund balance (budgetary basis)	\$ (2,355,807)	\$ (4,757,414)	422,675	\$ 5,180,089
Basis adjustment:				
Agency funds allocation			(386,115)	
Net change in fund balance (GAAP basis)			36,560	
Fund balance, beginning of year			8,090,303	
Fund balance, end of year			\$ 8,126,863	

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

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - ROAD SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
Revenues:				
Licenses and permits	\$ 199,588	\$ 199,588	\$ 154,316	\$ (45,272)
Use of money and property	8,500	8,500	9,329	829
Intergovernmental:				
State	4,563,978	4,390,437	3,755,812	(634,625)
Federal	1,010,996	1,827,803	1,328,081	(499,722)
Other	401,300	401,300	384,854	(16,446)
Charges for services	1,032,018	1,046,770	706,266	(340,504)
Miscellaneous	1,000	1,000	3,670	2,670
Total revenues	<u>7,217,380</u>	<u>7,875,398</u>	<u>6,342,328</u>	<u>(1,533,070)</u>
Expenditures:				
Public ways and facilities:				
Public works administration	1,257,433	1,261,929	1,243,358	18,571
Engineering services and development	592,096	592,096	532,955	59,141
Engineering services - projects	677,869	679,567	573,280	106,287
Traffic and engineering	186,075	186,075	173,452	12,623
Road maintenance	7,758,972	8,418,164	5,417,736	3,000,428
Total expenditures	<u>10,472,445</u>	<u>11,137,831</u>	<u>7,940,781</u>	<u>3,197,050</u>
Deficiency of revenues under expenditures	<u>(3,255,065)</u>	<u>(3,262,433)</u>	<u>(1,598,453)</u>	<u>1,663,980</u>
Other financing sources:				
Transfers in	642,451	642,451	642,451	-
Proceeds from sale of capital assets	-	-	1,323	1,323
Loan proceeds	735,500	735,500	-	(735,500)
Total other financing sources	<u>1,377,951</u>	<u>1,377,951</u>	<u>643,774</u>	<u>(734,177)</u>
Net change in fund balance (budgetary basis)	<u>\$ (1,877,114)</u>	<u>\$ (1,884,482)</u>	<u>(954,679)</u>	<u>\$ 929,803</u>
Basis adjustment:				
Agency funds allocation			182,689	
Net change in fund balance (GAAP basis)			(771,990)	
Fund balance, beginning of year			14,483,578	
Fund balance, end of year			<u>\$ 13,711,588</u>	

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

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - HEALTH AND WELFARE SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Fines, forfeits, and penalties	\$ 32,600	\$ 32,600	\$ 34,202	\$ 1,602
Intergovernmental:				
State	15,138,163	14,722,803	13,812,601	(910,202)
Federal	9,910,096	10,289,856	10,174,844	(115,012)
Other	67,000	67,000	73,000	6,000
Charges for services	2,300,338	2,163,735	2,112,129	(51,606)
Miscellaneous	553,905	543,905	512,559	(31,346)
Total revenues	28,002,102	27,819,899	26,719,335	(1,100,564)
Expenditures:				
Health and sanitation:				
Health	3,517,232	3,437,509	3,338,595	98,914
Tobacco control program	177,092	177,092	140,764	36,328
Mobile health van	220,023	172,477	146,294	26,183
Environmental health	1,424,566	1,267,855	1,213,354	54,301
Environmental health - solid waste grant	16,499	16,510	16,510	-
Behavioral health	9,691,599	9,503,390	8,421,090	1,082,300
California children services	312,700	312,700	250,656	62,044
Total health and sanitation	15,359,711	14,887,533	13,527,463	1,360,070
Public assistance:				
Social services administration	11,375,438	10,756,686	10,303,506	453,180
Welfare and security	6,231,159	7,148,857	7,143,845	5,012
Total public assistance	17,606,597	17,905,543	17,447,351	458,192
Total expenditures	32,966,308	32,793,076	30,974,814	1,818,262
Deficiency of revenues under expenditures	(4,964,206)	(4,973,177)	(4,255,479)	717,698
Other financing sources (uses):				
Transfers in	4,481,678	4,358,327	4,019,395	(338,932)
Transfers out	(241,924)	(241,924)	-	241,924
Total other financing sources (uses)	4,239,754	4,116,403	4,019,395	(97,008)
Net change in fund balance	(724,452)	(856,774)	(236,084)	\$ 620,690
Fund balance, beginning of year			856,774	
Fund balance, end of year			\$ 620,690	

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

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - COMMUNITY DEVELOPMENT
BLOCK GRANT SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Use of money and property	\$ -	\$ -	\$ 265,766	\$ 265,766
Intergovernmental:				
Federal	800,000	800,000	1,047,450	247,450
Other	-	-	5,000	5,000
Miscellaneous	3,600	3,600	-	(3,600)
Total revenues	803,600	803,600	1,318,216	514,616
Expenditures:				
Public assistance:				
CDBG-STBG 1937	-	277,939	176,135	101,804
HUD-2006 First time Buyers	-	316,010	315,966	44
06 PTAA Grant	12,490	-	-	-
CDBG 04-1980-01	-	350	349	1
CDBG-PTAA-1474	-	27,027	(27,027)	54,054
06-STBG-1980	280,000	1,034,094	515,524	518,570
HUD-06-STBG-2503	-	59,810	44,078	15,732
CDBG-06-STBG-2591	250,000	397,623	397,623	-
First time Buyer 3087	800,000	841,710	42,334	799,376
First time Buyer 4714	-	7,775	7,146	629
CDBG-Hud Housing Loans	-	4,750	4,750	-
Housing Rehab Repay Loan #6	105,000	149,225	147,425	1,800
Reuse-Business Loans	-	1,150	1,150	-
CDBG-Home for Families	20,000	52,025	52,021	4
CDBG-Home Loan Grant 1999	-	18,700	18,684	16
Total public assistance	1,467,490	3,188,188	1,696,158	1,492,030
Total expenditures	1,467,490	3,188,188	1,696,158	1,492,030
Net change in fund balance	\$ (663,890)	\$ (2,384,588)	(377,942)	\$ 2,006,646
Fund balance, beginning of year			5,567,870	
Fund balance, end of year			\$ 5,189,928	

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

**COUNTY OF TUOLUMNE, CALIFORNIA
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2009**

Budgets and Budgetary Accounting

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

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

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



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**COMBINING AND INDIVIDUAL NONMAJOR FUND
STATEMENTS AND SCHEDULES**



COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS
JUNE 30, 2009

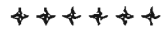
	Other Special Revenue Funds	Capital Projects Funds	Permanent Fund	Total Other Governmental Funds
Assets:				
Cash and investments	\$ 7,266,272	\$ 3,796,856	\$ 249,742	\$ 11,312,870
Accounts receivable, net	12,723	-	-	12,723
Taxes receivable	3,887	-	-	3,887
Intergovernmental receivables	320,960	37,939	-	358,899
Prepaid items	35,883	-	-	35,883
Total assets	\$ 7,639,725	\$ 3,834,795	\$ 249,742	\$ 11,724,262
Liabilities and fund balance				
Liabilities:				
Accounts payable	\$ 627,759	\$ 14,265	\$ -	\$ 642,024
Salaries and benefits payable	9,677	-	-	9,677
Deferred revenue	132,644	-	-	132,644
Advances from other funds	117,730	-	-	117,730
Total liabilities	887,810	14,265	-	902,075
Fund balance:				
Reserved for:				
Encumbrances	891,997	220,519	-	1,112,516
Prepaid items	35,883	-	-	35,883
Other	20,252	-	-	20,252
Unreserved:				
Designated for future projects	59,612	-	238,699	298,311
Undesignated	5,744,171	3,600,011	11,043	9,355,225
Total fund balances	6,751,915	3,820,530	249,742	10,822,187
Total liabilities and fund balances	\$ 7,639,725	\$ 3,834,795	\$ 249,742	\$ 11,724,262

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2009

	Other Special Revenue Funds	Capital Projects Funds	Permanent Fund	Total Other Governmental Funds
Revenues:				
Taxes	\$ 2,736,500	\$ -	\$ -	\$ 2,736,500
Licenses and permits	107,820	-	-	107,820
Fines, forfeits, and penalties	234,893	-	-	234,893
Interest, rents and concessions	139,798	29,733	5,976	175,507
Intergovernmental:				
State	1,602,260	436,764	-	2,039,024
Federal	1,460,970	87,517	-	1,548,487
Other	103,200	14,055	-	117,255
Charges for services	322,122	85,352	1,417	408,891
Miscellaneous	234,728	-	3,650	238,378
Total revenues	<u>6,942,291</u>	<u>653,421</u>	<u>11,043</u>	<u>7,606,755</u>
Expenditures:				
Current:				
General government	5,000	-	-	5,000
Public protection	5,526,207	-	-	5,526,207
Public ways and facilities	133,039	312,895	-	445,934
Health and sanitation	929,202	-	-	929,202
Capital outlay	467,880	1,281,106	-	1,748,986
Debt service:				
Principal	5,414	-	-	5,414
Interest	6,043	-	-	6,043
Total expenditures	<u>7,072,785</u>	<u>1,594,001</u>	<u>-</u>	<u>8,666,786</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(130,494)</u>	<u>(940,580)</u>	<u>11,043</u>	<u>(1,060,031)</u>
Other financing sources (uses):				
Transfers in	-	2,845	-	2,845
Transfers out	(264,232)	-	-	(264,232)
Total other financing sources (uses)	<u>(264,232)</u>	<u>2,845</u>	<u>-</u>	<u>(261,387)</u>
Net change in fund balances	<u>(394,726)</u>	<u>(937,735)</u>	<u>11,043</u>	<u>(1,321,418)</u>
Fund balances, beginning of year	<u>7,146,641</u>	<u>4,758,265</u>	<u>238,699</u>	<u>12,143,605</u>
Fund balances, end of year	<u>\$ 6,751,915</u>	<u>\$ 3,820,530</u>	<u>\$ 249,742</u>	<u>\$ 10,822,187</u>

OTHER GOVERNMENTAL FUNDS

OTHER SPECIAL REVENUE FUNDS



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

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

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

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

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

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

Child Support Services – This fund is used to account for the revenues and expenditures relating to the County's child support enforcement program.

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

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

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

Lighting Districts – Provide Street and highway safety lighting for all unincorporated areas of the county.

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING BALANCE SHEET
OTHER SPECIAL REVENUE FUNDS
JUNE 30, 2009

	Fish and Game	County Fire	Criminal Justice Facility	Courthouse Construction	Monument Preservation	Child Support Services
Assets:						
Cash and investments	\$ 157,875	\$ 1,264,029	\$ 1,206,023	\$ 41,717	\$ 23,297	\$ 3
Accounts receivable, net	-	1,266	-	-	-	-
Taxes receivable	-	3,473	-	-	-	-
Intergovernmental receivables	-	45,679	-	-	-	121,023
Prepaid items	-	-	-	-	-	-
Total assets	\$ 157,875	\$ 1,314,447	\$ 1,206,023	\$ 41,717	\$ 23,297	\$ 121,026
Liabilities and fund balances						
Liabilities:						
Accounts payable	\$ -	\$ 540,972	\$ -	\$ -	\$ -	\$ 3,296
Salaries and benefits payable	-	8,651	-	-	-	-
Deferred revenue	9,361	29,828	-	-	20,350	-
Advances from other funds	-	-	-	-	-	117,730
Total liabilities	9,361	579,451	-	-	20,350	121,026
Fund balances:						
Reserved for:						
Encumbrances	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Other	-	-	-	-	-	-
Unreserved:						
Designated for future projects	-	-	-	-	-	-
Undesignated	148,514	734,996	1,206,023	41,717	2,947	-
Total fund balances	148,514	734,996	1,206,023	41,717	2,947	-
Total liabilities and fund balances	\$ 157,875	\$ 1,314,447	\$ 1,206,023	\$ 41,717	\$ 23,297	\$ 121,026

Cemetery Districts	Children and Families Commission	County Service Areas	Lighting Districts	Total Other Special Revenue Funds	
\$ 469,785	\$ 973,576	\$ 2,032,074	\$ 1,097,893	\$ 7,266,272	Assets:
11,457	-	-	-	12,723	Cash and investments
118	-	121	175	3,887	Accounts receivable, net
-	154,258	-	-	320,960	Taxes receivable
-	35,883	-	-	35,883	Intergovernmental receivables
					Prepaid items
<u>\$ 481,360</u>	<u>\$ 1,163,717</u>	<u>\$ 2,032,195</u>	<u>\$ 1,098,068</u>	<u>\$ 7,639,725</u>	Total assets
					Liabilities and fund balances
					Liabilities:
\$ 623	\$ 82,868	\$ -	\$ -	\$ 627,759	Accounts payable
1,026	-	-	-	9,677	Salaries and benefits payable
-	73,105	-	-	132,644	Deferred revenue
-	-	-	-	117,730	Advances from other funds
<u>1,649</u>	<u>155,973</u>	<u>-</u>	<u>-</u>	<u>887,810</u>	Total liabilities
					Fund balances:
					Reserved for:
-	891,997	-	-	891,997	Encumbrances
-	35,883	-	-	35,883	Prepaid items
-	20,252	-	-	20,252	Other
					Unreserved:
-	59,612	-	-	59,612	Designated for future projects
479,711	-	2,032,195	1,098,068	5,744,171	Undesignated
<u>479,711</u>	<u>1,007,744</u>	<u>2,032,195</u>	<u>1,098,068</u>	<u>6,751,915</u>	Total fund balances
<u>\$ 481,360</u>	<u>\$ 1,163,717</u>	<u>\$ 2,032,195</u>	<u>\$ 1,098,068</u>	<u>\$ 7,639,725</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, 2009

	<u>Fish and Game</u>	<u>County Fire</u>	<u>Criminal Justice Facility</u>	<u>Courthouse Construction</u>	<u>Monument Preservation</u>	<u>Child Support Services</u>
Revenues:						
Taxes	\$ -	\$ 2,451,435	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	107,820	-	-	-	-
Fines, forfeits, and penalties	4,634	-	226,527	3,732	-	-
Interest, rents and concessions	2,329	44,884	21,054	564	371	1,522
Intergovernmental:						
State	-	292,381	-	-	-	555,794
Federal	-	27,179	-	-	-	1,433,791
Other	-	103,200	-	-	-	-
Charges for services	-	53,147	-	-	7,870	-
Miscellaneous	-	215,137	-	-	-	-
Total revenues	<u>6,963</u>	<u>3,295,183</u>	<u>247,581</u>	<u>4,296</u>	<u>8,241</u>	<u>1,991,107</u>
Expenditures:						
Current:						
General government	-	-	-	-	5,000	-
Public protection	5,782	3,460,896	-	-	-	1,987,347
Public ways and facilities	-	-	-	-	-	-
Health and sanitation	-	-	-	-	-	-
Capital outlay	-	462,644	-	-	-	3,760
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total expenditures	<u>5,782</u>	<u>3,923,540</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>1,991,107</u>
Excess (deficiency) of revenues over (under) expenditures	1,181	(628,357)	247,581	4,296	3,241	-
Other financing uses:						
Transfers out	-	-	(248,353)	-	(15,879)	-
Net change in fund balances	1,181	(628,357)	(772)	4,296	(12,638)	-
Fund balances, beginning of year	147,333	1,363,353	1,206,795	37,421	15,585	-
Fund balances, end of year	<u>\$ 148,514</u>	<u>\$ 734,996</u>	<u>\$ 1,206,023</u>	<u>\$ 41,717</u>	<u>\$ 2,947</u>	<u>\$ -</u>

Cemetery Districts	Children and Families Commission	County Service Areas	Lighting Districts	Total Other Special Revenue Funds	
					Revenues:
\$ 81,341	\$ -	\$ 82,793	\$ 120,931	\$ 2,736,500	Taxes
-	-	-	-	107,820	Licenses and permits
-	-	-	-	234,893	Fines, forfeits, and penalties
10,370	15,963	26,764	15,977	139,798	Interest, rents and concessions
					Intergovernmental:
139	753,946	-	-	1,602,260	State
-	-	-	-	1,460,970	Federal
-	-	-	-	103,200	Other
6,058	-	255,047	-	322,122	Charges for services
17,801	1,790	-	-	234,728	Miscellaneous
<u>115,709</u>	<u>771,699</u>	<u>364,604</u>	<u>136,908</u>	<u>6,942,291</u>	Total revenues
					Expenditures:
					Current:
-	-	-	-	5,000	General government
72,182	-	-	-	5,526,207	Public protection
-	-	94,370	38,669	133,039	Public ways and facilities
-	929,202	-	-	929,202	Health and sanitation
1,476	-	-	-	467,880	Capital outlay
					Debt service:
5,414	-	-	-	5,414	Principal
6,043	-	-	-	6,043	Interest
<u>85,115</u>	<u>929,202</u>	<u>94,370</u>	<u>38,669</u>	<u>7,072,785</u>	Total expenditures
					Excess (deficiency) of revenues
30,594	(157,503)	270,234	98,239	(130,494)	over (under) expenditures
					Other financing uses:
-	-	-	-	(264,232)	Transfers out
<u>30,594</u>	<u>(157,503)</u>	<u>270,234</u>	<u>98,239</u>	<u>(394,726)</u>	Net change in fund balances
<u>449,117</u>	<u>1,165,247</u>	<u>1,761,961</u>	<u>999,829</u>	<u>7,146,641</u>	Fund balances, beginning of year
<u>\$ 479,711</u>	<u>\$ 1,007,744</u>	<u>\$ 2,032,195</u>	<u>\$ 1,098,068</u>	<u>\$ 6,751,915</u>	Fund balances, end of year

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - FISH AND GAME SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Fines, forfeits, and penalties	\$ 5,500	\$ 5,500	\$ 4,634	\$ (866)
Use of money and property	6,500	6,500	2,329	(4,171)
Total revenues	12,000	12,000	6,963	(5,037)
Expenditures:				
Public protection				
Fish and Wildlife	28,000	28,000	5,782	22,218
Net change in fund balance	\$ (16,000)	\$ (16,000)	1,181	\$ 17,181
Fund balance, beginning of year			147,333	
Fund balance, end of year			\$ 148,514	

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, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Taxes	\$ 2,192,820	\$ 2,192,820	\$ 2,451,435	\$ 258,615
Licenses and permits	155,000	155,000	107,820	(47,180)
Use of money and property	27,655	27,655	44,884	17,229
Intergovernmental:				
State	278,573	278,573	292,381	13,808
Federal	35,992	35,992	27,179	(8,813)
Other	90,000	90,000	103,200	13,200
Charges for services	180,500	180,500	172,329	(8,171)
Miscellaneous	196,500	197,625	215,137	17,512
Total revenues	3,157,040	3,158,165	3,414,365	256,200
Expenditures:				
Public protection:				
County Fire Department	4,389,826	4,390,951	3,923,540	467,411
Net change in fund balance (budgetary basis)	\$ (1,232,786)	\$ (1,232,786)	(509,175)	\$ 723,611
Basis adjustment:				
Agency funds allocation			(119,182)	
Net change in fund balance (GAAP basis)			(628,357)	
Fund balance, beginning of year			1,363,353	
Fund balance, end of year			\$ 734,996	

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, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Fines, forfeits, and penalties	\$ 250,000	\$ 250,000	\$ 226,527	\$ (23,473)
Use of money and property	15,000	15,000	21,054	6,054
Total revenues	265,000	265,000	247,581	(17,419)
Other financing uses:				
Transfers out	(1,471,795)	(1,471,795)	(248,353)	1,223,442
Net change in fund balance	<u>\$ (1,206,795)</u>	<u>\$ (1,206,795)</u>	(772)	<u>\$ 1,206,023</u>
Fund balance, beginning of year			<u>1,206,795</u>	
Fund balance, end of year			<u>\$ 1,206,023</u>	

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - COURTHOUSE CONSTRUCTION SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
Revenues:				
Fines, forfeits, and penalties	\$ 4,200	\$ 4,200	\$ 3,732	\$ (468)
Use of money and property	250	250	564	314
Total revenues	4,450	4,450	4,296	(154)
Expenditures:				
General government				
Courthouse construction	41,871	41,871	-	41,871
Net change in fund balance	\$ (37,421)	\$ (37,421)	4,296	\$ 41,717
Fund balance, beginning of year			37,421	
Fund balance, end of year			\$ 41,717	

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, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Use of money and property	\$ 2,000	\$ 2,000	\$ 371	\$ (1,629)
Charges for services	10,000	10,000	7,870	(2,130)
Total revenues	12,000	12,000	8,241	(3,759)
Expenditures:				
General Government				
Monumentation	15,000	11,668	5,000	6,668
Excess (deficiency) of revenues				
over (under) expenditures	(3,000)	332	3,241	2,909
Other financing uses:				
Transfers out	-	(15,917)	(15,879)	38
Net change in fund balance	\$ (3,000)	\$ (15,585)	(12,638)	\$ 2,947
Fund balance, beginning of year			15,585	
Fund balance, end of year			\$ 2,947	

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILD SUPPORT SERVICES SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Use of money and property	\$ 5,000	\$ 5,000	\$ 1,522	\$ (3,478)
Intergovernmental:				
State	681,788	684,983	555,794	(129,189)
Federal	1,303,561	1,303,561	1,433,791	130,230
Total revenues	1,990,349	1,993,544	1,991,107	(2,437)
Expenditures:				
Public protection:				
Child support services	1,990,349	1,993,544	1,991,107	2,437
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund balance, beginning of year			-	
Fund balance, end of year			<u>\$ -</u>	

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CEMETERY DISTRICTS SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Taxes	\$ 79,811	\$ 79,811	\$ 81,341	\$ 1,530
Use of money and property	15,254	15,254	10,370	(4,884)
Intergovernmental:				
State	1,237	1,237	139	(1,098)
Charges for services	37,975	37,975	6,058	(31,917)
Miscellaneous	1,386	1,386	17,801	16,415
Total revenues	135,663	135,663	115,709	(19,954)
Expenditures:				
Public protection:				
Carter cemetery	67,750	226,915	54,051	172,864
Columbia cemetery	109,964	109,964	19,798	90,166
Jamestown cemetery	67,709	67,709	2,572	65,137
Oak Grove cemetery	12,542	12,542	8,095	4,447
Oak Grove donations	20,927	20,927	-	20,927
Shaws Flat Springfield cemetery	102,485	102,485	599	101,886
Total expenditures	381,377	540,542	85,115	455,427
Net change in fund balance	\$ (245,714)	\$ (404,879)	30,594	\$ 435,473
Fund balance, beginning of year			449,117	
Fund balance, end of year			\$ 479,711	

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, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Use of money and property	\$ 26,415	\$ 26,915	\$ 15,963	\$ (10,952)
Intergovernmental:				
State	779,665	836,911	753,946	(82,965)
Miscellaneous	-	1,789	1,790	1
Total revenues	806,080	865,615	771,699	(93,916)
Expenditures:				
Health and sanitation				
Prop. 10 restricted admin.	105,394	105,794	90,757	15,037
Prop. 10 - general	453,791	457,093	418,063	39,030
School readiness	225,000	225,000	225,000	-
Child care retention	60,753	60,753	69,710	(8,957)
Regional technical assistance	177,754	235,000	125,672	109,328
Total expenditures	1,022,692	1,083,640	929,202	154,438
Net change in fund balance	\$ (216,612)	\$ (218,025)	(157,503)	\$ 60,522
Fund balance, beginning of year			1,165,247	
Fund balance, end of year			\$ 1,007,744	

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, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Taxes	\$ 77,687	\$ 77,687	\$ 82,793	\$ 5,106
Use of money and property	58,116	58,116	26,764	(31,352)
Charges for services	254,238	254,238	255,047	809
Total revenues	390,041	390,041	364,604	(25,437)
Expenditures:				
Public ways and facilities:				
CSA #2 Lake Don Pedro #2,3	74,623	74,623	105	74,518
CSA #3 Lake Don Pedro #1	60,582	60,582	803	59,779
CSA #4 Jupiter Subdivision	3,840	3,840	9	3,831
CSA #5 Emerald Ranch	13,127	13,127	181	12,946
CSA #8 Lake Don Pedro #4,5	3,660	3,660	6	3,654
CSA #10 Monte Grande Heights	116,793	116,793	2,119	114,674
CSA #11 Phoenix Lake Country Club	2,938	2,938	3	2,935
CSA #13 Yosemite Highland	64,347	64,347	615	63,732
CSA #20 Cedar Ridge Road	225,234	225,234	11,708	213,526
CSA #26 Manzanita Drive	23,104	23,104	3,888	19,216
CSA #28 Rough & Ready Ridge	102,608	102,608	3,128	99,480
CSA #29 Comstock Ranch	234,061	234,061	8,802	225,259
CSA #30 Bull Pine Acres	567	567	25	542
CSA #31 Curtis Creek Ranch	9,345	9,345	-	9,345
CSA #32 Ridgewood Units 2,3	247,774	247,774	10,669	237,105
CSA #33 Springfield Ranchette	206	206	-	206
CSA #34 Phoenix Lk Fairway Estate	352	352	-	352
CSA #35 Preston Lane	9,523	9,523	-	9,523
CSA #36 Columbia Vista Estates	73,848	73,848	308	73,540
CSA #37 Mi-Wuk Pines Estates	74,732	74,732	4,950	69,782
CSA #40 Sunnyside Subdivision	8,004	8,004	-	8,004
CSA #41 Oak Hill Road	1,198	1,198	-	1,198
CSA #42 Meadow Oak Park	5,169	5,169	-	5,169
CSA #43 Black Oak Estates	94,683	94,683	7,818	86,865
CSA #44 Yosemite Vista Estates	983	983	-	983
CSA #45 Buena Oaks Estates	3,486	3,486	-	3,486
CSA #46 MT. Ridge Estates	9,287	9,287	-	9,287
CSA #47 Cherry Valley Golf & Co	15,457	15,457	4,032	11,425
CSA #48 Sonora Vista Estate	154,716	154,716	8,766	145,950
CSA #49 Poppy Hill Subdivision	35,707	35,707	838	34,869
CSA #50 Yosemite Estates	2,896	2,896	-	2,896
CSA #51 Twain Harte Heights	33,863	33,863	4,251	29,612
CSA #52 Gina Lane	2,748	2,748	135	2,613
CSA #53 Whispering Woods	182,276	182,276	3,920	178,356
CSA #55 Vilas Lanes	2,115	2,115	324	1,791
CSA #56 Milla Villa Estates	71,769	71,769	4,091	67,678
CSA #57 Countryside Estates	20,703	20,703	935	19,768

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, 2009

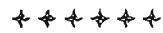
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
CSA #58 Chaparral Heights	90,848	90,848	6,094	84,754
CSA #59 Mountain Vista	11,064	11,064	722	10,342
CSA #60 Gibbs Ranch #7	31,278	31,278	1,252	30,026
CSA #61 Granite Ridge	2,846	2,846	146	2,700
CSA #62 Sierra Meadows	10,038	10,038	1,554	8,484
CSA # 64-Eagle Ridge	10,248	10,248	1,057	9,191
CSA #65 Deer Park	7,735	7,735	594	7,141
PRD-Apple Valley Unit 03	-	523	522	1
Total public protection	2,150,381	2,150,904	94,370	2,056,534
Total expenditures	2,150,381	2,150,904	94,370	2,056,534
Net change in fund balance	<u>\$ (1,760,340)</u>	<u>\$ (1,760,863)</u>	270,234	<u>\$ 2,031,097</u>
Fund balance, beginning of year			1,761,961	
Fund balance, end of year			<u>\$ 2,032,195</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, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Taxes	\$ 118,179	\$ 118,179	\$ 120,931	\$ 2,752
Use of money and property	37,821	37,821	15,977	(21,844)
Intergovernmental:				
State	1,670	1,670	-	(1,670)
Total revenues	157,670	157,670	136,908	(20,762)
Expenditures:				
Public ways and facilities:				
Columbia Lighung District	342,083	342,083	7,459	334,624
Groveland Lighting District	249,213	249,213	3,390	245,823
Jamestown Lighting District	123,410	123,410	9,029	114,381
Rolling Hills Lighung District	45,079	45,079	1,787	43,292
South Sonora Lighung District	118,349	118,349	1,902	116,447
Tuolumne Lighung District	212,617	212,617	11,141	201,476
Valle Vista Lighting District	13,488	13,488	1,478	12,010
Volponi Acres Lighting District	40,663	40,663	2,483	38,180
Total expenditures	1,144,902	1,144,902	38,669	1,106,233
Net change in fund balance	\$ (987,232)	\$ (987,232)	98,239	\$ 1,085,471
Fund balance, beginning of year			999,829	
Fund balance, end of year			\$ 1,098,068	

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.

Road Construction – This fund is used to account for revenues and expenditures related to construction and maintenance of County streets and roads.

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS
JUNE 30, 2009

	<u>Airport Construction</u>	<u>Road Construction</u>	<u>Total</u>
Assets:			
Cash and investments	\$ 34,435	\$ 3,762,421	\$ 3,796,856
Intergovernmental receivables	<u>-</u>	<u>37,939</u>	<u>37,939</u>
Total assets	<u><u>\$ 34,435</u></u>	<u><u>\$ 3,800,360</u></u>	<u><u>\$ 3,834,795</u></u>
 Liabilities and fund balances			
Liabilities:			
Accounts payable	<u>\$ 32</u>	<u>\$ 14,233</u>	<u>\$ 14,265</u>
 Fund balances:			
Reserved for encumbrances	-	220,519	220,519
Unreserved, undesignated	<u>34,403</u>	<u>3,565,608</u>	<u>3,600,011</u>
Total fund balances	<u><u>34,403</u></u>	<u><u>3,786,127</u></u>	<u><u>3,820,530</u></u>
Total liabilities and fund balances	<u><u>\$ 34,435</u></u>	<u><u>\$ 3,800,360</u></u>	<u><u>\$ 3,834,795</u></u>

**COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2009**

	<u>Airport Construction</u>	<u>Road Construction</u>	<u>Total</u>
Revenues:			
Interest, rents and concessions	\$ -	\$ 29,733	\$ 29,733
Intergovernmental:			
State	9,242	427,522	436,764
Federal	87,517	-	87,517
Other	-	14,055	14,055
Charges for services	-	85,352	85,352
	<u>96,759</u>	<u>556,662</u>	<u>653,421</u>
Total revenues			
Expenditures:			
Current:			
Public ways and facilities	-	312,895	312,895
Capital outlay	99,352	1,181,754	1,281,106
	<u>99,352</u>	<u>1,494,649</u>	<u>1,594,001</u>
Total expenditures			
Deficiency of revenues under expenditures	(2,593)	(937,987)	(940,580)
Other financing sources:			
Transfers in	2,845	-	2,845
	<u>2,845</u>	<u>-</u>	<u>2,845</u>
Net change in fund balances	252	(937,987)	(937,735)
Fund balances, beginning of year	<u>34,151</u>	<u>4,724,114</u>	<u>4,758,265</u>
Fund balances, end of year	<u>\$ 34,403</u>	<u>\$ 3,786,127</u>	<u>\$ 3,820,530</u>

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - AIRPORT CONSTRUCTION CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues:				
Intergovernmental:				
State	\$ 92,510	\$ 9,415	\$ 9,242	\$ (173)
Federal	71,250	92,755	87,517	(5,238)
Miscellaneous	8,000	8,000	-	(8,000)
Total revenues	171,760	110,170	96,759	(13,411)
Expenditures:				
Public ways and facilities:				
Plant acquisition - airport construction	205,911	144,321	99,352	44,969
Deficiency of revenues under expenditures	(34,151)	(34,151)	(2,593)	31,558
Other financing sources:				
Transfers in	-	-	2,845	2,845
Net change in fund balance	<u>\$ (34,151)</u>	<u>\$ (34,151)</u>	252	<u>\$ 34,403</u>
Fund balance, beginning of year			<u>34,151</u>	
Fund balance, end of year			<u>\$ 34,403</u>	

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, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
Revenues:				
Use of money and property	\$ 20,000	\$ 20,000	\$ 29,733	\$ 9,733
Intergovernmental:				
State	669,000	694,628	427,522	(267,106)
Federal	3,499,350	5,665,350	-	(5,665,350)
Other	50,000	50,000	14,055	(35,945)
Charges for services	726,000	726,000	85,352	(640,648)
Total revenues	4,964,350	7,155,978	556,662	(6,599,316)
Expenditures:				
Public ways and facilities				
Public works projects	6,876,861	9,778,663	1,494,649	8,284,014
Net change in fund balance	<u>\$ (1,912,511)</u>	<u>\$ (2,622,685)</u>	(937,987)	<u>\$ 1,684,698</u>
Fund balance, beginning of year			4,724,114	
Fund balance, end of year			<u>\$ 3,786,127</u>	



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OTHER GOVERNMENTAL FUNDS

PERMANENT FUND

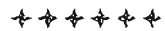


The Permanent Fund is used to account for financial resources of the Cemetery Endowment that are legally restricted to the extent that only earnings, and not principal, may be used.

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - PERMANENT FUND
FOR THE YEAR ENDED JUNE 30, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
Revenues:				
Use of money and property	\$ 2,462	\$ 2,462	\$ 5,976	\$ 3,514
Charges for services	1,483	1,483	1,417	(66)
Miscellaneous	3,000	3,000	3,650	650
Total revenues	6,945	6,945	11,043	4,098
Expenditures:				
Public protection:				
Carter cemetery endowment	24,050	24,050	-	24,050
Columbia cemetery endowment	120,890	136,683	-	136,683
Jamestown cemetery endowment	13,301	13,301	-	13,301
Oak Grove cemetery endowment	30,190	30,190	-	30,190
Total expenditures	188,431	204,224	-	204,224
Net change in fund balance	\$ (181,486)	\$ (197,279)	11,043	\$ 208,322
Fund balance, beginning of year			238,699	
Fund balance, end of year			\$ 249,742	

OTHER ENTERPRISE FUNDS



Public Transportation – This fund is used to account for revenues and expenses of County operated public transportation activities.

Public Power Agency – This fund is used to account for revenues and expenses of the 30-member Tuolumne County Public Power Agency, which supplies electrical power to its members at a rate below the current market rate.

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF NET ASSETS
OTHER ENTERPRISE FUNDS
JUNE 30, 2009.

	<u>Public Transportation</u>	<u>Public Power Agency</u>	<u>Total Other Enterprise Funds</u>
Assets:			
Current assets:			
Cash and investments	\$ 90,447	\$ 1,710,900	\$ 1,801,347
Intergovernmental receivables	<u>355,709</u>	<u>42,298</u>	<u>398,007</u>
Total current assets	446,156	1,753,198	2,199,354
Noncurrent assets:			
Restricted cash and investments	-	419,285	419,285
Capital assets:			
Depreciable, net	<u>528,755</u>	<u>745</u>	<u>529,500</u>
Total assets	<u>974,911</u>	<u>2,173,228</u>	<u>3,148,139</u>
Liabilities:			
Current liabilities			
Accounts payable	73,353	238,891	312,244
Salaries and benefits payable	<u>7,344</u>	<u>-</u>	<u>7,344</u>
Total current liabilities	80,697	238,891	319,588
Noncurrent liabilities:			
Accrued compensated absences	<u>35,862</u>	<u>-</u>	<u>35,862</u>
Total liabilities	<u>116,559</u>	<u>238,891</u>	<u>355,450</u>
Net Assets			
Invested in capital assets, net of related debt	528,755	745	529,500
Restricted for:			
Energy services	-	419,285	419,285
Unrestricted	<u>329,597</u>	<u>1,514,307</u>	<u>1,843,904</u>
Total net assets	<u>\$ 858,352</u>	<u>\$ 1,934,337</u>	<u>\$ 2,792,689</u>

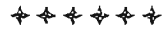
COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET ASSETS
OTHER ENTERPRISE FUNDS
FOR THE YEAR ENDED JUNE 30, 2009

	<u>Public Transportation</u>	<u>Public Power Agency</u>	<u>Total Other Enterprise Funds</u>
Operating revenues:			
Charges for services	\$ 535,031	\$ 1,480,624	\$ 2,015,655
Operating expenses:			
Salaries and benefits	394,931	-	394,931
Purchased services	1,292,332	-	1,292,332
Professional fees	4,647	124,383	129,030
General and administrative	258,836	359,430	618,266
Utilities	-	1,361,980	1,361,980
Depreciation	202,431	347	202,778
Total operating expenses	2,153,177	1,846,140	3,999,317
Operating loss	(1,618,146)	(365,516)	(1,983,662)
Nonoperating revenues:			
Interest income	327	35,962	36,289
Intergovernmental:			
State	1,108,221	-	1,108,221
Federal	239,425	-	239,425
Gain on sale of capital assets	5,480	-	5,480
Other income	20,412	-	20,412
Total nonoperating revenues	1,373,865	35,962	1,409,827
Loss before capital contributions and transfers	(244,281)	(329,554)	(573,835)
Capital contributions	87,710	-	87,710
Transfers in	13,698	-	13,698
Change in net assets	(142,873)	(329,554)	(472,427)
Net assets, beginning of year, restated	1,001,225	2,263,891	3,265,116
Net assets, end of year	<u>\$ 858,352</u>	<u>\$ 1,934,337</u>	<u>\$ 2,792,689</u>

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF CASH FLOWS
OTHER ENTERPRISE FUNDS
FOR THE YEAR ENDED JUNE 30, 2009

	Public Transportation	Public Power Agency	Total Other Enterprise Funds
Cash flows from operating activities:			
Receipts from customers and users	\$ 555,443	\$ 1,484,470	\$ 2,039,913
Payments to suppliers	(1,557,997)	(1,849,056)	(3,407,053)
Payments to employees	(398,706)	-	(398,706)
Net cash used for operating activities	<u>(1,401,260)</u>	<u>(364,586)</u>	<u>(1,765,846)</u>
Cash flows from noncapital financing activities:			
Payment on advances from other funds	(46,642)	-	(46,642)
Intergovernmental	1,532,542	-	1,532,542
Net cash provided by noncapital financing activities:	<u>1,485,900</u>	<u>-</u>	<u>1,485,900</u>
Cash flows from capital and related financing activities:			
Acquisition and construction of capital assets	(87,710)	-	(87,710)
Proceeds from sales of capital assets	5,480	-	5,480
Capital contributions	87,710	-	87,710
Net cash provided by capital and related financing activities	<u>5,480</u>	<u>-</u>	<u>5,480</u>
Cash flows from investing activities:			
Interest received	327	35,962	36,289
Net increase (decrease) in cash and cash equivalents	90,447	(328,624)	(238,177)
Cash and cash equivalents, beginning of year	-	2,458,809	2,458,809
Cash and cash equivalents, end of year	<u>\$ 90,447</u>	<u>\$ 2,130,185</u>	<u>\$ 2,220,632</u>
Reconciliation to the Statement of Net Assets:			
Cash and investments	\$ 90,447	\$ 1,710,900	\$ 1,801,347
Restricted cash and investments	-	419,285	419,285
Total cash and cash equivalents	<u>\$ 90,447</u>	<u>\$ 2,130,185</u>	<u>\$ 2,220,632</u>
Noncash investing, capital and financing activities:			
Transfers in of capital assets	\$ 13,698	\$ -	\$ 13,698
Reconciliation of operating loss to net cash used for operating activities:			
Operating loss	\$ (1,618,146)	\$ (365,516)	\$ (1,983,662)
Adjustments to reconcile operating loss to net cash used for operating activities:			
Depreciation expense	202,431	347	202,778
Other income	20,412	-	20,412
Changes in assets and liabilities:			
Intergovernmental receivables	-	3,846	3,846
Accounts payable	(2,182)	(3,263)	(5,445)
Salaries and benefits payable	(1,799)	-	(1,799)
Compensated absences	(1,976)	-	(1,976)
Net cash used for operating activities	<u>\$ (1,401,260)</u>	<u>\$ (364,586)</u>	<u>\$ (1,765,846)</u>

INTERNAL SERVICE FUNDS



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

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

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

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

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

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

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

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

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

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
JUNE 30, 2009

	<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	\$ 1,455,743	\$ 106,547	\$ 135,018	\$ 255,674	\$ 138,529
Accounts receivable, net	-	-	-	71,935	-
Intergovernmental receivables	-	-	1,661	1,999	-
Prepaid items	-	-	-	-	-
Total current assets	1,455,743	106,547	136,679	329,608	138,529
Noncurrent assets:					
Restricted cash and investments	100,000	-	-	-	-
Advances to other funds	5,458,542	-	-	-	-
Capital assets:					
Depreciable, net	-	-	9,472	46,076	-
Total noncurrent assets	5,558,542	-	9,472	46,076	-
Total assets	7,014,285	106,547	146,151	375,684	138,529
Liabilities:					
Current liabilities					
Accounts payable	-	27,046	18,129	108,107	82,262
Salaries and benefits payable	-	-	1,866	-	-
Accrued compensated absences	-	-	-	-	-
Accrued claims	1,913,430	367,930	-	-	-
Total current liabilities	1,913,430	394,976	19,995	108,107	82,262
Noncurrent liabilities:					
Advances from other funds	-	-	-	-	-
Accrued compensated absences	-	-	-	-	-
Accrued OPEB Liability	-	-	-	-	-
Accrued claims	5,888,570	258,140	-	-	-
Total noncurrent liabilities	5,888,570	258,140	-	-	-
Total liabilities	7,802,000	653,116	19,995	108,107	82,262
Net Assets (Deficit):					
Invested in capital assets, net of related debt	-	-	9,472	46,076	-
Unrestricted	(787,715)	(546,569)	116,684	221,501	56,267
Total net assets (deficit)	\$ (787,715)	\$ (546,569)	\$ 126,156	\$ 267,577	\$ 56,267

<u>Employee Group Insurance</u>	<u>Employee Leave Liability</u>	<u>Post Retirement Insurance</u>	<u>Total Internal Service Funds</u>	
				Assets:
				Current assets:
\$ 17	\$ 257,853	\$ 1,321,615	\$ 3,670,996	Cash and investments
-	-	-	71,935	Accounts receivable, net
-	-	-	3,660	Intergovernmental receivables
357,815	-	4,545	362,360	Prepaid items
<u>357,832</u>	<u>257,853</u>	<u>1,326,160</u>	<u>4,108,951</u>	Total current assets
				Noncurrent assets:
-	-	-	100,000	Restricted cash and investments
-	-	-	5,458,542	Advances to other funds
-	-	-	55,548	Capital assets:
				Depreciable, net
-	-	-	5,614,090	Total noncurrent assets
<u>357,832</u>	<u>257,853</u>	<u>1,326,160</u>	<u>9,723,041</u>	Total assets
				Liabilities:
				Current liabilities:
2,299	-	-	237,843	Accounts payable
-	-	-	1,866	Salaries and benefits payable
-	750,000	-	750,000	Accrued compensated absences
-	-	-	2,281,360	Accrued claims
<u>2,299</u>	<u>750,000</u>	<u>-</u>	<u>3,271,069</u>	Total current liabilities
				Noncurrent liabilities:
322,750	-	-	322,750	Advances from other funds
-	6,028,425	-	6,028,425	Accrued compensated absences
-	-	1,905,297	1,905,297	Accrued OPEB Liability
-	-	-	6,146,710	Accrued claims
<u>322,750</u>	<u>6,028,425</u>	<u>1,905,297</u>	<u>14,403,182</u>	Total noncurrent liabilities
<u>325,049</u>	<u>6,778,425</u>	<u>1,905,297</u>	<u>17,674,251</u>	Total liabilities
				Net Assets (Deficit):
-	-	-	55,548	Invested in capital assets, net of related debt
32,783	(6,520,572)	(579,137)	(8,006,758)	Unrestricted
<u>\$ 32,783</u>	<u>\$ (6,520,572)</u>	<u>\$ (579,137)</u>	<u>\$ (7,951,210)</u>	Total net assets (deficit)

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET ASSETS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2009

	<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>
Operating revenues:					
Charges for services	\$ 1,414,497	\$ 1,427,459	\$ 730,957	\$ 660,228	\$ 279,998
Miscellaneous	117,810	29,133	2,873	-	-
Total operating revenues	<u>1,532,307</u>	<u>1,456,592</u>	<u>733,830</u>	<u>660,228</u>	<u>279,998</u>
Operating expenses:					
Salaries and benefits	225,349	-	110,027	-	-
Professional fees	162,435	70,601	25,985	151,599	24
Claims	1,282,129	793,657	-	-	-
Health insurance benefits	-	-	-	-	-
Unemployment benefits	-	-	-	-	331,751
General and administrative	206,580	235,432	643,189	676,996	-
Depreciation	-	-	3,141	131,489	-
Total operating expenses	<u>1,876,493</u>	<u>1,099,690</u>	<u>782,342</u>	<u>960,084</u>	<u>331,775</u>
Operating income (loss)	(344,186)	356,902	(48,512)	(299,856)	(51,777)
Nonoperating revenues:					
Interest income	<u>162,582</u>	<u>8,887</u>	<u>3,248</u>	<u>7,224</u>	<u>2,751</u>
Income (loss) before transfers	(181,604)	365,789	(45,264)	(292,632)	(49,026)
Transfers out	<u>(45,767)</u>	<u>(1,065,586)</u>	<u>(60,000)</u>	<u>-</u>	<u>-</u>
Change in net assets	(227,371)	(699,797)	(105,264)	(292,632)	(49,026)
Net assets (deficit), beginning of year	<u>(560,344)</u>	<u>153,228</u>	<u>231,420</u>	<u>560,209</u>	<u>105,293</u>
Net assets (deficit), end of year	<u>\$ (787,715)</u>	<u>\$ (546,569)</u>	<u>\$ 126,156</u>	<u>\$ 267,577</u>	<u>\$ 56,267</u>

Employee Group Insurance	Employee Leave Liability	Post Retirement Insurance	Total Internal Service Funds	
\$ 6,488,097	\$ 1,200,000	\$ 600,882	\$ 12,802,118	Operating revenues:
-	-	-	149,816	Charges for services
6,488,097	1,200,000	600,882	12,951,934	Miscellaneous
				Total operating revenues
-	1,318,545	-	1,653,921	Operating expenses:
573	-	10,717	421,934	Salaries and benefits
-	-	-	2,075,786	Professional fees
6,489,823	-	2,265,000	8,754,823	Claims
-	-	-	331,751	Health insurance benefits
-	-	-	1,762,197	Unemployment benefits
-	-	-	134,630	General and administrative
6,490,396	1,318,545	2,275,717	15,135,042	Depreciation and amortization
				Total operating expenses
(2,299)	(118,545)	(1,674,835)	(2,183,108)	Operating income (loss)
2,957	7,346	19,268	214,263	Nonoperating revenues:
658	(111,199)	(1,655,567)	(1,968,845)	Interest income
-	-	-	(1,171,353)	Income (loss) before transfers
658	(111,199)	(1,655,567)	(3,140,198)	Transfers out
32,125	(6,409,373)	1,076,430	(4,811,012)	Change in net assets
\$ 32,783	\$ (6,520,572)	\$ (579,137)	\$ (7,951,210)	Net assets (deficit), beginning of year
				Net assets (deficit), end of year

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2009

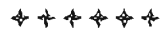
	Workers' Compensation	Liability Insurance	Purchasing and Special Services	Telephone	Unemployment Insurance
Cash Flows from operating activities:					
Receipts from interfund services provided	\$ 1,532,307	\$ 1,456,592	\$ 734,894	\$ 588,642	\$ 279,998
Payments to suppliers	(424,151)	(289,331)	(668,270)	(757,539)	(295,003)
Payments to employees	(227,156)	-	(110,441)	-	-
Claims paid	(1,282,129)	(793,657)	-	-	-
Net cash provided by (used for) operating activities	(401,129)	373,604	(43,817)	(168,897)	(15,005)
Cash flows from noncapital financing activities:					
Transfers out to other funds	(45,767)	(1,065,586)	(60,000)	-	-
Advances to other funds	(152,688)	-	-	-	-
Advances from other funds	-	-	-	-	-
Net cash provided by (used for) noncapital financing activities:	(198,455)	(1,065,586)	(60,000)	-	-
Cash flows from capital and related financing activities:					
Acquisition and construction of capital assets	-	-	-	(12,265)	-
Cash flows from investing activities:					
Interest received	162,582	8,887	3,248	7,224	2,751
Net increase (decrease) in cash and cash equivalents	(437,002)	(683,095)	(100,569)	(173,938)	(12,254)
Cash and cash equivalents, beginning of year	1,992,745	789,642	235,587	429,612	150,783
Cash and cash equivalents, end of year	<u>\$ 1,555,743</u>	<u>\$ 106,547</u>	<u>\$ 135,018</u>	<u>\$ 255,674</u>	<u>\$ 138,529</u>
Reconciliation to the Statement of Net Assets:					
Cash and investments	\$ 1,455,743	\$ 106,547	\$ 135,018	\$ 255,674	\$ 138,529
Restricted cash and investments	100,000	-	-	-	-
Total cash and cash equivalents	<u>\$ 1,555,743</u>	<u>\$ 106,547</u>	<u>\$ 135,018</u>	<u>\$ 255,674</u>	<u>\$ 138,529</u>
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:					
Operating income (loss)	\$ (344,186)	\$ 356,902	\$ (48,512)	\$ (299,856)	\$ (51,777)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation expense	-	-	3,141	131,489	-
Changes in assets and liabilities:					
Accounts receivable, net	-	-	1,181	(71,935)	-
Intergovernmental receivable	-	-	(117)	349	-
Prepaid items	-	-	-	-	-
Accounts payable	(55,136)	16,702	904	71,056	36,772
Salaries and benefits payable	(1,807)	-	(414)	-	-
Accrued OPEB Liabilities	-	-	-	-	-
Compensated absences	-	-	-	-	-
Net cash provided by (used for) operating activities	<u>\$ (401,129)</u>	<u>\$ 373,604</u>	<u>\$ (43,817)</u>	<u>\$ (168,897)</u>	<u>\$ (15,005)</u>

Employee Group Insurance	Employee Leave Liability	Post Retirement Insurance	Total Internal Service Funds	
\$ 6,488,097	\$ 1,200,000	\$ 600,882	\$ 12,881,412	Cash Flows from operating activities:
(6,515,857)	-	(374,965)	(9,325,116)	Receipts from interfund services provided
-	(1,275,515)	-	(1,613,112)	Payments to suppliers
-	-	-	(2,075,786)	Payments to employees
(27,760)	(75,515)	225,917	(132,602)	Claims paid
				Net cash provided by (used for) operating activities
				Cash flows from noncapital financing activities:
-	-	-	(1,171,353)	Transfers out to other funds
-	-	-	(152,688)	Advances to other funds
24,820	-	-	24,820	Advances from other funds
24,820	-	-	(1,299,221)	Net cash provided by (used for) noncapital financing activities:
				Cash flows from capital and related financing activities:
-	-	-	(12,265)	Acquisition and construction of capital assets
				Cash flows from investing activities:
2,957	7,346	19,268	214,263	Interest received
17	(68,169)	245,185	(1,229,825)	Net increase (decrease) in cash and cash equivalents
-	326,022	1,076,430	5,000,821	Cash and cash equivalents, beginning of year
\$ 17	\$ 257,853	\$ 1,321,615	\$ 3,770,996	Cash and cash equivalents, end of year
				Reconciliation to the Statement of Net Assets:
\$ 17	\$ 257,853	\$ 1,321,615	\$ 3,670,996	Cash and investments
-	-	-	100,000	Restricted cash and investments
\$ 17	\$ 257,853	\$ 1,321,615	\$ 3,770,996	Total cash and cash equivalents
				Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:
\$ (2,299)	\$ (118,545)	\$ (1,674,835)	(2,183,108)	Operating income (loss)
				Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:
-	-	-	134,630	Depreciation expense
-	-	-	(70,754)	Changes in assets and liabilities:
-	-	-	232	Accounts receivable, net
15,715	-	(4,545)	11,170	Intergovernmental receivable
(41,176)	-	-	29,122	Prepaid items
-	-	-	(2,221)	Accounts payable
-	-	1,905,297	1,905,297	Salaries and benefits payable
-	43,030	-	43,030	Accrued OPEB Liabilities
\$ (27,760)	\$ (75,515)	\$ 225,917	\$ (132,602)	Compensated absences
				Net cash provided by (used for) operating activities



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AGENCY FUNDS



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

Property Tax Collection – This fund is used to account for property tax collections awaiting apportionment to 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, 2009**

	Balance at June 30, 2008	Additions	Deductions	Balance at June 30, 2009
Property Tax Collection				
Assets:				
Cash and investments	\$ 942,521	\$ 81,326,402	\$ 81,499,412	\$ 769,511
Taxes receivable	7,069,602	9,012,745	7,649,864	8,432,483
Total assets	\$ 8,012,123	\$ 90,339,147	\$ 89,149,276	\$ 9,201,994
Liabilities:				
Advances from other funds	\$ 4,161,323	\$ 963,414	\$ -	\$ 5,124,737
Agency obligations	3,850,800	226,700	243	4,077,257
Total liabilities	\$ 8,012,123	\$ 1,190,114	\$ 243	\$ 9,201,994
Local Transportation				
Assets:				
Cash and investments	\$ 2,214,429	\$ 3,320,871	\$ 3,717,483	\$ 1,817,817
Intergovernmental receivables	544,808	528,575	552,821	520,562
Total assets	\$ 2,759,237	\$ 3,849,446	\$ 4,270,304	\$ 2,338,379
Liabilities:				
Salaries and benefits payable	\$ 178	\$ 4,311	\$ 4,451	\$ 38
Agency obligations	2,759,059	-	420,718	2,338,341
Total liabilities	\$ 2,759,237	\$ 4,311	\$ 425,169	\$ 2,338,379
Emergency Medical				
Assets:				
Cash and investments	\$ 315,072	\$ 165,166	\$ 97,553	\$ 382,685
Total assets	\$ 315,072	\$ 165,166	\$ 97,553	\$ 382,685
Liabilities:				
Agency obligations	\$ 315,072	\$ 100,758	\$ 33,145	\$ 382,685
Total liabilities	\$ 315,072	\$ 100,758	\$ 33,145	\$ 382,685

**COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF CHANGES IN
ASSETS AND LIABILITIES (Continued)
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2009**

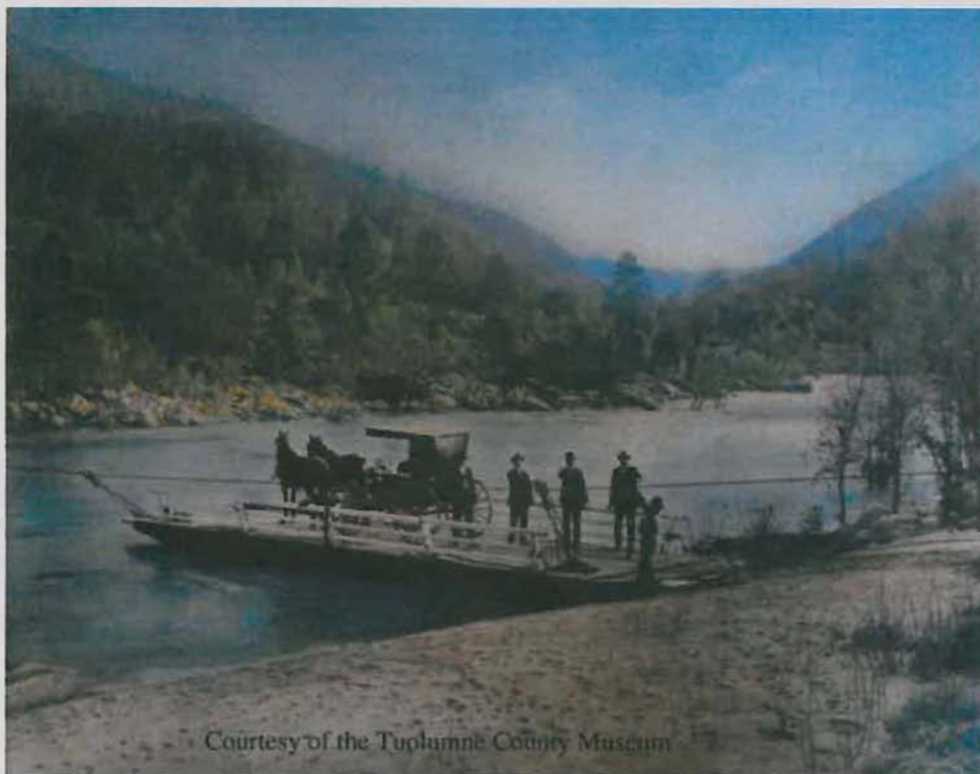
	<u>Balance at June 30, 2008</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at June 30, 2009</u>
Total - All Agency Funds				
Assets:				
Cash and investments	\$ 3,472,022	\$ 84,812,439	\$ 85,314,448	\$ 2,970,013
Taxes receivable	7,069,602	9,012,745	7,649,864	8,432,483
Intergovernmental receivables	<u>544,808</u>	<u>528,575</u>	<u>552,821</u>	<u>520,562</u>
Total assets	<u>\$ 11,086,432</u>	<u>\$ 94,353,759</u>	<u>\$ 93,517,133</u>	<u>\$ 11,923,058</u>
Liabilities:				
Salaries and benefits payable	\$ 178	\$ 4,311	\$ 4,451	\$ 38
Advances from other funds	4,161,323	963,414	-	5,124,737
Agency obligations	<u>6,924,931</u>	<u>327,458</u>	<u>454,106</u>	<u>6,798,283</u>
Total liabilities	<u>\$ 11,086,432</u>	<u>\$ 1,295,183</u>	<u>\$ 458,557</u>	<u>\$ 11,923,058</u>



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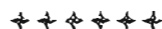
County of Tuolumne
California

Statistical Section



Courtesy of the Tuolumne County Museum

STATISTICAL SECTION



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

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

Schedule 1 – Net Assets by Component

Schedule 2 – Changes in Net Assets

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 – Direct and Overlapping Governmental Activities Debt

Schedule 12 – Legal Debt Margin Information

Schedule 13 – 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 14 – Demographic and Economic Statistics

Schedule 15 – 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 16 – Full-Time Equivalent County Government Employees by Function

Schedule 17 – Operating Indicators by Function

Schedule 18 – Capital Assets Statistics by Function

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



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

Schedule 1
Financial Trends

	Fiscal Year						
	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
Governmental activities							
Invested in capital assets, net of related debt	\$ 49,437,561	\$ 48,879,341	\$ 47,613,046	\$ 50,010,046	\$ 47,739,711	\$ 46,217,118	\$ 46,256,146
Restricted	19,647,634	24,994,782	31,682,658	27,252,825	30,530,085	33,051,827	30,344,393
Unrestricted	258,583	2,219,241	2,273,777	(1,622,862)	(3,622,233)	(2,274,859)	(4,509,430)
Total governmental activities net assets	69,343,778	76,093,364	81,569,481	75,640,009	74,647,563	76,994,086	72,091,109
Business-type activities:							
Invested in capital assets, net of related debt	9,492,182	10,373,738	10,540,245	11,022,785	12,540,681	12,364,712	12,054,950
Restricted	195,003	235,110	274,814	311,388	772,760	382,270	419,285
Unrestricted	(10,139,041)	(9,714,837)	(8,258,289)	(6,174,002)	(5,723,740)	(9,434,132)	(13,957,153)
Total business-type activities expenses	(451,856)	894,011	2,556,770	5,160,171	7,589,701	3,312,850	(1,482,918)
Primary government							
Invested in capital assets, net of related debt	58,929,743	59,253,079	58,153,291	61,032,831	60,280,392	58,581,830	58,311,096
Restricted	19,842,637	25,229,892	31,957,472	27,564,213	31,302,845	33,434,097	30,763,678
Unrestricted	(9,880,458)	(7,495,596)	(5,984,512)	(7,796,864)	(9,345,973)	(11,708,991)	(18,466,583)
Total primary government net assets	\$ 68,891,922	\$ 76,987,375	\$ 84,126,251	\$ 80,800,180	\$ 82,237,264	\$ 80,306,936	\$ 70,608,191

Note: Prior year information is presented in accordance with the County's implementation of GASB Statement No. 34 beginning with Fiscal Year 2002-03.

Source: Tuolumne County's Financial Statements

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

Schedule 2
Financial Trends

	Fiscal Year						
	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
Expenses							
Governmental activities:							
General government	\$ 13,037,907	\$ 13,859,311	\$ 15,155,420	\$ 16,539,535	\$ 15,604,958	\$ 17,927,110	\$ 16,222,730
Public protection	24,527,643	26,414,292	27,352,016	29,174,432	30,142,288	33,886,040	34,478,168
Public ways and facilities	12,112,933	8,888,284	8,444,217	9,284,993	8,395,063	9,041,406	10,616,764
Health and sanitation	11,558,357	11,654,775	10,850,902	12,597,128	12,154,748	12,935,931	14,979,342
Public assistance	15,211,021	16,699,988	16,649,868	19,452,193	18,660,028	17,732,946	19,508,559
Education	1,101,896	1,116,494	1,210,690	1,432,414	1,395,303	1,463,879	1,501,365
Recreation and cultural services	1,134,978	1,105,006	1,463,086	1,559,125	1,683,948	1,737,867	1,801,717
Interest on long term debt	218,745	37,864	22,755	10,638	176,012	270,301	291,235
Total governmental activities expenses	78,903,480	79,776,014	81,148,954	90,050,458	88,212,348	94,995,480	99,399,880
Business-type activities:							
General Medical Facility	27,445,952	26,798,455	30,867,019	36,120,540	38,220,097	15,789,738	10,292,846
Solid waste	6,042,795	2,367,445	1,073,106	1,102,926	845,119	3,102,109	4,154,121
Ambulance	2,271,077	2,383,769	3,152,902	3,354,725	3,559,791	4,224,401	4,443,895
Airport	725,955	697,042	703,442	921,130	719,861	769,275	821,209
VNA of the Mother Lode	-	3,407,614	3,625,032	4,061,207	5,592,774	5,446,784	4,917,584
Public transportation	1,250,121	1,248,504	1,348,599	1,361,229	1,690,218	2,062,631	2,156,242
Public Power Agency	1,221,514	1,116,368	1,560,106	1,534,839	1,405,460	1,722,058	1,846,140
Total business-type activities expenses	38,957,414	38,019,197	42,330,206	48,456,596	52,033,320	33,116,996	28,632,037
Total primary government expenses	117,860,894	117,795,211	123,479,160	138,507,054	140,245,668	128,112,476	128,031,917
Program Revenues							
Governmental Activities:							
Charges for services:							
General government	7,271,500	8,374,870	8,673,914	11,174,809	11,058,782	11,608,849	8,731,697
Public protection	3,093,005	3,693,330	4,001,694	4,023,938	3,857,690	3,811,379	3,637,789
Public ways and facilities	2,148,920	3,141,988	5,274,486	2,310,244	2,720,544	2,242,940	1,447,791
Health and sanitation	1,713,608	1,059,576	1,527,673	1,444,996	1,299,495	1,305,271	1,466,256
Public assistance	-	422,077	480,133	574,236	647,705	753,958	745,406
Education	32,664	28,812	30,793	31,049	68,694	45,628	48,308
Recreation and cultural services	154,363	237,655	217,521	226,175	291,862	248,621	254,554
Interest on long term debt	-	-	-	-	-	-	-
Operating Grants and contributions	28,633,576	32,684,901	26,034,177	31,113,715	29,956,181	30,440,389	32,452,016
Capital grants and contributions	1,717,360	3,010,824	2,954,328	1,109,826	532,358	1,329,288	1,456,719
Total governmental activities program revenues	44,764,996	52,654,033	49,194,719	52,008,988	50,433,311	51,786,323	50,240,536
Business-type Activities:							
Charges for services:							
General Medical Facility	23,679,341	23,824,746	27,416,825	27,930,873	28,108,691	9,002,787	5,917,029
Solid waste	777,353	1,767,984	1,616,430	1,454,344	1,424,989	1,351,046	1,228,219
Ambulance	2,435,100	2,472,922	3,346,846	3,389,368	3,663,048	3,966,271	4,317,026
Airport	296,872	373,550	371,565	398,179	432,675	413,362	414,903
VNA of the Mother Lode	-	3,012,457	3,003,649	3,207,816	3,209,233	4,178,132	4,368,411
Public transportation	445,012	414,752	456,284	434,943	515,187	577,233	535,031
Public Power Agency	1,545,862	1,604,282	1,588,142	1,462,971	1,462,910	1,372,390	1,480,624
Operating Grants and contributions	966,203	997,635	1,191,281	1,471,695	1,493,085	2,095,449	1,900,051
Capital grants and contributions	27,450	189,603	43,356	157,904	143,346	134,019	87,710
Total Business-type activities program revenues	30,173,193	34,657,931	39,034,378	39,908,093	40,453,164	23,090,689	20,249,004
Total primary government program revenues	\$ 74,938,189	\$ 87,311,964	\$ 88,229,097	\$ 91,917,081	\$ 90,886,475	\$ 74,877,012	\$ 70,489,540

Continued

COUNTY OF TUOLUMNE, CALIFORNIA

Changes in Net Assets (Continued)

Last Seven Fiscal Years (accrual basis of accounting)

Schedule 2 Financial Trends

	Fiscal Year						
	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
Net (expense) revenue							
Governmental activities	\$ (34,138,484)	\$ (27,121,981)	\$ (31,954,235)	\$ (38,041,470)	\$ (17,779,037)	\$ (43,209,157)	\$ (49,159,344)
Business-type activities	(8,784,221)	(3,361,265)	(3,295,828)	(8,548,503)	(11,580,156)	(10,026,307)	(8,383,033)
Total primary government net expense	<u>(42,922,705)</u>	<u>(30,483,247)</u>	<u>(35,250,063)</u>	<u>(46,589,973)</u>	<u>(49,359,193)</u>	<u>(53,235,464)</u>	<u>(57,542,377)</u>
General Revenues and Other Changes in Net Assets							
Governmental Activities:							
Taxes:							
Property	12,531,774	15,712,487	19,719,949	22,545,907	24,777,319	26,678,566	27,539,807
Property transfer	444,055	575,316	672,257	672,622	447,453	319,083	207,004
Transient occupancy	1,211,510	1,052,217	1,171,269	1,375,760	1,374,444	1,515,725	1,417,832
Sales taxes shared state revenue	11,975,359	13,412,547	14,980,175	15,679,601	15,941,751	15,617,504	13,187,419
Grants and other intergovernmental revenue not restricted to specific programs	5,046,004	4,413,520	3,002,924	2,428,991	3,257,936	3,409,183	2,804,918
Unrestricted investment earnings	1,048,964	856,556	780,939	2,246,676	1,716,815	2,338,695	921,138
Proceeds from sale of tobacco settlement revenues	6,908,475	-	-	-	-	-	-
Other	1,646,238	1,986,906	1,438,248	609,731	830,248	736,186	1,010,175
Gain on sale of capital assets	-	39,876	102,417	2,603	-	65,395	-
Transfers	(4,347,885)	(4,177,858)	(4,437,826)	(10,983,116)	(13,842,281)	(5,124,657)	(2,831,926)
Total governmental activities	<u>36,464,494</u>	<u>33,871,567</u>	<u>37,430,352</u>	<u>34,578,775</u>	<u>34,503,685</u>	<u>45,555,680</u>	<u>44,256,367</u>
Business-type Activities:							
Unrestricted investment earnings	\$ 271,503	\$ 198,970	\$ 142,897	\$ 148,514	\$ 146,541	\$ 133,136	\$ 39,621
Proceeds from sale of tobacco settlement revenues	-	-	-	-	-	-	-
Gain on sale of capital assets	2,206	-	-	2,080	-	-	43,782
Other	239,578	330,305	377,864	18,194	20,864	491,663	191,079
Transfers	4,347,885	4,177,858	4,437,826	10,983,116	13,842,281	5,124,657	2,831,926
Total Business-type activities	<u>4,861,174</u>	<u>4,707,133</u>	<u>4,958,587</u>	<u>11,151,904</u>	<u>14,009,686</u>	<u>5,749,456</u>	<u>3,106,408</u>
Total primary government	<u>\$ 41,325,668</u>	<u>\$ 38,578,700</u>	<u>\$ 42,388,939</u>	<u>\$ 45,730,679</u>	<u>\$ 48,513,371</u>	<u>\$ 51,305,136</u>	<u>\$ 47,362,775</u>
Changes in Net Assets							
Governmental activities	\$ 2,326,010	\$ 6,749,586	\$ 5,476,117	\$ (3,462,695)	\$ (3,275,352)	\$ 2,346,523	\$ (4,902,977)
Business-type activities	(3,923,047)	1,345,867	1,662,759	2,603,401	2,429,530	(4,276,851)	(5,276,625)
Total primary government	<u>\$ (1,597,037)</u>	<u>\$ 8,095,453</u>	<u>\$ 7,138,876</u>	<u>\$ (859,294)</u>	<u>\$ (845,822)</u>	<u>\$ (1,930,328)</u>	<u>\$ (10,179,602)</u>

Note: Prior year information is presented in accordance with the County's implementation of GASB Statement No. 34 beginning with Fiscal Year 2002-03.

Source: Tuolumne County's Financial Statements

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

Schedule 3
Financial Trends

	Fiscal Year						
	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
General Fund							
Reserved	\$ 548,658	\$ 1,392,688	\$ 950,274	\$ 1,385,086	\$ 1,757,852	\$ 6,840,631	\$ 6,340,317
Unreserved	5,407,208	7,561,178	8,843,060	7,830,442	4,377,326	1,249,672	1,786,546
Total General Fund	5,955,866	8,953,866	9,793,334	9,215,528	6,135,178	8,090,303	8,126,863
All other governmental funds							
Reserved	7,604,713	10,657,106	11,510,264	6,350,019	7,837,182	8,622,262	8,529,682
Unreserved, reported in:							
Special revenue funds	15,561,118	17,700,868	22,154,258	18,248,305	19,519,915	20,142,775	17,964,958
Capital projects funds	2,006,957	1,636,297	2,289,560	4,147,766	4,388,169	4,048,091	3,600,011
Permanent fund	80,100	-	-	-	226,401	238,699	249,742
Total all other governmental funds	25,252,888	29,994,271	35,954,082	28,746,090	31,971,667	33,051,827	30,344,393
Total governmental funds	\$ 31,208,754	\$ 38,948,137	\$ 45,747,416	\$ 37,961,618	\$ 38,106,845	\$ 41,142,130	\$ 38,471,256

Note: Prior year information is presented in accordance with the County's implementation of GASB Statement No. 34 beginning with Fiscal Year 2002-03.

Source: Annual Financial Reports

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

Schedule 4
Financial Trends

	Fiscal Year						
	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
Revenues							
Taxes	\$ 14,187,339	\$ 17,340,020	\$ 21,563,475	\$ 24,594,289	\$ 26,599,216	\$ 28,513,374	\$ 29,164,643
Licenses and permits	1,672,240	1,798,486	2,443,085	2,545,053	2,353,455	2,336,157	1,887,753
Fines, forfeits and penalties	1,936,474	2,071,969	2,050,378	1,893,077	1,924,056	1,927,457	1,867,210
Interest, rents and concessions	873,143	709,833	636,188	2,027,654	1,358,702	1,956,133	706,875
Intergovernmental revenues	47,244,088	53,396,333	46,801,361	49,667,167	49,506,735	50,716,804	49,901,072
Charges for services	10,805,346	13,087,853	15,712,751	15,347,317	15,667,261	15,753,032	12,576,838
Miscellaneous	1,646,238	1,986,906	1,438,248	609,731	830,248	736,186	1,010,175
Total revenues	78,364,868	90,391,400	90,645,486	96,684,288	98,239,673	101,939,143	97,114,566
Expenditures							
General government	11,201,178	11,661,933	13,177,604	14,768,996	14,268,508	15,962,038	14,492,881
Public protection	23,113,763	25,254,167	26,500,974	28,086,898	29,753,500	32,274,087	32,565,830
Public ways and facilities	5,936,080	5,906,406	6,310,302	7,035,952	6,754,268	7,238,609	8,476,717
Health and sanitation	11,382,381	11,562,336	10,803,647	12,474,481	12,174,579	12,876,623	14,634,914
Public assistance	15,069,384	16,586,812	16,558,054	19,343,103	18,558,647	17,653,855	19,438,866
Education	1,045,002	1,054,722	1,135,460	1,362,793	1,341,091	1,406,055	1,428,810
Recreation and cultural services	1,109,338	1,075,188	1,442,269	1,498,537	1,633,825	1,684,216	1,683,059
Capital outlay	6,404,493	5,147,091	5,054,447	6,538,480	3,121,371	4,936,085	5,065,136
Debt service							
Principal	1,232,510	387,476	450,828	150,140	88,689	221,319	214,171
Costs of Issuance	-	-	-	-	284,069	-	-
Interest	204,657	37,864	22,755	10,638	133,831	274,103	294,971
Total expenditures	76,698,786	78,673,995	81,456,340	91,270,018	88,112,378	94,526,990	98,295,355
Excess of revenues over (under) expenditures	<u>1,666,082</u>	<u>11,717,405</u>	<u>9,189,146</u>	<u>5,414,270</u>	<u>10,127,295</u>	<u>7,412,153</u>	<u>(1,180,789)</u>
Other financing sources (uses)							
Transfers in	4,367,738	4,007,403	4,526,092	9,343,259	5,320,246	5,502,412	5,321,413
Transfers out	(8,630,623)	(8,185,261)	(7,721,282)	(20,477,902)	(18,185,526)	(9,993,496)	(6,825,235)
Contributions	30,102	125,459	167,743	380,501	181,491	79,560	-
Debt issued	-	-	-	-	6,310,000	-	-
Premium on debt issued	-	-	-	-	89,069	-	-
Litigation Settlement	-	-	-	-	(6,000,000)	-	-
Loan proceeds	-	-	450,000	-	-	-	-
Sale of tobacco settlement revenues	6,908,475	-	-	-	-	-	-
Sale of capital assets (Net)	15,641	74,377	187,580	20,851	19,746	34,656	13,737
Total other financing sources (uses)	2,691,333	(3,978,022)	(2,389,867)	(10,733,291)	(12,264,974)	(4,376,868)	(1,490,085)
Net change in fund balances	\$ 4,357,415	\$ 7,739,383	\$ 6,799,279	\$ (5,319,021)	\$ (2,137,679)	\$ 3,035,285	\$ (2,670,874)
Debt service as a percentage of non-capital expenditures	2.04%	0.58%	0.62%	0.19%	0.60%	0.55%	0.55%

Note: Prior year information is presented in accordance with the County's implementation of GASB Statement No. 34 beginning with Fiscal Year 2002-03.

Source: Annual Financial Reports

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

Schedule 5
Financial Trends

	Fiscal Year						
	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
Property Taxes	\$ 12,531,774	\$ 15,712,487	\$ 19,719,949	\$ 22,545,907	\$ 24,777,319	\$ 26,678,566	\$ 27,539,807
Transient Occupancy Tax	1,211,510	1,052,217	1,171,269	1,375,760	1,374,444	1,515,725	1,417,832
Property Transfer Tax	444,055	575,316	672,257	672,622	447,453	319,083	207,004
	<u>\$ 14,187,339</u>	<u>\$ 17,340,020</u>	<u>\$ 21,563,475</u>	<u>\$ 24,594,289</u>	<u>\$ 26,599,216</u>	<u>\$ 28,513,374</u>	<u>\$ 29,164,643</u>

Note: Prior year information is presented in accordance with the County's implementation of GASB Statement No. 34 beginning with Fiscal Year 2002-03.

Source: Annual Financial Reports

COUNTY OF TUOLUMNE, CALIFORNIA

Assessed Value of Taxable Property

Last Ten Fiscal Years

Schedule 6

Revenue Capacity Information

Fiscal Year	Land Value	Improvement Value	Fixed Equipment Value	Personal Property Value	Exemptions	Total Value	Total Direct Tax Rate
1999-00	\$ 1,175,138,791	\$ 2,123,674,190	\$ 53,954,958	\$ 181,959,416	\$ (161,201,114)	\$ 3,373,526,241	1.000000
2000-01	1,221,471,893	2,231,282,557	55,785,940	182,215,539	(168,768,136)	3,521,987,793	1.000000
2001-02	1,282,533,558	2,365,047,999	55,937,479	191,289,427	(176,611,735)	3,718,196,728	1.000000
2002-03	1,355,743,386	2,546,957,153	57,387,765	195,267,582	(196,561,732)	3,958,794,154	1.000000
2003-04	1,445,263,764	2,777,388,083	56,936,559	208,352,563	(212,969,461)	4,274,971,508	1.000000
2004-05	1,564,107,326	3,035,952,519	58,870,151	216,645,305	(230,465,872)	4,645,109,429	1.000000
2005-06	1,733,669,191	3,365,964,240	57,119,356	228,901,010	(238,449,355)	5,147,204,442	1.000000
2006-07	1,957,913,518	3,717,656,365	56,507,453	245,340,409	(245,405,292)	5,732,012,453	1.000000
2007-08	2,145,103,991	4,008,372,025	66,343,776	248,407,548	(257,171,119)	6,211,056,221	1.000000
2008-09	2,276,735,511	4,245,622,498	63,664,917	265,448,345	(266,653,333)	6,584,817,938	1.000000

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

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

Source: County of Tuolumne - Assessor's Office

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

Schedule 7
Revenue Capacity Information

Fiscal Year	Countywide AB-8	Special Districts Bonds	Schools Bonds	Cities Bonds	Total
1999-00	1.0000	0.0653	0.5131	0.0320	1.6104
2000-01	1.0000	0.0658	0.5129	0.0320	1.6107
2001-02	1.0000	0.0650	0.5135	0.0310	1.6095
2002-03	1.0000	0.0647	0.5139	0.0300	1.6086
2003-04	1.0000	0.0644	0.5141	0.0290	1.6075
2004-05	1.0000	0.0642	0.5140	0.0330	1.6112
2005-06	1.0000	0.0644	0.5138	0.0350	1.6132
2006-07	1.0000	0.0531	0.5134	0.0140	1.5805
2007-08	1.0000	0.0532	0.5133	0.0120	1.5785
2008-09	1.0000	0.0533	0.5134	0.0113	1.5780

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

Source: Tuolumne County Auditor-Controller Property Tax Section

COUNTY OF TUOLUMNE, CALIFORNIA

Principal Property Taxpayers

June 30, 2009 and June 30, 2000

Schedule 8

Revenue Capacity Information

Taxpayer	Fiscal Year 2009			Fiscal Year 2000		
	Assessed Value	Rank	% of County	Assessed Value	Rank	% of County
Pacific Gas & Electric	\$ 84,244,503	1	1.28%	\$ 63,954,622	1	1.90%
Sierra Pacific Industries	49,796,831	2	0.76%	56,948,645	2	1.69%
City & County of San Francisco	42,400,121	3	0.64%	36,235,492	3	1.07%
AT&T California	18,823,035	4	0.29%			
Portola Minerals (Blue Mountain)	17,726,646	5	0.27%	15,951,717	5	0.47%
Sonora/Five Assoc. (Junction)	17,617,019	6	0.27%	14,658,153	6	0.43%
Pacific Ultrapower	15,155,500	7	0.23%			
Wal-Mart	13,146,530	8	0.20%	9,454,042	8	0.28%
R1 Timberhills LLC	11,531,343	9	0.18%	9,243,235	9	0.27%
Skyline Place Holdings LLC	11,001,653	10	0.17%			
Pacific Bell				29,673,021	4	0.88%
P O B Sonora LP (Sonora Plaza)				10,496,394	7	0.31%
Dodge Ridge Corporation				8,717,277	10	0.26%
	<u>\$ 281,443,181</u>		<u>4.27%</u>	<u>\$ 255,332,598</u>		<u>7.57%</u>
Countywide Assessed Value	\$ 6,584,817,938			\$ 3,373,526,241		

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
2000	\$ 37,129,130	\$ 35,723,250	96.2%	\$ 1,282,054	\$ 37,005,304	99.7%
2001	38,456,709	36,717,916	95.5%	1,016,267	37,734,183	98.1%
2002	40,298,656	38,691,322	96.0%	1,581,551	40,272,873	99.9%
2003	43,072,702	41,372,509	96.1%	1,332,305	42,704,814	99.1%
2004	45,897,173	44,712,003	97.4%	1,090,013	45,802,016	99.8%
2005	49,850,712	48,620,855	97.5%	1,053,117	49,673,972	99.6%
2006	55,939,608	54,537,242	97.5%	1,218,945	55,756,187	99.7%
2007	62,293,344	60,340,752	96.9%	1,334,570	61,675,322	99.0%
2008	67,552,173	64,772,348	95.9%	2,055,874	66,828,222	98.9%
2009	71,106,023	67,983,387	95.6%	N/A	67,983,387	95.6%

¹ Collections include delinquent (abstract) bills.

Source: Auditor-Controller Office/Crest Tax System

COUNTY OF TUOLUMNE, CALIFORNIA
Ratios of Outstanding Debt by Type
Last Seven 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
	Judgment Obligation Bonds	Notes Payable	Capital Leases	Notes Payable	Capital Leases				
2002-03	\$ -	\$ 68,897	\$ 791,043	\$ 47,656	\$ 1,142,201	\$ 2,049,797	0.05%	0.14%	\$ 36.33
2003-04	-	36,085	436,379	45,416	861,175	1,379,055	0.03%	0.09%	24.33
2004-05	-	-	471,636	42,996	1,763,259	2,277,891	0.05%	0.14%	40.13
2005-06	-	-	321,496	512,397	1,408,269	2,242,162	0.04%	0.13%	39.38
2006-07	6,282,090	115,000	232,807	460,347	1,078,313	8,168,557	0.14%	n/a	143.98
2007-08	6,154,121	109,868	141,620	410,190	736,736	7,552,535	0.12%	n/a	133.83
2008-09	6,036,152	104,454	47,863	7,189,853	380,486	13,758,808	0.21%	n/a	244.23

Note: Prior year information is presented in accordance with the County's implementation of GASB Statement No. 34 beginning with Fiscal Year 2002-03.

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

² See Schedule 14, Demographic and Economic Statistics, for the population and personal income figures. These ratios are calculated using personal income and population for the most recent calendar year.

Source: Audited financial statements

COUNTY OF TUOLUMNE, CALIFORNIA
Direct and Overlapping Governmental Activities Debt
As of June 30, 2009

Schedule 11
Debt Capacity Information

	<u>Net Debt Outstanding</u>	<u>Percentage Applicable to County</u>	<u>County's Share of Debt</u>
DEBT REPAYD WITH PROPERTY TAXES:			
SCHOOL DISTRICTS			
Summerville High School	\$ 16,926,418	100%	\$ 16,926,418
SPECIAL DISTRICTS			
Groveland Community Service Dist	97,834	100%	<u>97,834</u>
Sub-total Overlapping Debt			17,024,252
COUNTY			<u>0</u>
Total Direct and Overlapping Debt			<u><u>\$ 17,024,252</u></u>

Source: Auditor-Controller, County of Tuolumne

COUNTY OF TUOLUMNE, CALIFORNIA

Legal Debt Margin Information

Last Ten Fiscal Years

Schedule 12

Debt Capacity Information

<u>Fiscal Year</u>	<u>Assessed Value of Property</u>	<u>Debt Limit, 1.25% of Assessed Value</u>	<u>Debt Applicable to the Limit</u>	<u>Legal Debt Margin</u>	<u>Total Net debt Applicable to the Limit as a % of Debt Limit</u>
1999-00	\$3,373,526,241	\$ 42,169,078	\$ 21,277,433	\$ 20,891,645	50.46%
2000-01	3,521,987,793	44,024,847	20,888,535	23,136,312	47.45%
2001-02	3,718,196,728	46,477,459	20,487,148	25,990,311	44.08%
2002-03	3,958,794,154	49,484,927	20,422,021	29,062,906	41.27%
2003-04	4,274,971,508	53,437,144	19,647,534	33,789,610	36.77%
2004-05	4,645,109,429	58,063,868	19,208,507	38,855,361	33.08%
2005-06	5,147,204,442	64,340,056	18,710,230	45,629,826	29.08%
2006-07	5,732,012,453	71,650,156	18,190,168	53,459,988	25.39%
2007-08	6,211,056,221	77,638,203	17,625,757	60,012,446	22.70%
2008-09	6,584,817,938	82,310,224	17,024,252	65,285,972	20.68%

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

COUNTY OF TUOLUMNE, CALIFORNIA
Pledged Revenue Coverage

Schedule 13
Debt Capacity Information

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

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

Schedule 14
Demographic and Economic Information

Fiscal Year	Population ²	Change	Personal Income ¹ (Thousand of dollars)	Change	Per Capita Personal Income ¹	Change	Unemployment Rate ²
1999-00	54,504	0.9%	1,268,760	9.3%	23,215	7.7%	5.6%
2000-01	55,115	1.1%	1,325,363	4.5%	24,027	3.5%	5.2%
2001-02	55,831	1.3%	1,356,859	2.4%	24,367	1.4%	6.3%
2002-03	56,422	1.1%	1,427,404	5.2%	25,389	4.2%	6.7%
2003-04	56,670	0.4%	1,556,761	9.1%	27,698	9.1%	6.8%
2004-05	56,767	0.2%	1,639,251	5.3%	29,119	5.1%	6.2%
2005-06	56,931	0.3%	1,735,896	5.9%	30,916	6.2%	5.6%
2006-07	56,733	-0.3%	³		³		6.2%
2007-08	56,435	-0.5%	³		³		7.7%
2008-09	56,335	-0.2%	³		³		12.8%

Sources:

¹ US Dept of Commerce - Bureau of Economic Analysis, California Dept of Finance

² California Economic Development Dept Labor Market Info

³ Data not yet published.

COUNTY OF TUOLUMNE, CALIFORNIA

Principal Employers

June 30, 2009 and June 30, 2008

Schedule 15

Demographic and Economic Information

June 30, 2009			June 30, 2008		
Employer	Number of Employees	% of County	Employer	Number of Employees	% of County
Sierra Conservation Center	1,000-4,999	3.8% - 18.9%	Sierra Conservation Center	1,000-4,999	3.7% - 18.4%
Black Oak Casino	500-999	1.9% - 3.8%	Black Oak Casino	500-999	1.8% - 3.7%
Dodge Ridge Ski Resort	500-999	1.9% - 3.8%	Dodge Ridge Ski Resort	250-499	.9% - 1.8%
Sonora Regional Medical Center	500-999	1.9% - 3.8%	Sonora Regional Medical Center	500-999	1.8% - 3.7%
MRL Industries Inc	250-499	.9% - 1.9%	MRL Industries Inc	250-499	.9% - 1.8%
Wal-Mart	250-499	.9% - 1.9%	Wal-Mart	250-499	.9% - 1.8%
Avalon Care Center	100-249	0.4% - .9%	Avalon Care Center	100-249	0.4% - .9%
Chicken Ranch Bingo & Casino	100-249	0.4% - .9%	Chicken Ranch Bingo & Casino	100-249	0.4% - .9%
Columbia College	100-249	0.4% - .9%	Columbia College	100-249	0.4% - .9%
Diestel Turkey Ranch	100-249	0.4% - .9%	Diestel Turkey Ranch	100-249	0.4% - .9%
Hetch Hetchy Water & Power	100-249	0.4% - .9%	Hetch Hetchy Water & Power	100-249	0.4% - .9%
Lair of the Golden Bear	100-249	0.4% - .9%	Lair of the Golden Bear	100-249	0.4% - .9%
Pak 'N Save Foods	100-249	0.4% - .9%	Pak 'N Save Foods	100-249	0.4% - .9%
Sierra Pacific Industries	100-249	0.4% - .9%	Sierra Pacific Industries	100-249	0.4% - .9%
Sonora School District	100-249	0.4% - .9%	Sonora School District	100-249	0.4% - .9%
Sonora Union High School	100-249	0.4% - .9%	Sonora Union High School	100-249	0.4% - .9%
Applebees Neighborhood Grill	50 - 99	0.2% - 0.4%	Applebees Neighborhood Grill	50 - 99	0.2% - 0.4%
Big Oak Flat-Groveland School District	50 - 99	0.2% - 0.4%	Big Oak Flat-Groveland School District	50 - 99	0.2% - 0.4%
Blue Mountain Minerals	50 - 99	0.2% - 0.4%	Blue Mountain Minerals	50 - 99	0.2% - 0.4%
Columbia Elementary School	50 - 99	0.2% - 0.4%	Columbia Elementary School	50 - 99	0.2% - 0.4%
Evergreen Lodge - Yosemite	50 - 99	0.2% - 0.4%	Evergreen Lodge - Yosemite	50 - 99	0.2% - 0.4%
Kinematic Automation	50 - 99	0.2% - 0.4%	Kinematic Automation	50 - 99	0.2% - 0.4%
Orchard Supply Hardware	50 - 99	0.2% - 0.4%	Orchard Supply Hardware	50 - 99	0.2% - 0.4%
Jamestown Elementary School	50 - 99	0.2% - 0.4%	Jamestown Elementary School	50 - 99	0.2% - 0.4%
Kinematic Automation	50 - 99	0.2% - 0.4%	Kinematic Automation	50 - 99	0.2% - 0.4%
Save Mart	50 - 99	0.2% - 0.4%	Save Mart	50 - 99	0.2% - 0.4%
Sierra Motors	50 - 99	0.2% - 0.4%	Sierra Motors	50 - 99	0.2% - 0.4%
Sonora Elementary School	50 - 99	0.2% - 0.4%	Sonora Elementary School	50 - 99	0.2% - 0.4%
Twain Harte Market	50 - 99	0.2% - 0.4%	Twain Harte Market	50 - 99	0.2% - 0.4%
Waste Management Inc	50 - 99	0.2% - 0.4%	Waste Management Inc	50 - 99	0.2% - 0.4%
			Gotchalks	50 - 99	0.2% - 0.4%
			Mervyns	50 - 99	0.2% - 0.4%

Total Workforce in Tuolumne County:

Year	Labor Force	Number of Workers Employed
7/09	26,480	23,100
7/08	27,110	25,020
7/07	26,370	24,720
7/06	26,150	24,670
7/05	26,430	24,800
7/04	26,020	24,260
7/03	25,740	24,020
7/02	25,480	23,880
7/01	24,700	23,420
7/00	23,250	21,950

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

Source: EDD Labor Market Info

COUNTY OF TUOLUMNE, CALIFORNIA
Full-time Equivalent County Employees By Function
Last Ten Fiscal Years

Schedule 16
Operating Information

	Fiscal Year									
	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
General Government										
Board of Supervisors	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
County Administrative Office	5.00	5.00	6.00	6.00	6.00	5.00	6.00	6.00	6.00	5.00
Auditor/Controller	14.00	12.00	12.00	12.00	12.00	12.00	12.00	13.00	13.00	13.00
Treasurer/Tax Collector	5.50	6.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	4.50
Assessor/Recorder	21.00	22.00	21.00	21.00	20.00	20.00	20.00	18.00	18.00	18.00
Office of Revenue Recovery	7.00	7.00	7.00	7.00	8.00	8.00	8.00	8.00	8.00	7.00
County Counsel	4.00	4.00	6.00	6.00	7.00	7.00	7.00	7.00	7.00	7.00
Human Resources	6.00	6.00	6.00	6.00	7.00	6.00	6.00	6.00	6.00	6.00
Elections	4.00	4.00	5.00	5.00	4.00	3.00	3.00	3.00	3.00	3.00
Facilities Management	36.00	37.00	37.00	38.00	35.00	33.00	33.00	29.00	29.00	27.00
Jamestown Mine	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Film Commissioner	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Information Technology	17.00	18.00	22.00	22.00	25.00	26.00	29.00	22.00	25.00	25.00
Surveyor	5.00	5.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00	3.00
Total General Government	131.50	133.50	139.50	141.50	143.50	137.50	141.50	131.50	134.50	128.50
Public Protection										
District Attorney	20.00	20.00	19.00	19.00	17.00	17.00	18.00	21.00	20.00	19.00
Child Support Services	29.00	30.00	32.00	37.00	38.00	27.00	26.75	27.00	25.81	23.81
Public Defender	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Sheriff/Coroner	138.50	138.50	134.00	136.00	138.50	135.00	138.00	139.00	142.00	139.00
Probation	27.00	29.00	35.50	35.50	35.50	29.00	33.00	34.00	35.00	33.00
County Fire	4.00	4.00	4.00	4.00	4.00	4.00	4.00	7.00	8.00	8.00
Agriculture Comm/Wts & Meas	5.00	7.00	6.00	4.00	5.00	5.00	6.00	6.00	6.00	6.00
Community Development Dept	25.00	26.00	29.00	29.00	30.75	31.75	32.75	32.75	29.75	28.75
Code Compliance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00
Animal Control	7.00	8.00	8.00	8.00	8.00	8.00	9.00	9.00	9.00	10.00
Total Public Protection	262.50	269.50	274.50	279.50	283.75	263.75	274.50	282.75	284.56	274.55
Public Ways and Facilities										
Public Works Admin. Eng. Dev. Roads	57.00	57.00	62.00	63.00	66.00	55.00	59.00	58.00	61.00	61.00
Total Public Ways and Facilities	57.00	57.00	62.00	63.00	66.00	55.00	59.00	58.00	61.00	61.00
Health and Sanitation										
Health & Tobacco Control	28.00	28.30	26.30	28.10	31.80	31.30	31.15	29.40	26.28	25.20
Environmental Health	12.00	13.00	13.00	13.00	13.00	13.00	13.00	14.00	14.50	10.60
Behavioral Health	0.00	0.00	0.00	2.00	2.00	4.00	4.00	6.00	6.00	65.50
Air Pollution Control	0.00	0.00	0.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Total Health and Sanitation	40.00	41.30	39.30	45.10	48.80	50.30	50.15	51.40	48.78	105.30
Public Assistance										
Social Services	104.00	111.00	117.00	119.00	118.00	116.00	116.00	109.00	105.00	105.00
D.A. Victim Witness	3.00	3.50	4.00	4.00	4.00	3.00	3.00	3.00	3.00	3.00
Veterans	1.00	1.00	1.00	1.00	1.00	1.00	1.90	1.90	2.00	2.00
Total Public Assistance	108.00	115.50	122.00	124.00	123.00	120.00	120.90	113.90	110.00	110.00
Education										
Library	7.00	7.00	12.38	12.13	12.60	11.63	11.63	10.50	12.00	12.00
Farm Advisor	2.00	2.50	2.40	2.40	2.00	2.00	2.50	2.50	2.50	2.50
Total Education	9.00	9.50	14.78	14.53	14.60	13.63	14.13	13.00	14.50	14.50
Recreation										
Recreation	7.00	9.50	9.60	9.60	11.75	9.75	11.35	9.75	9.75	9.75
County Museums	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.75	0.75	0.80
Boat Patrol	3.00	2.50	3.00	3.00	2.50	3.00	3.00	3.00	3.00	3.00
Total Recreation & Cultural	10.00	12.00	12.60	12.60	14.25	12.75	14.35	13.50	13.50	13.55
Enterprises & Internal Service Funds										
Airports	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.80	4.00
Public Transportation	2.00	3.00	7.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00
Solid Waste	2.00	2.00	2.00	2.00	3.00	2.00	2.00	3.50	3.50	4.00
Tuolumne General Hospital	228.95	232.25	234.75	235.20	219.63	230.40	242.00	187.30	0.00	0.00
Tuolumne General Medical Center	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	67.00	37.40
Home Health - VNA	0.00	0.00	0.00	0.00	30.90	29.40	25.00	27.90	27.90	23.80
Adult Day Health Care	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.50	6.00
Hospice	0.00	0.00	0.00	0.00	7.20	6.20	9.00	9.90	9.70	6.80
Outpatient Rehab	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.80	0.00
Purchasing	1.75	1.75	1.75	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Total Enterprise & Internal	238.70	243.00	245.50	247.20	270.73	278.00	288.00	239.60	127.20	89.00
Grand Total	856.70	881.30	910.18	927.23	965.43	936.73	962.33	903.45	793.84	797.21

Source: County of Tuolumne Adopted Budgets

COUNTY OF TUOLUMNE, CALIFORNIA

Operating Indicators by Function

Last Seven Fiscal Years ⁺

Schedule 17 Operating Information

<u>Function</u>	<u>2008-09</u>	<u>2007-08</u>	<u>2006-07</u>	<u>2005-06</u>	<u>2004-05</u>	<u>2003-04</u>	<u>2002-03</u>
<u>General Government</u>							
Recorded documents - Assessor-Recorder	15,911	21,071	23,479	27,898	27,780	31,511	30,618
Fictitious Business Names - County Clerk	464	527	549	538	585	604	612
Number of registered voters - Elections	31,204	33,666	32,057	32,644	31,168	30,139	29,147
Applications received - Human Resources	1,364	1,540	1,737	1,959	1,109	1,206	1,219
Maintenance service requests received - Facilities Maint	6,813	4,388	3,427	3,091	N/A	N/A	N/A
<u>Public Protection</u>							
Misdemeanor cases filed - District Attorney	2,871	2,774	2,467	2,651	2,502	2,121	1,666
Felony cases filed - District Attorney	751	845	816	913	882	881	738
Arrests - Adults - Sheriff	4,820	5,262	1,932	2,092	2,149	2,224	1,908
Arrests - Juveniles - Sheriff	247	230	220	250	363	394	314
Average Daily Jail Population - Sheriff	133.3	137.5	137	138	133	136	132
Cases supervised - Probation - Adult	2,289	2,236	2,314	2,208	2,279	1,321	1,119
Cases supervised - Probation - Juvenile	127	106	115	118	107	105	99
Fire emergency responses - County Fire	845	872	901	904	N/A	N/A	N/A
EMS / Medical Aids - County Fire/CDF	5,522	5,228	5,105	5,095	N/A	N/A	N/A
Building permits issued - Community Development	1,181	1,550	1,739	1,957	1,933	2,085	2,155
Received calls for response - Animal Control	3,809	3,800 **	3,842	3,699	3,802	4,625	4,080
<u>Public Ways & Facilities</u>							
Maintained road lanes (in miles/lanes)	607.5/1214	607.5/1214	607.5/1214	607.5/1214	607.5/1214	607.5/1214	607.5/1214
Percent of roadway miles rehabilitated	4.0	3.5	5.5	0.0	3.0	3.5	7.5
Potholes repaired	1,000's	1,000's	1,000's	1,000's	1,000's	1,000's	1,000's
<u>Health & Sanitation</u>							
Food inspections - Environmental Health	731	632	533	640	862	939	1,116
Unduplicated Open Clients served - Mental Hlth & Alc/Drugs	4,410	1,661	2,734	2,720	2,273	1,744	2,384
Hazardous waste lbs accepted - Solid Waste	617,058	672,002	544,026	589,983	292,755	160,484	199,751
Hazardous waste lbs recycled - Solid Waste	540,965	586,727	505,789	492,695	203,572	93,757	113,417
<u>Public Assistance</u>							
Human Services							
Medi-Cal eligible households aided	32,778	17,259	18,302	21,849	22,894	22,364	22,457
Food stamps eligible households aided	22,158	17,127	15,469	13,659	13,888	12,078	14,181
General assistance eligible cases aided	42	60	114	165	164	162	68
CALWORKS eligible households aided	7,380	6,090	6,266	7,140	7,512	7,642	8,666
<u>Education</u>							
Library							
Number of library visitors	370,191	379,982	338,304	396,614	391,177	400,141	355,089
Number of registered card holders	28,723	33,928	32,081	29,968	26,862	26,212	22,622
Public internet sessions	24,957	25,459	21,313	21,407	17,072	15,912	12,505
<u>Recreation</u>							
Recreational registrations/participants	1,433	1,399	1,808	7,227	11,396	10,865	9,890

Note: Prior year information is presented in accordance with the County's implementation of GASB Statement No. 34 beginning with Fiscal Year 2002-03.

⁺ 10 year data not readily available

** Estimated

Source: Various County Departments

COUNTY OF TUOLUMNE, CALIFORNIA

Capital Asset Statistics by Function

Last Seven Fiscal Years ⁺

Schedule 18 Operating Information

<u>Function</u>	<u>2008-09</u>	<u>2007-08</u>	<u>2006-07</u>	<u>2005-06</u>	<u>2004-05</u>	<u>2003-04</u>	<u>2002-03</u>
<u>General Government</u>							
Administration Buildings	4	5	5	5	5	5	5
Vehicles	27	24	25	27	26	24	24
<u>Public Protection</u>							
Administration buildings	8	8	8	8	8	8	8
Jail and detention facilities	1	1	1	1	1	1	1
Sheriff sub-stations	6	6	6	6	6	6	6
Patrol boats	11	11	11	10	10	10	9
Vehicles/Patrol cars	241	242	229	227	204	203	190
Fire stations	11	11	11	11	11	11	11
Fire engines	15	16	14	16	15	15	15
<u>Public Ways & Facilities</u>							
Administration buildings	1	1	1	1	1	1	1
Maintenance buildings	5	5	5	5	5	5	5
Bridges	11	11	11	11	11	11	11
Roads (miles)	607.5	607.5	607.5	607.5	607.5	607.5	607.5
Traffic Signals	19	18	17	17	17	17	17
Heavy Equipment	46	51	49	52	52	52	51
Vehicles	53	66	69	70	70	71	70
<u>Health & Sanitation</u>							
Administration buildings	1	3	3	3	3	3	3
Medical Facility	1	1	1	1	1	1	1
Health clinics	0	2	2	2	2	2	2
Hazardous Waste Facilities	3	3	3	3	3	3	3
Vehicles	23	21	20	22	20	21	21
<u>Public Assistance</u>							
Administration buildings	1	1	1	1	1	1	1
Vehicles	53	53	53	57	54	52	55
<u>Education</u>							
Libraries - main	1	1	1	1	1	1	1
Libraries - branches	6	6	6	6	6	6	6
Vehicles	4	4	5	5	4	4	5
<u>Recreation</u>							
Administration buildings	5	5	5	5	5	5	5
Sports fields	9	9	9	9	9	9	9
Vehicles	9	9	7	7	5	4	4

Note: Prior year information is presented in accordance with the County's implementation of GASB Statement No. 34 beginning with Fiscal Year 2002-03.

⁺ 10 year data not readily available

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



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