County of Tuolumne
California

Annual Comprehensive Financial Report

Fiscal Year Ended
June 30, 2021

Deborah Bautista, CPA
Clerk and Auditor-Controller

County of Tuolumne
California

Annual Comprehensive Financial Report
Fiscal Year Ended June 30, 2021

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

COUNTY OF TUOLUMNE, CALIFORNIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2021

Table of Contents

Table of Contents

COUNTY OF TUOLUMNE, CALIFORNIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2021

Table of Contents

Page(s)

INTRODUCTORY SECTION

Office of the Auditor-Controller

"Proudly Serving the Financial Needs of Tuolumne County"

Deborah Bautista, CPA
Clerk & Auditor-Controller

April 26, 2023

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

The Annual Comprehensive Financial Report (ACFR) of the County of Tuolumne (County) for the fiscal year ended June 30, 2021 is hereby presented in compliance with Section 25250 and 25253 of the Government Code of the State of California. General-purpose local governments must publish a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States of America (GAAP) and audited in accordance with generally accepted auditing standards (GAAS) by a firm of licensed certified public accountants.

This report consists of management's representations concerning the finances of the County. Therefore, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the County has established a comprehensive internal control framework that is designed both to protect the County's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable, rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The County's financial statements have been audited by Macias Gini & O'Connell LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the year ended June 30, 2021, are free of material misstatements. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the County's financial statements for the fiscal year ended June 30, 2021, are fairly presented in accordance with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

2 South Green Street, Sonora, CA 95370
Phone: (209) 533-5551 Fax: (209) 533-5627
www.tuolumnecounty.ca.gov

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

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

Profile of the Government

County Government

The County of Tuolumne (population 53,465) was incorporated on February 18, 1850 as one of the original 27 counties in the State of California. The name Tuolumne is of Indian origin and has been given different meanings, such as 'Many Stone Houses, the Land of Mountain Lions and Straight Up Steep', the latter the interpretation of William Fuller, a native Indian chief. The County covers approximately 2,293 square miles. There is only one incorporated city within the County, the City of Sonora, which is also the County seat.

Stretching from the foothills to the crest of the Sierra Nevada Mountains, Tuolumne County is both a recreation paradise and a wonderful place to live. The County contains historic gold mining towns, the pristine Emigrant Wilderness, world-renowned Yosemite National Park, and numerous lakes and rivers. Its proximity to San Francisco (2.5 hours) and Sacramento (2 hours) makes the County accessible.

The County has a general law form of government. Its five-member Board of Supervisors (the 'Board') is elected by district for four-year terms of office. The Supervisors' terms are staggered – two Supervisors are elected in one general election, and three Supervisors in the next. Other elected officials include the Assessor/Recorder, Clerk & Auditor/Controller, District Attorney, Sheriff/Coroner and Treasurer/Tax Collector. The County Administrator and County Counsel are appointed by the Board. The County is located in the 4th Congressional District, the 8th Senatorial District and the 5th Assembly District.

As the governing body for the County, the Board is responsible for the planning and providing of services related to public needs, as required by state and federal law including: adopting the annual budget, adopting County ordinances, setting policies, confirming appointments of most non-elected officials, and assisting citizens in solving problems and addressing local concerns.

County Services

The County, with an authorized staff of 662 full-time equivalents (FTE), provides a full range of services to its residents. We provide "unincorporated area" services (e.g., land use planning) in the areas of the County that are not within the City of Sonora. We also provide certain "countywide" services to County residents regardless of where they live.

The following is a list of countywide services provided by the County:

- Environmental Health
- Agricultural Commissioner, Weights & Measures
- Two Airports
- Public and Mental Health Services
- Child Protection and Social Services
- Emergency Medical Services
- Veterans Services
- Maintenance of County Roads and Bridges
- Snow Removal Services
- Law Enforcement of the Unincorporated County
- U.C. Cooperative Extension Services
- Tax Assessment, Collection and Apportionment
- Elections and Voter Registration
- Jail Facilities
- Probation Supervision
- Clerk and Recorder
- Maintain the Historical Records (Archive)
- Public Defender/Alternative Defense
- Coroner and Forensic Services
- Grand Jury
- Criminal Prosecution (District Attorney)
- Libraries
- Parks
- Animal Care Services
- Building and Safety
- Ambulance Services

Factors Affecting Financial Condition

Budgetary Information

In accordance with stipulations of the California Government Code contained in Sections 29000 through 29144, and other statutory provisions, commonly known as the County Budget Act, the County prepares and legally adopts a budget for each fiscal year. The annual budget serves as the foundation for the County's financial planning and control. All agencies under the control of the Board of Supervisors are required to submit budget requests to the County Administrator for review. The County Administrator recommends a proposed budget to the Board for consideration and approval. The Board is required to hold public hearings on the proposed budget and to adopt a final budget. The 2020-2021 County final budget was adopted on September 21, 2020.

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

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

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

Population

The County's population as of January 2021 was approximately 53,465, a decrease of 2.64% over last year and a decrease of 1.9% over the 2000 (54,501) census. The County's population ranks 43rd out of 58 California counties.

Local Economy

The County showed a moderate increase in economic indicators during fiscal year 2020-21. Indicators for next year show a modest increase in the local economic base.

A primary factor contributing to the County's long-standing good financial position is the consistent growth in assessed valuation. For fiscal year 2020-21, the assessed values increased by 3.37%, and are projected to increase 3.78% for fiscal year 2021-22. Construction of new homes and the volume of real estate sales of all kinds showed a modest increase in our County.

Other economic indicators that reflect local conditions include taxable retail sales and transient occupancy taxes. Countywide retail sales were 30.7% greater in fiscal year 2020-21 than in the previous year. The COVID-19 shut down was a major contributor to this increase. On-line sales, home improvement projects and bay area visitors were a large part of the increase. Countywide transient occupancy taxes increased by 19.0% in fiscal year 2020-21. Bay Area residents came to the foothills to get away due to the COVID levels in their communities. The Countywide transient occupancy tax rate is 10% in fiscal year 2020-21. However, the voters approved a 2% increase that will go into effect July 1, 2021.

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

The County's unemployment rate continues to be lower than the state average. The state averages in fiscal years 2019-20 and 2020-21 were 14.1% and 7.8%, respectively, while the County's rates were 7.4% and 7.3%, respectively.

Major Initiatives:

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

- The County started planning and design on the County Jail during fiscal year 2015-16, construction started in fiscal year 2017-18, and was completed in March 2021.
- Due to the COVID Emergency, the County received $5,599,000 in federal funding for programs to address the emergency. The County established a local Business grant program to help local business with employee cost and business losses. These funds were also used to purchase equipment for remote working and staff cost to respond to the emergency.

Long-term Financial Planning

The County is in the process of developing a Law and Justice Center that would house all of the public safety entities of the County. These include the Sheriff, Jail, Courts, Probation, Juvenile Hall, District Attorney, and Public Defender. The County has purchased the land sufficient to meet all of the Law and Justice Center needs.

During fiscal year 2010-11, the County entered a Memorandum of Understanding with the State of California to sell the state some of this land to build a new courthouse. The purchase of the land was recorded June 29, 2012. Construction began during fiscal year 2018-19 with completion in August 2021.

During fiscal year 2012-13, the County received an award of $20,000,000 under SB 1022 Adult Local Criminal Justice Facilities Construction Funding to build a new County Jail at the Law and Justice Center. The design phase of this project started in fiscal year 2014-15. Construction started in fiscal year 2017-18 and was completed in March 2021.

Pension and Other Postemployment Benefits Plans

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

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

Acknowledgements

It is with great pride that I express my appreciation to the entire staff of the Auditor-Controller's Office for their hard work and dedication to the compilation of this financial document. I would also like to thank the independent auditors, Macias Gini & O'Connell LLP for their patience and assistance. Finally, I wish to thank the Board of Supervisors and the County Administrator for their support in our efforts to achieve and maintain the highest standards in financial reporting.

Respectfully Submitted,

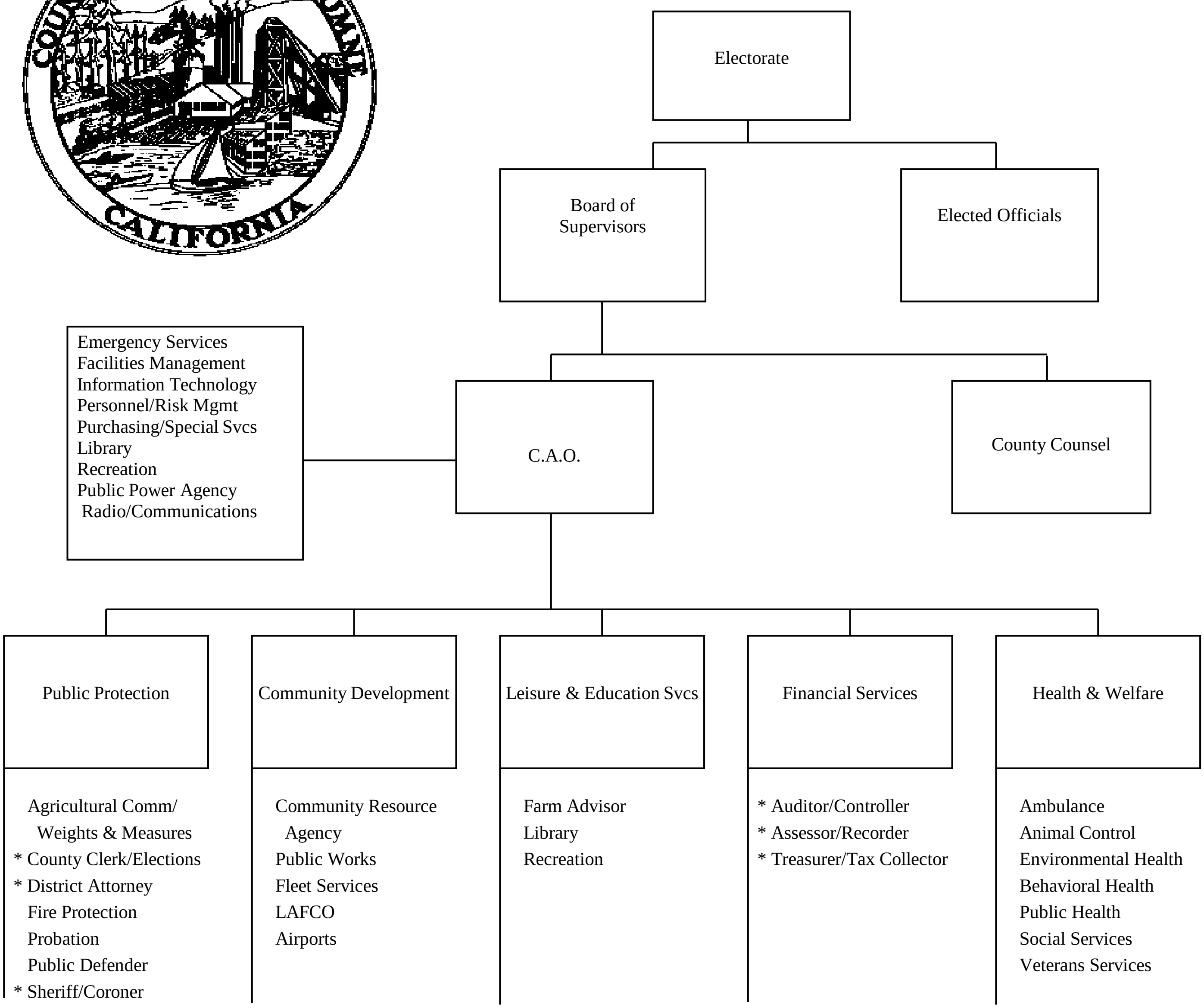
Deborah Bautista, CPA
Clerk & Auditor-Controller

COUNTY OF TUOLUMNE, CALIFORNIA
Elected and Appointed Officials

	AGRICULTURAL COMMISSIONER	KELLE SCHROEDOR
	AIR POLLUTION	
	WEIGHTS & MEASURES	
	ANIMAL CONTROL	KELLE SCHROEDOR
*	ASSESSOR/RECORDER	KAENAN WHITMAN
*	BOARD OF SUPERVISORS	
	SUPERVISOR, DISTRICT #1	DAVID GOLDEMBURG
	SUPERVISOR, DISTRICT #2	RYAN CAMPBELL
	SUPERVISOR, DISTRICT #3	ANAIAH KIRK
	SUPERVISOR, DISTRICT #4	KATHLEEN HAFF
	SUPERVISOR, DISTRICT #5	JARON BRANDON
*	CLERK & AUDITOR/CONTROLLER	DEBORAH BAUTISTA
	ELECTIONS	
	COMMUNITY DEVELOPMENT DIRECTOR	QUINCY YALEY
	COMMUNITY DEVELOPMENT DEPT	
	ENVIRONMENTAL HEALTH	
	COUNTY ADMINISTRATIVE OFFICER	TRACIE RIGGS
	COUNTY COUNSEL	SARAH CARRILLO
	COUNTY FIRE	JOSH WHITE
	COUNTY LIBRARIAN	VACANT
*	DISTRICT ATTORNEY	LAURA KRIEG
	VICTIM WITNESS	
	VERTICAL PROSECUTION	
	FARM ADVISOR	SCOTT ONETO
	HUMAN SERVICES DIRECTOR	REBECCA ESPINO
	DEPT OF SOCIAL SERVICES	
	HEALTH	
	TOBACCO CONTROL	
	PUBLIC ADMINISTRATOR	
	PUBLIC GUARDIAN	
	AMBULANCE	
	BEHAVIORAL HEALTH	
	VETERANS SERVICES	
	PERSONNEL DIRECTOR/RISK OFFICER	ANN FREMD
	PROBATION OFFICER	DANIEL HAWKINS
	PUBLIC DEFENDER	SCOTT GROSS
	PUBLIC WORKS DIRECTOR	KIMBERLEY MACFARLANE
	AIRPORTS	
	FLEET SERVICES	
	PUBLIC WORKS	
	SOLID WASTE	
	PURCHASING AGENT	TRACIE RIGGS
*	SHERIFF/CORONER	WILLIAM POOLEY
	COURTROOM SECURITY	
	COMMUNICATIONS	
	TUOLUMNE NARCOTICS TEAM	
	COUNTY JAIL	
	BOAT PATROL	
*	SUPERINTENDENT OF SCHOOLS	CATHY PARKER
*	TREASURER/TAX COLLECTOR	JUSTIN BIRTWHISTLE
	OFFICE OF REVENUE RECOVERY	

* INDICATES ELECTED OFFICIAL

County of Tuolumne
Organization Table



* Elected Department Head

FINANCIAL SECTION

Independent Auditor's Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the County of Tuolumne, California (County), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

We believe that the audit evidence we obtained is sufficient and appropriate to provide a basis for our audit opinions.

Macias Gini & O'Connell LLP
500 Capitol Mall, Suite 2200
Sacramento, CA 95814

www.mgocpa.com

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the County, as of June 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1 to the basic financial statements, effective July 1, 2020, the County adopted the provisions of Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities,* Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual fund statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 26, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Macias Gini & O'Connell LLP

Sacramento, California
April 26, 2023

This page intentionally left blank

MANAGEMENT’S DISCUSSION AND ANALYSIS

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

(Amounts Reported in Thousands)

As management of the County of Tuolumne (County), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the year ended June 30, 2021.

Financial Highlights

The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the 2020-21 fiscal year by $68,075 *(net position)*. Of this amount, $156,389 was the net investment in capital assets and $47,425 was restricted for specific purposes *(restricted net position)*, leaving a deficit unrestricted balance of $135,739.

The County's total net position, which may serve as a useful indicator of financial position, increased by $6,711. The deficit unrestricted balance decreased by $666. Restricted net position increased by $3,417. The net investment in capital assets increased by $2,628.

As of June 30, 2021, the County governmental funds reported combined ending fund balances of $57,616, an increase of $6,020 in comparison with the prior year. Approximately $57,313 was available for spending (*restricted, committed, assigned, and unassigned fund balances)*.

As of June 30, 2021, the spendable fund balance for the General Fund was $10,972 or 13.6% of total General Fund expenditures and transfers out.

The County's net pension liability and total other postemployment benefits (OPEB) liability increased $10,564 (8.9%) and $8,289 (25.5%), respectively, during fiscal year 2020-21.

Overview of Financial Statements

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

Government-wide financial statements. The *government-wide financial statements* provide readers with a broad overview of the long-term and short-term information about the County's *overall* financial status in a manner similar to private-sector business. The two government-wide statements report the County's *net position* and how it has changed. Net position is one way to measure the County's financial health or position.

The government-wide financial statements of the County are divided into two categories:

Governmental activities – most of the County's basic services are included here, such as fire, public works and general administration, which receive approximately 58% of their support from charges for services, operating grants and contributions, and capital grants and contributions. Property taxes, sales taxes, and other revenues cover the remaining costs.

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

The *statement of net position* presents information on all of the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of the improvement or deterioration in the financial position of the County.

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

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

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

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

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

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

For the governmental funds, information is presented separately for the General, Roads, Health and Welfare, Community Development Block Grants, American Rescue Plan, County Capital, and Road Construction funds, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements and schedules elsewhere in this report.

The County adopts an annual appropriated budget for its General Fund and its other governmental funds with the exception of its Community Development Block Grants and American Rescue Plan special revenue funds. Budgetary comparison schedules have been provided in this report for the General Fund and the other governmental funds.

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

Proprietary funds. The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its solid waste, ambulance, airport, and Public Power Agency activities. Internal service funds are used to accumulate and allocate costs internally. The County uses internal service funds to account for its self-insurance programs, purchasing and special services, telecommunications, and various employee benefits. They have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The County's internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.

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

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

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

Required supplementary information. Required supplementary information includes budgetary comparison schedules for the County's General, Roads, and Health and Welfare funds, as well as information about the County's pension plans and other postemployment benefits plan. The required supplementary information can be found immediately following the notes to the basic financial statements.

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

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $68,075 at June 30, 2021.

Key elements of the County's net position for both governmental activities and business-type activities as of June 30, 2021 and 2020 are as follows:

	Governmental Activities		Business-type Activities		Total	
As of June 30,	2021	2020	2021	2020	2021	2020
Current and other assets	$ 105,436	$ 89,788	$ 7,930	$ 6,310	$ 113,366	$ 96,098
Capital assets	162,499	157,345	12,667	13,264	175,166	170,609
Total assets	267,935	247,133	20,597	19,574	288,532	266,707
Deferred outflows of resources	27,866	20,673	278	205	28,144	20,878
Long-term debt	44,003	46,459	2,881	2,919	46,884	49,378
Other long-term obligations	167,470	148,679	1,987	1,925	169,457	150,604
Other liabilities	26,656	18,862	765	659	27,421	19,521
Total liabilities	238,129	214,000	5,633	5,503	243,762	219,503
Deferred inflows of resources	4,718	6,593	121	125	4,839	6,718
Net investment in capital assets	143,722	140,497	12,667	13,264	156,389	153,761
Restricted	46,693	43,345	732	663	47,425	44,008
Unrestricted	(137,461)	(136,629)	1,722	224	(135,739)	(136,405)
Total net position	$ 52,954	$ 47,213	$ 15,121	$ 14,151	$ 68,075	$ 61,364

A significant portion of the County's net position, $156,389 reflects its investment in capital assets (e.g., land, infrastructure, buildings, equipment, and vehicles), less any related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Another significant portion of the County's net position, $47,425 represents resources that are subject to external restriction on how they may be used (*restricted net position*). That leaves a deficit balance for *unrestricted net position* of $135,739, an improvement of $666 from the deficit balance for *unrestricted net position* of $136,405 at June 30, 2020.

As of June 30, 2021, the County was able to report positive balances in the net investment in capital assets and restricted categories of net position for the County as a whole, as well as total governmental and business-type activities. However, the unrestricted net position is in a deficit position primarily due to the unfunded long-term liabilities such as compensated absences, net pension liability, total OPEB liability, accrued claims, and the landfill closure/postclosure liability.

Other long-term obligations for the County increased by $18,853 due to increases in the net pension liability ($10,564) and total OPEB liability ($8,289).

Key elements of the County's changes in net position for both governmental activities and business-type activities for the years ended June 30, 2021 and 2020 are as follows:

For the Year Ended June 30,	Governmental Activities 2021	Governmental Activities 2020	Business-type Activities 2021	Business-type Activities 2020	Total 2021	Total 2020
Revenues:						
Program Revenues:						
Charges for services	$ 16,656	$ 17,711	$ 11,246	$ 10,333	$ 27,902	$ 28,044
Operating grants and contributions	63,238	49,582	439	167	63,677	49,749
Capital grants and contributions	4,467	21,611	205	-	4,672	21,611
General Revenues:						
Property taxes	31,593	30,276	-	-	31,593	30,276
Sales taxes	19,305	17,957	-	-	19,305	17,957
Other taxes	5,618	4,409	-	-	5,618	4,409
Grants and contributions not restricted to specific programs	3,541	780	-	-	3,541	780
Other	2,261	2,272	111	101	2,372	2,373
Total revenues	146,679	144,598	12,001	10,601	158,680	155,199
Expenses:						
General government	25,478	25,455	-	-	25,478	25,455
Public protection	54,992	49,905	-	-	54,992	49,905
Public ways and facilities	8,901	9,516	-	-	8,901	9,516
Health and sanitation	19,695	18,468	-	-	19,695	18,468
Public assistance	28,228	25,984	-	-	28,228	25,984
Education	805	981	-	-	805	981
Recreation and cultural services	1,265	1,687	-	-	1,265	1,687
Unallocated interest	1,134	1,169	-	-	1,134	1,169
Solid waste	-	-	1,078	795	1,078	795
Ambulance	-	-	6,318	6,451	6,318	6,451
Airport	-	-	1,052	886	1,052	886
Public Power Agency	-	-	3,023	2,252	3,023	2,252
Total expenses	140,498	133,165	11,471	10,384	151,969	143,549
Changes in net position before transfers	6,181	11,433	530	217	6,711	11,650
Transfers	(440)	(4,788)	440	4,788	-	-
Changes in net position	5,741	6,645	970	5,005	6,711	11,650
Net position, July 1	47,213	40,568	14,151	9,146	61,364	49,714
Net position, June 30	$ 52,954	$ 47,213	$ 15,121	$ 14,151	$ 68,075	$ 61,364

During the current fiscal year, the County's net position increased $6,711 from that reported last year mainly due to the capital grants and contributions related to the construction of the Jail Project.

Governmental activities. Governmental activities increased the County's current year net position by $5,741 compared to an increase of $6,645 in the prior year. The decrease in the change in net position of $904 was primarily the result of a decrease in capital grants and contributions ($17,144) and an increase in public protection expenses ($5,087) offset by increases in operating grants and contributions ($13,656), grants and contributions not restricted to specific programs ($2,761), and a decrease in net transfers out ($4,348).

Business-type activities. Business-type activities increased the County's net position by $970 compared to an increase of $5,005 in the prior year. This decrease in the change in net position of $4,035 was mainly due to an increase in net transfers in ($4,348). Revenues and expenses were relatively stable.

Financial Analysis of the County's Funds

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

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

As of June 30, 2021, the County's governmental funds reported combined ending fund balances of $57,616, an increase of $6,020 from prior year. The nonspendable portion of fund balances is $303 (0.5%), restricted $46,782 (81.2%), and assigned $3,371 (5.9%) leaving an unassigned balance of $7,160 (12.4%).

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, spendable fund balance of the General Fund was $10,972, while total fund balance reached $11,031. As a measure of the General Fund's liquidity, it may be useful to compare both spendable fund balance and total fund balance to total fund expenditures and transfers out. Both spendable fund balance and total fund balance represent 13.6% of total General Fund expenditures and transfers out.

The General Fund fund balance increased by $2,663, an increase of $2,144 from last year's increase of $519. The primary reason for this increase in the change were increases in state and federal intergovernmental revenues ($3,759 and $4,668, respectively) offset by increases in public protection and public assistance expenditures ($5,133 and $1,064, respectively). The increase in state intergovernmental revenues was mainly the result of increases in Master Stewardship grants ($628), Farmers Grant ($780), Hazard Fuel Grant ($690), and Jail grants ($315). The increase in federal intergovernmental revenues was mainly the result of COVID-19 funding ($4,321). The increase in public protection expenditures was mainly the result of increases in COVID-19 Emergency Response ($3,734), hazard fuel costs ($600), and Master Stewardship management ($808). The increase in public assistance expenditures was mainly due to an increase Homeless Advocacy & Outreach salaries and placement.

The Roads Fund accounts for activities related to the maintenance of County roads, numerous storm drainage ditches and culverts, bridges, and a fleet of heavy construction equipment. At the end of the current fiscal year, restricted fund balance of the Roads Fund was $10,268, while total fund balance reached $10,314. As a measure of the Roads Fund's liquidity, it may be useful to compare both restricted fund balance and total fund balance to total fund expenditures and transfers out. Restricted fund balance represents 135.7% of total Roads Fund expenditures and transfers out, while total fund balance represents 136.3% of that same amount. The Roads Fund fund balance increase of $749 was a decrease of $487 from last year's increase of $1,236. The primary reason for this decrease in the change were decreases in state and federal intergovernmental revenues ($551 and $645, respectively) offset by an increase in other intergovernmental revenues ($451) and a decrease in expenditures ($366). The decrease in state intergovernmental revenues was mainly the result of a decrease in SB1 funding ($611). The decrease in federal intergovernmental revenues was mainly the result of a decrease in FEMA storm damage reimbursements ($570). The increase in other intergovernmental revenues was mainly the result of an increase of funding from the Local Transportation Agency ($451). The expenditures decrease was mainly due to a decrease in SB1 expenditures of $776 offset by increases in road maintenance costs of $121 in salaries and benefits and surface treatment expenditures of $66.

The Health and Welfare Fund accounts for services provided to County residents in the areas of health, mental health, substance abuse, social services, employment assistance, and public assistance. At the end of the current fiscal year, restricted fund balance of the Health and Welfare Fund was $9,654, while total fund balance was $9,656. As a measure of the Health and Welfare Fund's liquidity, it may be useful to compare both restricted and total fund balances to total fund expenditures and transfers out. Both restricted and total fund balances represent 24.0% of total Health and Welfare Fund expenditures and transfers out. The funding sources of this fund are the federal and state governments. Most programs are mandated by those governments. The Health and Welfare Fund fund balance increase of $1,338 was an increase of $2,213 from last year's decrease of $875. The primary reason for this increase in the change were increases in state and federal intergovernmental revenues ($3,119 and $842, respectively) offset by an increase in expenditures ($1,897). The increase in federal intergovernmental revenues is mainly due to new COVID-19 grants of $819. The increase in state intergovernmental revenues is mainly due to increases in Realignment backfill of $919, Short-Doyle of $786, and Mental Health Services funds of $1,376. The increase in expenditures was mainly due to increase in salaries due to staffing increases and cost of living adjustments (COLAs) of $1,507 and an increase in A-87 costs of $461.

The Community Development Block Grants Fund accounts for activities of federally-funded community development block grants. At the end of the current fiscal year, restricted fund balance of the Community Development Block Grants Fund was $15,347, which represents 774.6% of the fund's expenditures. The Community Development Block Grants Fund fund balance increase of $434 was mainly due to the receipt of grants that were then loaned out to third-parties ($318).

The American Rescue Plan Fund accounts for activities of emergency federal funding allocation to help support communities struggling in the wake of COVID-19. At the end of the current fiscal year, restricted fund balance of the American Rescue Plan Fund was $7, which represents interest earned on $5,291 received from the federal government that had not been expended by year-end.

The County Capital Fund accounts for activities related to large construction projects not accounted for in the Road Construction Fund. At the end of the current fiscal year, fund balance of the County Capital Fund was $1,431, an increase of $86 from last year's balance of $1,345. The County continued spending down last year's unspent bond proceeds ($2,993) for building the Law and Justice Center and all of its peripheral projects such as the Juvenile Detention Center and Jail Project, of which $994 remained unspent as of June 30, 2021.

The Road Construction Fund accounts for activities related to major road construction projects like bridges and new roads or highways. The Road Construction Fund fund balance decreased by $907, a decrease of $878 from last year's decrease of $29. The primary reason for this decrease in the change in fund balance was a decrease in federal intergovernmental revenues ($2,943) offset by a decrease in expenditures ($1,970). The decreases are mainly due to less projects (expenditures) funded by the federal government (federal intergovernmental revenue).

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

Enterprise funds net position increased $963. The majority of the increase resulted from the increase in the Solid Waste Fund ($780) due to the County's effort to reduce the fund's deficit net position.

General Fund Budgetary Highlights

The Board of Supervisors of the County made several budgetary amendments increasing appropriations by $5,115 (6.8%) to the General Fund throughout the fiscal year. This increase is mostly due to the increases in economic development and promotions ($367), information technology ($280), OES – tree mortality hazard ($422), master stewardship grant ($1,735), sheriff – coroner ($682), probation ($224), air pollution ($275), and homeless advocacy and outreach ($248). The economic development and promotion increase was due to an increase in Visitor's Bureau funding. The information technology increase was due to an increase in computer and software costs during the year. The OES – tree mortality hazard increase was due to two new grants received during the year from OES ($324) and Cal Fire Local Assistance ($98). The master stewardship grant increase was due to new grants received during the year. The sheriff – coroner and probation increases were due to increases in salaries and benefits due to COLA increases. The air pollution increase was due to Farmer's and Karl Moyer grants received during the year. The homeless advocacy and outreach increase was due to new federal grants received during the year.

For the current year, $3,233 was originally budgeted from beginning available fund balance. Actual revenues recognized were $177 less than budgetary estimates mostly due to state intergovernmental revenues being $2,258 less than budget offset by taxes revenues being $1,637 more than budget. The state intergovernmental revenues being less than budget was mostly the result of the Master Stewardship and Hazardous Fuel Reduction grants not being received as work was not done until the following year ($1,415 and $740, respectively). The taxes revenues being more than budget was mostly the result of sales tax revenue greater than budget of $1,264 due to internet purchases and lodging (Transient Occupancy Tax) increase of $970 due to travelers visiting the area. Expenditures for the current year were $7,587 below budgetary estimates. The most significant expenditures savings were for contingencies ($1,100) that were not needed, facilities management ($546), information technology ($587), CAO homeland security ($304), OES – tree mortality hazard ($439), master stewardship grant ($1,087), hazardous fuel reduction grant ($819), sheriff – coroner ($341), and community development department ($422). The facilities management expenditures being less than budget was mostly the result of savings in building maintenance ($275) as the majority of work will be completed in the following year, savings for salaries and benefits ($142) due to vacant positions, and savings in utility cost ($84). The information technology expenditures being less than budget was mostly the result of computer equipment not purchased ($557). The CAO homeland security expenditures being less than budget was mostly the result of equipment not being purchased ($304). The OES – tree mortality hazard expenditures being less than budget was mostly the result of logging operations and arborists work not performed ($389 and $40, respectively). The master stewardship grant and hazardous fuel reduction grant expenditures being less than budget were mostly the result of work not performed until the following year ($1,060 and $819, respectively). The sheriff – coroner expenditures being less than budget was mostly the result of vehicles not purchased until the following year ($121), range expenditures not incurred until the following year due to supply chain delays ($63). The community development department expenditures being less than budget was mostly the result of Reap and Leap Grants not received and expenditures not incurred ($182 and $60, respectively) and software not purchased ($76).

Capital Asset and Debt Administration

Capital Assets. The County's investment in capital assets for its governmental and business-type activities at current year-end was $175,166 (net of accumulated depreciation). This investment in capital assets includes land, structures and improvements, equipment, roads, bridges, and construction in progress.

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

- County improvements to Rawhide Road at Woods Creek ($515)
- County roofing projects ($361)
- County repaired and improved numerous roads due to storm damage ($2,935)
- County continued the Jail Project ($2,441)
- County continued improvements to the Law and Justice Center ($47)

County's Capital Assets (net of depreciation)

	Governmental Activities		Business-type Activities		Total	
As of June 30,	2021	2020	2021	2020	2021	2020
Land	$ 7,681	$ 7,266	$ 2,083	$ 2,083	$ 9,764	$ 9,349
Construction in progress	76,634	77,995	-	-	76,634	77,995
Structures and improvements	30,061	31,454	9,740	10,333	39,801	41,787
Equipment	9,168	7,680	844	848	10,012	8,528
Roads	34,335	27,896	-	-	34,335	27,896
Bridges	4,620	5,054	-	-	4,620	5,054
Total	$ 162,499	$ 157,345	$ 12,667	$ 13,264	$ 175,166	$ 170,609

At June 30, 2021, the significant construction commitments included $213 for a PB Loader for Public Works and $133 for a truck for County Fire.

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

Long-Term Liabilities. As of June 30, 2021, the County had total long-term liabilities of $216,341. Of this amount, 4% ($8,373) relates to claims liability, 2% ($4,580) relates to compensated absences, 1% ($2,828) relates to the landfill closure/postclosure, 14% ($31,103) relates to bonds payable, 19% ($40,845) relates to the County's total OPEB liability, and 60% ($128,612) relates to the County's net pension liability.

County's Long-Term Liabilities

As of June 30,	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Claims liability	$ 8,373	$ 10,061	$ -	$ -	$ 8,373	$ 10,061
Compensated absences	4,527	4,101	53	52	4,580	4,153
Landfill closure/postclosure	-	-	2,828	2,867	2,828	2,867
Bonds payable	31,103	32,297	-	-	31,103	32,297
Total OPEB liability	40,478	32,318	367	238	40,845	32,556
Net pension liability	126,992	116,361	1,620	1,687	128,612	118,048
Total	$ 211,473	$ 195,138	$ 4,868	$ 4,844	$ 216,341	$ 199,982

The overall increase of long-term liabilities of the County from the prior year is $16,359. Claims liability decreased ($1,688) due to the settlement of old claims. Compensated absences increased ($427) due to the cost of living increase to employees of 3%. The landfill closure/postclosure decreased ($39) due to closure and postclosure costs payments made during the year. Bonds payable decreased ($1,194) due to principal payments made during the year. The total OPEB liability increased ($8,289) mainly due to reducing of the discount rate from 3.50% to 2.21%. The net pension liability increased ($10,564) mainly due to interest on the total pension liability exceeding the net investment income earned on plan assets.

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

Economic Factors and Next Year's Budgets

- County has estimated a 3.78% increase in property tax revenue for fiscal year 2021-22.
- The County finished the construction of the new $44 million County Jail at the Law and Justice Center in October 2020. The County Jail started operations in December of 2020.
- The County installed a new enterprise resource planning system in September of 2021.

At June 30, 2021, General Fund fund balance of $3,371 was assigned to balance the 2021-22 fiscal year budget.

Requests for Information

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

BASIC FINANCIAL STATEMENTS

COUNTY OF TUOLUMNE, CALIFORNIA
STATEMENT OF NET POSITION
JUNE 30, 2021

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and investments	$ 62,786,891	$ 6,992,962	$ 69,779,853
Receivables, net	1,971,695	964,628	2,936,323
Intergovernmental receivables	23,537,990	187,178	23,725,168
Prepaid items	3,547	-	3,547
Inventories	45,509	-	45,509
Restricted cash and investments	1,617,444	731,014	2,348,458
Loans receivable	14,469,155	-	14,469,155
Internal balances	945,884	(945,884)	-
Receivables from fiduciary funds	57,875	-	57,875
Capital assets:			
Nondepreciable	84,315,102	2,083,017	86,398,119
Depreciable, net	78,183,607	10,584,384	88,767,991
Total assets	267,934,699	20,597,299	288,531,998
DEFERRED OUTFLOWS OF RESOURCES			
Related to other postemployment benefits	7,761,415	65,852	7,827,267
Related to pension	20,105,035	211,787	20,316,822
Total deferred outflows of resources	27,866,450	277,639	28,144,089
LIABILITIES			
Accounts payable	4,612,591	704,887	5,317,478
Salaries and benefits payable	1,578,853	43,705	1,622,558
Accrued interest	87,712	-	87,712
Unearned revenue	19,448,671	-	19,448,671
Other liabilities	928,997	16,536	945,533
Long-term debt:			
Due within one year	4,916,082	195,618	5,111,700
Due in more than one year	39,086,579	2,685,354	41,771,933
Other long-term obligations:			
Total other postemployment benefits liability	40,478,241	366,572	40,844,813
Net pension liability	126,991,632	1,620,677	128,612,309
Total liabilities	238,129,358	5,633,349	243,762,707
DEFERRED INFLOWS OF RESOURCES			
Related to other postemployment benefits	3,085,600	27,944	3,113,544
Related to pension	1,632,038	92,984	1,725,022
Total deferred inflows of resources	4,717,638	120,928	4,838,566
NET POSITION			
Net investment in capital assets	143,721,575	12,667,401	156,388,976
Restricted for:			
Capital projects	1,809,250	-	1,809,250
Public ways and facilities	16,291,389	-	16,291,389
Health and welfare	9,726,915	-	9,726,915
Children and Families Commission	854,983	-	854,983
Community development	15,346,635	-	15,346,635
Public protection	2,151,117	-	2,151,117
Energy services	-	731,014	731,014
Perpetual care:			
Expendable	160,575	-	160,575
Nonexpendable	196,204	-	196,204
Other purposes	156,561	-	156,561
Unrestricted	(137,461,051)	1,722,246	(135,738,805)
Total net position	$ 52,954,153	$ 15,120,661	$ 68,074,814

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, 2021

		Program Revenues		
Functions/Programs	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**
Primary government:				
Governmental activities:				
General government	$ 25,477,674	$ 9,914,529	$ 3,089,496	$ -
Public protection	54,992,182	4,560,664	18,654,140	-
Public ways and facilities	8,900,973	1,231,903	2,576,973	4,467,019
Health and sanitation	19,695,522	331,444	14,664,630	-
Public assistance	28,227,556	568,334	23,965,852	-
Education	804,595	4,469	70,814	-
Recreation and cultural services	1,264,814	44,666	215,702	-
Interest on long-term debt	1,134,553	-	-	-
Total governmental activities	140,497,869	16,656,009	63,237,607	4,467,019
Business-type activities:				
Solid waste	1,077,556	1,738,515	93,968	-
Ambulance	6,318,167	5,833,639	232,933	205,351
Airport	1,052,508	545,404	112,243	-
Public Power Agency	3,022,859	3,128,527	-	-
Total business-type activities	11,471,090	11,246,085	439,144	205,351
Total	$ 151,968,959	$ 27,902,094	$ 63,676,751	$ 4,672,370

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, 2021

Net (Expense) Revenue and Changes in Net Position			
Governmental Activities	**Business-type Activities**	**Total**	
			Governmental activities:
$ (12,473,649)		$ (12,473,649)	General government
(31,777,378)		(31,777,378)	Public protection
(625,078)		(625,078)	Public ways and facilities
(4,699,448)		(4,699,448)	Health and sanitation
(3,693,370)		(3,693,370)	Public assistance
(729,312)		(729,312)	Education
(1,004,446)		(1,004,446)	Recreation and cultural services
(1,134,553)		(1,134,553)	Interest on long-term debt
(56,137,234)		(56,137,234)	Total governmental activities
			Business-type activities:
	$ 754,927	754,927	Solid waste
	(46,244)	(46,244)	Ambulance
	(394,861)	(394,861)	Airport
	105,668	105,668	Public Power Agency
	419,490	419,490	Total business-type activities
(56,137,234)	419,490	(55,717,744)	Total
			General revenues:
			Taxes:
31,592,771	-	31,592,771	Property
821,874	-	821,874	Property transfer
4,796,109	-	4,796,109	Transient occupancy
19,304,748	-	19,304,748	Sales taxes shared state revenue
3,540,747	-	3,540,747	Grants and other intergovernmental revenue not restricted to specific programs
892,006	97,392	989,398	Unrestricted investment earnings
229,267	13,085	242,352	Gain on sale of capital assets
1,140,185	-	1,140,185	Other
(439,987)	439,987	-	Transfers
61,877,720	550,464	62,428,184	Total general revenues and transfers
5,740,486	969,954	6,710,440	Changes in net position
47,213,667	14,150,707	61,364,374	Net position, beginning of year
$ 52,954,153	$ 15,120,661	$ 68,074,814	Net position, end of year

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

COUNTY OF TUOLUMNE, CALIFORNIA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2021

	General	Roads	Health and Welfare	Community Development Block Grants	American Rescue Plan	County Capital	Road Construction	Other Governmental	Total Governmental
Assets:									
Cash and investments	$ 13,798,640	$ 12,774,639	$ 10,023,555	$ 237,974	$ 5,297,560	$ 11	$ 1,662,651	$ 9,438,825	$ 53,233,855
Accounts receivable	1,941,701	708	-	-	-	-	-	2,412	1,944,821
Taxes receivable	23,385	-	-	-	-	-	-	3,489	26,874
Intergovernmental receivables	4,909,052	655,699	6,128,850	655,752	-	3,628,377	4,979,750	2,579,066	23,536,546
Prepaid items	1,170	-	2,377	-	-	-	-	-	3,547
Inventories	-	45,509	-	-	-	-	-	-	45,509
Restricted cash and investments	441,130	-	-	-	-	993,582	-	7,732	1,442,444
Loans receivable	-	-	-	14,469,155	-	-	-	-	14,469,155
Advances to other funds	57,875	-	-	-	-	-	-	-	57,875
Total assets	$ 21,172,953	$ 13,476,555	$ 16,154,782	$ 15,362,881	$ 5,297,560	$ 4,621,970	$ 6,642,401	$ 12,031,524	$ 94,760,626
Liabilities, deferred inflows of resources, and fund balances:									
Liabilities:									
Accounts payable	$ 2,292,120	$ 53,709	$ 1,041,799	$ 16,246	$ -	$ 6,710	$ 413,862	$ 745,921	$ 4,570,367
Salaries and benefits payable	1,024,312	98,370	440,549	-	-	-	-	15,622	1,578,853
Unearned revenue	6,817,508	3,010,748	4,094,734	-	5,290,857	-	204,539	30,285	19,448,671
Other liabilities	7,664	-	921,333	-	-	-	-	-	928,997
Advances from other funds	-	-	-	-	-	2,165,000	4,214,750	1,678,750	8,058,500
Total liabilities	10,141,604	3,162,827	6,498,415	16,246	5,290,857	2,171,710	4,833,151	2,470,578	34,585,388
Deferred inflows of resources:									
Unavailable revenue	-	-	-	-	-	1,019,706	1,539,496	-	2,559,202
Fund balances:									
Nonspendable:									
Not in spendable form	59,045	45,509	2,377	-	-	-	-	-	106,931
To be maintained intact	-	-	-	-	-	-	-	196,204	196,204
Restricted:									
Capital projects	441,130	-	-	-	-	1,430,554	269,754	-	2,141,438
Public ways and facilities	-	10,268,219	-	-	-	-	-	5,977,661	16,245,880
Health and welfare	-	-	9,653,990	-	-	-	-	70,548	9,724,538
Children and Families Commission	-	-	-	-	-	-	-	854,983	854,983
Community development	-	-	-	15,346,635	-	-	-	-	15,346,635
Public protection	-	-	-	-	6,703	-	-	2,144,414	2,151,117
Perpetual care	-	-	-	-	-	-	-	160,575	160,575
Other purposes	-	-	-	-	-	-	-	156,561	156,561
Assigned:									
Subsequent year budget	3,370,963	-	-	-	-	-	-	-	3,370,963
Unassigned	7,160,211	-	-	-	-	-	-	-	7,160,211
Total fund balances	11,031,349	10,313,728	9,656,367	15,346,635	6,703	1,430,554	269,754	9,560,946	57,616,036
Total liabilities, deferred inflows of resources, and fund balances	$ 21,172,953	$ 13,476,555	$ 16,154,782	$ 15,362,881	$ 5,297,560	$ 4,621,970	$ 6,642,401	$ 12,031,524	$ 94,760,626

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

COUNTY OF TUOLUMNE, CALIFORNIA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
JUNE 30, 2021

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

Total fund balances - total governmental funds		$ 57,616,036
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		161,627,568
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.		2,559,202
Internal service funds are used by management to charge the costs of worker's compensation and general liability self-insurance, purchasing and special services, telecommunications, various employee benefits, and fleet and radio services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		6,663,284
Deferred outflows and inflows of resources for pension items in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		
Deferred outflows of resources	$ 20,105,035	
Deferred inflows of resources	(1,632,038)	18,472,997
Deferred outflows and inflows of resources for other postemployment benefit items in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		
Deferred outflows of resources	$ 7,761,415	
Deferred inflows of resources	(3,085,600)	4,675,815
Long-term and other liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds payable	$ (30,676,000)	
Less: Issuance premium (to be amortized as interest expense)	(427,164)	
Accrued interest	(87,712)	
Net pension liability	(126,991,632)	
Total other postemployment benefits liability	(40,478,241)	(198,660,749)
Net position of governmental activities		$ 52,954,153

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

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

	General	Roads	Health and Welfare	Community Development Block Grants	American Rescue Plan	County Capital	Road Construction	Other Governmental	Total Governmental
Revenues:									
Taxes	$33,998,616	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,212,138	$ 37,210,754
Licenses and permits	2,791,086	198,647	-	-	-	-	-	31,588	3,021,321
Fines, forfeits, and penalties	1,377,438	-	8,001	-	-	-	-	117,453	1,502,892
Investment earnings, rents, and concessions	436,843	22,723	-	8,916	6,703	672	-	175,796	651,653
Intergovernmental:									
State	24,931,666	4,585,841	24,661,191	1,100	-	1,212,179	989,342	1,606,994	57,988,313
Federal	9,623,610	633,591	12,644,678	2,086,175	-	-	1,980,315	3,257,489	30,225,858
Other	1,072,175	692,881	25,000	-	-	-	148,833	156,009	2,094,898
Charges for services	9,110,328	1,097,112	812,665	-	-	128,751	-	982,940	12,131,796
Miscellaneous	169,054	2,546	535,618	318,902	-	60,020	-	189,173	1,275,313
Total revenues	83,510,816	7,233,341	38,687,153	2,415,093	6,703	1,401,622	3,118,490	9,729,580	146,102,798
Expenditures:									
Current:									
General government	18,721,929	850,209	-	-	-	-	-	-	19,572,138
Public protection	45,388,420	-	-	-	-	-	-	7,513,113	52,901,533
Public ways and facilities	-	6,375,519	-	-	-	87,719	42,661	104,526	6,610,425
Health and sanitation	1,554,283	-	16,334,815	-	-	-	-	634,819	18,523,917
Public assistance	1,294,150	-	23,796,654	1,981,196	-	-	-	-	27,072,000
Education	786,121	-	-	-	-	-	-	-	786,121
Recreation and cultural services	1,212,634	-	-	-	-	-	-	-	1,212,634
Capital outlay	1,983,118	262,210	63,864	-	-	3,244,021	4,112,931	1,227,064	10,893,208
Debt service:									
Principal	1,177,000	-	-	-	-	-	-	-	1,177,000
Interest	1,145,905	-	-	-	-	-	-	292	1,146,197
Total expenditures	73,263,560	7,487,938	40,195,333	1,981,196	-	3,331,740	4,155,592	9,479,814	139,895,173
Excess (deficiency) of revenues over (under) expenditures	10,247,256	(254,597)	(1,508,180)	433,897	6,703	(1,930,118)	(1,037,102)	249,766	6,207,625
Other financing sources (uses):									
Transfers in	-	942,066	2,863,323	-	-	2,006,219	78,834	1,837,018	7,727,460
Transfers out	(7,603,260)	(78,834)	(16,851)	-	-	-	-	(445,508)	(8,144,453)
Proceeds from sale of capital assets	18,673	140,074	-	-	-	9,729	51,493	9,298	229,267
Total other financing sources (uses)	(7,584,587)	1,003,306	2,846,472	-	-	2,015,948	130,327	1,400,808	(187,726)
Changes in fund balances	2,662,669	748,709	1,338,292	433,897	6,703	85,830	(906,775)	1,650,574	6,019,899
Fund balances, beginning of year	8,368,680	9,565,019	8,318,075	14,912,738	-	1,344,724	1,176,529	7,910,372	51,596,137
Fund balances, end of year	$11,031,349	$10,313,728	$ 9,656,367	$15,346,635	$ 6,703	$ 1,430,554	$ 269,754	$ 9,560,946	$ 57,616,036

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, 2021

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

Changes in fund balances - total governmental funds		$ 6,019,899
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation expense in the current period:		
Capital outlay	$ 10,893,208	
Depreciation	(5,630,798)	5,262,410
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and transfers) is a change net position.		
Transfers of capital assets to business-type activities decrease net position of the governmental activities in the statement of activities, but are not reported in the governmental funds because they are not a use of financial resources.	(22,994)	
Transfer of capital assets from internal service funds do not impact net position of the governmental activities in the statement of activities as internal service funds are already part of governmental activities, however, they are reported in the internal service funds as a loss on sale of capital assets.	33,953	10,959
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		76,350
Internal service funds are used by management to charge the costs of worker's compensation and general liability self-insurance, purchasing and special services, telecommunications, various employee benefits, and fleet and radio services to individual funds. The net revenue of certain internal service funds is reported with governmental activities.		2,901,970
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Amortization of bond premium	16,390	
Change in accrued interest	(2,250)	14,140
Governmental funds report pension and other postemployment benefits contributions made during the year as expenditures. The statement of activities reports pension and other postemployment benefit expenses as the change in the liabilities and related deferred outflows and inflows of resources.		
Pension	(8,013,945)	
Other postemployment benefits	(1,708,297)	(9,722,242)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes current financial resources of governmental funds. Neither has an effect on net position.		
Principal repayments		1,177,000
Change in net position of governmental activities		$ 5,740,486

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

COUNTY OF TUOLUMNE, CALIFORNIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2021

	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Major			Nonmajor		
	Solid Waste	Ambulance	Airport	Public Power Agency	Total	
Assets:						
Current assets:						
Cash and investments	$ 2,815,256	$ 2,097,069	$ 306,434	$ 1,774,203	$ 6,992,962	$ 9,553,036
Accounts receivable, net	153,606	811,022	-	-	964,628	-
Intergovernmental receivables	-	-	-	187,178	187,178	1,444
Total current assets	2,968,862	2,908,091	306,434	1,961,381	8,144,768	9,554,480
Noncurrent assets:						
Restricted cash and investments	-	-	-	731,014	731,014	175,000
Advances to other funds	-	-	-	-	-	9,330,292
Capital assets:						
Nondepreciable	408,236	501,251	1,173,530	-	2,083,017	-
Depreciable, net	11,894	2,815,561	7,756,929	-	10,584,384	871,141
Total noncurrent assets	420,130	3,316,812	8,930,459	731,014	13,398,415	10,376,433
Total assets	3,388,992	6,224,903	9,236,893	2,692,395	21,543,183	19,930,913
Deferred outflows of resources:						
Related to other postemployment benefits	29,933	11,973	23,946	-	65,852	-
Related to pension	93,687	36,674	81,426	-	211,787	-
Total outflows of resources	123,620	48,647	105,372	-	277,639	-
Liabilities:						
Current liabilities:						
Accounts payable	55,489	190,988	2,685	455,725	704,887	42,224
Salaries and benefits payable	11,517	4,039	28,149	-	43,705	-
Other liabilities	-	2,550	13,986	-	16,536	-
Accrued compensated absences, current	16,608	9,047	11,592	-	37,247	1,900,000
Accrued claims, current	-	-	-	-	-	1,752,692
Landfill closure/postclosure, current	158,371	-	-	-	158,371	-
Total current liabilities	241,985	206,624	56,412	455,725	960,746	3,694,916
Noncurrent liabilities:						
Advances from other funds	-	-	-	-	-	1,271,792
Accrued compensated absences	6,191	5,381	3,998	-	15,570	2,626,497
Total other postemployment benefits liability	166,624	66,649	133,299	-	366,572	-
Net pension liability	674,476	268,159	678,042	-	1,620,677	-
Accrued claims	-	-	-	-	-	6,620,308
Landfill closure/postclosure	2,669,784	-	-	-	2,669,784	-
Total noncurrent liabilities	3,517,075	340,189	815,339	-	4,672,603	10,518,597
Total liabilities	3,759,060	546,813	871,751	455,725	5,633,349	14,213,513
Deferred inflows of resources:						
Related to other postemployment benefits	12,702	5,081	10,161	-	27,944	-
Related to pension	27,398	54,458	11,128	-	92,984	-
Total inflows of resources	40,100	59,539	21,289	-	120,928	-
Net position:						
Net investment in capital assets	420,130	3,316,812	8,930,459	-	12,667,401	871,141
Restricted for:						
Energy services	-	-	-	731,014	731,014	-
Unrestricted	(706,678)	2,350,386	(481,234)	1,505,656	2,668,130	4,846,259
Total net position	$ (286,548)	$ 5,667,198	$ 8,449,225	$ 2,236,670	16,066,545	$ 5,717,400
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.					(945,884)	
Net position of business-type activities					$ 15,120,661	

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

COUNTY OF TUOLUMNE, CALIFORNIA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Major			Nonmajor		
	Solid Waste	Ambulance	Airport	Public Power Agency	Total	
Operating revenues:						
Charges for services	$ 1,737,211	$ 5,823,783	$ 541,770	$ 3,037,626	$ 11,140,390	$ 18,631,961
Miscellaneous	1,304	9,856	3,634	90,901	105,695	149,256
Total operating revenues	1,738,515	5,833,639	545,404	3,128,527	11,246,085	18,781,217
Operating expenses:						
Salaries and benefits	472,572	148,960	394,462	-	1,015,994	2,392,812
Purchased services	109,462	4,245,089	3,276	-	4,357,827	-
Professional fees	376,363	595,194	27,134	95,611	1,094,302	451,877
Claims	-	-	-	-	-	1,560,813
Health insurance benefits	-	-	-	-	-	10,438,431
Unemployment benefits	-	-	-	-	-	88,261
General and administrative	112,868	775,253	171,549	22,994	1,082,664	1,024,118
Utilities	-	59,513	32,969	2,904,254	2,996,736	-
Depreciation	9,360	495,459	425,855	-	930,674	149,306
Total operating expenses	1,080,625	6,319,468	1,055,245	3,022,859	11,478,197	16,105,618
Operating income (loss)	657,890	(485,829)	(509,841)	105,668	(232,112)	2,675,599
Nonoperating revenues (expenses):						
Investment earnings	28,527	36,605	3,645	28,615	97,392	240,353
Intergovernmental						
State	93,968	-	52,243	-	146,211	-
Federal	-	232,933	60,000	-	292,933	-
Gain (loss) on sale of capital assets	-	13,085	-	-	13,085	(33,953)
Interest expense	-	-	-	-	-	(2,496)
Total nonoperating revenues (expenses)	122,495	282,623	115,888	28,615	549,621	203,904
Income (loss) before capital contribustions and transfers	780,385	(203,206)	(393,953)	134,283	317,509	2,879,503
Capital contributions	-	205,351	22,994	-	228,345	29,574
Transfers in	-	386,097	30,896	-	416,993	-
Changes in net position	780,385	388,242	(340,063)	134,283	962,847	2,909,077
Net position, beginning of year	(1,066,933)	5,278,956	8,789,288	2,102,387		2,808,323
Net position, end of year	$ (286,548)	$ 5,667,198	$ 8,449,225	$ 2,236,670		$ 5,717,400
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.					7,107	
Change in net position of business-type activities					$ 969,954	

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, 2021

	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Major			Nonmajor		
	Solid Waste	Ambulance	Airport	Public Power Agency	Total	
Cash flows from operating activities:						
Receipts from customers and users	$ 1,893,238	$ 5,514,851	$ 545,404	$ 3,153,380	$ 11,106,873	$ -
Receipts from interfund services provided	-	-	-	-	-	18,781,371
Payments to suppliers	(582,352)	(5,719,599)	(210,034)	(2,770,903)	(9,282,888)	(12,171,956)
Payments to employees	(425,451)	(181,632)	(396,474)	-	(1,003,557)	(1,968,848)
Payments for interfund services used	(20,625)	(20,401)	(23,475)	(76)	(64,577)	-
Claims paid	-	-	-	-	-	(3,248,813)
Net cash provided by (used for) operating activities	864,810	(406,781)	(84,579)	382,401	755,851	1,391,754
Cash flows from noncapital financing activities:						
Advances to other funds	-	-	-	-	-	(1,924,047)
Receipt on advances to other funds	-	-	-	-	-	1,281,250
Payment on advances from other funds	-	-	-	-	-	(475,753)
Transfers in from other funds	-	386,097	30,896	-	416,993	-
Interest paid	-	-	-	-	-	(2,496)
Intergovernmental	93,968	232,933	112,243	-	439,144	-
Net cash provided by (used for) noncapital financing activities	93,968	619,030	143,139	-	856,137	(1,121,046)
Cash flows from capital and related financing activities:						
Acquisition and construction of capital assets	-	(70,738)	(34,841)	-	(105,579)	(33,953)
Proceeds from sales of capital assets	-	13,085	-	-	13,085	-
Net cash used for capital and related financing activities	-	(57,653)	(34,841)	-	(92,494)	(33,953)
Cash flows from investing activites:						
Interest received	28,527	36,605	3,645	28,615	97,392	240,353
Net increase in cash and cash equivalents	987,305	191,201	27,364	411,016	1,616,886	477,108
Cash and cash equivalents, beginning of year	1,827,951	1,905,868	279,070	2,094,201	6,107,090	9,250,928
Cash and cash equivalents, end of year	$ 2,815,256	$ 2,097,069	$ 306,434	$ 2,505,217	$ 7,723,976	$ 9,728,036
Reconciliation to the Statement of Net Position:						
Cash and investments	$ 2,815,256	$ 2,097,069	$ 306,434	$ 1,774,203	$ 6,992,962	$ 9,553,036
Restricted cash and investments	-	-	-	731,014	731,014	175,000
Total cash and cash equivalents	$ 2,815,256	$ 2,097,069	$ 306,434	$ 2,505,217	$ 7,723,976	$ 9,728,036

(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, 2021

	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Major			Nonmajor		
	Solid Waste	Ambulance	Airport	Public Power Agency	Total	
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:						
Operating income (loss)	$ 657,890	$ (485,829)	$ (509,841)	$ 105,668	$ (232,112)	$ 2,675,599
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:						
Depreciation expense	9,360	495,459	425,855	-	930,674	149,306
Changes in assets, liabilities, and deferred outflows and inflows of resources:						
Accounts receivable, net	136,877	(175,858)	-	-	(38,981)	-
Intergovernmental receivables	17,846	-	-	(42,147)	(24,301)	154
Deposits with others	-	-	-	67,000	67,000	-
Accounts payable	34,122	(64,951)	(81)	251,880	220,970	(169,269)
Salaries and benefits payable	4,635	1,027	20,507	-	26,169	(1,000)
Unearned revenue	-	(142,930)	-	-	(142,930)	-
Other liabilities	-	-	1,500	-	1,500	-
Total other postemployment benefits liability and related deferred outflows/inflows	65,645	3,181	6,364	-	75,190	-
Net pension liability and related deferred outflows/inflows	(25,083)	(36,243)	(27,975)	-	(89,301)	-
Accrued compensated absences	1,924	(637)	(908)	-	379	424,964
Accrued claims	-	-	-	-	-	(1,688,000)
Landfill closure/postclosure	(38,406)	-	-	-	(38,406)	-
Net cash provided by (used for) operating activities	$ 864,810	$ (406,781)	$ (84,579)	$ 382,401	$ 755,851	$ 1,391,754
Noncash investing, capital, and financing activities:						
Contribution of capital assets from governmental activities	$ -	$ -	$ 22,994	$ -	$ 22,994	$ -
Contribution of capital assets	-	205,351	-	-	205,351	29,574
Transfer out of capital assets	-	-	-	-	-	33,953

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

COUNTY OF TUOLUMNE, CALIFORNIA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2021

	Custodial	
	External Investment Pools	Other Custodial
Assets:		
Cash and investments	$ 75,132,131	$ 4,051,670
Taxes receivable	-	13,035,694
Interest receivable	460,439	-
Intergovernmental receivables	-	2,570,232
Due from other funds	-	132,201
Total assets	75,592,570	19,789,797
Liabilities:		
Due to other funds	-	132,201
Advances from other funds	57,875	-
Total liabilities	57,875	132,201
Net position:		
Restricted for:		
Pool participants	75,534,695	-
Individuals, organizations, and other governments	-	19,657,596
Total net position	$ 75,534,695	$ 19,657,596

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

COUNTY OF TUOLUMNE, CALIFORNIA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Custodial	
	External Investment Pools	Other Custodial
Additions:		
Contribution to pooled investments and other custodial funds	$ 102,463,509	4,584,384
Net investment income:		
Investment earnings	864,187	167,827
Total additions	103,327,696	4,752,211
Deductions:		
Distribution from pooled investments and other custodial funds	95,769,619	4,013,112
Change in net position	7,558,077	739,099
Net position, beginning of year, as previously reported	-	-
Cumulative effect of change in accounting principle	67,976,618	18,918,497
Net position, beginning of year, as restated	67,976,618	18,918,497
Net position, end of year	$ 75,534,695	$ 19,657,596

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

This page intentionally left blank

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The County of Tuolumne (the County) is a political subdivision of the State of California (the State), being formed on February 18, 1850, as a General Law County. The County was one of California's original 27 counties. The County is governed by an elected, five-member Board of Supervisors (the Board). The County has defined its reporting entity in accordance with accounting principles generally accepted in the United States of America (GAAP), which provides guidance for determining which governmental activities, organizations, and functions should be included in the reporting entity. The accompanying financial statements present information on the activities of the reporting entity, including all fund types of the County (the primary government) and its component units.

Blended Component Units

GAAP requires that component units be separated into blended or discretely presented units for reporting purposes. Although legally separate entities, the following component units are governed by the County's Board of Supervisors and there is a financial benefit or burden relationship between them and the County; and therefore, are presented as blended component units and are reported as part of the County, the primary government. The County is financially accountable for the following component units, each of which has a June 30 fiscal year-end.

Tuolumne Public Power Agency (Agency) – The Agency was formed July 1, 1982, to administer the utilization of available preference electrical power from the federal government's New Melones Dam Project. The Agency has 34 members receiving power under agreements with the Western Area Power Administration (WAPA) and Pacific Gas and Electric Co. (PG&E). As a result of these agreements, the Agency is able to supply electrical power to its members at a rate below the current market rate. The agreements with WAPA expire on December 31, 2024. The Agency is presented as an enterprise fund in these financial statements.

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

- County Service Areas – Provides miscellaneous services throughout all unincorporated areas of the County.
- Lighting Districts – Provides street and highway safety lighting for all unincorporated areas of the County.
- Cemetery Districts – Provides burial services in some unincorporated areas of the County.

The County has no discretely presented component units.

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

Accounting Principles

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-Wide and Fund Financial Statements

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

The statement of activities demonstrates the degree to which the expenses of a given function or segment are offset by program revenues. Expenses include those that are clearly identifiable with a specific program or function (direct), but also include an element of indirect costs. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary funds and fiduciary funds financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 120 days of the end of the current fiscal period, except for property taxes and some intergovernmental revenues. The County considers property taxes available if they are collected within 60 days of the end of the current fiscal period. For some intergovernmental revenues, the County considers them available if they are collected within 365 days. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, sales and use taxes, transient occupancy taxes, gas taxes, licenses, grants, charges for services, and investment earnings associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The County reports the following major governmental funds:

- The General Fund is the County's primary operating fund and accounts for all financial resources, except those required to be accounted for in another fund. The major revenue sources of this fund are taxes and state funding.
- The Roads Special Revenue Fund accounts for activities related to the maintenance of County roads, numerous storm drainage ditches and culverts, bridges, and a fleet of heavy construction equipment. The major revenue sources of this fund are state and federal grants and charges for services.
- The Health and Welfare Special Revenue Fund accounts for the services provided to County residents in the areas of health, mental health, substance abuse, social services, employment assistance and public assistance. The major revenue sources of this fund are state and federal grants.
- The Community Development Block Grants Special Revenue Fund accounts for the activities of federally funded community development block grants. The fund source is the federal block grants for housing, business, and first-time homeowners.
- American Rescue Plan Special Revenue Fund accounts for the activities of emergency federal funding allocation to help support communities struggling in the wake of COVID-19.
- The County Capital Capital Projects Fund accounts for all County capital projects not accounted for in the Road Construction Fund. The major revenue source of this fund is state funding.
- The Road Construction Capital Projects Fund accounts for the activities related to major construction projects like bridges and new roads or highways.

The County reports the following major enterprise funds:

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

Additionally, the County reports the following:

- The Public Power Agency nonmajor enterprise fund accounts for the operations of the 34-member Tuolumne Public Power Agency, which supplies electrical power to its members at a rate below the current market rate.
- Internal Service Funds account for the financing of goods and services provided by one department to other departments of the County, on a cost-reimbursement basis. Activities include the County's self-insurance programs, purchasing and special services, telecommunications, various employee benefits, and fleet and radio services.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- Custodial Funds:
  - External Investment Pool Funds account for the fiduciary activities from the external portion of the investment pool for participants that do not have a trust agreement or equivalent arrangement in which the County is not a beneficiary. The participants primarily consist of deposits held on behalf of school districts, courts, and special districts.
  - Other Custodial Funds account for the fiduciary activities which are held for other governmental agencies or individuals in a custodial capacity.

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.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's proprietary funds are charges to customers for sales and services rendered. Operating expenses include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Financial Statement Elements

Cash and Investments

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

The County has stated required investments at fair value in the basic financial statements. The fair value of investments is based on the requirements of GASB Statement No. 72.

In accordance with GASB Statement No. 9, for purposes of the statement of cash flows, the County considers all pooled cash and investments held by the Treasurer as cash equivalents. The County Treasurer's investment pool (Pool) values participants' shares on an amortized cost basis. At June 30, 2021, there is no material difference between pool participants' shares valued on an amortized cost basis compared to fair value.

Property Tax Levy, Collection and Maximum Rates

Article XIII of the California Constitution (Proposition 13) limits ad valorem taxes on real property to one percent of value plus taxes necessary to pay indebtedness approved by voters prior to July 1, 1978. The Article also established the 1975/76 assessed valuation as the base and limits annual increases to the cost of living, not to exceed two percent, for each year thereafter. Property may also be reassessed to full market value after a sale, transfer of ownership, or completion of new construction. Property may also be reassessed when there is a decline in the full market value. The State is prohibited under the Article from imposing new ad valorem, sales, or transactions taxes on real property. Local governments may impose special taxes (except on real property) with the approval of two-thirds of the qualified electors.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 the assessed valuation occur due to sales transactions or the completion of construction.

In fiscal year 1993-94, the County adopted the Alternate Method of Property Tax Allocation (commonly referred to as the Teeter Plan). Under the Teeter Plan, the County Auditor-Controller, an elected official, is authorized to pay 100 percent of the property taxes billed (secured, supplemental, and debt service) to the taxing agencies within the County. The County recognizes property tax revenues in the period for which the taxes are levied and in governmental funds when measurable and available.

Receivables

The majority of the loans receivable balance of $14,469,155 is not expected to be collected within one year and the proceeds from their collection are restricted.

Accounts receivable of the Ambulance enterprise fund of $811,022 is reported net of bad debt allowances of $2,698,286.

Interfund Receivables and Payables

Activity between funds that are representative of lending and/or borrowing arrangements outstanding at the end of the fiscal year are referred to as either due to/from other funds (i.e., the current portion of interfund loans) or advances to/from other funds (i.e., the noncurrent portion of interfund loans) in the balance sheet of governmental funds and the statements of net position for proprietary and fiduciary funds. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as internal balances. Advances to other funds, as reported in the governmental funds balance sheet, have a similar account reported as a component of nonspendable fund balance in the applicable governmental funds to indicate such amounts are not in spendable form, unless the proceeds from the collection of the advances are restricted, committed, or assigned, in which case the advances are included in the appropriate fund balance classification.

Prepaid Items and Inventories

Prepaid items represent payments made prior to the end of the fiscal year for goods and/or services benefitting periods beyond the end of the year that are expended as consumed. In governmental funds, a portion of fund balance has been classified as nonspendable to indicate that prepaid items are not in spendable form.

Inventory is valued at average cost and consists of expendable supplies held for consumption that are expended as consumed. Inventories reported in governmental funds also has an amount reported as a component of nonspendable fund balance, which indicates that they are not in spendable form.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets

Capital assets, which includes land, construction in progress, structures and improvements, equipment (vehicles, computers and office equipment) and infrastructure (i.e., roads and bridges), are reported in the applicable governmental and business-type activities columns in the government-wide financial statements and in the proprietary fund financial statements. The County defines capital assets as assets with an initial cost of more than $5,000 and an estimated useful life in excess of one year. Capital assets are recorded at cost or estimated historical cost if purchased or constructed. Donated capital assets are valued at their estimated fair value prior to July 1, 2015, and at acquisition value thereafter, on the date of the donation.

The costs of normal maintenance and repairs that do not increase the utility or add value to the asset (through increased capacity or serviceability) or materially extend the assets useful life are not capitalized.

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

Assets	Years
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.

Deferred Outflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

Federal, State and Local Grants

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

Compensated Absences

Employees accumulate vacation time in accordance with the employee's respective "Memorandum of Understanding". The amount of vacation and sick time vested and accrued depends on years of service and date of hire. Sick leave vested may be accumulated until termination or retirement. Upon termination or retirement, after 5 years of continuous service, an employee may receive full cash payment of the accumulated sick leave vested up to a maximum of 240 hours and receive a 50% payment for hours in excess of 240 hours. The liabilities for compensated absences are recorded in the Employee Leave Liability Internal Service Fund and the enterprise funds.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Pension and Other Postemployment Benefits Plans

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the CalPERS Miscellaneous Plan and Safety Plan (collectively, Pension Plans) and additions to/deductions from the Pension Plans' fiduciary net position have been determined on the same basis. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value. The Retiree Healthcare Plan, an other postemployment benefits plan (OPEB Plan), does not have a trust or equivalent arrangement and is funded on a pay-as-you-go basis.

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

	Pension	OPEB
Valuation Date:	June 30, 2019, rolled forward to June 30, 2020	June 30, 2019, rolled forward to June 30, 2020
Measurement Date:	June 30, 2020	June 30, 2020
Measurement Period:	July 1, 2019 to June 30, 2020	July 1, 2019 to June 30, 2020

Unearned Revenue

Unearned revenue represents financial resources received before eligibility requirements have been met. Primarily, these resources are advances from the State of California and the federal government for costs of various programs administered by the County's Health, Social Services, Probation, District Attorney, Sheriff, Community Development, and Public Work departments, as well as for the American Rescue Plan.

Long-term Liabilities

In the government-wide financial statements and proprietary funds financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary funds statement of net position.

Deferred Inflows of Resources

In addition to liabilities, the statement of net position and balance sheet reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Encumbrances

Encumbrance accounting is used in governmental funds. In conformity with GAAP, encumbrances (i.e., purchase orders and contracts) outstanding at year-end are reported within the fund balance categories and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Position/Fund Balances

The government-wide and proprietary funds financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted, and unrestricted.

- *Net investment in capital assets*. This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.
- *Restricted.* This category represents assets externally restricted by creditors, grantors, contributors or laws or regulations of other governments and restricted by law through constitutional provisions or enabling legislation reduced by liabilities related to those assets.
- *Unrestricted.* This category represents net position of the County, not restricted for any project or other purpose.

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

The governmental funds utilize a classified fund balance presentation. Fund balances are reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts can be spent as follows:

- *Nonspendable* – to reflect amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- *Restricted* – to reflect amounts that can only be used for specific purposes pursuant to constraints either (a) externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.
- *Committed* – to reflect amounts that can only be used for specific purposes pursuant to constraints imposed by the passage of an ordinance by the County Board of Supervisors.
- *Assigned* – to reflect amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. The County Board of Supervisors has authorized the County Administrative Officer or the Auditor-Controller to assign amounts to a specific purpose via the County ordinance assigning purchasing agents.
- *Unassigned* – to reflect amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund. In other governmental funds, it may be necessary to report a negative unassigned fund balance.

When both restricted and unrestricted fund balance amounts are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned, and unassigned fund balance amounts are available for use, it is the County's policy to use committed resources first, then assigned resources, and then unassigned resources as they are needed.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Self-Insurance

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

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions. These estimates and assumptions affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Implementation of New Governmental Accounting Standards

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

- Statement No. 84, *Fiduciary Activities*. This statement establishes criteria for the identification of fiduciary activities for accounting and financial reporting purposes. The focus of the criteria generally is on whether a government is controlling the assets of the fiduciary activity and also the beneficiaries with whom a fiduciary relationship exists. The implementation of this statement resulted in a restatement of net position. Net position reported on the Statement of Changes in Fiduciary Net Position for the fiduciary funds consisted of the following at July 1, 2020:

	July 1, 2020, as previously reported	Restatement	July 1, 2020, as restated
Investment Trust	$ 68,257,349	$ (68,257,349)	$ -
Custodial:			
External Investment Pools	-	67,976,618	67,976,618
Other Custodial	-	18,918,497	18,918,497

Future Implementation of New Governmental Accounting Standards

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

- In June 2017, GASB issued Statement No. 87, *Leases*. This statement is to recognize in the financial statements certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The provisions of this statement, as amended by GASB Statement No. 95, are effective for the County's year ending June 30, 2022.
- In June 2018, GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. This statement is to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for interest cost incurred before the end of a construction period. The provisions of this statement, as amended by GASB Statement No. 95, are effective for the County's year ending June 30, 2022.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- In May 2019, GASB issued Statement No. 91, *Conduit Debt Obligations*. This statement is to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The provisions of this statement, as amended by GASB Statement No. 95, are effective for the County's year ending June 30, 2023.
- In January 2020, GASB issued Statement No. 92, *Omnibus 2020*. This statement establishes accounting and financial reporting requirements for specific issues related to leases, intra-entity transfers of assets, postemployment benefits, government acquisitions, risk financing and insurance-related activities of public entity risk pools, fair value measurements, and derivative instruments. The provisions of this statement, as amended by GASB Statement No. 95, are effective for the County's year ending June 30, 2022.
- In March 2020, GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*. This statement establishes accounting and financial reporting requirements related to the replacement of interbank offered rates in hedging derivative instruments and leases. It also identifies appropriate benchmark interest rates for hedging derivative instruments. The provisions of this statement, as amended by GASB Statement No. 95, are effective for the County's year ending June 30, 2022.
- In March 2020, GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. This statement establishes standards of accounting and financial reporting for public-private and public-public partnership arrangements (PPPs) and availability payment arrangements for governments. The provisions of this statement are effective for the County's year ending June 30, 2023.
- In May 2020, GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. This statement establishes standards of accounting and financial reporting for subscription-based information technology arrangements (SBITAs) by a government end user. The provisions of this statement are effective for the County's year ending June 30, 2023.
- In June 2020, GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans– an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*. This statement is to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The provisions of this statement are effective for the County's year ending June 30, 2022.
- In April 2022, GASB issued Statement No. 99, *Omnibus 2022*. This statement is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The provisions of this statement are effective as follows:

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- The requirements related to leases, PPPs, and SBITAs are effective for the County's year ending June 30, 2023.
- The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of GASB Statement No. 53 and effective for the County's year ending June 30, 2024.

- In June 2022, GASB issued Statement No. 100, *Accounting Changes and Error Corrections–an amendment of GASB Statement No. 62*. This statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The provisions of this statement are effective for the County's year ending June 30, 2024.
- In June 2022, GASB issued Statement No. 101, *Compensated Absences*. This statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The provisions of this statement are effective for the County's year ending June 30, 2025.

Coronavirus

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

When the California governor issued the stay-in-place order, all County libraries, youth centers, and recreation services closed. Libraries slowly opened starting with the main branch in July 2020 followed by all others in the fall of 2020. Many County departments were not open to the public during phase 1. All County departments were opened by the fall of 2020. In the State's 2019-20 May revised budget, the County was allocated $5,599,295 for Coronavirus Relief. These funds are to be used for COVID-19 expenses incurred during the event. In fiscal year 2019-20, $639,296 was spent, the majority of which ($482,689) was expended on staffing the event.

In fiscal year 2020-21, $4,959,999 was spent, the majority of which ($729,990) was expended on staffing the event, ($1,648,580) was issued to local businesses as grants and personal protective equipment (PPE) reimbursements, and ($1,693,564) on supplies and equipment purchased for the event.

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 in the financial statements:

Government-wide:		
Cash and investments	$	69,779,853
Restricted cash and investments		2,348,458
Fiduciary funds:		
Custodial funds:		
External Investment Pools		75,132,131
Other Custodial funds		4,051,670
Total cash and investments	$	151,312,112

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

Cash on hand	$	11,386
Deposits		1,862,594
Investments		149,438,132
Total cash and investments	$	151,312,112

Authorized Investments

Under provisions of the County's investment policy or bond indentures, and in accordance with Section 53601 of the California Government Code, the County is authorized to invest in obligations of the U.S. Treasury, U.S. government agencies and instrumentalities, the California Local Agency Investment Fund (LAIF), California Asset Management Program (CAMP), prime commercial paper as rated by Standard & Poor's Corporation or Moody's Commercial Paper Record, medium-term corporate notes, bankers' acceptances, money market mutual funds, repurchase agreements, negotiable certificates of deposit, supranational obligations, obligations of the State of California, and obligations of local agencies within State. The County's policy is more restrictive than the California Government Code in that it does not permit investments in reverse repurchase agreements.

The County is a voluntary participant in LAIF. LAIF is part of the California Pooled Money Investment Account (PMIA), which at June 30, 2021 had a balance of $193.3 billion. Of that amount, 2.31% was invested in structured notes and asset-backed securities. PMIA is not SEC-registered, but is required to invest according to the California Government Code. The weighted average maturity of PMIA investments was 291 days as of June 30, 2021. The Local Investment Advisory Board (LIAB) has oversight responsibility for LAIF. The LIAB consists of five members as designated by state statute. The value of the pool shares in LAIF, which may be withdrawn, is determined on an amortized cost basis, which is different than the fair value of the County's portion in the pool.

The County is a voluntary participant in CAMP, a California Joint Powers Authority that falls under California Government Code Section 53601(p), which is directed by a Board of Trustees that is made up of experienced local government finance directors and treasurers. At June 30, 2021, CAMP's Cash Reserve Portfolio had total fund net assets of $6.5 billion with a weighted average maturity of 52 days. The value of the pool shares in CAMP, which may be withdrawn, is determined on an amortized cost basis, which is materially the same as the fair value of the County's portion in the pool.

NOTE 2: CASH AND INVESTMENTS (Continued)

Concentration of Credit Risk

Investments in any one issuer (other than U.S. Treasury Securities, money market mutual funds or external investment pools) that exceed 5% of the total investments of the County is Federal Home Loan Bank (9.9%).

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 failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the County's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, except that the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. Also, a financial institution may, in accordance with the California Government Code, secure local agency deposits using first trust deed mortgages; however, the fair value of the first trust deed mortgages collateral must be at least 150% of the total amount deposited. At June 30, 2021, the carrying amount of deposits was $1,862,594 and the bank balance was $8,417,543. Of the bank balance, $932,732 was covered by federal deposit insurance and $7,484,811 was collateralized (i.e., collateralized with securities held by the pledging financial institutions at 110% of the County's cash deposits, in accordance with the State of California Government Code).

Interest Rate and Credit Risk

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

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

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

NOTE 2: CASH AND INVESTMENTS (Continued)

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

As of June 30, 2021, the County's cash and investments segmented time distribution and credit ratings are as follows:

Investment Pool:	Credit Rating (S & P)	Maturity 1 - 30 Days	31 - 180 Days	181 - 365 Days	More Than 1 Year - 3 Years	More Than 3 Years - 5 Years	Fair Value
Cash on hand							$ 7,059
Cash deposits							1,679,862
Total cash							1,686,921
Investments managed by County Treasurer:							
LAIF	Not Rated	$ -	$ -	$ 64,084,345	$ -	$ -	64,084,345
CAMP	AAAm	-	4,021,985	-	-	-	4,021,985
Negotiable Certificates of Deposit	Not Rated	-	739,000	1,965,000	6,916,000	2,871,380	12,491,380
U.S. Treasury Notes	Not Rated	-	2,052,100	4,054,640	1,013,260	1,990,234	9,110,234
U.S. Agency Securities:							
Federal Farm Credit Bank	AA+	-	-	-	999,500	3,998,750	4,998,250
Federal Home Loan Bank	AA+	-	5,038,530	3,031,400	4,096,420	2,496,211	14,662,561
Federal Home Loan Mortgage Corporation	AA+	-	-	-	-	3,000,000	3,000,000
Federal National Mortgage Association	AA+	-	-	3,986,880	1,019,290	2,000,000	7,006,170
Tennessee Valley Authority	AA+	-	-	-	-	2,194,400	2,194,400
Supranational Obligations	AAA	-	-	2,000,000	-	-	2,000,000
Corporate Notes	AA+	-	1,985,000	-	3,030,540	-	5,015,540
Corporate Notes	AA	-	-	-	4,070,400	-	4,070,400
Corporate Notes	AA-	-	-	-	970,110	-	970,110
Corporate Notes	A+	-	-	-	7,131,620	-	7,131,620
Corporate Notes	A	-	-	-	3,069,950	2,215,625	5,285,575
Corporate Notes	Not Rated	-	-	-	1,960,850	-	1,960,850
Total investments managed by County Treasurer		$ -	$ 13,836,615	$ 79,122,265	$ 34,277,940	$ 20,766,600	148,003,420
Total Investment Pool							149,690,341
Cash and Investments Held Outside the Pool:							
Cash on hand							4,327
Cash deposits							182,732
Total cash							187,059
Investments managed by trustee:							
Money Market Mutual Funds	AAAm	$ 1,434,712	$ -	$ -	$ -	$ -	1,434,712
Total cash and investments							$ 151,312,112

NOTE 2: CASH AND INVESTMENTS (Continued)

Fair Value Measurements

The County categorizes its fair value measurements within the fair value hierarchy established by GAAP (GASB Statement No. 72). The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

Union Bank is the custodian of the County's investments. Union Bank utilizes pricing services that deliver current fair values and security information, which is input into their trust accounting systems. A security will be valued on the basis of valuations provided by a pricing service vendor if it has a substantial public market (i.e., is not thinly traded), is freely tradable without restriction, has a valid CUSIP (Committee on Uniform Securities Identification Procedures) or SEDOL (stock exchange daily official list), and resides on one of the depositories. Based on their direction, Union Bank will continue to obtain valuations for all other securities and assets for which they do not receive a pricing feed and/or descriptive information from their pricing service vendors from various sources independent of Union Bank.

The County has the following recurring fair value measurements as of June 30, 2021:

Investments	Total	Fair Value Measurements Using Level 2
Negotiable Certificates of Deposit	$ 12,491,380	$ 12,491,380
U.S. Treasury Notes	9,110,234	9,110,234
U.S. Agency Securities	31,861,381	31,861,381
Supranational Obligations	2,000,000	2,000,000
Corporate Notes	24,434,095	24,434,095
Total investments subject to fair value hierarchy	79,897,090	$ 79,897,090
Investments not subject to fair value hierarchy		
LAIF	64,084,345	
CAMP	4,021,985	
Total investments	$ 148,003,420	

The valuation of 2a-7 money market mutual funds held by the County is at one-dollar net asset value (NAV) per share. The total value of these money market mutual funds at June 30, 2021 was $1,434,712, with zero unfunded commitments. The redemption frequency is daily and redemption notice period of intra-daily. This type of investment primarily invests in short-term U.S. Treasury and government securities (including repurchase agreements collateralized by U.S. Treasury and government agency securities).

NOTE 2: CASH AND INVESTMENTS (Continued)

Investment Pool

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

Certain agencies outside the County reporting entity participate in the Pool. The participation of these agencies is both voluntary and involuntary and is reported as part of the External Investment Pools Custodial Fund. The involuntary participation in the Pool totals $62,363,335 as of June 30, 2021.

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

Investments	Fair Value	Principal	Interest Rate	Maturity Range
LAIF	$ 64,084,345	$ 64,084,345	0.22%	4/17/22*
CAMP	4,021,985	4,021,985	0.05%	8/21/21*
Negotiable Certificates of Deposit	12,491,380	12,492,000	0.30-3.20%	10/8/21-5/28/26
U.S. Treasury Notes	9,110,234	9,000,000	0.25-2.875%	11/15/21-9/30/25
U.S. Agency Securities	31,861,381	31,500,000	0.30-3.25%	11/19/21-11/12/25
Supranational Obligations	2,000,000	2,000,000	1.93%	4/27/22
Corporate Notes	24,434,095	24,000,000	1.55-3.625%	8/4/21-9/11/25
Total investments	$ 148,003,420	$ 147,098,330		

* LAIF and CAMP are investment pools, and as such, their maturities are measured as a weighted average; LAIF being 291 days and CAMP being 52 days.

The following are condensed statements of fiduciary net position and changes in fiduciary net position for the County's external investment pool as of June 30, 2021:

Statement of Net Position:	
Net position held for pool participants	$ 150,092,905
Equity of internal pool participants	$ 74,558,210
Equity of external pool participants	75,534,695
Total equity	$ 150,092,905
Statement of Changes in Net Position:	
Net position at July 1, 2020	$ 128,500,248
Net change in investment by pool participants	21,592,657
Net position at June 30, 2021	$ 150,092,905

NOTE 3: CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2021 for the governmental activities and business-type activities are as follows:

	Balance July 1, 2020	Increases	Decreases	Balance June 30, 2021
Governmental activities:				
Capital assets, not being depreciated:				
Land	$ 7,266,177	$ 414,470	$ -	$ 7,680,647
Construction in progress	77,994,380	7,296,952	(8,656,877)	76,634,455
Total capital assets, not being depreciated	85,260,557	7,711,422	(8,656,877)	84,315,102
Capital assets, being depreciated:				
Structures and improvements	76,295,218	593,846	-	76,889,064
Equipment	41,659,079	3,493,785	(889,049)	44,263,815
Roads	374,733,087	8,040,037	-	382,773,124
Bridges	10,888,194	-	-	10,888,194
Total capital assets, being depreciated	503,575,578	12,127,668	(889,049)	514,814,197
Less accumulated depreciation for:				
Structures and improvements	(44,840,964)	(1,987,024)	-	(46,827,988)
Equipment	(33,979,300)	(2,005,511)	889,049	(35,095,762)
Roads	(346,836,798)	(1,601,682)	-	(348,438,480)
Bridges	(5,834,001)	(434,359)	-	(6,268,360)
Total accumulated depreciation	(431,491,063)	(6,028,576)	889,049	(436,630,590)
Total capital assets, being depreciated, net	72,084,515	6,099,092	-	78,183,607
Governmental activities, net	$ 157,345,072	$ 13,810,514	$ (8,656,877)	$ 162,498,709
Business-type activities:				
Capital assets, not being depreciated:				
Land	$ 2,083,017	$ -	$ -	$ 2,083,017
Capital assets, being depreciated:				
Structures and improvements	22,446,681	30,494	-	22,477,175
Equipment	2,886,430	303,430	(449,820)	2,740,040
Total capital assets, being depreciated	25,333,111	333,924	(449,820)	25,217,215
Less accumulated depreciation for:				
Structures and improvements	(12,114,075)	(623,269)	-	(12,737,344)
Equipment	(2,037,902)	(307,405)	449,820	(1,895,487)
Total accumulated depreciation	(14,151,977)	(930,674)	449,820	(14,632,831)
Total capital assets, being depreciated, net	11,181,134	(596,750)	-	10,584,384
Business-type activities, net	$ 13,264,151	$ (596,750)	$ -	$ 12,667,401

NOTE 3: CAPITAL ASSETS (Continued)

Capital assets with a net book value of $22,994 (net of accumulated depreciation of zero) were transferred from governmental activities to business-type activities during the year. Capital assets with a net book value of zero (net of accumulated depreciation of $248,472) were transferred from business-type activities to governmental activities during the year.

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

Governmental activities:	
General government	$ 2,500,452
Public protection	689,134
Public ways and facilities	2,233,674
Health and sanitation	87,501
Public assistance	72,570
Recreation and cultural services	47,467
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets	149,306
Total depreciation expense - governmental activities	$ 5,780,104
Business-type activities:	
Solid Waste	$ 9,360
Ambulance	495,459
Airport	425,855
Total depreciation expense - business-type activities	$ 930,674

NOTE 4: LONG-TERM DEBT

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

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021	Due Within One Year
Governmental activities:					
Accrued claims	$ 10,061,000	$ 1,560,309	$ (3,248,309)	$ 8,373,000	$ 1,752,692
Compensated absences	4,101,533	2,260,945	(1,835,981)	4,526,497	1,900,000
Bonds payable	31,853,000	-	(1,177,000)	30,676,000	1,247,000
Plus premium	443,554	-	(16,390)	427,164	16,390
Total governmental activities	$ 46,459,087	$ 3,821,254	$ (6,277,680)	$ 44,002,661	$ 4,916,082
Business-type activities:					
Compensated absences	$ 52,438	$ 13,852	$ (13,473)	$ 52,817	$ 37,247
Landfill closure and postclosure	2,866,561	167,454	(205,860)	2,828,155	158,371
Total business-type activities	$ 2,918,999	$ 181,306	$ (219,333)	$ 2,880,972	$ 195,618

Internal service funds predominantly serve the governmental funds. Accordingly, long-term debt for internal service funds, which includes accrued claims and compensated absences, are included as part of the above totals for governmental activities.

NOTE 4: LONG-TERM DEBT (Continued)

Bonds Payable

On November 16, 2006, the County issued $6,195,000 Judgment Obligation Bonds pursuant to the terms of a stipulated judgment in the case entitled The People of the State of California ex rel. Attorney General Bill Lockyer and the California Regional Water Quality Control Board, Central Valley Region v. Sonora Mining Corp., et al. In July 2018, the County issued $4,900,000 in Judgment Obligation Bonds with interest rates ranging from 2.125% to 5%, which included a premium of $18,217. The net proceeds of $4,757,057 (after $161,160 in underwriting fees and other issuance costs) were deposited in an irrevocable trust with an escrow agent to currently refund the $4,705,000 outstanding balance on the 2006 Judgment Obligation Bonds with interest rates ranging from 3.5% to 4.5%, including accrued interest of $52,057. As a result, the 2006 Judgment Obligation Bonds are considered defeased and the liability for those bonds has been removed from the statement of net position. The County pays principal and interest semi-annually that began on November 1, 2018, and ends on November 1, 2036. The balance at June 30, 2021 is $4,275,000 and is presented in governmental activities. Annual principal and interest payments range from $331,894 to $341,025.

On December 1, 2014, the County entered into an agreement with Umpqua Bank for $8,205,000 Taxable Pension Obligation Refunding Bonds to pay off the CalPERS safety Tier 1 side fund. The County pays principal and interest quarterly that began on March 1, 2015, and ends on June 1, 2032. The interest rate is 4%. The balance at June 30, 2021 is $6,601,000 and is presented in governmental activities. Annual principal and interest payments range from $630,460 to $883,550.

On March 1, 2018, the County entered into an agreement with the California Municipal Finance Authority for $21,640,000 Lease Revenue Bonds to finance: (1) the County match for the New County Jail; (2) the extension of infrastructure throughout the Law and Justice Center campus; (3) the County match for the New Juvenile Detention Facility; and (4) the replacement of the County's Enterprise Resource Planning system and upgrade of the County computer network. The County pays principal and interest semi-annually that began on June 1, 2018, and ends on December 1, 2047. The interest rate varies from 3% to 4%. The balance at June 30, 2021 is $19,800,000 and is presented in governmental activities. Annual principal and interest payments range from $1,013,650 to $1,367,000.

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

Year Ending	Governmental activities	
June 30,	Principal	Interest
2022	$ 1,247,000	$ 1,087,635
2023	1,328,000	1,036,415
2024	1,403,000	984,270
2025	1,472,000	930,293
2026	1,552,000	874,326
2027-2031	8,017,000	3,470,924
2032-2036	5,412,000	2,225,869
2037-2041	3,955,000	1,461,320
2042-2046	4,330,000	756,824
2047-2048	1,960,000	71,775
Total	$ 30,676,000	$ 12,899,651

NOTE 5: INTERFUND TRANSACTIONS

Due from/to other funds

Due from/to other funds represents short-term cash advances to cover a temporary cash deficit. At June 30, 2021, the Property Tax Collections Custodial Fund borrowed $132,201 from the Local Transportation Custodial Fund, which will be repaid from the collection of taxes receivable.

Advances to/from other funds

Advances to/from other funds represent long-term cash advances to support various funds' cash flow needs. The following schedule briefly summarizes the amounts of advances to/from other funds at June 30, 2021:

Receivable Fund	Payable Fund	Amount
General	External Investment Pools Custodial Fund	$ 57,875
Internal Service	County Capital	2,165,000
	Road Construction	4,214,750
	Other Governmental	1,678,750
	Internal Service	1,271,792
		9,330,292
		$ 9,388,167

The County Board of Supervisors authorized an advance from the General Fund to the External Investment Pools Custodial Fund to cover a cash deficit of $34,850 for the Resources Conservation District and $23,025 for the Law Library, respectively. The outstanding balance at June 30, 2021 totaled $57,875.

The County Board of Supervisors authorized advances from the Workers' Compensation Internal Service Fund to the County Capital Capital Projects Fund to cover cash deficits due to the timing of receiving reimbursements related to grant funded programs. The outstanding balance at June 30, 2021 totaled $2,165,000.

The County Board of Supervisors authorized advances to cover cash deficits in the Road Construction Capital Projects Fund, which borrowed from the Post Retirement Insurance Internal Service Fund. The outstanding balance at June 30, 2021 totaled $4,214,750.

The County Board of Supervisors authorized advances to cover cash deficits in the National Disaster Resilience other governmental funds, which borrowed from the Post Retirement Insurance Internal Service Fund. The outstanding balance at June 30, 2021 totaled $1,678,750.

The County Board of Supervisors authorized advances to cover cash deficits in the Employee Leave Liability Internal Service Fund, which borrowed from the Post Retirement Insurance Internal Service Fund. The outstanding balance at June 30, 2021 totaled $1,271,792.

NOTE 5: INTERFUND TRANSACTIONS (Continued)

Transfers in/out

Transfers are indicative of funding for capital projects, re-allocations of special revenues and subsidies of various County operations. The following schedule briefly summarizes the County's transfer activity for the year ended June 30, 2021:

Transfer From	Transfer To	Amount
General	Roads	$ 942,066
	Health and Welfare	2,863,323
	County Capital	1,890,000
	Other Governmental	1,820,167
	Ambulance	56,808
	Airport	30,896
		7,603,260
Roads	Road Construction	78,834
Health and Welfare	Other Governmental	16,851
Other Governmental	County Capital	116,219
	Ambulance	329,289
		445,508
		$ 8,144,453

The General Fund made contributions of $7,603,260 to other funds to offset operating costs of the programs. The Roads Fund received $942,066 to offset operational road treatment costs, the Health and Welfare Fund received $2,863,323 representing transfer of vehicle license fee revenues received from the State, the County Capital Fund received $1,890,000 for the repayment of advances from other funds, and Other Governmental funds received $1,820,167 for County Fire equipment and to offset operational contract increases.

NOTE 6: PENSION PLANS

General Information about the Pension Plans

Pension Plans Description, Benefits Provided, and Employees Covered – All of the County's qualified employees are eligible to participate in the County's Miscellaneous Pension Plan, an agent multiple-employer defined benefit pension plan, or the County's Safety Pension Plan, a cost-sharing multiple-employer defined benefit pension plan, (collectively the Plan's). Both Pension Plans are administered by the California Public Employees' Retirement System (CalPERS). Outside agencies associated with the County also participate in the County's Miscellaneous Pension Plan, so the departments and funds of the County, along with these outside agencies, are in a cost-sharing arrangement in which all risks and costs are shared proportionately. A full description of the Pension Plans regarding number of employees covered, benefit provisions, assumptions (for funding, but not for accounting purposes), and membership information are listed in the June 30, 2018 Annual Actuarial Valuation Reports (funding valuations). Details of the benefits provided can be obtained in Appendix B of the actuarial valuation reports. These reports and CalPERS' audited financial statements are publicly available reports that can be obtained at CalPERS' website at www.calpers.ca.gov under Forms and Publications.

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

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

The Pension Plans' provisions and benefits in effect during the year ended June 30, 2021 are summarized as follows:

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

NOTE 6: PENSION PLANS (Continued)

Safety Plan:

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

Contributions – Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1st following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The Miscellaneous Plan's actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Safety Plan's actuarially determined rate is based on the estimated amount necessary to pay the Safety Plan's allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability. The County is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2021, the active employee contribution rates were 7.000%, 9.000%, 9.000%, and 12.000% of member earnings, and the employer contribution rates were 30.262%, 52.857%, 18.589%, and 13.447% of member earnings for the Miscellaneous Plans, the Safety First Tier Plan, the Safety Second Tier Plan, and the Safety PEPRA Plan, respectively. Employer contribution rates may change if plan contracts are amended. It is the responsibility of the County to make necessary accounting adjustments to reflect the impact due to any employer-paid member contributions or situations where members are paying a portion of the employer contribution. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions. For the year ended June 30, 2021, the County contributed $8,950,478 and $3,419,265 for the Miscellaneous and Safety Plans, respectively.

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

As of June 30, 2021, the County reported a liability of $100,516,222 and $28,096,087 for its proportionate shares of the Miscellaneous and Safety Plans' net pension liabilities, respectively. The net pension liabilities were measured as of June 30, 2020, using an annual actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 using standard update procedures. The County's proportion of the Miscellaneous Plan's net pension liability was based on its fiscal year 2019-20 total contributions to the Miscellaneous Plan relative to all fiscal year 2019-20 contributions to the Miscellaneous Plan. The County's proportions of the Miscellaneous Plan's net pension liability as of June 30, 2020 and 2019 were 93.94778% and 92.82969%, respectively, for an increase of 1.11809%. The County's Safety Plan's net pension liability is the difference between its proportion of the total pension liability based on its share of the actuarial accrued liability and its proportion of the fiduciary net position based on its share of the fair value of assets. The County's proportions of the Safety Plan's net pension liability as of June 30, 2020 and 2019 were 0.25823% and 0.24434%, respectively, for an increase of 0.01389%.

NOTE 6: PENSION PLANS (Continued)

For the year ended June 30, 2021, the County recognized pension expense of $14,574,196 and $5,720,191 for the Miscellaneous and Safety Plans, respectively. At June 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Miscellaneous Plan:		
Contributions subsequent to the measurement date	$ 8,950,478	$ -
Differences between expected and actual experience	802,681	-
Change in assumptions	-	-
Net differences between projected and actual earnings on plan investments	1,322,621	-
Change in employer's proportion	690,338	(92,984)
Difference between the employer's contributions and the employer's proportionate share of contributions	559,827	-
Total Miscellaneous Pension Plan	12,325,945	(92,984)
Safety Plan:		
Contributions subsequent to the measurement date	3,419,265	-
Differences between expected and actual experience	2,420,110	-
Change in assumptions	-	(103,958)
Net differences between projected and actual earnings on plan investments	678,306	-
Change in employer's proportion	1,473,196	-
Difference between the employer's contributions and the employer's proportionate share of contributions	-	(1,528,080)
Total Safety Pension Plan	7,990,877	(1,632,038)
Total	$ 20,316,822	$ (1,725,022)

The $8,950,478 and $3,419,265 reported as deferred outflows of resources related to pension contributions subsequent to the measurement date for the Miscellaneous and Safety Plans, respectively, will be recognized as a reduction of the net pension liability during the year ending June 30, 2022. The remainder reported as deferred outflows and inflows of resources related to pension will be recognized as pension expense as follows:

Year Ending	Deferred Outflows / (Inflows) of Resources	
June 30,	Miscellaneous Plan	Safety Plan
2022	$ 918,101	$ 729,034
2023	619,205	1,103,276
2024	963,473	767,394
2025	781,704	339,870
Total	$ 3,282,483	$ 2,939,574

NOTE 6: PENSION PLANS (Continued)

Actuarial Assumptions – The June 30, 2019 valuation was rolled forward to determine the June 30, 2020 total pension liability, based on the following actuarial method and assumptions:

Actuarial Cost Method	Entry-Age Normal
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	2.75% compounded annually
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.15% Net of Pension Plan Investment Expenses, includes Inflation
Mortality Rate Table (1)	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	The lesser of contract COLA or 2.5% until Purchasing Power Protection Allowance floor on purchasing power applies, 2.50% thereafter

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

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

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

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

NOTE 6: PENSION PLANS (Continued)

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

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

(1) In CalPERS' ACFR, Fixed income is included in Global debt securities; Liquidity is included in Short-term investments; Inflation assets are included in both Global equity securities and Global debt securities.

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

(3) An expected inflation of 2.92% used for this period.

On November 17, 2021, the CalPERS Board adopted a new strategic asset allocation. The new asset allocation along with the new capital market assumptions, economic assumptions and administrative expenses assumption support a discount rate of 6.90% (net of investment expenses but without a reduction for administrative expense) for financial reporting purposes. This includes a reduction in the price inflation assumption from 2.50% to 2.30% as recommended in the November 2021 CalPERS Experience Study and Review of Actuarial Assumptions. This study also recommended modifications to retirement rates, termination rates, mortality rates and rates of salary increases that were adopted by the CalPERS Board. These new assumptions will be reflected in the accounting valuation reports for the June 30, 2022 measurement date.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the net pension liability of the Pension Plans as of the measurement date, calculated using the discount rate of 7.15 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.15 percent) or 1 percentage-point higher (8.15 percent) than the current rate:

	Discount Rate - 1% (6.15%)	Current Discount Rate (7.15%)	Discount Rate + 1% (8.15%)
County's Proportionate Share of Pension Plans' Net Pension Liability:			
Miscellaneous Plan	$ 135,362,274	$ 100,516,222	$ 71,386,253
Safety Plan	43,861,690	28,096,087	15,158,918
Total	$ 179,223,964	$ 128,612,309	$ 86,545,171

Pension Plan Fiduciary Net Position – Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial report that can be obtained at CalPERS' website under Forms and Publications.

NOTE 7: OTHER POSTEMPLOYMENT BENEFITS PLAN

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

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

- PEMHCA Minimum: Retirees participating in PEMHCA receive the PEMHCA minimum required employer contribution towards the retiree monthly premium.
- Implied Subsidy: An implied subsidy generally exists when retiree premiums are based on blended active and retiree experience. Since PEMHCA is a community rated plan, an implied subsidy is required.

Contributions – The County currently contributes based on a pay-as-you-go funding method, that is, benefits are payable when due. For fiscal year 2020-21, the County contributed $1,244,240 in benefit payments. Employees are not required to contribute to the OPEB Plan.

Employees Covered by Benefit Terms – At June 30, 2020, which is the measurement date for determining the County's June 30, 2021 reported OPEB liability, the following number of participants were covered by the benefit terms:

Inactives currently receiving benefits	191
Inactives entitled to but not yet receiving benefits	517
Active employees	609
Total	1,317

Total OPEB Liability – At June 30, 2021, the County reported a liability of $40,844,813 for its proportionate share of the OPEB Plan total OPEB liability in accordance with the parameters of GASB Statement No. 75. The total OPEB liability was measured as of June 30, 2020 as determined by an actuarial valuation as of June 30, 2019. The County's proportion of the total OPEB liability was based on its 2019-20 number of employees relative to the entire 2019-20 number of County and Council employees. The County's proportionate share based on its number of employees as of June 30, 2020 and 2019 were 99.59371% and 99.43496%, respectively, for an increase of 0.15875%.

NOTE 7: OTHER POSTEMPLOYMENT BENEFITS PLAN (Continued)

Actuarial Assumptions – For the measurement period ended June 30, 2020 (the measurement date), the total OPEB liability was determined using a June 30, 2019 valuation date. The June 30, 2020 total OPEB liability was based on the following actuarial method and assumptions:

Valuation Date:	June 30, 2019
Actuarial Cost Method:	Entry Age Normal
Actuarial Assumptions:	
Discount Rate	2.21%
General Inflation	2.75%
Mortality Improvement	Mortality projected fully generational with Scale MP-2020
Salary Increases	Aggregate – 3.00% annually Merit – CalPERS 1997-2015 Experience Study
Medical Trend	*Non-Medicare* – 7.00% for 2022, decreasing to an ultimate rate of 4.00% in 2076 *Medicare* – 5.00% (Kaiser) and 6.10% (non-Kaiser) for 2022, 4.85% (Kaiser) and 5.90% (non-Kaiser) for 2023, decreasing to an ultimate rate of 4.00% in 2076
PEMHCA Minimum Increases	4.25% annually

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

Discount Rate – The discount rate of 2.21% used to measure the total OPEB liability was based on the Bond Buyer 20-Bond Index as of June 30, 2020.

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

Balance at June 30, 2020	$	32,740,515
Changes for the year:		
Service cost		1,416,674
Interest		1,174,787
Changes in assumptions		6,863,163
Benefit payments and refunds		(1,183,702)
Net changes		8,270,922
Balance at June 30, 2021	$	41,011,437
County's proportion of the total OPEB liability		99.59371%
County's proportionate share of the OPEB liability	$	40,844,813

Change in Assumptions – For the June 30, 2020 measurement date, the discount rate decreased from 3.50% to 2.21%.

NOTE 7: OTHER POSTEMPLOYMENT BENEFITS PLAN (Continued)

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

	Discount Rate -1% (1.21%)	Current Discount Rate (2.21%)	Discount Rate +1% (3.21%)
County's Proportionate Share of OPEB Plan's Total OPEB Liability	$ 48,265,354	$ 40,844,813	$ 34,983,689

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

	Healthcare Cost Trend Rate -1%	Current Healthcare Cost Trend Rate	Healthcare Cost Trend Rate +1%
County's Proportionate Share of OPEB Plan's Total OPEB Liability	$ 34,130,720	$ 40,844,813	$ 49,585,687

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB – For fiscal year 2020-21, the County recognized OPEB expense of $3,027,727. At June 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	$ 6,583,027	$ (2,758,319)
Differences between expected and actual experience	-	(355,225)
County's contributions subsequent to the measurement date	1,244,240	-
Total	$ 7,827,267	$ (3,113,544)

NOTE 7: OTHER POSTEMPLOYMENT BENEFITS PLAN (Continued)

The $1,244,240 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability during fiscal year 2021-22. Other amounts reported as deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows:

Year Ending June 30	
2022	$ 383,210
2023	383,209
2024	383,210
2025	383,210
2026	621,239
Thereafter	1,315,405
Total	$ 3,469,483

NOTE 8: RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to and illnesses of employees; and natural disasters. The County maintains the Workers' Compensation and Liability Insurance internal service funds to account for and finance its risks of loss. Under this program, the County is self-insured for the following risks up to the maximum claim as follows: workers' compensation $300,000, liability $10,000, property varies depending on the type (most vehicles: $10,000; watercraft: $1,000), and medical malpractice $10,000. The County purchases commercial insurance for claims in excess of the preceding coverage amounts.

All operating funds participate in the program and make payments to the internal service funds based on historical cost of the amounts needed to pay prior and current year claims, and to allow accrual of estimated incurred but not reported claims including loss adjustment expenses. Insurance premiums to commercial insurers are also processed through the internal service funds. There have been no settlements in excess of insurance coverage in the past three years. The total determined claims liability at June 30, 2021 is $8,373,000. These claim estimates are based on the requirements of GASB Statement No. 10, and include estimated claims incurred but not yet reported as of June 30, 2021.

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

Fiscal Year	Balance at July 1	Current Year Claims and Changes in Estimates	Current Year Claim Payments	Balance at June 30
2019-20	$ 9,320,000	$ 4,189,118	$ (3,448,118)	$10,061,000
2020-21	10,061,000	1,560,309	(3,248,309)	8,373,000

NOTE 9: CLOSURE AND POSTCLOSURE CARE COST

State and federal regulations require the County to place a final cover on its Central (Jamestown) and Big Oak Flat (Groveland) landfill sites when they stop accepting waste and to perform certain maintenance and monitoring functions at the sites for thirty years after closure. The $2,828,155 reported as landfill closure and postclosure care liability at June 30, 2021, 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 costs may be higher due to inflation, changes in technology, or changes in regulations. As both of the County's landfills have been closed, the County currently takes its waste to a nearby transfer station to be transferred out of state.

NOTE 10: DEFICIT NET POSITION

As of June 30, 2021, the following individual funds had deficit net position balances:

Fund	Deficit
Solid Waste	$ 286,548
Employee Leave Liability	5,798,289

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

The Employee Leave Liability internal service fund deficit net position is expected to be eliminated via charges to other County funds. The County's plan to decrease the deficit in Employee Leave Liability Fund was to cap the accrual levels in all bargaining units at a lower level and to charge County funds at a higher level over the next several fiscal years. The expected decrease in the deficit in fiscal year 2021 did not happen due to employees taking advantage of State and Federal COVID-19 benefits as opposed to using their accrued compensated absences.

NOTE 11: COMMITMENTS AND CONTINGENCIES

Commitments

At June 30, 2021, the significant commitments included $213,033 for a PB Loader for Public Works and $132,570 for a truck for County Fire. In addition, the County's encumbrances as of June 30, 2021 were as follows:

Fund	Encumbrances
General	$ 570,963
Roads	213,033
County Capital	153,144
Solid Waste	39,708
Ambulance	27,877
Other Governmental	132,570

Contingencies

Grants and subventions

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

Litigation

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

NOTE 12: JOINT VENTURES

Central Sierra Child Support Agency

On September 7, 2010, the County of Tuolumne approved joining the Central Sierra Child Support Agency (CSCSA) effective January 1, 2011. CSCSA acts as the local child support agency for Amador, Alpine, Tuolumne and Calaveras counties. CSCSA operates under a Joint Powers Agreement with applicable standards and regulations set forth by the State of California. CSCSA has an independent governing board including members from the Board of Supervisors of Amador, Alpine, Calaveras and Tuolumne counties. The County does not have an equity interest in CSCSA. The County would be mandated to assume responsibility for child support services in the event of the dissolution of the Central Sierra Child Support Agency.

Audited financial statements for CSCSA can be obtained at the CSCSA offices: 639 New York Ranch Road, Jackson, California 95642' 75A Diamond Valley Road, Markleeville, California 96120; and 975 Morning Star Drive, Sonora, California 95370.

NOTE 12: JOINT VENTURES (Continued)

Tuolumne County Economic Development Authority

On September 15, 2008, the County of Tuolumne and the City of Sonora created the Tuolumne County Economic Development Authority (TCEDA). The TCEDA is a public entity separate and apart from the County and City. TCEDA is governed by a board of seven members. Two (2) appointed from each the County Board of Supervisors and the City Council of Sonora and three (3) at-large members are appointed by the City and County members of the governing board. The TCEDA has the power to administer, carryout and implement economic development for Tuolumne County. The County does not have an equity interest in TCEDA. The County contributed $85,000 to TCEDA during the year ended June 30, 2021.

On February 5, 2019, both the County and the City voted to withdraw from the TCEDA and plan to dissolve the TCEDA by June 30, 2023. During the 2021-22 fiscal year, TCEDA settled with the employees. There are no legal or financial issues outstanding.

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

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

NOTES TO THE BASIC FINANCIAL STATEMENTS

This page intentionally left blank

Required Supplementary Information

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

Fiscal Year	Measurement Period	County's Proportion of the Net Pension Liability	County's Proportionate Share of the Net Pension Liability	County's Covered Payroll	County's Proportionate Share of the Net Pension Liability as a Percentage of Their Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
Miscellaneous Plan:						
2021	2020	93.94778%	$100,516,222	$ 29,332,814	342.68%	65.88%
2020	2019	92.82969%	93,010,213	28,133,697	330.60%	67.08%
2019	2018	92.37612%	85,142,907	27,449,050	310.19%	68.33%
2018	2017	91.51202%	81,237,123	27,135,295	299.38%	68.24%
2017	2016	91.37628%	71,795,420	25,938,751	276.79%	69.38%
2016	2015	90.59927%	54,936,469	22,822,833	240.71%	75.24%
2015	2014	91.53140%	47,229,938	23,217,545	203.42%	78.39%
Safety Plan:						
2021	2020	0.25823%	$ 28,096,087	$ 10,305,371	272.64%	75.10%
2020	2019	0.24434%	25,038,047	9,981,106	250.85%	75.26%
2019	2018	0.23548%	22,691,861	10,231,142	221.79%	75.26%
2018	2017	0.22583%	22,395,910	9,450,502	236.98%	73.31%
2017	2016	0.22056%	19,084,961	8,722,242	218.81%	74.06%
2016	2015	0.20701%	14,208,731	7,382,620	192.46%	78.40%
2015	2014	0.33072%	20,578,819	7,563,748	272.07%	80.43%

Notes to Schedule:

Benefit changes: The figures above do not include any liability impact that may have resulted from plan changes which occurrred after the June 30, 2020 valuation date. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes).

Changes in assumptions: In 2020, 2019, 2018, and 2016, there were no changes. In 2017, the accounting discount rate was reduced from 7.65 percent to 7.15 percent. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5 percent (net of administrative expense) to 7.65 percent (without a reduction for pension plan administrative expense). In 2014, amounts reported were based on the 7.5 percent discount rate.

*** -** GASB 68 was implemented in 2015 (2014 measurement period). Therefore, only seven years of information is presented.

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

Measurement Period	Contractually Required Contribution	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency	County's Covered Payroll	Contributions as a Percentage of Covered Payroll
Miscellaneous Plan:					
2021	$ 8,950,478	$ 8,950,478	$ -	$ 29,576,624	30.262%
2020	8,032,791	8,032,791	-	29,332,814	27.385%
2019	6,725,923	6,725,923	-	28,133,697	23.907%
2018	5,722,029	5,722,029	-	27,449,050	20.846%
2017	5,384,728	5,384,728	-	27,135,295	19.844%
2016	4,686,873	4,686,873	-	25,938,751	18.069%
2015	4,245,021	4,245,021	-	22,822,833	18.600%
2014	3,290,039	3,290,039	-	23,217,545	14.170%
Safety Plan:					
2021	$ 3,419,265	$ 3,419,265	$ -	$ 9,593,647	35.641%
2020	3,233,257	3,233,257	-	10,305,371	31.374%
2019	2,815,267	2,815,267	-	9,981,106	28.206%
2018	2,565,135	2,565,135	-	10,231,142	25.072%
2017	2,286,925	2,286,925	-	9,450,502	24.199%
2016	2,008,228	2,008,228	-	8,722,242	23.024%
2015	2,307,975	2,307,975	-	7,382,620	31.262%
2014	1,486,370	1,486,370	-	7,563,748	19.651%

*** -** GASB 68 was implemented in 2015 (2014 measurement period). Therefore, only eight years of information is presented.

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

Fiscal Year	Measurement Period	County's Proportion of the Total Other Postemployment Benefits Liability	County's Proportionate Share of the Total Other Postemployment Benefits Liability	County's Covered-Employee Payroll	County's Proportionate Share of the Total Other Postemployment Benefits Liability as a Percentage of Their Covered-Employee Payroll
2021	2020	99.59371%	$ 40,844,813	$ 42,087,488	97.05%
2020	2019	99.43496%	32,555,518	41,811,155	77.86%
2019	2018	99.51618%	30,655,029	35,302,534	86.84%
2018	2017	99.50926%	30,520,486	37,896,113	80.54%

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

COUNTY OF TUOLUMNE, CALIFORNIA
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Taxes	$ 31,436,239	$ 32,262,578	$ 33,899,193	$ 1,636,615
Licenses and permits	2,560,935	2,560,935	2,791,086	230,151
Fines, forfeits, and penalties	1,408,720	1,423,720	1,377,438	(46,282)
Investment earnings, rents, and concessions	305,566	310,566	436,843	126,277
Intergovernmental:				
State	23,459,273	27,189,537	24,931,666	(2,257,871)
Federal	9,084,846	9,481,074	9,623,610	142,536
Other	924,567	971,817	1,072,175	100,358
Charges for services	9,192,412	9,247,382	9,163,556	(83,826)
Miscellaneous	191,496	193,996	169,054	(24,942)
Total revenues	78,564,054	83,641,605	83,464,621	(176,984)
Expenditures:				
General government:				
Board of supervisors	680,495	680,496	672,778	7,718
Appropriation for contingencies	1,400,086	1,100,086	-	1,100,086
County administrative office	1,450,154	1,483,665	1,462,474	21,191
County auditor-controller	1,598,766	1,644,179	1,627,496	16,683
Treasurer-tax collector	621,121	621,121	597,581	23,540
Assessor-recorder	1,500,632	1,546,618	1,539,801	6,817
Recorder-modernization	120,000	120,000	91,942	28,058
Archives	148,788	155,164	151,881	3,283
Office of revenue recovery	672,856	677,652	639,569	38,083
County counsel	1,232,680	1,232,680	1,190,336	42,344
Human resources	694,709	723,365	692,063	31,302
Employee development and recognition	76,000	76,000	58,329	17,671
County clerk - elections	826,405	994,261	972,218	22,043
Radio/communications	152,673	152,673	148,466	4,207
Facilities management	3,587,733	3,717,698	3,171,206	546,492
Economic development and promotion	917,500	1,284,095	1,354,876	(70,781)
Business assistance and innovation	210,615	219,131	199,063	20,068
Information technology	4,207,541	4,487,895	3,901,381	586,514
Public works - surveyor and GIS	538,884	538,884	437,186	101,698
Outside agency partners	488,626	488,626	479,122	9,504
Debt service	2,335,494	2,327,055	2,322,905	4,150
Total general government	23,461,758	24,271,344	21,710,673	2,560,671
Public protection:				
Transfer to outside fire districts	8,439	8,439	8,439	-
CAO homeland security	377,217	377,217	72,764	304,453
CAO emergency services	333,466	375,436	365,895	9,541
OES - tree mortality hazard	18,000	440,372	965	439,407
Master stewardship grant	1,000,000	2,735,000	1,647,539	1,087,461
Hazardous fuel reduction grant	1,500,000	1,500,000	680,975	819,025
COVID 19 emergency	4,959,998	4,959,998	4,959,998	-
Moccasin fire	171,331	176,559	197,906	(21,347)
COVID FEMA	-	194,405	200,957	(6,552)
Grand jury	38,946	38,946	27,936	11,010
District attorney	2,371,433	2,371,433	2,314,372	57,061
Public defender	1,108,774	1,207,064	1,195,581	11,483
County - court related AB 233	409,184	409,184	406,464	2,720
PD Conflict division	606,821	606,821	440,969	165,852
Sheriff - coroner	12,489,373	13,171,238	12,829,839	341,399
Sheriff - courtroom security	976,722	1,117,279	1,121,862	(4,583)
Sheriff - communications	1,744,696	1,744,696	1,664,090	80,606
County jail	7,086,120	7,129,999	7,063,956	66,043

(Continued)

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

COUNTY OF TUOLUMNE, CALIFORNIA
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Public protection (continued):				
Probation	$ 4,569,038	$ 4,793,512	$ 4,581,398	$ 212,114
Regional Juvenile Center	1,610,232	1,653,620	1,456,992	196,628
Agriculture - weights and measures	591,888	591,888	494,494	97,394
Community development department	4,200,254	4,259,422	3,837,564	421,858
Animal control	1,037,073	1,070,476	1,056,909	13,567
Total public protection	47,209,005	50,933,004	46,627,864	4,305,140
Health and sanitation:				
Sheriff - emergency medical communications	23,988	23,988	23,661	327
Air pollution	1,496,185	1,771,149	1,530,622	240,527
Total health and sanitation	1,520,173	1,795,137	1,554,283	240,854
Public assistance:				
Victim witness prosecution program	402,680	402,680	424,285	(21,605)
KC child advocacy	190,000	190,000	167,173	22,827
District attorney victim advocacy/outreach	256,467	256,467	140,689	115,778
Veterans services	232,677	235,177	212,388	22,789
Homeless advocacy and outreach	123,372	371,417	371,100	317
Total public assistance	1,205,196	1,455,741	1,315,635	140,106
Education:				
Library	804,974	804,974	786,121	18,853
Recreation and cultural services:				
Sheriff - boat patrol	717,763	717,764	644,826	72,938
County recreation	511,701	511,701	340,774	170,927
Standard Park	169,082	224,573	199,504	25,069
Youth centers	136,779	136,779	83,880	52,899
Total recreation and cultural services	1,535,325	1,590,817	1,268,984	321,833
Total expenditures	75,736,431	80,851,017	73,263,560	7,587,457
Excess of revenues over expenditures	2,827,623	2,790,588	10,201,061	(7,764,441)
Other financing sources (uses):				
Transfers out	(7,174,174)	(7,692,548)	(7,603,260)	89,288
Loan proceeds	1,103,711	1,103,711	-	(1,103,711)
Proceeds from sale of capital assets	10,000	10,000	18,673	8,673
Total other financing sources (uses)	(6,060,463)	(6,578,837)	(7,584,587)	(1,005,750)
Changes in fund balance (budgetary basis)	$ (3,232,840)	$ (3,788,249)	2,616,474	$ (8,770,191)
Basis adjustment:				
Trust funds allocation			46,195	
Change in fund balance (GAAP basis)			2,662,669	
Fund balance, beginning of year			8,368,680	
Fund balance, end of year			$ 11,031,349	

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

COUNTY OF TUOLUMNE, CALIFORNIA
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - ROADS SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Licenses and permits	$ 95,000	$ 95,000	$ 198,647	$ 103,647
Investment earnings, rents, and concessions	1,700	1,700	22,723	21,023
Intergovernmental:				
State	6,979,697	6,979,697	4,585,841	(2,393,856)
Federal	707,574	707,574	633,591	(73,983)
Other	15,000	15,000	692,881	677,881
Charges for services	817,000	817,000	701,833	(115,167)
Miscellaneous	3,000	3,000	2,546	(454)
Total revenues	8,618,971	8,618,971	6,838,062	(1,780,909)
Expenditures:				
Public ways and facilities:				
Fleet	914,121	966,448	915,463	50,985
Public works administration	2,586,897	2,586,897	2,488,356	98,541
SB1	3,089,354	3,089,354	258,373	2,830,981
Road maintenance	4,267,450	4,388,728	3,825,746	562,982
Total public ways and facilities	10,857,822	11,031,427	7,487,938	3,543,489
Total expenditures	10,857,822	11,031,427	7,487,938	3,543,489
Deficiency of revenues under expenditures	(2,238,851)	(2,412,456)	(649,876)	1,762,580
Other financing sources:				
Transfers in	942,066	942,066	942,066	-
Proceeds from sale of capital assets	30,000	30,000	140,074	110,074
Total other financing sources	972,066	972,066	1,082,140	110,074
Changes in fund balance (budgetary basis)	$ (1,266,785)	$ (1,440,390)	432,264	$ 1,872,654
Basis adjustment:				
Trust funds allocation			316,445	
Change in fund balance (GAAP basis)			748,709	
Fund balance, beginning of year			9,565,019	
Fund balance, end of year			$ 10,313,728	

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

COUNTY OF TUOLUMNE, CALIFORNIA
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - HEALTH AND WELFARE SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Fines, forfeits, and penalties	$ 12,500	$ 12,500	$ 8,001	$ (4,499)
Investment earnings, rents, and concessions	3,000	3,000	-	(3,000)
Intergovernmental:				
State	26,506,700	26,978,421	23,069,253	(3,909,168)
Federal	12,241,112	12,936,986	12,644,678	(292,308)
Other	25,000	25,000	25,000	-
Charges for services	1,001,195	1,001,195	812,665	(188,530)
Miscellaneous	375,510	413,921	535,618	121,697
Total revenues	40,165,017	41,371,023	37,095,215	(4,275,808)
Expenditures:				
Health and sanitation:				
Health	6,366,634	6,537,066	5,077,552	1,459,514
Tobacco control program	452,396	452,396	248,705	203,691
Women, infants, and children	699,587	708,776	674,747	34,029
Behavioral health	12,269,376	12,271,773	10,078,936	2,192,837
California children services	365,582	393,197	292,945	100,252
Total health and sanitation	20,153,575	20,363,208	16,372,885	3,990,323
Public assistance:				
Social services administration	18,759,322	19,715,472	15,567,986	4,147,486
Welfare and security	9,346,681	9,596,537	8,254,462	1,342,075
Total public assistance	28,106,003	29,312,009	23,822,448	5,489,561
Total expenditures	48,259,578	49,675,217	40,195,333	9,479,884
Deficiency of revenues under expenditures	(8,094,561)	(8,304,194)	(3,100,118)	5,204,076
Other financing sources (uses):				
Transfers in	2,705,909	2,705,909	2,863,323	157,414
Transfers out	(735,316)	(534,559)	(16,851)	517,708
Total other financing sources (uses)	1,970,593	2,171,350	2,846,472	675,122
Changes in fund balance (budgetary basis)	$ (6,123,968)	$ (6,132,844)	(253,646)	$ 5,879,198
Basis adjustment:				
Trust funds allocation			1,591,938	
Change in fund balance (GAAP basis)			1,338,292	
Fund balance, beginning of year			8,318,075	
Fund balance, end of year			$ 9,656,367	

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, 2021

Budgets and Budgetary Accounting

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

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

2. Loan proceeds – The County budgets for internal loan proceeds as an other financing source.

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

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS
JUNE 30, 2021

	Other Special Revenue	Permanent	Total Other Governmental
Assets:			
Cash and investments	$ 9,082,046	$ 356,779	$ 9,438,825
Accounts receivable	2,412	-	2,412
Taxes receivable	3,489	-	3,489
Intergovernmental receivables	2,579,066	-	2,579,066
Restricted cash and investments	7,732	-	7,732
Total assets	$ 11,674,745	$ 356,779	$ 12,031,524
Liabilities and fund balances			
Liabilities:			
Accounts payable	$ 745,921	$ -	$ 745,921
Salaries and benefits payable	15,622	-	15,622
Unearned revenue	30,285	-	30,285
Advances from other funds	1,678,750	-	1,678,750
Total liabilities	2,470,578	-	2,470,578
Fund balances:			
Nonspendable:			
To be maintained intact	-	196,204	196,204
Restricted:			
Public ways and facilities	5,977,661	-	5,977,661
Health and welfare	70,548	-	70,548
Children and Families Commission	854,983	-	854,983
Public protection	2,144,414	-	2,144,414
Perpetual care	-	160,575	160,575
Other purposes	156,561	-	156,561
Total fund balances	9,204,167	356,779	9,560,946
Total liabilities and fund balances	$ 11,674,745	$ 356,779	$ 12,031,524

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Other Special Revenue	Permanent	Total Other Governmental
Revenues:			
Taxes	$ 3,212,138	$ -	$ 3,212,138
Licenses and permits	31,588	-	31,588
Fines, forfeits, and penalties	117,453	-	117,453
Investment earnings, rents and concessions	171,417	4,379	175,796
Intergovernmental:			
State	1,606,994	-	1,606,994
Federal	3,257,489	-	3,257,489
Other	156,009	-	156,009
Charges for services	975,640	7,300	982,940
Miscellaneous	185,699	3,474	189,173
Total revenues	9,714,427	15,153	9,729,580
Expenditures:			
Current:			
Public protection	7,513,113	-	7,513,113
Public ways and facilities	104,526	-	104,526
Health and sanitation	634,819	-	634,819
Capital outlay	1,227,064	-	1,227,064
Debt service:			
Interest	292	-	292
Total expenditures	9,479,814	-	9,479,814
Excess of revenues over expenditures	234,613	15,153	249,766
Other financing sources (uses):			
Transfers in	1,837,018	-	1,837,018
Transfers out	(445,508)	-	(445,508)
Proceeds from sale of capital assets	9,298	-	9,298
Total other financing sources (uses)	1,400,808	-	1,400,808
Changes in fund balances	1,635,421	15,153	1,650,574
Fund balances, beginning of year	7,568,746	341,626	7,910,372
Fund balances, end of year	$ 9,204,167	$ 356,779	$ 9,560,946

OTHER GOVERNMENTAL FUNDS

OTHER SPECIAL REVENUE FUNDS

✧✧✧✧✧✧

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

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

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

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

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

Tuolumne County BH Housing – This fund is used to account for the revenues and expenditures related to activities of housing clients who are transitioning from a supervised facility to independent living.

County Fire – This fund is used to account for revenues and expenditures related to fire protection services in the unincorporated areas of the County. The major revenue source of this fund is taxes.

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

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

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

Lighting Districts – This fund is used to account for street and highway safety lighting for all unincorporated areas of the County.

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING BALANCE SHEET
OTHER SPECIAL REVENUE FUNDS
JUNE 30, 2021

	Fish and Game	National Disaster Resilience	Criminal Justice Facility	Monument Preservation	Tuolumne County BH Housing	County Fire
Assets:						
Cash and investments	$ 124,649	$ 142	$ -	$ 156,481	$ 65,169	$ 1,513,996
Accounts receivable	-	-	-	80	-	2,332
Taxes receivable	-	-	-	-	-	3,131
Intergovernmental receivables	-	2,345,160	-	-	-	79,742
Restricted cash and investments	-	-	-	-	7,732	-
Total assets	$ 124,649	$ 2,345,302	$ -	$ 156,561	$ 72,901	$ 1,599,201
Liabilities and fund balances:						
Liabilities:						
Accounts payable	$ -	$ 666,550	$ -	$ -	$ 2,353	$ 29,084
Salaries and benefits payable	-	-	-	-	-	15,622
Unearned revenue	13,654	-	-	-	-	16,631
Advances from other funds	-	1,678,750	-	-	-	-
Total liabilities	13,654	2,345,300	-	-	2,353	61,337
Fund balances:						
Restricted:						
Public ways and facilities	-	-	-	-	-	-
Health and welfare	-	-	-	-	70,548	-
Children and Families Commission	-	-	-	-	-	-
Public protection	110,995	2	-	-	-	1,537,864
Other purposes	-	-	-	156,561	-	-
Total fund balances	110,995	2	-	156,561	70,548	1,537,864
Total liabilities and fund balances	$ 124,649	$ 2,345,302	$ -	$ 156,561	$ 72,901	$ 1,599,201

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING BALANCE SHEET
OTHER SPECIAL REVENUE FUNDS
JUNE 30, 2021

	Cemetery Districts	Children and Families Commission	County Service Areas	Lighting Districts	Total Other Special Revenue
Assets:					
Cash and investments	$ 496,611	$ 744,513	$ 3,976,411	$ 2,004,074	$ 9,082,046
Accounts receivable	-	-	-	-	2,412
Taxes receivable	108	-	104	146	3,489
Intergovernmental receivables	-	154,164	-	-	2,579,066
Restricted cash and investments	-	-	-	-	7,732
Total assets	$ 496,719	$ 898,677	$ 3,976,515	$ 2,004,220	$ 11,674,745
Liabilities and fund balances:					
Liabilities:					
Accounts payable	$ 1,166	$ 43,694	$ -	$ 3,074	$ 745,921
Salaries and benefits payable	-	-	-	-	15,622
Unearned revenue	-	-	-	-	30,285
Advances from other funds	-	-	-	-	1,678,750
Total liabilities	1,166	43,694	-	3,074	2,470,578
Fund balances:					
Restricted:					
Public ways and facilities	-	-	3,976,515	2,001,146	5,977,661
Health and welfare	-	-	-	-	70,548
Children and Families Commission	-	854,983	-	-	854,983
Public protection	495,553	-	-	-	2,144,414
Other purposes	-	-	-	-	156,561
Total fund balances	495,553	854,983	3,976,515	2,001,146	9,204,167
Total liabilities and fund balances	$ 496,719	$ 898,677	$ 3,976,515	$ 2,004,220	$ 11,674,745

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Fish and Game	National Disaster Resilience	Criminal Justice Facility	Monument Preservation	Tuolumne County BH Housing	County Fire
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$2,881,024
Licenses and permits	-	-	-	-	-	31,588
Fines, forfeits, and penalties	1,556	-	115,897	-	-	-
Investment earnings, rents and concessions	1,372	-	322	1,796	45,883	38,555
Intergovernmental:						
State	-	-	-	-	19,819	1,023,860
Federal	-	3,204,935	-	-	-	20,838
Other	-	-	-	-	-	120,009
Charges for services	-	-	-	23,240	-	139,415
Miscellaneous	-	-	-	-	-	179,751
Total revenues	2,928	3,204,935	116,219	25,036	65,702	4,435,040
Expenditures:						
Current:						
Public protection	-	2,900,171	-	-	-	4,487,470
Public ways and facilities	-	-	-	-	-	-
Health and sanitation	-	-	-	-	65,522	-
Capital outlay	-	304,470	-	-	-	897,705
Debt service:						
Interest	-	292	-	-	-	-
Total expenditures	-	3,204,933	-	-	65,522	5,385,175
Excess (deficiency) of revenues over (under) expenditures	2,928	2	116,219	25,036	180	(950,135)
Other financing sources (uses):						
Transfers in	-	-	-	-	16,851	1,820,167
Transfers out	-	-	(116,219)	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	9,298
Total other financing sources (uses)	-	-	(116,219)	-	16,851	1,829,465
Changes in fund balances	2,928	2	-	25,036	17,031	879,330
Fund balances, beginning of year	108,067	-	-	131,525	53,517	658,534
Fund balances, end of year	$ 110,995	$ 2	$ -	$ 156,561	$ 70,548	$1,537,864

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

Cemetery Districts	Children and Families Commission	County Service Areas	Lighting Districts	Total Other Special Revenue	
					Revenues:
$ 99,856	$ -	$ 94,908	$ 136,350	$ 3,212,138	Taxes
-	-	-	-	31,588	Licenses and permits
-	-	-	-	117,453	Fines, forfeits, and penalties
5,930	7,830	45,595	24,134	171,417	Investment earnings, rents and concessions
					Intergovernmental:
1,108	559,909	956	1,342	1,606,994	State
-	31,716	-	-	3,257,489	Federal
-	36,000	-	-	156,009	Other
74,681	-	738,304	-	975,640	Charges for services
5,948	-	-	-	185,699	Miscellaneous
187,523	635,455	879,763	161,826	9,714,427	Total revenues
					Expenditures:
					Current:
125,472	-	-	-	7,513,113	Public protection
-	-	61,503	43,023	104,526	Public ways and facilities
-	569,297	-	-	634,819	Health and sanitation
24,889	-	-	-	1,227,064	Capital outlay
					Debt service:
-	-	-	-	292	Interest
150,361	569,297	61,503	43,023	9,479,814	Total expenditures
37,162	66,158	818,260	118,803	234,613	Excess (deficiency) of revenues over (under) expenditures
					Other financing sources (uses):
-	-	-	-	1,837,018	Transfers in
-	-	(329,289)	-	(445,508)	Transfers out
-	-	-	-	9,298	Proceeds from sale of capital assets
-	-	(329,289)	-	1,400,808	Total other financing sources (uses)
37,162	66,158	488,971	118,803	1,635,421	Changes in fund balances
458,391	788,825	3,487,544	1,882,343	7,568,746	**Fund balances, beginning of year**
$ 495,553	$ 854,983	$3,976,515	$2,001,146	$ 9,204,167	**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, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Fines, forfeits, and penalties	$ 1,500	$ 1,500	$ 1,556	$ 56
Investment earnings, rents, and concessions	2,000	2,000	1,372	(628)
Total revenues	3,500	3,500	2,928	(572)
Expenditures:				
Public protection:				
Fish and wildlife	27,712	27,712	-	27,712
Changes in fund balance	$ (24,212)	$ (24,212)	2,928	$ 27,140
Fund balance, beginning of year			108,067	
Fund balance, end of year			$ 110,995	

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - NATIONAL DISASTER RESILIENCY SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Intergovernmental:				
Federal	$ 5,313,525	$ 5,700,687	$ 3,204,935	$ (2,495,752)
Expenditures:				
Public protection:				
National disaster resilience	3,827,140	4,214,302	3,107,247	1,107,055
Neighborhood stabilization	1,486,385	1,486,385	97,686	1,388,699
Total public protection	5,313,525	5,700,687	3,204,933	2,495,754
Changes in fund balance	$ -	$ -	2	$ 2
Fund deficit, beginning of year			-	
Fund balance, end of year			$ 2	

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, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Fines, forfeits, and penalties	$ 130,000	$ 130,000	$ 115,897	$ (14,103)
Investment earnings, rents, and concessions	-	-	322	322
Total revenues	130,000	130,000	116,219	(13,781)
Other financing uses:				
Transfers out	(130,000)	(130,000)	(116,219)	13,781
Changes in fund balance	$ -	$ -	-	$ -
Fund balance, beginning of year			-	
Fund balance, end of year			$ -	

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - MONUMENT PRESERVATION SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Investment earnings, rents, and concessions	$ 2,000	$ 2,000	$ 1,796	$ (204)
Charges for services	15,000	15,000	23,240	8,240
Total revenues	17,000	17,000	25,036	8,036
Expenditures:				
General government				
Monumentation	2,000	2,000	-	2,000
Changes in fund balance	$ 15,000	$ 15,000	25,036	$ 10,036
Fund balance, beginning of year			131,525	
Fund balance, end of year			$ 156,561	

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - TUOLUMNE COUNTY BH HOUSING SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Investment earnings, rents, and concessions	$ 40,763	$ 40,763	$ 45,883	$ 5,120
Intergovernmental:				
State	25,947	25,947	19,819	(6,128)
Total revenues	66,710	66,710	65,702	(1,008)
Expenditures:				
Health and sanitation:				
Cabrini House	74,164	74,164	28,684	45,480
Tuolumne County BH housing	70,495	70,495	36,838	33,657
Total health and sanitation	144,659	144,659	65,522	79,137
Excess (deficiency) of revenues over (under) expenditures	(77,949)	(77,949)	180	78,129
Other financing sources:				
Transfers in	53,164	53,164	16,851	(36,313)
Changes in fund balance	$ (24,785)	$ (24,785)	17,031	$ 41,816
Fund balance, beginning of year			53,517	
Fund balance, end of year			$ 70,548	

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, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Taxes	$ 2,874,751	$ 2,874,751	$ 2,881,024	$ 6,273
Licenses and permits	34,000	34,000	31,588	(2,412)
Investment earnings, rents, and concessions	39,900	39,900	38,555	(1,345)
Intergovernmental:				
State	546,864	736,864	1,023,860	286,996
Federal	20,887	20,887	20,838	(49)
Other	174,468	174,468	120,009	(54,459)
Charges for services	133,000	133,000	139,415	6,415
Miscellaneous	178,493	192,339	179,751	(12,588)
Total revenues	4,002,363	4,206,209	4,435,040	228,831
Expenditures:				
Public protection:				
County Fire Department	5,619,935	6,684,910	5,385,175	1,299,735
Deficiency of revenues under expenditures	(1,617,572)	(2,478,701)	(950,135)	1,528,566
Other financing sources:				
Transfers in	1,570,167	1,820,167	1,820,167	-
Proceeds from sale of capital assets	-	-	9,298	9,298
Total other financing sources	1,570,167	1,820,167	1,829,465	9,298
Changes in fund balance (budgetary basis)	$ (47,405)	$ (658,534)	879,330	$ 1,537,864
Fund balance, beginning of year			658,534	
Fund balance, end of year			$ 1,537,864	

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, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Taxes	$ 96,441	$ 96,441	$ 99,856	$ 3,415
Investment earnings, rents, and concessions	8,017	8,017	5,930	(2,087)
Intergovernmental:				
State	1,140	1,140	1,108	(32)
Charges for services	31,500	31,500	74,681	43,181
Miscellaneous	4,286	4,286	5,948	1,662
Total revenues	141,384	141,384	187,523	46,139
Expenditures:				
Public protection:				
Carter cemetery	274,414	274,414	80,383	194,031
Columbia cemetery	64,580	64,580	28,488	36,092
Jamestown cemetery	52,417	52,417	2,003	50,414
Oak Grove cemetery	28,392	28,392	17,511	10,881
Shaws Flat Springfield cemetery	179,972	179,972	21,976	157,996
Total public protection	599,775	599,775	150,361	449,414
Changes in fund balance	$ (458,391)	$ (458,391)	37,162	$ 495,553
Fund balance, beginning of year			458,391	
Fund balance, end of year			$ 495,553	

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, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Investment earnings, rents, and concessions	$ 8,400	$ 8,400	$ 7,830	$ (570)
Intergovernmental:				
State	592,759	594,191	559,909	(34,282)
Federal	30,617	39,286	31,716	(7,570)
Other	25,000	30,000	36,000	6,000
Total revenues	656,776	671,877	635,455	(36,422)
Expenditures:				
Health and sanitation:				
Prop. 10 - general	669,470	707,963	569,297	138,666
Changes in fund balance	$ (12,694)	$ (36,086)	66,158	$ 102,244
Fund balance, beginning of year			788,825	
Fund balance, end of year			$ 854,983	

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, 2021

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
Revenues:				
Taxes	$ 93,639	$ 93,639	$ 94,908	$ 1,269
Investment earnings, rents, and concessions	64,553	64,553	45,595	(18,958)
Intergovernmental:				
State	975	975	956	(19)
Charges for services	739,939	739,939	738,304	(1,635)
Total revenues	899,106	899,106	879,763	(19,343)
Expenditures:				
Public ways and facilities:				
CSA #2 Lake Don Pedro #2,3	129,162	129,162	332	128,830
CSA #3 Lake Don Pedro #1	286,267	286,267	1,800	284,467
CSA #4 Jupiter Subdivision	8,639	8,639	11	8,628
CSA #5 Emerald Ranch	101,502	101,502	323	101,179
CSA #8 Lake Don Pedro #4,5	5,597	5,597	3	5,594
CSA #10 Monte Grande Heights	150,349	150,349	2,137	148,212
CSA #13 Yosemite Highland	117,079	117,079	289	116,790
CSA #20 Cedar Ridge Road	269,500	269,500	8,224	261,276
CSA #21 Groveland Ambulance	-	-	10,101	(10,101)
CSA #26 Manzanita Drive	21,625	21,625	1,476	20,149
CSA #28 Rough & Ready Ridge	164,992	164,992	1,396	163,596
CSA #29 Comstock Ranch	268,461	268,461	5,059	263,402
CSA #31 Curtis Creek Ranch	1,088	1,088	-	1,088
CSA #32 Ridgewood Units 2,3	382,622	382,622	3,875	378,747
CSA #36 Columbia Vista Estates	7,638	7,638	-	7,638
CSA #37 Mi-Wuk Pines Estates	127,255	127,255	2,284	124,971
CSA #40 Sunnyhill Subdivision	397	397	-	397
CSA #42 Meadow Oak Park	5,314	5,314	-	5,314
CSA #43 Black Oak Estates	142,607	142,607	3,596	139,011
CSA #45 Buena Oaks Estates	3,383	3,383	-	3,383
CSA #46 MT. Ridge Estates	2,190	2,190	256	1,934
CSA #47 Cherry Valley Golf & Co	471,209	471,209	987	470,222
CSA #48 Sonora Vista Estate	256,386	256,386	1,623	254,763
CSA #49 Poppy Hill Subdivision	104,720	104,720	691	104,029
CSA #50 Yosemite Estates	2,889	2,889	-	2,889
CSA #51 Twain Harte Heights	88,622	88,622	1,869	86,753
CSA #52 Gina Lane	1,769	1,769	-	1,769
CSA #53 Whispering Woods	190,563	190,563	2,985	187,578
CSA #55 Vilas Lanes	1,546	1,546	-	1,546
CSA #56 Milla Villa Estates	150,585	150,585	671	149,914
CSA #58 Chaparral Heights	43,787	43,787	672	43,115
CSA #59 Mountain Vista	99,819	99,819	296	99,523
CSA #61 Granite Ridge	972	972	-	972

(Continued)

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - COUNTY SERVICE AREAS
SPECIAL REVENUE FUND (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Public ways and facilities (continued):				
CSA #62 Sierra Meadows	$ 264,977	$ 264,977	$ 736	$ 264,241
CSA #64 Eagle Ridge	143,179	143,179	9,342	133,837
CSA #65 Deer Park	4,431	4,431	-	4,431
PRD-Apple Valley Unit 03	16,907	16,907	469	16,438
PRD4-Apple Valley Manor	7,782	7,782	-	7,782
Total public ways and facilities	4,045,810	4,045,810	61,503	3,984,307
Excess (deficiency) of revenues over (under) expenditures	(3,146,704)	(3,146,704)	818,260	3,964,964
Other financing sources:				
Transfers out	(340,840)	(340,840)	(329,289)	11,551
Changes in fund balance	$ (3,487,544)	$ (3,487,544)	488,971	$ 3,976,515
Fund balance, beginning of year			3,487,544	
Fund balance, end of year			$ 3,976,515	

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, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Taxes	$ 134,612	$ 134,612	$ 136,350	$ 1,738
Investment earnings, rents, and concessions	32,850	32,850	24,134	(8,716)
Intergovernmental:				
State	1,370	1,370	1,342	(28)
Total revenues	168,832	168,832	161,826	(7,006)
Expenditures:				
Public ways and facilities:				
Columbia Lighting District	631,008	631,008	8,006	623,002
Groveland Lighting District	461,738	461,738	2,568	459,170
Jamestown Lighting District	271,558	271,558	13,487	258,071
Rolling Hills Lighting District	88,377	88,377	1,521	86,856
Tuolumne Lighting District	466,547	466,547	13,646	452,901
Valle Vista Lighting District	33,816	33,816	1,569	32,247
Volponi Acres Lighting District	98,131	98,131	2,226	95,905
Total public ways and facilities	2,051,175	2,051,175	43,023	2,008,152
Changes in fund balance	$ (1,882,343)	$ (1,882,343)	118,803	$ 2,001,146
Fund balance, beginning of year			1,882,343	
Fund balance, end of year			$ 2,001,146	

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).

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - COUNTY CAPITAL CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Intergovernmental:				
State	$ 1,030,138	$ 1,212,180	$ 1,212,179	$ (1)
Charges for services	298,525	298,525	128,751	(169,774)
Miscellaneous	-	-	60,020	60,020
Total revenues	1,328,663	1,510,705	1,401,622	(109,083)
Expenditures:				
Public ways and facilities:				
County capital projects	6,446,671	6,858,005	3,331,740	3,526,265
Deficiency of revenues under expenditures	(5,118,008)	(5,347,300)	(1,930,118)	3,417,182
Other financing sources:				
Transfers in	2,702,152	2,702,152	2,006,219	(695,933)
Loan proceeds	2,046,400	2,046,400	-	(2,046,400)
Proceeds from sale of capital assets	9,000	9,000	9,729	729
Total other financing sources	4,757,552	4,757,552	2,015,948	(2,741,604)
Changes in fund balance	$ (360,456)	$ (589,748)	85,830	$ 675,578
Fund balance, beginning of year			1,344,724	
Fund balance, end of year			$ 1,430,554	

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, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Intergovernmental:				
State	$ 3,060,257	$ 3,060,257	$ 989,342	$ (2,070,915)
Federal	6,330,571	6,330,571	1,980,315	(4,350,256)
Other	9,300	9,300	22,354	13,054
Charges for services	138,584	138,584	-	(138,584)
Total revenues	9,538,712	9,538,712	2,992,011	(6,546,701)
Expenditures:				
Public ways and facilities:				
Storms/Floods 2017	2,313,663	2,313,663	1,861,515	452,148
Storms/Floods 2018	1,740,000	1,740,000	1,072,689	667,311
Public works projects	6,640,604	6,640,604	1,221,388	5,419,216
Total public ways and facilities	10,694,267	10,694,267	4,155,592	6,538,675
Excess (deficiency) of revenues over (under) expenditures	(1,155,555)	(1,155,555)	(1,163,581)	(8,026)
Other financing sources:				
Transfers in	-	-	78,834	78,834
Proceeds from sale of capital assets	52,000	52,000	51,493	(507)
Total other financing sources	52,000	52,000	130,327	78,327
Changes in fund balance (budgetary basis)	$ (1,103,555)	$ (1,103,555)	(1,033,254)	$ 70,301
Basis adjustment:				
Trust funds allocation			126,479	
Change in fund balance (GAAP basis)			(906,775)	
Fund balance, beginning of year			1,176,529	
Fund balance, end of year			$ 269,754	

This page intentionally left blank

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, 2021

	Budgeted Amounts		Actual	Variance with
	Original	**Final**	**Amounts**	**Final Budget**
Revenues:				
Investment earnings, rents, and concessions	$ 5,668	$ 5,540	$ 4,379	$ (1,161)
Charges for services	3,000	3,000	7,300	4,300
Miscellaneous	925	1,080	3,474	2,394
Total revenues	9,593	9,620	15,153	5,533
Expenditures:				
Public protection:				
Carter cemetery endowment	29,922	29,922	-	29,922
Columbia cemetery endowment	66,843	66,953	-	66,953
Jamestown cemetery endowment	4,865	4,782	-	4,782
Oak Grove cemetery endowment	13,895	13,895	-	13,895
Total public protection	115,525	115,552	-	115,552
Changes in fund balance	$ (105,932)	$ (105,932)	15,153	$ 121,085
Fund balance, beginning of year			341,626	
Fund balance, end of year			$ 356,779	

INTERNAL SERVICE FUNDS

✧✧✧✧✧✧

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

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

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

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

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

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

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

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

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

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2021

	Workers' Compensation	Liability Insurance	Purchasing and Special Services	Telecommunications	Unemployment Insurance
Assets:					
Current assets:					
Cash and investments	$ 7,658,478	$ 530,813	$ 303,973	$ 443,471	$ 463,904
Intergovernmental receivables	-	-	994	450	-
Total current assets	7,658,478	530,813	304,967	443,921	463,904
Noncurrent assets:					
Restricted cash and investments	175,000	-	-	-	-
Advances to other funds	2,165,000	-	-	-	-
Capital assets:					
Depreciable, net	-	-	-	871,141	-
Total noncurrent assets	2,340,000	-	-	871,141	-
Total assets	9,998,478	530,813	304,967	1,315,062	463,904
Liabilities:					
Current liabilities:					
Accounts payable	-	1,554	25,204	164	12,069
Accrued compensated absences, current	-	-	-	-	-
Accrued claims, current	1,727,692	25,000	-	-	-
Total current liablilities	1,727,692	26,554	25,204	164	12,069
Noncurrent liabilities:					
Advances from other funds	-	-	-	-	-
Accrued compensated absences	-	-	-	-	-
Accrued claims	6,620,308	-	-	-	-
Total noncurrent liabilities	6,620,308	-	-	-	-
Total liabilities	8,348,000	26,554	25,204	164	12,069
Net Position:					
Net investment in capital assets	-	-	-	871,141	-
Unrestricted (deficit)	1,650,478	504,259	279,763	443,757	451,835
Total net position (deficit)	$ 1,650,478	$ 504,259	$ 279,763	$ 1,314,898	$ 451,835

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2021

Employee Group Insurance	Employee Leave Liability	Post Retirement Insurance	Total Internal Service	
				Assets:
				Current assets:
$ 68,455	$ -	$ 83,942	$ 9,553,036	Cash and investments
-	-	-	1,444	Intergovernmental receivables
68,455	-	83,942	9,554,480	Total current assets
				Noncurrent assets:
-	-	-	175,000	Restricted cash and investments
-	-	7,165,292	9,330,292	Advances to other funds
				Capital assets:
-	-	-	871,141	Depreciable, net
-	-	7,165,292	10,376,433	Total noncurrent assets
68,455	-	7,249,234	19,930,913	Total assets
				Liabilities:
				Current liabilities:
3,233	-	-	42,224	Accounts payable
-	1,900,000	-	1,900,000	Accrued compensated absences, current
-	-	-	1,752,692	Accrued claims, current
3,233	1,900,000	-	3,694,916	Total current liablilities
				Noncurrent liabilities:
-	1,271,792	-	1,271,792	Advances from other funds
-	2,626,497	-	2,626,497	Accrued compensated absences
-	-	-	6,620,308	Accrued claims
-	3,898,289	-	10,518,597	Total noncurrent liabilities
3,233	5,798,289	-	14,213,513	Total liabilities
				Net Position:
-	-	-	871,141	Net investment in capital assets
65,222	(5,798,289)	7,249,234	4,846,259	Unrestricted (deficit)
$ 65,222	$ (5,798,289)	$ 7,249,234	$ 5,717,400	Total net position (deficit)

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Workers' Compensation	Liability Insurance	Purchasing and Special Services	Telecommunications	Unemployment Insurance
Operating revenues:					
Charges for services	$ 3,184,480	$ 1,552,289	$ 668,134	$ 298,786	$ 400,742
Miscellaneous	-	27,817	-	-	-
Total operating revenues	3,184,480	1,580,106	668,134	298,786	400,742
Operating expenses:					
Salaries and benefits	382,410	-	47,150	-	-
Professional fees	183,107	57,160	16,139	179,002	11
Claims	264,981	1,295,328	-	-	504
Health insurance benefits	-	-	-	-	-
Unemployment benefits	-	-	-	-	88,261
General and administrative	108,616	220,316	460,117	207,509	14,997
Depreciation	-	-	-	149,306	-
Total operating expenses	939,114	1,572,804	523,406	535,817	103,773
Operating income (loss)	2,245,366	7,302	144,728	(237,031)	296,969
Nonoperating revenues (expenses):					
Investment earnings	121,819	1,321	2,746	6,382	4,605
Loss on transfer of capital assets	-	(33,953)	-	-	-
Interest expense	-	(2,432)	-	-	-
Total nonoperating revenues (expenses)	121,819	(35,064)	2,746	6,382	4,605
Income (loss) before transfers	2,367,185	(27,762)	147,474	(230,649)	301,574
Capital contributions	-	-	-	29,574	-
Changes in net position	2,367,185	(27,762)	147,474	(201,075)	301,574
Net position (deficit), beginning of year	(716,707)	532,021	132,289	1,515,973	150,261
Net position (deficit), end of year	$ 1,650,478	$ 504,259	$ 279,763	$ 1,314,898	$ 451,835

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

Employee Group Insurance	Employee Leave Liability	Post Retirement Insurance	Total Internal Service	
				Operating revenues:
$ 9,471,252	$ 2,000,000	$ 1,056,278	$ 18,631,961	Charges for services
121,439	-	-	149,256	Miscellaneous
9,592,691	2,000,000	1,056,278	18,781,217	Total operating revenues
				Operating expenses:
-	1,963,252	-	2,392,812	Salaries and benefits
522	-	15,936	451,877	Professional fees
-	-	-	1,560,813	Claims
9,570,221	-	868,210	10,438,431	Health insurance benefits
-	-	-	88,261	Unemployment benefits
12,563	-	-	1,024,118	General and administrative
-	-	-	149,306	Depreciation
9,583,306	1,963,252	884,146	16,105,618	Total operating expenses
9,385	36,748	172,132	2,675,599	Operating income (loss)
				Nonoperating revenues (expenses):
-	12,420	91,060	240,353	Investment earnings
-	-	-	(33,953)	Loss on transfer of capital assets
(64)	-	-	(2,496)	Interest expense
(64)	12,420	91,060	203,904	Total nonoperating revenues (expenses)
9,321	49,168	263,192	2,879,503	Income (loss) before transfers
-	-	-	29,574	Capital contribution
9,321	49,168	263,192	2,909,077	Changes in net position
55,901	(5,847,457)	6,986,042	2,808,323	**Net position (deficit), beginning of year**
$ 65,222	$ (5,798,289)	$ 7,249,234	$ 5,717,400	**Net position (deficit), end of year**

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Workers' Compensation	Liability Insurance	Purchasing and Special Services	Telecommunications	Unemployment Insurance
Cash flows from operating activities:					
Receipts from interfund services provided	$ 3,184,480	$ 1,580,106	$ 668,177	$ 298,897	$ 400,742
Payments to suppliers	(304,315)	(280,018)	(451,080)	(387,062)	(247,073)
Payments to employees	(382,410)	-	(49,771)	-	-
Claims paid	(1,952,981)	(1,295,328)	-	-	(504)
Net cash provided by (used for) operating activities	544,774	4,760	167,326	(88,165)	153,165
Cash flows from noncapital financing activities:					
Payment on advances to other funds	-	-	-	-	-
Receipt on advances to other funds	1,281,250	-	-	-	-
Payment on advances from other funds	-	-	-	-	-
Interest paid	-	(2,432)	-	-	-
Net cash provided by (used for) noncapital financing activities	1,281,250	(2,432)	-	-	-
Cash flows from capital and related financing activities:					
Acquisition and construction of capital assets	-	(33,953)	-	-	-
Cash flows from investing activites:					
Interest received	121,819	1,321	2,746	6,382	4,605
Net increase (decrease) in cash and cash equivalents	1,947,843	(30,304)	170,072	(81,783)	157,770
Cash and cash equivalents, beginning of year	5,885,635	561,117	133,901	525,254	306,134
Cash and cash equivalents, end of year	$ 7,833,478	$ 530,813	$ 303,973	$ 443,471	$ 463,904
Reconciliation to the Statement of Net Position:					
Cash and investments	$ 7,658,478	$ 530,813	$ 303,973	$ 443,471	$ 463,904
Restricted cash and investments	175,000	-	-	-	-
Total cash and cash equivalents	$ 7,833,478	$ 530,813	$ 303,973	$ 443,471	$ 463,904
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:					
Operating income (loss)	$ 2,245,366	$ 7,302	$ 144,728	$ (237,031)	$ 296,969
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation expense	-	-	-	149,306	-
Changes in assets and liabilities:					
Intergovernmental receivables	-	-	43	111	-
Accounts payable	(12,592)	(2,542)	25,176	(551)	(143,804)
Salaries and benefits payable	-	-	(1,000)	-	-
Accrued compensated absences	-	-	(1,621)	-	-
Accrued claims	(1,688,000)	-	-	-	-
Net cash provided by (used for) operating activities	$ 544,774	$ 4,760	$ 167,326	$ (88,165)	$ 153,165
Noncash investing, capital, and financing activities:					
Contribution of capital assets	$ -	$ -	$ -	$ 29,574	$ -
Transfer out of capital assets	-	33,953	-	-	-

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

Employee Group Insurance	Employee Leave Liability	Post Retirement Insurance	Total Internal Service	
				Cash flows from operating activities:
$ 9,592,691	$ 2,000,000	$ 1,056,278	$ 18,781,371	Receipts from interfund services provided
(9,618,262)	-	(884,146)	(12,171,956)	Payments to suppliers
-	(1,536,667)	-	(1,968,848)	Payments to employees
-	-	-	(3,248,813)	Claims paid
(25,571)	463,333	172,132	1,391,754	Net cash provided by (used for) operating activities
				Cash flows from noncapital financing activities:
-	-	(1,924,047)	(1,924,047)	Payment on advances to other funds
-	-	-	1,281,250	Receipt on advances to other funds
-	(475,753)	-	(475,753)	Payment on advances from other funds
(64)	-	-	(2,496)	Interest paid
(64)	(475,753)	(1,924,047)	(1,121,046)	Net cash provided by (used for) noncapital financing activities:
				Cash flows from capital and related financing activities:
-	-	-	(33,953)	Acquisition and construction of capital assets
				Cash flows from investing activites:
-	12,420	91,060	240,353	Interest received
(25,635)	-	(1,660,855)	477,108	Net increase (decrease) in cash and cash equivalents
94,090	-	1,744,797	9,250,928	Cash and cash equivalents, beginning of year
$ 68,455	$ -	$ 83,942	$ 9,728,036	Cash and cash equivalents, end of year
				Reconciliation to the Statement of Net Position:
$ 68,455	$ -	$ 83,942	$ 9,553,036	Cash and investments
-	-	-	175,000	Restricted cash and investments
$ 68,455	$ -	$ 83,942	$ 9,728,036	Total cash and cash equivalents
				Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:
$ 9,385	$ 36,748	$ 172,132	2,675,599	Operating income (loss)
				Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:
-	-	-	149,306	Depreciation expense
				Changes in assets and liabilities:
-	-	-	154	Intergovernmental receivables
(34,956)	-	-	(169,269)	Accounts payable
-	-	-	(1,000)	Salaries and benefits payable
-	426,585	-	424,964	Accrued compensated absences
-	-	-	(1,688,000)	Accrued claims
$ (25,571)	$ 463,333	$ 172,132	$ 1,391,754	Net cash provided by (used for) operating activities
				Noncash investing, capital, and financing activities:
$ -	$ -	$ -	$ 29,574	Contribution of capital assets
-	-	-	33,953	Transfer out of capital assets

This page intentionally left blank

OTHER CUSTODIAL FUNDS

✧✧✧✧✧✧

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

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

Economic Development – This fund is used to account for the contributions of the County and City of Sonora for economic development within Tuolumne County. The Tuolumne County Economic Development Authority 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 FIDUCIARY NET POSITION
FIDUCIARY FUNDS - OTHER CUSTODIAL FUNDS
JUNE 30, 2021

	Property Tax Collection	Local Transportation	Economic Development	Emergency Medical	Total
Assets:					
Cash and investments	$ -	$ 3,655,941	$ 325,507	$ 70,222	$ 4,051,670
Taxes receivable	13,035,694	-	-	-	13,035,694
Intergovernmental receivables	-	2,570,232	-	-	2,570,232
Due from other funds	-	132,201	-	-	132,201
Total assets	13,035,694	6,358,374	325,507	70,222	19,789,797
Liabilities:					
Due to other funds	132,201	-	-	-	132,201
Net position restricted for individuals, organizations, and other governments	$ 12,903,493	$ 6,358,374	$ 325,507	$ 70,222	$ 19,657,596

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS - OTHER CUSTODIAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Property Tax Collection	Local Transportation	Economic Development	Emergency Medical	Total
Additions:					
Contribution to other custodial funds	$ 872,553	$ 3,557,925	$ 85,000	$ 68,906	$ 4,584,384
Net investment income:					
Investment earnings	107,764	55,698	3,624	741	167,827
Total additions	980,317	3,613,623	88,624	69,647	4,752,211
Deductions:					
Distribution from other custodial funds	1,836,813	2,063,299	43,848	69,152	4,013,112
Change in net position	(856,496)	1,550,324	44,776	495	739,099
Net position, beginning of year, as previosuly reported	-	-	-	-	-
Cumulative effect of change in accounting principle	13,759,989	4,808,050	280,731	69,727	18,918,497
Net position, beginning of year, as restated	13,759,989	4,808,050	280,731	69,727	18,918,497
Net position, end of year	$ 12,903,493	$ 6,358,374	$ 325,507	$ 70,222	$ 19,657,596

This page intentionally left blank

County of Tuolumne
California

Statistical Section

Yosemite National Park

STATISTICAL SECTION

✧✧✧✧✧✧

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

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

Schedule 1 – Net Position by Component
Schedule 2 – Changes in Net Position
Schedule 3 – Fund Balances of Governmental Funds
Schedule 4 – Changes in Fund Balances, Governmental Funds
Schedule 5 – Tax Revenues by Source, Governmental Funds

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

Schedule 6 – Assessed Value of Taxable Property
Schedule 7 – Direct and Overlapping Property Tax Rates
Schedule 8 – Principal Property Taxpayers
Schedule 9 – Property Tax Levies and Collections

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

Schedule 10 – Ratios of Outstanding Debt by Type
Schedule 11 – Ratios of General Bonded Debt Outstanding
Schedule 12 – Direct and Overlapping Governmental Activities Debt
Schedule 13 – Legal Debt Margin Information
Schedule 14 – Pledged Revenue Coverage

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

Schedule 15 – Demographic and Economic Statistics
Schedule 16 – Principal Employers

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

Schedule 17 – Full-Time Equivalent County Employees by Function
Schedule 18 – Operating Indicators by Function
Schedule 19 – Capital Assets Statistics by Function

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

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

Schedule 1
Financial Trends

	Fiscal Year									
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Governmental activities										
Net investment in capital assets	$ 59,513,815	$ 59,227,052	$ 59,526,824	$ 65,891,575	$ 80,518,581	$ 92,769,376	$ 102,652,883	$ 126,788,168	$ 140,496,623	$ 143,721,575
Restricted	33,328,953	35,235,273	37,539,706	37,930,800	40,468,597	42,813,293	43,128,881	41,887,451	43,345,879	46,693,629
Unrestricted	(13,457,907)	(13,529,684)	(12,959,053)	(95,360,939)	(92,657,948)	(100,119,939)	(121,719,478)	(128,107,650)	(136,628,835)	(137,461,051)
Total governmental activities net position	79,384,861	80,932,641	84,107,477	8,461,436	28,329,230	35,462,730	24,062,286	40,567,969	47,213,667	52,954,153
Business-type activities										
Net investment in capital assets	8,956,738	8,467,600	8,099,395	7,933,306	7,800,266	9,712,465	9,224,541	9,147,223	13,264,151	12,667,401
Restricted	500,394	523,379	561,586	462,582	508,038	528,324	583,939	619,004	662,671	731,014
Unrestricted	(9,453,361)	(7,850,004)	(6,857,810)	(5,518,948)	(3,589,350)	(2,791,448)	(1,768,609)	(620,153)	223,885	1,722,246
Total business-type activities net position	3,771	1,140,975	1,803,171	2,876,940	4,718,954	7,449,341	8,039,871	9,146,074	14,150,707	15,120,661
Primary government										
Net investment in capital assets	68,470,553	67,694,652	67,626,219	73,824,881	88,318,847	102,481,841	111,877,424	135,935,391	153,760,774	156,388,976
Restricted	33,829,347	35,758,652	38,101,292	38,393,382	40,976,635	43,341,617	43,712,820	42,506,455	44,008,550	47,424,643
Unrestricted	(22,911,268)	(21,379,688)	(19,816,863)	(100,879,887)	(96,247,298)	(102,911,387)	(123,488,087)	(128,727,803)	(136,404,950)	(135,738,805)
Total net position	$ 79,388,632	$ 82,073,616	$ 85,910,648	$ 11,338,376	$ 33,048,184	$ 42,912,071	$ 32,102,157	$ 49,714,043	$ 61,364,374	$ 68,074,814

Source: Annual Financial Reports

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

Schedule 2
Financial Trends

	Fiscal Year									
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Expenses										
Governmental Activities:										
General government	$ 14,337,877	$ 14,425,898	$ 14,671,243	$ 15,209,744	$ 14,899,989	$ 19,288,171	$ 24,973,362	$ 26,000,132	$ 25,454,561	$ 25,477,674
Public protection	33,267,274	33,368,240	35,223,215	42,769,612	34,049,412	41,135,842	42,871,395	47,843,284	49,904,679	54,992,182
Public ways and facilities	8,616,555	9,422,174	8,843,495	7,449,931	7,806,261	9,123,529	9,050,124	11,215,003	9,516,307	8,900,973
Health and sanitation	10,793,289	11,798,125	12,084,090	13,314,499	13,764,106	15,653,339	19,135,998	18,602,373	18,468,342	19,695,522
Public assistance	19,451,358	18,977,109	21,020,216	20,748,868	22,476,976	21,182,543	23,986,148	24,656,281	25,984,529	28,227,556
Education	1,200,832	1,086,517	1,153,310	1,161,252	1,117,411	1,122,306	1,261,640	1,259,365	981,001	804,595
Recreation and cultural services	1,419,156	1,662,433	1,720,730	1,760,170	1,626,159	1,644,029	1,813,797	1,812,783	1,686,577	1,264,814
Interest on long-term debt	244,218	238,987	233,778	392,067	545,605	541,964	707,644	1,189,105	1,169,074	1,134,553
Total governmental activities expenses	89,330,559	90,979,483	94,950,077	102,806,143	96,285,919	109,691,723	123,800,108	132,578,326	133,165,070	140,497,869
Business-type Activities:										
General Medical Facility	3,726,957	-	-	-	-	-	-	-	-	-
Solid Waste	2,560,505	377,688	1,042,971	(781,118)	981,513	689,209	764,241	1,017,680	794,990	1,077,556
Ambulance	4,802,901	4,731,041	4,742,764	4,925,357	5,258,454	5,901,021	5,903,285	6,217,183	6,450,936	6,318,167
Airport	760,701	696,901	705,713	696,478	662,107	652,864	897,339	875,614	885,991	1,052,508
Public Power Agency	1,519,385	1,754,206	1,947,976	2,044,078	2,456,577	2,442,135	1,891,200	1,711,598	2,251,895	3,022,859
Total business-type activities expenses	13,370,449	7,559,836	8,439,424	6,884,795	9,358,651	9,685,229	9,456,065	9,822,075	10,383,812	11,471,090
Total expenses	102,701,008	98,539,319	103,389,501	109,690,938	105,644,570	119,376,952	133,256,173	142,400,401	143,548,882	151,968,959
Program Revenues										
Governmental Activities:										
Charges for services:										
General government	8,087,213	7,052,925	7,622,183	7,825,909	7,885,198	7,434,168	8,371,409	9,406,117	9,894,794	9,914,529
Public protection	3,391,519	2,754,079	2,907,743	3,115,774	3,475,232	3,459,705	3,645,191	4,417,188	4,749,751	4,560,664
Public ways and facilities	2,204,545	1,816,660	1,507,014	1,694,315	1,665,801	1,603,311	1,928,479	3,246,230	1,929,949	1,231,903
Health and sanitation	765,059	556,130	541,820	512,449	563,300	533,142	493,677	525,581	431,205	331,444
Public assistance	307,082	233,947	287,259	298,808	344,799	459,841	629,381	570,868	576,412	568,334
Education	39,195	14,553	17,550	17,056	14,919	15,543	15,362	14,693	9,463	4,469
Recreation and cultural services	240,720	223,959	220,519	235,566	237,446	225,557	240,244	248,008	119,634	44,666
Operating grants and contributions	32,358,948	31,964,514	36,668,001	40,813,095	41,336,855	44,184,628	44,282,898	49,368,524	49,582,793	63,237,607
Capital grants and contributions	2,305,324	1,271,170	1,062,493	3,303,667	12,075,295	9,352,133	9,923,270	24,903,937	21,611,040	4,467,019
Total governmental activities program revenues	49,699,605	45,887,937	50,834,582	57,816,639	67,598,845	67,268,028	69,529,911	92,701,146	88,905,041	84,360,635
Business-type Activities:										
Charges for services:										
General Medical Facility	2,537,081	-	-	-	-	-	-	-	-	-
Solid Waste	1,339,075	1,249,118	1,240,439	1,249,113	1,356,815	1,466,771	1,474,869	1,526,612	1,643,622	1,738,515
Ambulance	4,812,009	4,791,119	4,630,701	5,033,787	5,061,667	5,590,284	5,517,869	5,671,915	5,920,322	5,833,639
Airport	377,439	402,836	407,303	447,360	498,573	515,364	529,859	563,142	590,825	545,404
Public Power Agency	1,622,225	1,615,546	1,787,753	1,880,776	2,217,321	2,364,470	2,224,609	1,937,762	2,250,527	3,128,527
Operating grants and contributions	200,886	74,374	698,941	372,463	222,249	187,098	345,789	275,325	93,806	439,144
Capital grants and contributions	-	-	-	-	-	-	-	-	-	205,351
Total business-type activities program revenues	10,888,715	8,132,993	8,765,137	8,983,499	9,356,625	10,123,987	10,092,995	9,974,756	10,499,102	11,890,580
Total program revenues	60,588,320	54,020,930	59,599,719	66,800,138	76,955,470	77,392,015	79,622,906	102,675,902	99,404,143	96,251,215

Continued

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

Schedule 2
Financial Trends

	Fiscal Year									
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Net (expense) revenue										
Governmental activities	$ (39,630,954)	$ (45,091,546)	$ (44,115,495)	$ (44,989,504)	$ (28,687,074)	$ (42,423,695)	$ (54,270,197)	$ (39,877,180)	$ (44,260,029)	$ (56,137,234)
Business-type activities	(2,481,734)	573,157	325,713	2,098,704	(2,026)	438,758	636,930	152,681	115,290	419,490
Total net expense	(42,112,688)	(44,518,389)	(43,789,782)	(42,890,800)	(28,689,100)	(41,984,937)	(53,633,267)	(39,724,499)	(44,144,739)	(55,717,744)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes:										
Property	24,518,857	24,050,554	24,383,703	25,288,708	26,777,028	26,331,905	27,376,169	29,393,666	30,275,991	31,592,771
Property transfer	232,647	282,707	329,650	346,954	376,558	473,705	525,720	460,532	478,719	821,874
Transient occupancy	2,208,794	2,416,923	2,250,796	2,645,360	3,325,364	4,541,718	4,559,015	4,826,458	3,930,652	4,796,109
Sales taxes shared state revenue	14,366,215	15,797,046	16,031,868	14,199,815	15,308,648	16,309,963	16,932,051	17,283,123	17,956,519	19,304,748
Grants and other intergovern- mental revenue not restricted to specific programs	3,077,383	2,921,866	3,162,302	3,000,069	3,386,150	2,886,783	3,632,809	3,425,981	780,283	3,540,747
Unrestricted investment earnings	436,165	482,115	394,022	555,750	589,327	648,052	774,763	1,243,814	1,034,330	892,006
Gain on sale of capital assets	157,347	465,903	-	-	36,523	10,251	19,468	54,026	34,347	229,267
Other	852,328	656,454	1,055,745	572,979	568,133	614,911	1,051,744	550,526	1,203,054	1,140,185
Transfers	1,023,566	(203,831)	(317,755)	(219,602)	(48,985)	(2,260,093)	(104,757)	(855,263)	(4,788,168)	(439,987)
Total governmental activities	46,873,302	46,869,737	47,290,331	46,390,033	50,318,746	49,557,195	54,766,982	56,382,863	50,905,727	61,877,720
Business-type Activities:										
Unrestricted investment earnings	20,700	20,762	13,728	27,950	27,136	28,656	37,053	80,685	101,175	97,392
Gain on sale of capital assets	-	4,230	-	3,375	4,041	2,880	3,600	17,574	-	13,085
Other	-	-	5,000	-	-	-	-	-	-	-
Extraordinary items	3,550,000	335,224	-	-	-	-	-	-	-	-
Transfers	(1,023,566)	203,831	317,755	219,602	48,985	2,260,093	104,757	855,263	4,788,168	439,987
Total business-type activities	2,547,134	564,047	336,483	250,927	80,162	2,291,629	145,410	953,522	4,889,343	550,464
Total revenues and other changes in net position	$ 49,420,436	$ 47,433,784	$ 47,626,814	$ 46,640,960	$ 50,398,908	$ 51,848,824	$ 54,912,392	$ 57,336,385	$ 55,795,070	$ 62,428,184
Changes in Net Position										
Governmental activities	$ 7,242,348	$ 1,778,191	$ 3,174,836	$ 1,400,529	$ 21,631,672	$ 7,133,500	$ 496,785	$ 16,505,683	$ 6,645,698	$ 5,740,486
Business-type activities	65,400	1,137,204	662,196	2,349,631	78,136	2,730,387	782,340	1,106,203	5,004,633	969,954
Total changes in net position	$ 7,307,748	$ 2,915,395	$ 3,837,032	$ 3,750,160	$ 21,709,808	$ 9,863,887	$ 1,279,125	$ 17,611,886	$ 11,650,331	$ 6,710,440

Source: Annual Financial Reports

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

Schedule 3
Financial Trends

	Fiscal Year									
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
General Fund										
Nonspendable	$ 5,226,827	$ 2,961,554	$ 1,371,182	$ 1,449,037	$ 53,670	$ 1,170	$ 430,770	$ 677,170	$ 431,120	$ 59,045
Committed	-	-	1,002,814	816,846	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	1,747,445	927,851	593,719	441,130
Assigned	214,780	274,768	564,948	584,395	4,239,665	2,532,877	2,706,254	3,192,909	3,232,841	3,370,963
Unassigned	85,938	4,148,506	5,487,358	5,968,686	3,135,362	3,393,633	2,576,362	3,051,870	4,111,000	7,160,211
Total General Fund	5,527,545	7,384,828	8,426,302	8,818,964	7,428,697	5,927,680	7,460,831	7,849,800	8,368,680	11,031,349
All other governmental funds										
Nonspendable	197,515	208,167	224,419	254,965	275,165	189,092	223,300	320,983	223,701	244,090
Restricted	33,131,438	35,027,106	37,315,287	37,675,835	40,193,432	42,624,201	54,370,052	45,382,678	43,003,756	46,340,597
Unassigned	(769,766)	(997,638)	(367,948)	-	-	(3,563,561)	(58,741)	-	-	-
Total all other governmental funds	32,559,187	34,237,635	37,171,758	37,930,800	40,468,597	39,249,732	54,534,611	45,703,661	43,227,457	46,584,687
Total governmental funds	$ 38,086,732	$ 41,622,463	$ 45,598,060	$ 46,749,764	$ 47,897,294	$ 45,177,412	$ 61,995,442	$ 53,553,461	$ 51,596,137	$ 57,616,036

Source: Annual Financial Reports

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

Schedule 4
Financial Trends

	Fiscal Year									
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Revenues										
Taxes	$ 26,960,298	$ 26,750,184	$ 26,964,149	$ 28,281,022	$ 30,478,950	$ 31,347,328	$ 32,460,904	$ 34,680,656	$ 34,685,362	$ 37,210,754
Licenses and permits	1,514,500	1,418,628	1,691,726	1,916,170	1,871,032	2,121,716	2,090,645	2,681,262	3,104,751	3,021,321
Fines, forfeits and penalties	1,691,907	1,666,606	1,614,039	1,606,964	1,754,267	1,612,814	1,684,973	1,677,229	1,588,158	1,502,892
Investment earnings, rents, and concessions	341,048	381,309	332,004	436,462	454,093	469,334	503,808	861,169	683,684	651,653
Intergovernmental	52,107,870	51,879,386	56,791,108	61,145,042	72,033,646	72,627,966	74,689,413	92,105,954	90,048,023	90,309,069
Charges for services	11,828,926	9,567,019	9,798,323	10,176,743	10,561,396	9,996,737	11,548,125	14,070,194	13,018,299	12,131,796
Miscellaneous	852,328	731,664	1,189,301	744,583	641,435	720,452	1,133,359	682,824	1,346,127	1,275,313
Total revenues	95,296,877	92,394,796	98,380,650	104,306,986	117,794,819	118,896,347	124,111,227	146,759,288	144,474,404	146,102,798
Expenditures										
General government	12,794,736	12,835,466	13,165,000	13,964,306	14,474,301	16,488,899	16,583,970	18,646,374	18,787,723	19,572,138
Public protection	31,284,748	31,680,634	34,095,028	42,743,228	37,041,481	40,464,294	43,001,266	47,242,567	45,954,093	52,901,533
Public ways and facilities	6,121,423	6,925,772	6,419,857	5,676,059	6,124,263	6,838,844	6,483,756	8,492,074	6,779,042	6,610,425
Health and sanitation	10,658,527	11,680,183	11,968,711	13,432,698	14,159,255	15,000,673	17,006,184	16,728,163	16,855,078	18,523,917
Public assistance	19,217,444	18,771,883	20,839,430	20,800,971	22,846,935	20,580,902	22,007,970	22,831,690	24,262,976	27,072,000
Education	1,114,349	1,064,910	1,137,690	1,150,472	1,106,362	1,105,513	1,223,095	1,236,750	965,705	786,121
Recreation and cultural services	1,330,601	1,508,891	1,581,057	1,748,947	1,581,575	1,590,497	1,711,705	1,754,887	1,609,025	1,212,634
Capital outlay	7,997,842	5,175,294	4,691,555	11,229,418	18,487,777	18,558,223	19,791,772	35,810,678	28,528,174	10,893,208
Debt service										
Principal	136,358	141,707	142,076	228,465	288,876	387,350	417,768	1,139,116	1,108,000	1,177,000
Bond issuance costs	-	-	-	111,175	-	-	236,889	161,160	-	-
Interest	248,056	242,741	237,563	395,882	549,499	545,901	690,414	1,179,840	1,187,714	1,146,197
Total expenditures	90,904,084	90,027,481	94,277,967	111,481,621	116,660,324	121,561,096	129,154,789	155,223,299	146,037,530	139,895,173
Excess (deficiency) of revenues over (under) expenditures	4,392,793	2,367,315	4,102,683	(7,174,635)	1,134,495	(2,664,749)	(5,043,562)	(8,464,011)	(1,563,126)	6,207,625
Other financing sources (uses)										
Transfers in	8,949,491	5,375,658	5,739,019	11,137,173	8,361,498	6,901,772	25,462,973	8,690,419	7,254,649	7,727,460
Transfers out	(9,149,554)	(5,579,489)	(5,892,118)	(11,296,586)	(8,386,759)	(6,967,156)	(25,722,732)	(8,891,000)	(7,683,194)	(8,144,453)
Debt issued	-	-	-	8,205,000	-	-	21,640,000	-	-	-
Premium on debt issued	-	-	-	-	-	-	461,883	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-	4,900,000	-	-
Premium on refunding bond issued	-	-	-	-	-	-	-	18,217	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	(4,757,057)	-	-
Proceeds from sale of capital assets	1,027,767	1,372,247	26,013	280,752	38,296	10,251	19,468	61,451	34,347	229,267
Total other financing sources (uses)	827,704	1,168,416	(127,086)	8,326,339	13,035	(55,133)	21,861,592	22,030	(394,198)	(187,726)
Net change in fund balances	$ 5,220,497	$ 3,535,731	$ 3,975,597	$ 1,151,704	$ 1,147,530	$ (2,719,882)	$ 16,818,030	$ (8,441,981)	$ (1,957,324)	$ 6,019,899
Debt service as a percentage of non-capital expenditures	0.46%	0.45%	0.42%	0.62%	0.85%	0.91%	1.01%	1.94%	1.95%	1.80%

Source: Annual Financial Reports

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

Schedule 5
Financial Trends

	Fiscal Year									
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Property Taxes	$ 24,518,857	$ 24,050,554	$ 24,383,703	$ 25,288,708	$ 26,777,028	$ 26,331,905	$ 27,376,169	$ 29,393,666	$ 30,275,991	$ 31,592,771
Transient Occupancy Tax	2,208,794	2,416,923	2,250,796	2,645,360	3,325,364	4,541,718	4,559,015	4,826,458	3,930,652	4,796,109
Property Transfer Tax	232,647	282,707	329,650	346,954	376,558	473,705	525,720	460,532	478,719	821,874
	$ 26,960,298	$ 26,750,184	$ 26,964,149	$ 28,281,022	$ 30,478,950	$ 31,347,328	$ 32,460,904	$ 34,680,656	$ 34,685,362	$ 37,210,754

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
2011-12	$ 2,029,511,527	$ 3,928,332,808	$ 60,551,794	$ 258,429,348	$ (290,404,590)	$ 5,986,420,887	1.000000
2012-13	1,971,293,241	3,851,220,543	71,364,256	256,188,947	(294,220,576)	5,855,846,411	1.000000
2013-14	1,985,819,504	3,909,973,464	69,508,305	259,043,511	(293,355,715)	5,930,989,069	1.000000
2014-15	2,020,641,139	4,039,958,358	68,276,758	252,836,622	(302,922,613)	6,078,790,264	1.000000
2015-16	2,103,582,655	4,282,554,733	60,538,445	251,980,860	(295,736,469)	6,402,920,224	1.000000
2016-17	2,175,152,336	4,489,754,278	55,485,178	246,774,703	(317,045,303)	6,650,121,192	1.000000
2017-18	2,250,474,974	4,748,499,392	*	249,325,528	(320,751,723)	6,927,548,171	1.000000
2018-19	2,345,994,825	5,004,936,550	*	286,050,511	(349,852,726)	7,287,129,160	1.000000
2019-20	2,429,159,988	5,265,592,753	*	286,300,795	(368,055,180)	7,612,998,356	1.000000
2020-21	2,496,617,639	5,485,408,185	*	289,161,829	(300,992,237)	7,970,195,416	1.000000

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

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

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

Source: County of Tuolumne - Assessor's Office

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

Schedule 7
Revenue Capacity Information

Fiscal Year	Countywide AB-8	Special Districts Bonds	Schools Bonds	Total
2011-12	1.0000	0.0067	0.2027	1.2094
2012-13	1.0000	0.0069	0.2124	1.2193
2013-14	1.0000	0.0151	0.2041	1.2192
2014-15	1.0000	0.0181	0.2141	1.2322
2015-16	1.0000	0.0122	0.2109	1.2231
2016-17	1.0000	0.0119	0.2192	1.2311
2017-18	1.0000	0.0105	0.2625	1.2729
2018-19	1.0000	0.0111	0.1981	1.2092
2019-20	1.0000	0.0113	0.2242	1.2355
2020-21	1.0000	0.0106	0.2596	1.2702

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

Source: Tuolumne County Auditor-Controller Property Tax Section

COUNTY OF TUOLUMNE, CALIFORNIA
Principal Property Taxpayers
Fiscal Years 2021 and 2012

Schedule 8
Revenue Capacity Information

	Fiscal Year 2021			Fiscal Year 2012		
Taxpayer	Assessed Value	Rank	% of County	Assessed Value	Rank	% of County
Pacific Gas & Electric	$ 207,718,917	1	2.61%	$ 106,564,059	1	1.78%
Sierra Pacific Industries	63,270,202	2	0.79%	45,175,694	2	0.75%
City & County of San Francisco	51,544,701	3	0.65%	43,552,919	3	0.73%
Rush Creek Lodge LLC	31,230,317	4	0.39%			
Safeway, Inc	18,535,527	5	0.23%			
Wal-Mart Real Estate Bus Trust	17,955,610	6	0.23%	12,381,021	8	0.21%
Nationwide Health Prop Inc (Avalon)	17,122,239	7	0.21%			
Sonora/Five Assoc.	16,787,367	8	0.21%	14,247,319	6	0.24%
Portola Minerals (Blue Mountain)	16,757,907	9	0.21%	18,374,831	4	0.31%
Sonora Plaza	13,533,639	10	0.17%			
Pacific Bell (SBC California)				17,298,932	5	0.29%
California Alumni Assoc Lair				12,784,575	7	0.21%
Lowes HIW Inc 2279				12,150,290	9	0.20%
Pacfic Ultrapower				11,648,000	10	0.19%
	$ 454,456,426		5.70%	$ 294,177,640		4.91%
Countywide Assessed Value	$ 7,970,195,416			$ 5,986,420,887		

Source: Tuolumne County Assessor/Recorder

COUNTY OF TUOLUMNE, CALIFORNIA
Property Tax Levies and Collections
Last Ten Fiscal Years

Schedule 9
Revenue Capacity Information

		Collected within the Fiscal Year of the Levy			Total Collections to Date	
Fiscal Year	Taxes Levied for the Fiscal Year	Amount	% of Levy	Collections in Subsequent Years	Amount [1]	% of Levy
2011-12	$ 67,064,957	$ 64,990,600	96.91%	$ 2,043,038	$ 67,033,638	99.95%
2012-13	66,032,479	64,002,893	96.93%	1,926,685	65,929,578	99.84%
2013-14	67,379,307	65,480,715	97.18%	1,980,231	67,460,946	100.12%
2014-15	69,247,328	67,312,030	97.21%	2,646,784	69,958,814	101.03%
2015-16	72,883,118	71,249,372	97.76%	2,340,267	73,589,639	100.97%
2016-17	75,453,865	73,824,169	97.84%	1,923,167	75,747,336	100.39%
2017-18	79,841,858	78,126,021	97.85%	1,925,686	80,051,707	100.26%
2018-19	83,629,560	81,627,669	97.61%	1,974,253	83,601,922	99.97%
2019-20	89,820,907	84,912,014	94.53%	2,232,752	87,144,766	97.02%
2020-21	90,539,427	88,426,553	97.67%	N/A	88,426,553	97.67%

[1] Collections include delinquent (abstract) bills. Also, the County's property tax system does not provide a breakdown of collections in subsequent years by fiscal year collected for. The amounts included in the collections in subsequent years column represent all delinquent collections received in the following fiscal year (i.e., the $1,925,686 presented for fiscal year 2017-18 were all delinquencies received during fiscal year 2018-19).

Source: Auditor-Controller Office/Megabyte Tax System

COUNTY OF TUOLUMNE, CALIFORNIA
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Schedule 10
Debt Capacity Information

	Governmental Activities		Business-Type Activities				
Fiscal Year	Bonds Payable	Notes Payable	Notes Payable	Total Primary Government	Percentage of Taxable Assessed Value [1]	Percentage of Personal Income [2]	Per Capita [2]
2011-12	$ 5,652,245	$ 86,358	$ 2,087,768	$ 7,826,371	0.13%	0.39%	$ 144.40
2012-13	5,514,276	79,651	1,683,547	7,277,474	0.12%	0.37%	134.83
2013-14	5,376,307	72,575	1,289,588	6,738,470	0.11%	0.32%	125.18
2014-15	13,357,338	65,110	886,659	14,309,107	0.24%	0.64%	266.97
2015-16	13,073,369	57,234	474,489	13,605,092	0.21%	0.59%	253.22
2016-17	12,691,400	48,883	100,000	12,840,283	0.19%	0.54%	237.99
2017-18	34,377,465	40,116	50,000	34,467,581	0.50%	1.42%	635.35
2018-19	33,420,944	-	-	33,420,944	0.46%	1.33%	615.60
2019-20	32,296,554	-	-	32,296,554	0.42%	1.19%	592.43
2020-21	31,103,164	-	-	31,103,164	0.39%	N/A	581.75

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

[2] See Schedule 15, Demographic and Economic Statistics, for the population and personal income figures. These ratios are calculated using personal income and population for the most recent fiscal year.

Source: Annual Financial Reports

COUNTY OF TUOLUMNE, CALIFORNIA
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

Schedule 11
Debt Capacity Information

Fiscal Year	Bonds Payable	Total General Bonded Debt	Percentage of Taxable Assessed Value [1]	Per Capita [2]
2011-12	$ 5,652,245	$ 5,652,245	0.09%	$ 104.28
2012-13	5,514,276	5,514,276	0.09%	102.16
2013-14	5,376,307	5,376,307	0.09%	99.88
2014-15	13,357,338	13,357,338	0.22%	249.21
2015-16	13,073,369	13,073,369	0.20%	243.32
2016-17	12,691,400	12,691,400	0.19%	235.23
2017-18	34,377,465	34,377,465	0.50%	633.69
2018-19	33,420,944	33,420,944	0.46%	615.60
2019-20	32,296,554	32,296,554	0.42%	592.43
2020-21	31,103,164	31,103,164	0.39%	581.75

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

[2] See Schedule 15, Demographic and Economic Statistics, for the population figures. These ratios are calculated using population for the most recent fiscal year.

Source: Annual Financial Reports

COUNTY OF TUOLUMNE, CALIFORNIA
Direct and Overlapping Governmental Activities Debt
As of June 30, 2021

Schedule 12
Debt Capacity Information

	Net Debt Outstanding	Percentage Applicable to County	County's Share of Debt
DEBT REPAID WITH PROPERTY TAXES:			
SCHOOL DISTRICTS			
Summerville High School	$ 929,259	100%	$ 929,259
Summerville High School 2012 A	4,097,620	100%	4,097,620
Summerville High School 2012 B	2,150,115	100%	2,150,115
Summerville High School 2012 C	1,752,264	100%	1,752,264
Sonora Union High School	6,985	100%	6,985,000
Sonora Union High School B	9,800,000	100%	9,800,000
Sonora Union High School C	4,805,000	100%	4,805,000
Sonora Elementary School - Ref 2016	2,815,000	100%	2,815,000
Sonora Elementary School - 2016 bond	2,000,000	100%	2,000,000
Sonora Elementary School	160,550	100%	160,550
Sonora Elementary School - Series 2019	2,697,001	100%	2,697,001
Big Oak Flat School 2005	4,044,000	100%	4,044,000
Big Oak Flat School 2005B	837,000	100%	837,000
Big Oak Flat School 2006	2,220,000	100%	2,220,000
Big Oak Flat School 2007	304,000	100%	3,040,000
Columbia Elementary School	1,105,000	100%	1,105,000
Columbia Elementary School 2017	3,784,682	100%	3,784,682
Soulsbyville Elementary School	338,046	100%	338,046
SPECIAL DISTRICTS			
Groveland Community Service Dist	3,895	100%	3,895
Twain Harte Community Services District	144,626	100%	144,626
Sub-total Overlapping Debt			53,709,059
COUNTY			31,103,164
Total Direct and Overlapping Debt			$ 84,812,223

Source: Auditor-Controller, County of Tuolumne

COUNTY OF TUOLUMNE, CALIFORNIA
Legal Debt Margin Information
Last Ten Fiscal Years

Schedule 13
Debt Capacity Information

Fiscal Year	Assessed Value of Property	Debt Limit, 1.25% of Assessed Value	Debt Applicable to the Limit	Legal Debt Margin	Total Net Debt Applicable to the Limit as a % of Debt Limit
2011-12	$ 5,986,420,887	$ 74,830,261	$ 5,652,245	$ 69,178,016	7.55%
2012-13	5,855,846,411	73,198,080	5,514,276	67,683,804	7.53%
2013-14	5,930,989,069	74,137,363	5,376,307	68,761,056	7.25%
2014-15	6,078,790,264	75,984,878	13,357,338	62,627,540	17.58%
2015-16	6,402,920,224	80,036,503	13,073,369	66,963,134	16.33%
2016-17	6,650,121,192	83,126,515	12,691,400	70,435,115	15.27%
2017-18	6,927,548,171	86,594,352	34,377,465	52,216,887	39.70%
2018-19	7,287,129,160	91,089,115	33,420,944	57,668,171	36.69%
2019-20	7,612,998,356	95,162,479	32,296,554	62,865,925	33.94%
2020-21	7,970,195,416	99,627,443	31,103,164	68,524,279	31.22%

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

COUNTY OF TUOLUMNE, CALIFORNIA
Pledged Revenue Coverage

Schedule 14
Debt Capacity Information

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

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

Schedule 15
Demographic and Economic Information

Fiscal Year	Population[1]	Change	Personal Income[1] (Thousand of dollars)	Change	Per Capita Personal Income[1]	Change	Unemployment Rate[1]
2011-12	54,201	-1.2%	$ 2,003,233	0.1%	36,959	1.3%	13.8%
2012-13	53,975	-0.4%	1,976,962	-1.3%	36,627	-0.9%	11.8%
2013-14	53,830	-0.3%	2,098,047	6.1%	38,975	6.4%	9.7%
2014-15	53,599	-0.4%	2,234,222	6.5%	41,684	7.0%	7.7%
2015-16	53,729	0.2%	2,322,864	4.0%	43,233	3.7%	6.5%
2016-17	53,953	0.4%	2,368,572	2.0%	43,901	1.5%	5.9%
2017-18	54,250	0.6%	2,424,695	2.4%	44,695	1.8%	4.9%
2018-19	54,290	0.1%	2,506,335	3.4%	46,166	3.3%	4.6%
2019-20	54,515	0.4%	2,709,838	8.1%	49,708	7.7%	7.4%
2020-21	53,465	-1.9%	n/a[2]		n/a[2]		7.3%

Note:
Bureau of Economic Analysis revised estimates for 2010-2020 included. Updated Nov 2021.

Sources:
[1] US Dept. of Commerce - Bureau of Economic Analysis
[2] Data not yet published.

COUNTY OF TUOLUMNE, CALIFORNIA
Principal Employers
June 30, 2021 and June 30, 2012

Schedule 16
Demographic and Economic Information

June 30, 2021			June 30, 2012		
Employer	**Number of Employees**	**% of County**	**Employer**	**Number of Employees**	**% of County**
Adventist Health Sonora	1,000-4,999	4.5% - 22.6%	Sierra Conservation Corrections Dept	1,000-4,999	3.8%-18.9%
Sierra Conservation Corrections Dept	1,000-4,999	4.5% - 22.6%	Sonora Regional Medical Center	1,000-4,999	3.8%-18.9%
Black Oak Casino	500-999	2.3% - 4.5%	Black Oak Casino	500-999	1.9% - 3.8%
Dodge Ridge Ski Resort	500-999	2.3% - 4.5%	Dodge Ridge Ski Resort	500-999	1.9% - 3.8%
Hetch Hetchy Project	250-499	1.1% - 2.3%	Hetch Hetchy Water & Power	250-499	0.4% - .9%
Wal-Mart	250-499	1.1% - 2.3%	MRL Industries Inc	250-499	.9% - 1.9%
ATCAA	100-249	.5% - 1.1%	Wal-Mart	250-499	.9% - 1.9%
Chicken Ranch Bingo & Casino	100-249	.5% - 1.1%	Avalon Care Center	100-249	0.4% - .9%
Columbia College	100-249	.5% - 1.1%	Chicken Ranch Bingo & Casino	100-249	0.4% - .9%
Diestel Turkey Ranch	100-249	.5% - 1.1%	Diestel Turkey Ranch	100-249	0.4% - .9%
Hetch Hetchy Water & Power	100-249	.5% - 1.1%	Kohl's Department Store	100-249	0.4% - .9%
Kohl's	100-249	.5% - 1.1%	Lair of the Golden Bear	100-249	0.4% - .9%
Lair of the Golden Bear	100-249	.5% - 1.1%	Lowe's Home Improvement Center	100-249	0.4% - .9%
Lowe's Home Improvement Center	100-249	.5% - 1.1%	Safeway	100-249	0.4% - .9%
Pine Mountain Lake Association	100-249	.5% - 1.1%	Sierra Pacific Industries	100-249	0.2% - 0.4%
Safeway	100-249	.5% - 1.1%	Blue Mountain Minerals	50 - 99	0.2% - 0.4%
Sierra Pacific Industries	100-249	.5% - 1.1%	Condor Earth Technologies	50 - 99	0.2% - 0.4%
Sonora High School	100-249	.5% - 1.1%	Evergreen Lodge - Yossemite	50 - 99	0.2% - 0.4%
Sonora School Disrict	100-249	.5% - 1.1%	Front Porch Communications	50 - 99	0.2% - 0.4%
Tuolumne County Special Ed	100-249	.5% - 1.1%	George Reed Engineering	50 - 99	0.2% - 0.4%
Tuolumne Mewuk Tribal Council	100-249	.5% - 1.1%	Kinematic Automation	50 - 99	0.2% - 0.4%

Total Workforce in Tuolumne County:

Year	Labor Force	Workers Employed
7/21	20,050	18,570
7/20	20,220	17,750
7/19	21,220	20,240
7/18	21,450	20,470
7/17	21,750	20,570
7/16	21,850	20,500
7/15	21,770	20,220
7/14	21,790	19,870
7/13	21,900	19,580
7/12	22,770	19,800

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

Source: EDD Labor Market Info

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

Schedule 17
Operating Information

	Fiscal Year									
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
General Government										
Assessor/Recorder	15.00	15.00	15.00	17.00	17.00	17.00	15.00	14.00	14.00	14.00
Auditor-Controller	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	12.00
Board of Supervisors	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
County Administrative Office	5.00	5.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00
County Counsel	4.80	5.00	4.00	5.00	5.00	5.00	5.00	6.00	5.00	6.00
Economic Development	-	-	-	-	-	-	-	-	1.00	1.00
Elections	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00
Facilities Management	17.00	17.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	18.00
Human Resources	3.80	3.80	3.80	3.80	3.80	3.80	4.00	4.00	4.00	5.00
Information Technology	15.00	15.00	14.00	14.00	15.00	16.00	16.00	16.00	16.00	16.00
Office of Revenue Recovery	6.50	6.50	6.50	7.00	7.00	7.00	6.00	6.00	6.00	5.00
Radio	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Treasurer/Tax Collector	4.00	4.00	4.00	4.00	4.00	4.50	4.50	4.00	4.00	5.00
Total General Government	92.60	92.30	89.30	92.80	95.80	97.30	94.50	94.00	94.00	97.00
Public Protection										
Agriculture Comm/Wts & Meas	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Animal Control	8.75	8.75	8.00	9.00	10.00	10.00	10.00	10.00	10.00	10.00
Community Development Dept	23.63	23.50	22.50	25.75	31.00	30.00	28.00	32.00	23.00	24.00
County Fire	4.80	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
District Attorney	19.00	19.00	19.00	19.00	19.00	22.00	22.00	23.00	26.00	25.00
Office of Emergency Services	-	-	-	-	2.00	3.00	4.00	4.00	3.00	3.00
Probation	30.00	37.00	37.00	35.00	47.50	48.00	47.90	45.90	46.90	46.90
Public Defender	6.30	6.30	6.50	6.50	6.50	6.50	6.50	6.50	10.00	10.00
Sheriff/Coroner	125.00	126.00	127.50	129.50	134.00	134.00	132.00	132.00	145.00	144.00
Surveyor	2.00	2.00	2.00	2.00	-	-	-	-		
Total Public Protection	223.48	229.55	229.50	234.75	258.00	261.50	258.40	261.40	271.90	270.90
Public Ways and Facilities										
Public Works Admin, Eng, Dev, Roads	43.80	43.00	42.00	44.00	44.00	39.00	40.00	45.00	49.00	48.00
Total Public Ways and Facilities	43.80	43.00	42.00	44.00	44.00	39.00	40.00	40.00	49.00	48.00
Health and Sanitation										
Air Pollution Control	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00
Behavioral Health	48.80	52.60	53.00	58.00	63.00	68.00	67.20	68.20	63.90	63.90
Health, Tobacco Control, WIC	21.90	23.00	24.40	26.20	27.20	26.70	27.90	27.90	30.90	38.90
Homeless Advocacy & Outreach	-	-	-	-	-	-	-	-	1.00	1.00
Total Health and Sanitation	72.70	77.60	79.40	86.20	92.20	96.70	97.10	98.10	97.80	106.80
Public Assistance										
Social Services	98.50	107.00	110.60	108.60	109.80	112.80	109.30	103.50	107.50	112.50
Veterans	2.00	2.00	2.00	2.00	2.00	2.98	2.63	2.98	2.50	2.50
Total Public Assistance	100.50	109.00	112.60	110.60	111.80	115.78	111.93	106.48	110.00	115.00
Education										
Library	8.25	8.25	8.25	8.25	10.00	10.00	10.00	10.00	9.50	5.50
Total Education	8.25	8.25	8.25	8.25	10.00	10.00	10.00	10.00	9.50	5.50
Recreation										
Boat Patrol	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Recreation	6.00	6.80	7.20	7.20	7.80	7.80	7.80	7.80	8.00	8.00
Total Recreation & Cultural	9.00	9.80	10.20	10.20	10.80	10.80	10.80	10.80	11.00	11.00
Enterprises & Internal Service Funds										
Airports	3.50	3.50	3.50	3.50	3.50	4.00	4.00	4.00	4.00	4.00
Ambulance	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Fleet Services	6.00	7.00	7.00	7.00	7.00	7.00	7.00	5.00	5.00	5.00
Purchasing	2.00	2.00	2.00	2.00	2.00	2.00	1.50	1.50	2.00	1.00
Solid Waste	4.00	3.00	3.00	3.00	3.00	4.00	4.00	5.00	5.00	5.00
Total Enterprise & Internal	17.50	17.50	17.50	17.50	17.50	19.00	18.50	17.50	18.00	17.00
Grand Total	567.83	587.00	588.75	604.30	640.10	650.08	641.23	638.28	661.20	671.20

Source: County of Tuolumne Adopted Budgets

COUNTY OF TUOLUMNE, CALIFORNIA
Operating Indicators by Function
Last Ten Fiscal Years

Schedule 18
Operating Information

Function	Fiscal Year 2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14	2012-13	2011-12
General Government										
Recorded documents - Asessor-Recorder	20,798	15,590	15,202	15,489	16,815	17,873	16,015	14,866	20,306	17,049
Fictitious Business Names - County Clerk	647	445	524	455	511	470	446	530	404	469
Number of registered voters - Elections	35,530	32,614	32,128	31,999	31,137	29,703	28,237	29,784	32,108	31,295
Applications received - Human Resources	4,066	4,872	4,491	3,984	3,556	3,055	3,391	2,217	2,441	1,655
Maintenance service requests received - Facilities Mgmt	5,113	5,161	3,992	3,442	3,414	3,713	3,681	3,173	3,195	3,402
Public Protection										
Misdemeanor cases filed - District Attorney	2,282	2,851	2,893	2,918	2,680	2,560	2,335	2,357	2,372	2,448
Felony cases filed - District Attorney	665	859	985	1,037	973	770	901	939	848	908
Arrests - Adults - Sheriff	3,793	4,419	4,878	5,831	5,084	4,816	4,707	4,204	4,173	4,447
Arrests - Juveniles - Sheriff	63	118	92	78	72	111	56	119	244	156
Average Daily Jail Population - Sheriff	104	143	143	146	145	146	144	139	136	128
Cases supervised - Probation - Adult	1,174	1,224	1,439	1,328	1,446	1,685	2,096	2,574	2,181	2,075
Cases supervised - Probation - AB-109	209	223	315	322	304	287	119	87	65	-
Cases supervised - Probation - Juvenile	15	178	107	87	159	212	121	43	102	119
Fire emergency responses - County Fire	1,711	1,658	1,602	1,790	1,452	1,683	1,346	701	587	741
EMS / Medical Aids - County Fire/CDF	3,758	4,201	4,196	4,567	4,870	5,157	5,537	5,743	5,812	5,491
Building permits issued - Community Development Dept	2,881	2,139	1,963	1,754	1,558	1,445	1,373	1,260	1,263	1,507
Received calls for response - Animal Control	3,824	3,818	3,452	3,338	3,196	3,044	2,651	2,787	2,617	2,960
Public Ways & Facilities										
Maintained road lanes (in miles/lanes)	609/1218	610/1220	610/1220	610/1220	610/1220	610/1220	610/1220	607.5/1214	607.5/1214	607.5/1214
Percent of roadway miles rehabilitated	2	2	2	2	-	1	19	-	-	10
Potholes repaired	1,000's	1,000's	1,000's	1,000's	1,000's	1,000's	1,000's	1,000's	1,000's	1,000's
Health & Sanitation										
Food inspections - Environmental Health	69	200	540	582	620	570	636	542	621	591
Unduplicated Open Clients served - Mental Health	1,579	1,653	1,780	2,013	1,958	1,973	2,041	1,925	1,800	1,974
Hazardous waste lbs accepted - Solid Waste	456,571	500,946	660,619	649,700	572,479	498,344	447,776	443,704	482,448	558,871
Hazardous waste lbs recycled - Solid Waste	390,731	471,349	609,630	599,293	530,921	454,863	396,542	391,247	422,697	502,892
Public Assistance										
Human Services										
Average Medi-Cal cases	7,325	6,543	6,677	6,739	7,015	7,014	6,325	4,188	3,063	2,963
Average CalFresh cases	2,922	2,973	2,749	2,752	3,072	3,237	3,094	2,962	2,903	2,852
Average General Assistance cases	1	5	3	5	5	3	2	3	3	2
Average CALWORKS cases	278	350	381	450	479	535	613	653	670	658
Education										
Library										
Number of library visitors	15,031	105,855	161,530	170,589	162,989	166,524	167,268	174,219	177,181	178,811
Number of registered card holders	30,899	30,354	29,456	34,671	33,400	32,372	31,366	30,472	27,878	29,138
Public internet sessions	854	10,681	22,257	25,496	26,732	34,550	33,748	33,864	42,122	27,875
Recreation										
Recreational registrations/participants	200	1,000	3,000	2,694	2,424	2,073	2,065	1,850	4,300	3,100

Source: Various County Departments

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

Schedule 19
Operating Information

	Fiscal Year									
Function	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14	2012-13	2011-12
General Government										
Administration Buildir	4	4	4	4	4	4	4	4	4	4
Vehicles	33	31	31	33	33	33	30	31	35	34
Public Protection										
Administration buildin	9	9	9	9	9	9	9	9	9	9
Jail and detention facil	2	2	2	2	2	1	1	1	1	1
Sheriff sub-stations	5	5	5	5	5	5	5	5	5	5
Patrol boats	9	9	9	9	8	8	7	7	8	7
Vehicles/Patrol cars	184	170	169	177	177	176	177	177	175	167
Fire stations	11	11	12	11	14	14	14	14	14	14
Fire engines	20	20	19	19	18	18	20	19	19	19
Public Ways & Facilities										
Administration buildin	1	1	1	1	1	1	1	1	1	1
Maintenance buildings	5	5	5	5	5	5	5	5	5	5
Bridges	54	54	54	54	53	53	53	53	53	53
Roads (miles)	609	610	610	610	610	610	610	608	608	608
Traffic Signals	23	23	24	23	21	21	20	20	20	20
Heavy Equipment	49	48	49	49	49	48	43	45	50	46
Vehicles	61	61	61	58	61	61	62	63	67	65
Health & Sanitation										
Administration buildin	3	3	3	3	3	3	3	3	3	1
Medical Facility	0	0	0	0	0	0	0	0	0	0
Hazardous Waste Facil	3	3	3	3	3	3	3	3	3	3
Vehicles	33	32	31	32	29	29	27	25	29	24
Public Assistance										
Administration buildin	1	1	1	1	1	1	1	1	1	1
Vehicles	34	33	32	32	32	30	28	30	33	31
Education										
Libraries - main	1	1	1	1	1	1	1	1	1	1
Libraries - branches	3	3	3	3	3	3	3	3	3	6
Vehicles	3	3	3	3	3	3	3	3	3	3
Recreation										
Administration buildin	5	5	5	5	5	5	5	5	5	5
Sports fields	16	15	15	15	9	9	9	9	9	9
Vehicles	13	14	13	13	14	9	9	9	9	9

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