

County of Tuolumne
California

Comprehensive Annual Financial Report

Fiscal Year Ended
June 30, 2019



Deborah Bautista, CPA
Clerk and Auditor-Controller

County of Tuolumne
California

Comprehensive Annual Financial Report
Fiscal Year Ended June 30, 2019



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

**COUNTY OF TUOLUMNE, CALIFORNIA
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED JUNE 30, 2019**

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INTRODUCTORY SECTION





OFFICE OF THE AUDITOR-CONTROLLER

"Proudly Serving the Financial Needs of Tuolumne County"

DEBORAH BAUTISTA, CPA

Clerk & Auditor-Controller

July 2, 2020

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

The Comprehensive Annual Financial Report (CAFR) of the County of Tuolumne (County) for the fiscal year ended June 30, 2019, is hereby presented in compliance with Section 25250 and 25253 of the Government Code of the State of California. General-purpose local governments must publish a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards (GAAS) by a firm of licensed certified public accountants.

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

The County's financial statements have been audited by Macias Gini & O'Connell LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the year ended June 30, 2019, are free of material misstatements. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the County's financial statements for the year ended June 30, 2019, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

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

Profile of the Government

County Government

The County of Tuolumne (population 54,590) was incorporated on February 18, 1850 as one of the original 27 counties in the State of California. The name Tuolumne is of Indian origin and has been given different meanings, such as ‘Many Stone Houses, the Land of Mountain Lions and Straight Up Steep’, the latter the interpretation of William Fuller, a native Indian chief. The County covers approximately 2,293 square miles. There is only one incorporated city within the County, the City of Sonora, which is also the County seat.

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

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

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

County Services

The County, with an authorized staff of 649 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 2018-2019 County final budget was adopted on September 11, 2018.

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 expenses.

Population

The County's population as of January 2019 was approximately 54,590, a decrease of 0.3% over last year and an increase of 0.2% 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 2018-19. 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 2018-19, the assessed values increased by 5.8%, and are projected to increase 4.4% for fiscal year 2019-20. 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 0.2% less in fiscal year 2018-19 than in the previous year. Countywide transient occupancy taxes increased by 5.9% in fiscal year 2018-19 from the previous year. This is due to a better and longer snow year, which also resulted in more water in our rivers and lakes for the summer. The Countywide transient occupancy tax rate is 10%.

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

The County's unemployment rate continues to be higher than the state average. The state averages in fiscal years 2017-18 and 2018-19 were 4.5% and 4.2%, respectively, while the County's rates were 4.9% and 4.6%, 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 expects to complete in fiscal year of 2020-21 (October).
- The County started planning and design of the Taxilane Reconstruction at the Columbia Airport and expects to complete in fiscal year 2019-20.

Long-term Financial Planning

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

During fiscal year 2010-11, the County entered a Memorandum of Understanding with the State of California to sell the state some of this land to build a new courthouse. The purchase of the land was recorded June 29, 2012. Construction began during fiscal year 2018-19 with completion expected in fiscal year 2020-21.

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 with completion expected in fiscal year 2020-21.

Pension and Other Postemployment Benefits Plans

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

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

Acknowledgements

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

Respectfully Submitted,



Deborah Bautista, CPA
Clerk & Auditor-Controller

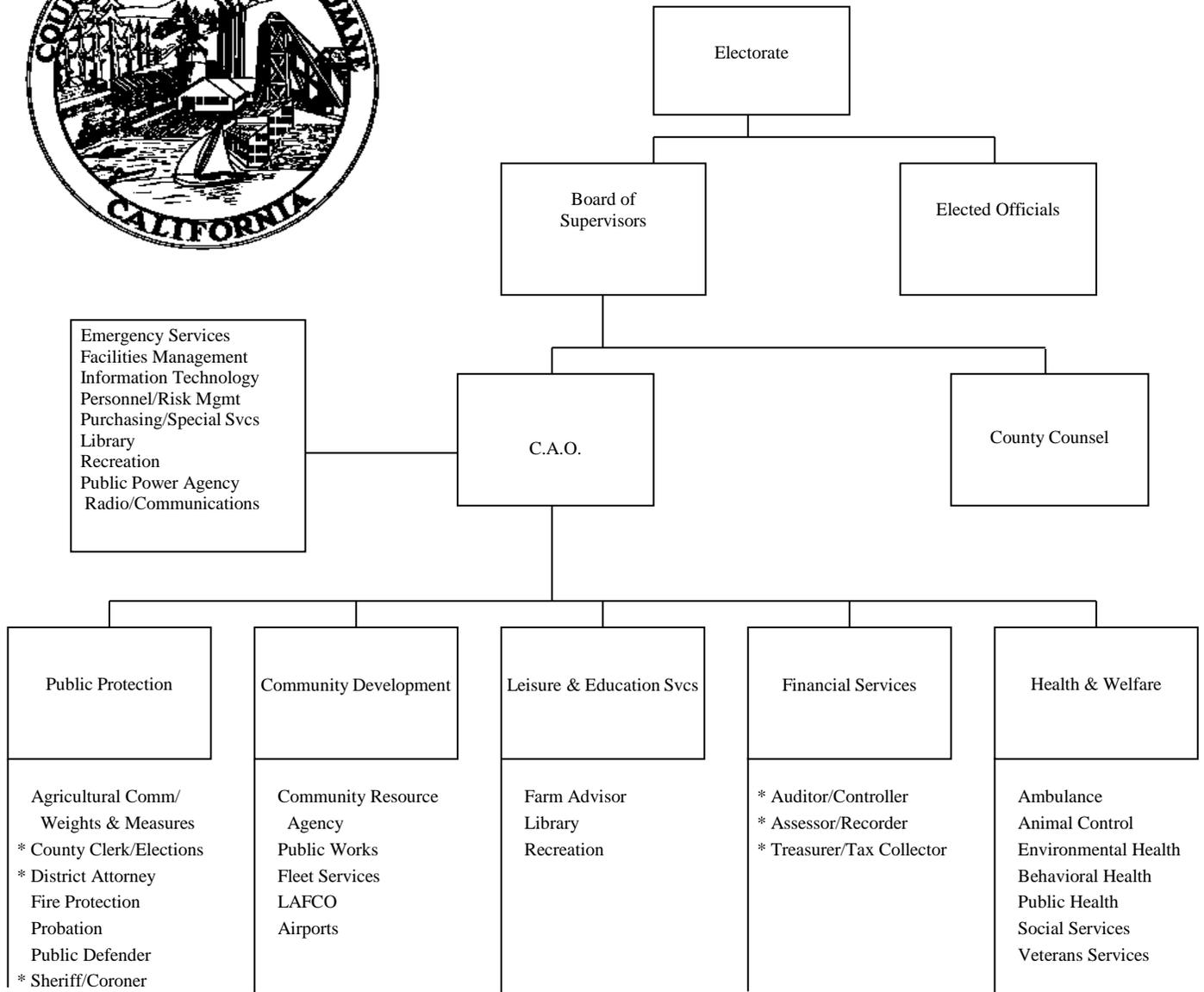
COUNTY OF TUOLUMNE, CALIFORNIA
Elected and Appointed Officials

| | |
|---------------------------------|--------------------|
| AGRICULTURAL COMMISSIONER | KELLE SCHROEDOR |
| AIR POLLUTION | |
| WEIGHTS & MEASURES | |
| ANIMAL CONTROL | KELLE SCHROEDOR |
| * ASSESSOR/RECORDER | KAENAN WHITMAN |
| * BOARD OF SUPERVISORS | |
| SUPERVISOR, DISTRICT #1 | SHERRI BRENNAN |
| SUPERVISOR, DISTRICT #2 | RYAN CAMPBELL |
| SUPERVISOR, DISTRICT #3 | ANALIAH KIRK |
| SUPERVISOR, DISTRICT #4 | JOHN GRAY |
| SUPERVISOR, DISTRICT #5 | KARL RODEFER |
| * CLERK & AUDITOR/CONTROLLER | DEBORAH BAUTISTA |
| ELECTIONS | |
| COMMUNITY RESOURCES AGENCY | DAVID GONZALES |
| COMMUNITY DEVELOPMENT DEPT | |
| AIRPORTS | |
| ENVIRONMENTAL HEALTH | |
| FLEET SERVICES | |
| PUBLIC WORKS | |
| SOLID WASTE | |
| COUNTY ADMINISTRATIVE OFFICER | TRACIE RIGGS |
| COUNTY COUNSEL | SARAH CARRILLO |
| COUNTY FIRE | JOSH WHITE |
| COUNTY LIBRARIAN | DEBORAH SAMSON |
| * DISTRICT ATTORNEY | LAURA KRIEG |
| VICTIM WITNESS | |
| VERTICAL PROSECUTION | |
| FARM ADVISOR | SCOTT ONETO |
| HUMAN SERVICES DIRECTOR | ANN CONNOLLY |
| DEPT OF SOCIAL SERVICES | |
| HEALTH | |
| TOBACCO CONTROL | |
| PUBLIC ADMINISTRATOR | |
| PUBLIC GUARDIAN | |
| AMBULANCE | |
| BEHAVIORAL HEALTH | |
| VETERANS SERVICES | |
| PERSONNEL DIRECTOR/RISK OFFICER | ANN FREMD |
| PROBATION OFFICER | LINDA DOWNEY |
| PUBLIC DEFENDER | ROBERT PRICE |
| PURCHASING AGENT | TRACIE TRIGGS |
| * SHERIFF/CORONER | JAMES MELE |
| 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, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the County of Tuolumne, California, as of June 30, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 2, 2020, 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

July 2, 2020

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

As management of the County of Tuolumne (County), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the year ended June 30, 2019. All amounts, unless otherwise indicated, are expressed in thousands of dollars.

Financial Highlights

The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the 2018-19 fiscal year by \$49,714 (*net position*). Of this amount, \$135,935 was the net investment in capital assets and \$42,507 was restricted for specific purposes (*restricted net position*), leaving a deficit unrestricted balance of \$128,728.

The County's total net position, which may serve as a useful indicator of financial position, increased by \$17,612. The deficit unrestricted balance increased by \$5,240. Restricted net position decreased by \$1,206. The net investment in capital assets increased by \$24,058.

As of June 30, 2019, the County governmental funds reported combined ending fund balances of \$53,553, a decrease of \$8,442 in comparison with the prior year. Approximately \$52,555 was available for spending (*restricted, committed, assigned, and unassigned fund balances*).

As of June 30, 2019, the spendable fund balance for the General Fund was \$7,173 or 9.8% of total General Fund expenditures and transfers out.

The County's net pension liability and total other postemployment benefits (OPEB) liability increased \$4,202 (4.1%) and \$134 (0.4%), respectively, during fiscal year 2018-19.

Overview of Financial Statements

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

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

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

Governmental activities – most of the County's basic services are included here, such as fire, public works and general administration, which receive approximately 70% 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, all County Service Areas and Lighting Districts are presented as *blended component units*.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$49,714 at June 30, 2019.

Key elements of the County’s net position for both governmental activities and business-type activities as of June 30, 2019 and 2018 are as follows:

| | Governmental Activities | | Business-type Activities | | Total | |
|----------------------------------|----------------------------|-----------|-----------------------------|----------|-----------|-----------|
| | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 |
| As of June 30, | | | | | | |
| Current and other assets | \$ 91,966 | \$ 95,195 | \$ 5,330 | \$ 4,068 | \$ 97,296 | \$ 99,263 |
| Capital assets | 138,242 | 107,697 | 9,147 | 9,225 | 147,389 | 116,922 |
| Total assets | 230,208 | 202,892 | 14,477 | 13,293 | 244,685 | 216,185 |
| Deferred outflows of resources | 18,591 | 24,257 | 203 | 373 | 18,794 | 24,630 |
| Long-term debt | 46,797 | 47,301 | 3,024 | 3,138 | 49,821 | 50,439 |
| Other long-term obligations | 136,634 | 132,196 | 1,856 | 1,958 | 138,490 | 134,154 |
| Other liabilities | 18,954 | 17,603 | 534 | 506 | 19,488 | 18,109 |
| Total liabilities | 202,385 | 197,100 | 5,414 | 5,602 | 207,799 | 202,702 |
| Deferred inflows of resources | 5,846 | 5,987 | 120 | 24 | 5,966 | 6,011 |
| Net investment in capital assets | 126,788 | 102,652 | 9,147 | 9,225 | 135,935 | 111,877 |
| Restricted | 41,888 | 43,129 | 619 | 584 | 42,507 | 43,713 |
| Unrestricted | (128,108) | (121,719) | (620) | (1,769) | (128,728) | (123,488) |
| Total net position | \$ 40,568 | \$ 24,062 | \$ 9,146 | \$ 8,040 | \$ 49,714 | \$ 32,102 |

A significant portion of the County’s net position, \$135,935 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, \$42,507 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 \$128,728. At June 30, 2018, the deficit balance for *unrestricted net position* was \$123,488. During 2018-19, the County’s unrestricted deficit increased by \$5,240, mainly the result of increases in the net pension and total OPEB liabilities, which reduced net position by \$4,336.

As of June 30, 2019, the County was able to report positive balances in the net investment in capital assets and restricted categories of net position for the County as a whole, as well as total governmental and business-type activities. However, the unrestricted net position was in a deficit position primarily due to the unfunded long-term liabilities such as compensated absences, net pension liability, total OPEB liability, accrued claims, and the landfill closure/postclosure liability.

Current and other assets for the County decreased by \$1,967. The decrease is partly due to an increase in intergovernmental receivables (\$6,739) due from the state to reimburse the County for costs incurred for the construction of the Law and Justice Center Jail Project offset by a decrease in restricted cash and investments (\$7,010) as bond proceeds were spent for construction of the Jail Project.

Other long-term obligations for the County increased by \$4,336 due to increases in the net pension liability (\$4,202) and total OPEB liability (\$134).

Key elements of the County's changes in net position for both governmental activities and business-type activities for the years ended June 30, 2019 and 2018 are as follows:

| For the Year Ended June 30, | Governmental Activities | | Business-type Activities | | Total | |
|--|----------------------------|------------------|-----------------------------|-----------------|------------------|------------------|
| | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 |
| Revenues: | | | | | | |
| Program Revenues: | | | | | | |
| Charges for services | \$ 18,429 | \$ 15,324 | \$ 9,700 | \$ 9,747 | \$ 28,129 | \$ 25,071 |
| Operating grants and contributions | 49,368 | 44,283 | 275 | 346 | 49,643 | 44,629 |
| Capital grants and contributions | 24,904 | 9,923 | - | - | 24,904 | 9,923 |
| General Revenues: | | | | | | |
| Property taxes | 29,394 | 27,376 | - | - | 29,394 | 27,376 |
| Sales taxes | 17,283 | 16,932 | - | - | 17,283 | 16,932 |
| Other taxes | 5,287 | 5,084 | - | - | 5,287 | 5,084 |
| Grants and contributions not restricted to specific programs | 3,426 | 3,633 | - | - | 3,426 | 3,633 |
| Other | 1,848 | 1,846 | 98 | 41 | 1,946 | 1,887 |
| Total revenues | <u>149,939</u> | <u>124,401</u> | <u>10,073</u> | <u>10,134</u> | <u>160,012</u> | <u>134,535</u> |
| Expenses: | | | | | | |
| General government | 26,000 | 24,973 | - | - | 26,000 | 24,973 |
| Public protection | 47,843 | 42,871 | - | - | 47,843 | 42,871 |
| Public ways and facilities | 11,215 | 9,050 | - | - | 11,215 | 9,050 |
| Health and sanitation | 18,603 | 19,136 | - | - | 18,603 | 19,136 |
| Public assistance | 24,656 | 23,986 | - | - | 24,656 | 23,986 |
| Education | 1,259 | 1,262 | - | - | 1,259 | 1,262 |
| Recreation and cultural services | 1,813 | 1,814 | - | - | 1,813 | 1,814 |
| Unallocated interest | 1,189 | 708 | - | - | 1,189 | 708 |
| Solid waste | - | - | 1,018 | 764 | 1,018 | 764 |
| Ambulance | - | - | 6,217 | 5,903 | 6,217 | 5,903 |
| Airport | - | - | 876 | 898 | 876 | 898 |
| Public Power Agency | - | - | 1,711 | 1,891 | 1,711 | 1,891 |
| Total expenses | <u>132,578</u> | <u>123,800</u> | <u>9,822</u> | <u>9,456</u> | <u>142,400</u> | <u>133,256</u> |
| Changes in net position before transfers | 17,361 | 601 | 251 | 678 | 17,612 | 1,279 |
| Transfers | (855) | (105) | 855 | 105 | - | - |
| Changes in net position | <u>16,506</u> | <u>496</u> | <u>1,106</u> | <u>783</u> | <u>17,612</u> | <u>1,279</u> |
| Net position, July 1, reported | 24,062 | 35,463 | 8,040 | 7,449 | 32,102 | 42,912 |
| Restatement | - | (11,897) | - | (192) | - | (12,089) |
| Net position, July 1, restated | <u>24,062</u> | <u>23,566</u> | <u>8,040</u> | <u>7,257</u> | <u>32,102</u> | <u>30,823</u> |
| Net position, June 30 | <u>\$ 40,568</u> | <u>\$ 24,062</u> | <u>\$ 9,146</u> | <u>\$ 8,040</u> | <u>\$ 49,714</u> | <u>\$ 32,102</u> |

During the current fiscal year, the County's net position increased \$17,612 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 \$16,506 compared to an increase of \$496 in the prior year. The increase in the change in net position of \$16,010 was primarily the result of an increase in capital grants and contributions (\$14,981).

Business-type activities. Business-type activities increased the County's net position by \$1,106 compared to an increase of \$783 in the prior year. This increase in the change in net position of \$323 was mainly due to the transfers of capital assets with a net book value of \$545 in from governmental activities. 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, 2019, the County's governmental funds reported combined ending fund balances of \$53,553, a decrease of \$8,442 from prior year. The nonspendable portion of fund balances is \$998 (1.9%), restricted \$46,310 (86.5%), and assigned \$3,193 (5.9%) leaving an unassigned balance of \$3,052 (5.7%).

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, spendable fund balance of the General Fund was \$7,173, while total fund balance reached \$7,850. As a measure of the General Fund's liquidity, it may be useful to compare both spendable fund balance and total fund balance to total fund expenditures and transfers out. Spendable fund balance represents 9.8% of total General Fund expenditures and transfers out, while total fund balance represent 10.7% of that same amount.

The General Fund fund balance increased by \$389, a decrease of \$1,144 from last year's increase of \$1,533. The primary reason for this decrease in the change was the last year's issuance of the \$21,640 Lease Revenue Bonds, which added a net \$1,747 to last year's General Fund fund balance. This year's refunding Judgment Obligation Bonds issued had a no impact on the General Fund's fund balance.

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 \$8,295, while total fund balance reached \$8,329. 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 77.2% of total Roads Fund expenditures and transfers out, while total fund balance represents 77.5% of that same amount. The Roads Fund fund balance decrease of \$1,776 was a decrease of \$1,976 from last year's increase of \$200. The most significant reason for this decrease was an increase in expenditures (\$2,727).

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 \$9,184, while total fund balance was \$9,193. 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 25.0% 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 decrease of \$221 was a decrease of \$8 from last year's decrease of \$213. Revenues increased by \$556, expenditures increased by \$690, and net transfers in increased \$126.

The Community Development Block Grants Fund accounts for activities of federally-funded community development block grants. At the end of the current fiscal year, restricted fund balance of the Community Development Block Grants Fund was \$14,228, which represents 1,200.6% of the fund's expenditures. The Community Development Block Grants Fund fund balance increase of \$425 was mainly due to the receipt of grants that were then loaned out to third-parties (\$519).

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 \$5,582, a decrease of \$5,883 from last year's balance of \$11,464. The decrease of the change in fund balance is mainly the result of spending down last year's unspent bond proceeds of \$6,225 for building the Law and Justice Center and all of its peripheral projects such as the Juvenile Detention Center and Jail Project, of which \$8,663 remained unspent as of June 30, 2019.

The Road Construction Fund accounts for activities related to major road construction projects like bridges and new roads or highways. At the end of the current fiscal year, fund balance of the Road Construction Fund was \$1,206, a decrease of \$1,215 from last year's balance of \$2,421. The decrease of the change in fund balance is mainly the result of deferring \$1,766 in revenues because they were not available to pay for current year expenditures.

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 \$1,104. The majority of the increase resulted from the increase of the Solid Waste Fund (\$588) 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 \$1,745 (2.4%) to the General Fund throughout the fiscal year. This increase is mostly the result of increases due to the new grants for victim witness (\$95) and tree mortality (\$220), establishing a new General Services Department (\$143), information technology for additional maintenance for software (\$166), court security for more deputies (\$118), additional overtime for training on the new 911 system (\$46), increase in Jail overtime (\$125) due to under-filled positions, debt service due to the refinancing of the County Judgement Bonds (\$161), and Community Resources Agency for professional services for plan checks (\$238).

For the current year, \$2,456 was originally budgeted from beginning available fund balance. Actual revenues recognized were \$2,642 less than budgetary estimates mostly due to State revenues being \$3,161, less than budget, most of which was a result of state grant revenues for tree mortality being less by \$542, Master Stewardship Grant being less by \$1,645, and Hazardous Fuel Grant being less by \$536. Expenditures for the current year were \$7,216 below budgetary estimates. The most significant savings were for the Master Stewardship Grant (\$1,971) and information technology (\$836).

Capital Asset and Debt Administration

Capital Assets. The County's investment in capital assets for its governmental and business-type activities at current year-end amounts to \$147,389 (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 5th Avenue at Highway 108 signal (\$2,832)
- County continued improvements to Hardin Flat Road (\$1,527)
- County repaired numerous roads due to storm damage (\$2,889)
- County continued improvements to the Columbia Airport taxi way (\$3,016)
- County continued the Jail Project (\$19,387)
- County continued improvements to the Law and Justice Center (\$492)
- County improvements to Highway 120 (\$762)

County's Capital Assets (net of depreciation)

| | Governmental Activities | | Business-type Activities | | Total | |
|--------------------------------|----------------------------|-------------------|-----------------------------|-----------------|-------------------|-------------------|
| | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 |
| As of June 30, | | | | | | |
| Land | \$ 6,751 | \$ 6,642 | \$ 2,083 | \$ 2,083 | \$ 8,834 | \$ 8,725 |
| Structures and improvements | 33,001 | 34,014 | 6,492 | 6,395 | 39,493 | 40,409 |
| Equipment | 6,901 | 6,398 | 572 | 747 | 7,473 | 7,145 |
| Roads | 22,922 | 20,704 | - | - | 22,922 | 20,704 |
| Bridges | 5,490 | 5,925 | - | - | 5,490 | 5,925 |
| Construction in progress | 63,177 | 34,014 | - | - | 63,177 | 34,014 |
| Total | <u>\$ 138,242</u> | <u>\$ 107,697</u> | <u>\$ 9,147</u> | <u>\$ 9,225</u> | <u>\$ 147,389</u> | <u>\$ 116,922</u> |

At June 30, 2019, the significant construction commitments included \$15,650 for the County Jail at the Law and Justice Center.

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

Long-Term Liabilities. As of June 30, 2019, the County had total long-term liabilities of \$188,311. Of this amount, 5% (\$9,320) relates to claims liability, 2% (\$4,102) relates to compensated absences, 2% (\$2,978) relates to the landfill closure/postclosure, 18% (\$33,421) relates to bonds payable, 16% (\$30,655) relates to total OPEB liability, and 57% (\$107,835) relates to net pension liability.

| As of June 30, | County's Long-Term Liabilities | | | | | |
|------------------------------|--------------------------------|-------------------|-----------------------------|-----------------|-------------------|-------------------|
| | Governmental Activities | | Business-type Activities | | Total | |
| | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 |
| Claims liability | \$ 9,320 | \$ 9,001 | \$ - | \$ - | \$ 9,320 | \$ 9,001 |
| Compensated absences | 4,056 | 3,882 | 46 | 54 | 4,102 | 3,936 |
| Landfill closure/postclosure | - | - | 2,978 | 3,034 | 2,978 | 3,034 |
| Bonds payable | 33,421 | 34,378 | - | - | 33,421 | 34,378 |
| Notes payable | - | 40 | - | 50 | - | 90 |
| Total OPEB liability | 30,463 | 30,338 | 192 | 183 | 30,655 | 30,521 |
| Net pension liability | 106,171 | 101,858 | 1,664 | 1,775 | 107,835 | 103,633 |
| Total | <u>\$ 183,431</u> | <u>\$ 179,497</u> | <u>\$ 4,880</u> | <u>\$ 5,096</u> | <u>\$ 188,311</u> | <u>\$ 184,593</u> |

The overall increase of long-term liabilities of the County from the prior year is \$3,718. Claims liability increased (\$319) due to workers' compensation claims. Compensated absences increased (\$166) due to long-time employees retiring. The landfill closure/postclosure decreased (\$56) due to closure and postclosure costs payments made during the year. Bonds payable decreased (\$957) due to principal payments made during the year, and notes payable decreased by (\$90) due to principal payments made during the year. The total OPEB liability increased (\$134). The net pension liability increased (\$4,202) 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 4.41% increase in property tax revenue for fiscal year 2019-20.
- The County will finish the construction of the new \$44 million County Jail at the Law and Justice Center in June 2020. The County Jail will be starting operations in October of 2020.
- The County will be installing a new enterprise resource planning system in January of 2021.
- The County installed a new budget system in February of 2020.
- OE3 and Management employees will receive a 2-5% cost-of-living adjustment for fiscal year 2019-20.

At June 30, 2019, General Fund fund balance of \$3,193 was assigned to balance the 2019-20 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, 2019

| | Governmental Activities | Business-type Activities | Total |
|---|------------------------------------|-------------------------------------|----------------------|
| <u>ASSETS</u> | | | |
| Cash and investments | \$ 39,020,077 | \$ 4,404,623 | \$ 43,424,700 |
| Receivables, net | 2,043,448 | 959,365 | 3,002,813 |
| Intergovernmental receivables | 25,265,395 | 230,279 | 25,495,674 |
| Prepaid items | 112,575 | - | 112,575 |
| Inventories | 34,881 | - | 34,881 |
| Restricted cash and investments | 9,773,434 | 619,004 | 10,392,438 |
| Deposits with others | - | 67,000 | 67,000 |
| Loans receivable | 14,089,599 | - | 14,089,599 |
| Internal balances | 950,399 | (950,399) | - |
| Receivables from fiduciary funds | 676,000 | - | 676,000 |
| Capital assets: | | | |
| Nondepreciable | 69,928,558 | 2,083,017 | 72,011,575 |
| Depreciable, net | 68,313,908 | 7,064,206 | 75,378,114 |
| Total assets | <u>230,208,274</u> | <u>14,477,095</u> | <u>244,685,369</u> |
| <u>DEFERRED OUTFLOWS OF RESOURCES</u> | | | |
| Related to other postemployment benefits | 938,240 | 4,265 | 942,505 |
| Related to pension | 17,652,381 | 199,036 | 17,851,417 |
| Total deferred outflows of resources | <u>18,590,621</u> | <u>203,301</u> | <u>18,793,922</u> |
| <u>LIABILITIES</u> | | | |
| Accounts payable | 8,046,022 | 469,640 | 8,515,662 |
| Salaries and benefits payable | 934,727 | 12,750 | 947,477 |
| Accrued interest | 87,712 | - | 87,712 |
| Unearned revenue | 9,155,800 | 38,087 | 9,193,887 |
| Other liabilities | 729,127 | 13,350 | 742,477 |
| Long-term debt: | | | |
| Due within one year | 4,829,158 | 185,236 | 5,014,394 |
| Due in more than one year | 41,968,200 | 2,838,991 | 44,807,191 |
| Other long-term obligations: | | | |
| Total other postemployment benefits liability | 30,463,410 | 191,619 | 30,655,029 |
| Net pension liability | 106,170,576 | 1,664,192 | 107,834,768 |
| Total liabilities | <u>202,384,732</u> | <u>5,413,865</u> | <u>207,798,597</u> |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | | |
| Related to other postemployment benefits | 3,903,907 | 24,556 | 3,928,463 |
| Related to pension | 1,942,287 | 95,901 | 2,038,188 |
| Total deferred inflows of resources | <u>5,846,194</u> | <u>120,457</u> | <u>5,966,651</u> |
| <u>NET POSITION</u> | | | |
| Net investment in capital assets | 126,788,168 | 9,147,223 | 135,935,391 |
| Restricted for: | | | |
| Capital projects | 3,068,826 | - | 3,068,826 |
| Public ways and facilities | 13,197,335 | - | 13,197,335 |
| Health and welfare | 9,218,541 | - | 9,218,541 |
| Children and Families Commission | 729,461 | - | 729,461 |
| Community development | 14,331,006 | - | 14,331,006 |
| Public protection | 897,322 | - | 897,322 |
| Energy services | - | 619,004 | 619,004 |
| Perpetual care: | | | |
| Expendable | 156,331 | - | 156,331 |
| Nonexpendable | 174,697 | - | 174,697 |
| Other purposes | 113,932 | - | 113,932 |
| Unrestricted | (128,107,650) | (620,153) | (128,727,803) |
| Total net position | <u>\$ 40,567,969</u> | <u>\$ 9,146,074</u> | <u>\$ 49,714,043</u> |

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

**COUNTY OF TUOLUMNE, CALIFORNIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019**

| <u>Functions/Programs</u> | <u>Expenses</u> | <u>Program Revenues</u> | | |
|----------------------------------|-----------------------|---------------------------------|---|---|
| | | <u>Charges for Services</u> | <u>Operating Grants and Contributions</u> | <u>Capital Grants and Contributions</u> |
| Governmental activities: | | | | |
| General government | \$ 26,000,132 | \$ 9,406,117 | \$ 1,554,266 | \$ - |
| Public protection | 47,843,284 | 4,417,188 | 12,891,780 | - |
| Public ways and facilities | 11,215,003 | 3,246,230 | 3,263,971 | 24,903,937 |
| Health and sanitation | 18,602,373 | 525,581 | 11,090,055 | - |
| Public assistance | 24,656,281 | 570,868 | 20,103,080 | - |
| Education | 1,259,365 | 14,693 | 88,412 | - |
| Recreation and cultural services | 1,812,783 | 248,008 | 376,960 | - |
| Interest on long-term debt | 1,189,105 | - | - | - |
| Total governmental activities | <u>132,578,326</u> | <u>18,428,685</u> | <u>49,368,524</u> | <u>24,903,937</u> |
| Business-type activities: | | | | |
| Solid waste | 1,017,680 | 1,526,612 | 64,119 | - |
| Ambulance | 6,217,183 | 5,671,915 | 146,410 | - |
| Airport | 875,614 | 563,142 | 64,796 | - |
| Public Power Agency | 1,711,598 | 1,937,762 | - | - |
| Total business-type activities | <u>9,822,075</u> | <u>9,699,431</u> | <u>275,325</u> | <u>-</u> |
| Total | <u>\$ 142,400,401</u> | <u>\$ 28,128,116</u> | <u>\$ 49,643,849</u> | <u>\$ 24,903,937</u> |

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

**Net (Expense) Revenue and
Changes in Net Position**

| Governmental Activities | Business-type Activities | Total | |
|------------------------------------|-------------------------------------|----------------------|---|
| \$ (15,039,749) | | \$ (15,039,749) | Governmental activities: |
| (30,534,316) | | (30,534,316) | General government |
| 20,199,135 | | 20,199,135 | Public protection |
| (6,986,737) | | (6,986,737) | Public ways and facilities |
| (3,982,333) | | (3,982,333) | Health and sanitation |
| (1,156,260) | | (1,156,260) | Public assistance |
| (1,187,815) | | (1,187,815) | Education |
| (1,189,105) | | (1,189,105) | Recreation and cultural services |
| | | | Interest on long-term debt |
| <u>(39,877,180)</u> | | <u>(39,877,180)</u> | Total governmental activities |
| | \$ 573,051 | 573,051 | Business-type activities: |
| | (398,858) | (398,858) | Solid waste |
| | (247,676) | (247,676) | Ambulance |
| | <u>226,164</u> | <u>226,164</u> | Airport |
| | | | Public Power Agency |
| | <u>152,681</u> | <u>152,681</u> | Total business-type activities |
| <u>(39,877,180)</u> | <u>152,681</u> | <u>(39,724,499)</u> | Total |
| 29,393,666 | - | 29,393,666 | General revenues: |
| 460,532 | - | 460,532 | Taxes: |
| 4,826,458 | - | 4,826,458 | Property |
| 17,283,123 | - | 17,283,123 | Property transfer |
| | | | Transient occupancy |
| 3,425,981 | - | 3,425,981 | Sales taxes shared state revenue |
| 1,243,814 | 80,685 | 1,324,499 | Grants and other intergovernmental revenue not restricted to specific programs |
| 54,026 | 17,574 | 71,600 | Unrestricted investment earnings |
| 550,526 | - | 550,526 | Gain on sale of capital assets |
| (855,263) | 855,263 | - | Other |
| | | | Transfers |
| <u>56,382,863</u> | <u>953,522</u> | <u>57,336,385</u> | Total general revenues and transfers |
| 16,505,683 | 1,106,203 | 17,611,886 | Changes in net position |
| <u>24,062,286</u> | <u>8,039,871</u> | <u>32,102,157</u> | Net position, beginning of year |
| <u>\$ 40,567,969</u> | <u>\$ 9,146,074</u> | <u>\$ 49,714,043</u> | Net position, end of year |

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

**COUNTY OF TUOLUMNE, CALIFORNIA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2019**

| | General | Roads | Health and Welfare | Community Development Block Grants | County Capital | Road Construction | Other Governmental | Total Governmental |
|--|----------------------|---------------------|-----------------------|--|----------------------|----------------------|-----------------------|-----------------------|
| Assets: | | | | | | | | |
| Cash and investments | \$ 9,084,227 | \$ 8,625,689 | \$ 7,852,703 | \$ 436 | \$ 28,907 | \$ 1,642,322 | \$ 7,131,447 | \$ 34,365,731 |
| Accounts receivable | 1,816,209 | 4,992 | - | - | - | - | 210 | 1,821,411 |
| Taxes receivable | 19,553 | - | - | - | - | - | 2,916 | 22,469 |
| Intergovernmental receivables | 3,559,441 | 729,219 | 6,115,379 | 521,416 | 4,209,756 | 7,060,759 | 3,067,863 | 25,263,833 |
| Prepaid items | 1,170 | - | 8,405 | 103,000 | - | - | - | 112,575 |
| Inventories | - | 34,881 | - | - | - | - | - | 34,881 |
| Restricted cash and investments | 927,851 | - | - | - | 8,662,851 | - | 7,732 | 9,598,434 |
| Loans receivable | - | - | - | 14,089,599 | - | - | - | 14,089,599 |
| Advances to other funds | 676,000 | 408,514 | - | - | - | - | - | 1,084,514 |
| Total assets | \$ 16,084,451 | \$ 9,803,295 | \$ 13,976,487 | \$ 14,714,451 | \$ 12,901,514 | \$ 8,703,081 | \$ 10,210,168 | \$ 86,393,447 |
| Liabilities, deferred inflows of resources, and fund balances: | | | | | | | | |
| Liabilities: | | | | | | | | |
| Accounts payable | \$ 2,275,211 | \$ 31,445 | \$ 1,215,085 | \$ 60,116 | \$ 223,701 | \$ 1,128,464 | \$ 2,549,060 | \$ 7,483,082 |
| Salaries and benefits payable | 582,681 | 56,399 | 288,085 | - | - | - | 6,066 | 933,231 |
| Unearned revenue | 4,961,953 | 1,385,991 | 2,557,673 | - | - | 242,901 | 7,282 | 9,155,800 |
| Other liabilities | 6,292 | - | 722,835 | - | - | - | - | 729,127 |
| Advances from other funds | 408,514 | - | - | 323,329 | 6,118,290 | 4,360,500 | 584,800 | 11,795,433 |
| Total liabilities | 8,234,651 | 1,473,835 | 4,783,678 | 383,445 | 6,341,991 | 5,731,865 | 3,147,208 | 30,096,673 |
| Deferred inflows of resources: | | | | | | | | |
| Unavailable revenue | - | - | - | - | 977,804 | 1,765,509 | - | 2,743,313 |
| Fund balances: | | | | | | | | |
| Nonspendable: | | | | | | | | |
| Not in spendable form | 677,170 | 34,881 | 8,405 | 103,000 | - | - | - | 823,456 |
| To be maintained intact | - | - | - | - | - | - | 174,697 | 174,697 |
| Restricted: | | | | | | | | |
| Capital projects | 927,851 | - | - | - | 5,581,719 | 1,205,707 | 97,610 | 7,812,887 |
| Public ways and facilities | - | 8,294,579 | - | - | - | - | 4,867,875 | 13,162,454 |
| Health and welfare | - | - | 9,184,404 | - | - | - | 25,732 | 9,210,136 |
| Children and Families | - | - | - | - | - | - | 729,461 | 729,461 |
| Commission | - | - | - | - | - | - | 729,461 | 729,461 |
| Community development | - | - | - | 14,228,006 | - | - | - | 14,228,006 |
| Public protection | - | - | - | - | - | - | 897,322 | 897,322 |
| Perpetual care | - | - | - | - | - | - | 156,331 | 156,331 |
| Other purposes | - | - | - | - | - | - | 113,932 | 113,932 |
| Assigned: | | | | | | | | |
| Subsequent year budget | 3,192,909 | - | - | - | - | - | - | 3,192,909 |
| Unassigned | 3,051,870 | - | - | - | - | - | - | 3,051,870 |
| Total fund balances | 7,849,800 | 8,329,460 | 9,192,809 | 14,331,006 | 5,581,719 | 1,205,707 | 7,062,960 | 53,553,461 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 16,084,451 | \$ 9,803,295 | \$ 13,976,487 | \$ 14,714,451 | \$ 12,901,514 | \$ 8,703,081 | \$ 10,210,168 | \$ 86,393,447 |

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, 2019

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

| | | |
|---|---------------------|----------------------|
| Total fund balances - total governmental funds | | \$ 53,553,461 |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. | | 137,348,864 |
| Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds. | | 2,743,313 |
| 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. | | 4,320,546 |
| 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 | \$ 17,652,381 | |
| Deferred inflows of resources | <u>(1,942,287)</u> | 15,710,094 |
| 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 | \$ 938,240 | |
| Deferred inflows of resources | <u>(3,903,907)</u> | (2,965,667) |
| Long-term and other liabilities are not due and payable in the current period and therefore are not reported in the funds. | | |
| Bonds payable | \$ (32,961,000) | |
| Less: Issuance premium (to be amortized as interest expense) | (459,944) | |
| Accrued interest payable | (87,712) | |
| Net pension liability | (106,170,576) | |
| Total other postemployment benefits liability | <u>(30,463,410)</u> | (170,142,642) |
| Net position of governmental activities | | <u>\$ 40,567,969</u> |

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

COUNTY OF TUOLUMNE, CALIFORNIA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

| | General | Roads | Health and Welfare | Community Development Block Grants | County Capital | Road Construction | Other Governmental | Total Governmental |
|--|---------------------|---------------------|-----------------------|--|---------------------|----------------------|-----------------------|-----------------------|
| Revenues: | | | | | | | | |
| Taxes | \$ 31,691,725 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,988,931 | \$ 34,680,656 |
| Licenses and permits | 2,526,736 | 132,563 | - | - | - | - | 21,963 | 2,681,262 |
| Fines, forfeits, and penalties | 1,493,774 | - | 12,421 | - | - | - | 171,034 | 1,677,229 |
| Investment earnings, rents, and concessions | 370,460 | 5,293 | 1,355 | 2,461 | 257,060 | - | 224,540 | 861,169 |
| Intergovernmental: | | | | | | | | |
| State | 21,791,673 | 4,030,589 | 21,217,212 | - | 13,477,435 | 1,733,277 | 1,300,193 | 63,550,379 |
| Federal | 5,069,230 | 720,740 | 11,047,732 | 1,607,301 | - | 4,644,082 | 3,547,259 | 26,636,344 |
| Other | 676,192 | 646,385 | 25,000 | - | - | 434,709 | 136,945 | 1,919,231 |
| Charges for services | 9,677,162 | 2,322,608 | 1,023,923 | - | 150,371 | 129 | 896,001 | 14,070,194 |
| Miscellaneous | 321,053 | 22,624 | 188,661 | - | 120 | - | 150,366 | 682,824 |
| Total revenues | 73,618,005 | 7,880,802 | 33,516,304 | 1,609,762 | 13,884,986 | 6,812,197 | 9,437,232 | 146,759,288 |
| Expenditures: | | | | | | | | |
| Current: | | | | | | | | |
| General government | 17,765,898 | 880,456 | - | - | - | - | 20 | 18,646,374 |
| Public protection | 41,764,669 | - | - | - | - | - | 5,477,898 | 47,242,567 |
| Public ways and facilities | 92,157 | 7,627,860 | - | - | 230,126 | 80,218 | 461,713 | 8,492,074 |
| Health and sanitation | 628,566 | - | 15,294,818 | - | - | - | 804,779 | 16,728,163 |
| Public assistance | 228,181 | - | 21,418,413 | 1,185,096 | - | - | - | 22,831,690 |
| Education | 1,236,750 | - | - | - | - | - | - | 1,236,750 |
| Recreation and cultural services | 1,754,887 | - | - | - | - | - | - | 1,754,887 |
| Capital outlay | 1,190,120 | 190,602 | 19,809 | - | 20,532,540 | 10,708,614 | 3,168,993 | 35,810,678 |
| Debt service: | | | | | | | | |
| Principal | 1,099,000 | - | - | - | - | - | 40,116 | 1,139,116 |
| Bond issuance costs | 161,160 | - | - | - | - | - | - | 161,160 |
| Interest | 1,176,816 | - | - | - | - | - | 3,024 | 1,179,840 |
| Total expenditures | 67,098,204 | 8,698,918 | 36,733,040 | 1,185,096 | 20,762,666 | 10,788,832 | 9,956,543 | 155,223,299 |
| Excess (deficiency) of revenues over (under) expenditures | 6,519,801 | (818,116) | (3,216,736) | 424,666 | (6,877,680) | (3,976,635) | (519,311) | (8,464,011) |
| Other financing sources (uses): | | | | | | | | |
| Transfers in | 4,531 | 1,051,581 | 3,006,519 | - | 994,928 | 2,761,385 | 871,475 | 8,690,419 |
| Transfers out | (6,323,864) | (2,043,860) | (10,517) | - | - | - | (512,759) | (8,891,000) |
| Refunding bonds issued | 4,900,000 | - | - | - | - | - | - | 4,900,000 |
| Premium on refunding bonds issued | 18,217 | - | - | - | - | - | - | 18,217 |
| Payment to refunded bond escrow agent | (4,757,057) | - | - | - | - | - | - | (4,757,057) |
| Proceeds from sale of capital assets | 27,341 | 34,110 | - | - | - | - | - | 61,451 |
| Total other financing sources (uses) | (6,130,832) | (958,169) | 2,996,002 | - | 994,928 | 2,761,385 | 358,716 | 22,030 |
| Changes in fund balances | 388,969 | (1,776,285) | (220,734) | 424,666 | (5,882,752) | (1,215,250) | (160,595) | (8,441,981) |
| Fund balances, beginning of year | 7,460,831 | 10,105,745 | 9,413,543 | 13,906,340 | 11,464,471 | 2,420,957 | 7,223,555 | 61,995,442 |
| Fund balances, end of year | \$ 7,849,800 | \$ 8,329,460 | \$ 9,192,809 | \$ 14,331,006 | \$ 5,581,719 | \$ 1,205,707 | \$ 7,062,960 | \$ 53,553,461 |

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, 2019**

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

| | | |
|---|--------------------|----------------------|
| Changes in fund balances - total governmental funds | | \$ (8,441,981) |
| <p>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:</p> | | |
| Capital outlay | \$ 35,810,678 | |
| Depreciation | <u>(5,237,085)</u> | 30,573,593 |
| <p>The net effect of various miscellaneous transactions involving capital assets (i.e., sales and transfers) is a change net position.</p> | | |
| <p>The statement of activities reports losses arising from the disposal of existing capital assets. However, in the governmental funds, any proceeds from the sale of disposed capital assets increases financial resources. Thus, the change in net position differs from the change in fund balance by the book value of the disposed assets.</p> | | |
| | \$ (7,425) | |
| <p>Transfers of capital assets to business-type activities decrease net position of the governmental activities in the statement of activities, but do not appear in the governmental funds because they are not a use of financial resources.</p> | | |
| | (545,167) | |
| <p>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.</p> | | |
| | <u>4,287</u> | (548,305) |
| <p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p> | | |
| | | 2,743,313 |
| <p>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.</p> | | |
| | | 1,174,912 |
| <p>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.</p> | | |
| Amortization of bond premium | \$ 70,738 | |
| Interest included in payment to refunded bond escrow agent | (52,057) | |
| Change in accrued interest | <u>(27,946)</u> | (9,265) |
| <p>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.</p> | | |
| Pension | \$ (9,101,540) | |
| Other postemployment benefits | <u>(863,000)</u> | (9,964,540) |
| <p>The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither has an effect on net position.</p> | | |
| Refunding bonds issued | \$ (4,900,000) | |
| Premium on refunding bonds issued | (18,217) | |
| Payment to refunded bond escrow agent | 4,757,057 | |
| Principal repayments | <u>1,139,116</u> | 977,956 |
| Change in net position of governmental activities | | <u>\$ 16,505,683</u> |

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

COUNTY OF TUOLUMNE, CALIFORNIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2019

| | 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 | \$ 1,136,993 | \$ 1,647,283 | \$ 156,363 | \$ 1,463,984 | \$ 4,404,623 | \$ 4,654,346 |
| Accounts receivable, net | 153,989 | 805,376 | - | - | 959,365 | 199,568 |
| Intergovernmental receivables | - | 143,329 | - | 86,950 | 230,279 | 1,562 |
| Total current assets | <u>1,290,982</u> | <u>2,595,988</u> | <u>156,363</u> | <u>1,550,934</u> | <u>5,594,267</u> | <u>4,855,476</u> |
| Noncurrent assets: | | | | | | |
| Restricted cash and investments | - | - | - | 619,004 | 619,004 | 175,000 |
| Deposits with others | - | - | - | 67,000 | 67,000 | - |
| Advances to other funds | - | - | - | - | - | 12,218,796 |
| Capital assets: | | | | | | |
| Nondepreciable | 408,236 | 501,251 | 1,173,530 | - | 2,083,017 | - |
| Depreciable, net | 31,330 | 2,952,703 | 4,080,173 | - | 7,064,206 | 893,602 |
| Total noncurrent assets | <u>439,566</u> | <u>3,453,954</u> | <u>5,253,703</u> | <u>686,004</u> | <u>9,833,227</u> | <u>13,287,398</u> |
| Total assets | <u>1,730,548</u> | <u>6,049,942</u> | <u>5,410,066</u> | <u>2,236,938</u> | <u>15,427,494</u> | <u>18,142,874</u> |
| Deferred outflows of resources: | | | | | | |
| Related to other postemployment benefits | 1,422 | 948 | 1,895 | - | 4,265 | - |
| Related to pension | 78,503 | 40,031 | 80,502 | - | 199,036 | - |
| Total outflows of resources | <u>79,925</u> | <u>40,979</u> | <u>82,397</u> | <u>-</u> | <u>203,301</u> | <u>-</u> |
| Liabilities: | | | | | | |
| Current liabilities: | | | | | | |
| Accounts payable | 35,327 | 252,264 | 6,979 | 175,070 | 469,640 | 562,940 |
| Salaries and benefits payable | 6,766 | 1,939 | 4,045 | - | 12,750 | 1,496 |
| Unearned revenue | 38,087 | - | - | - | 38,087 | - |
| Other liabilities | - | 2,550 | 10,800 | - | 13,350 | - |
| Accrued compensated absences, current | 14,278 | 8,261 | 12,237 | - | 34,776 | 1,811,747 |
| Accrued claims, current | - | - | - | - | - | 1,893,021 |
| Landfill closure/postclosure, current | 150,460 | - | - | - | 150,460 | - |
| Total current liabilities | <u>244,918</u> | <u>265,014</u> | <u>34,061</u> | <u>175,070</u> | <u>719,063</u> | <u>4,269,204</u> |
| Noncurrent liabilities: | | | | | | |
| Advances from other funds | - | - | - | - | - | 831,877 |
| Accrued compensated absences | 6,061 | 5,490 | - | - | 11,551 | 2,244,667 |
| Total other postemployment benefits liability | 63,873 | 42,582 | 85,164 | - | 191,619 | - |
| Net pension liability | 649,431 | 316,450 | 698,311 | - | 1,664,192 | - |
| Accrued claims | - | - | - | - | - | 7,426,979 |
| Landfill closure/postclosure | 2,827,440 | - | - | - | 2,827,440 | - |
| Total noncurrent liabilities | <u>3,546,805</u> | <u>364,522</u> | <u>783,475</u> | <u>-</u> | <u>4,694,802</u> | <u>10,503,523</u> |
| Total liabilities | <u>3,791,723</u> | <u>629,536</u> | <u>817,536</u> | <u>175,070</u> | <u>5,413,865</u> | <u>14,772,727</u> |
| Deferred inflows of resources: | | | | | | |
| Related to other postemployment benefits | 8,185 | 5,457 | 10,914 | - | 24,556 | - |
| Related to pension | 56,235 | 6,593 | 33,073 | - | 95,901 | - |
| Total inflows of resources | <u>64,420</u> | <u>12,050</u> | <u>43,987</u> | <u>-</u> | <u>120,457</u> | <u>-</u> |
| Net position: | | | | | | |
| Net investment in capital assets | 439,566 | 3,453,954 | 5,253,703 | - | 9,147,223 | 893,602 |
| Restricted for: | | | | | | |
| Energy services | - | - | - | 619,004 | 619,004 | - |
| Unrestricted | (2,485,236) | 1,995,381 | (622,763) | 1,442,864 | 330,246 | 2,476,545 |
| Total net position | <u>\$ (2,045,670)</u> | <u>\$ 5,449,335</u> | <u>\$ 4,630,940</u> | <u>\$ 2,061,868</u> | <u>10,096,473</u> | <u>\$ 3,370,147</u> |
| Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds. | | | | | (950,399) | |
| Net position of business-type activities | | | | | <u>\$ 9,146,074</u> | |

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

COUNTY OF TUOLUMNE, CALIFORNIA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

| | 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 | \$ 1,525,589 | \$ 5,611,612 | \$ 508,244 | \$ 1,937,762 | \$ 9,583,207 | \$ 18,612,935 |
| Miscellaneous | 1,023 | 60,303 | 54,898 | - | 116,224 | 334,058 |
| Total operating revenues | <u>1,526,612</u> | <u>5,671,915</u> | <u>563,142</u> | <u>1,937,762</u> | <u>9,699,431</u> | <u>18,946,993</u> |
| Operating expenses: | | | | | | |
| Salaries and benefits | 326,206 | 210,674 | 416,547 | 2,120 | 955,547 | 2,054,220 |
| Purchased services | 104,612 | 4,074,351 | 4,345 | - | 4,183,308 | - |
| Professional fees | 499,308 | 411,683 | 53,241 | 61,527 | 1,025,759 | 530,020 |
| Claims | - | - | - | - | - | 3,555,752 |
| Health insurance benefits | - | - | - | - | - | 10,437,531 |
| Unemployment benefits | - | - | - | - | - | 73,745 |
| General and administrative | 77,842 | 1,005,207 | 117,691 | 99,363 | 1,300,103 | 1,378,378 |
| Utilities | - | 56,227 | 41,166 | 1,548,724 | 1,646,117 | - |
| Depreciation | 10,668 | 459,587 | 243,660 | - | 713,915 | 8,560 |
| Total operating expenses | <u>1,018,636</u> | <u>6,217,729</u> | <u>876,650</u> | <u>1,711,734</u> | <u>9,824,749</u> | <u>18,038,206</u> |
| Operating income (loss) | <u>507,976</u> | <u>(545,814)</u> | <u>(313,508)</u> | <u>226,028</u> | <u>(125,318)</u> | <u>908,787</u> |
| Nonoperating revenues (expenses): | | | | | | |
| Investment earnings | 15,905 | 23,392 | 2,280 | 39,108 | 80,685 | 382,645 |
| Intergovernmental | | | | | | |
| State | 64,119 | - | 54,071 | - | 118,190 | - |
| Federal | - | 146,410 | 10,725 | - | 157,135 | - |
| Gain (loss) on sale of capital assets | - | 15,504 | 2,070 | - | 17,574 | (4,287) |
| Interest expense | - | - | - | - | - | (44) |
| Total nonoperating revenues (expenses) | <u>80,024</u> | <u>185,306</u> | <u>69,146</u> | <u>39,108</u> | <u>373,584</u> | <u>378,314</u> |
| Income (loss) before capital contributions and transfers | 588,000 | (360,508) | (244,362) | 265,136 | 248,266 | 1,287,101 |
| Capital contributions | - | - | 545,167 | - | 545,167 | - |
| Transfers in | - | 396,108 | 14,429 | - | 410,537 | - |
| Transfers out | - | - | (100,441) | - | (100,441) | (109,515) |
| Changes in net position | 588,000 | 35,600 | 214,793 | 265,136 | 1,103,529 | 1,177,586 |
| Net position, beginning of year | <u>(2,633,670)</u> | <u>5,413,735</u> | <u>4,416,147</u> | <u>1,796,732</u> | | <u>2,192,561</u> |
| Net position, end of year | <u>\$ (2,045,670)</u> | <u>\$ 5,449,335</u> | <u>\$ 4,630,940</u> | <u>\$ 2,061,868</u> | | <u>\$ 3,370,147</u> |
| Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds. | | | | | <u>2,674</u> | |
| Change in net position of business-type activities | | | | | <u>\$ 1,106,203</u> | |

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, 2019

| | 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 | \$ 1,523,807 | \$ 5,517,748 | \$ 563,142 | \$ 1,971,829 | \$ 9,576,526 | \$ - |
| Receipts from interfund services provided | - | - | - | - | - | 18,756,412 |
| Payments to suppliers | (741,963) | (5,438,706) | (180,538) | (1,750,551) | (8,111,758) | (11,309,697) |
| Payments to employees | (287,262) | (176,771) | (331,150) | (2,120) | (797,303) | (1,887,232) |
| Payments for interfund services used | (17,717) | (39,289) | (35,076) | (2,280) | (94,362) | - |
| Claims paid | - | - | - | - | - | (3,611,752) |
| Net cash provided by (used for) operating activities | <u>476,865</u> | <u>(137,018)</u> | <u>16,378</u> | <u>216,878</u> | <u>573,103</u> | <u>1,947,731</u> |
| Cash flows from noncapital financing activities: | | | | | | |
| Advances to other funds | - | - | - | - | - | (3,578,690) |
| Receipt on advances to other funds | - | - | - | - | - | 1,859,796 |
| Payment on advances from other funds | - | - | - | - | - | (1,040,004) |
| Transfers in from other funds | - | 396,108 | 14,429 | - | 410,537 | - |
| Transfers out to other funds | - | - | (100,441) | - | (100,441) | (109,515) |
| Principal payments on notes payable | (50,000) | - | - | - | (50,000) | - |
| Interest paid | - | - | - | - | - | (44) |
| Intergovernmental | 64,119 | 86,037 | 64,796 | - | 214,952 | - |
| Net cash provided by (used for) noncapital financing activities | <u>14,119</u> | <u>482,145</u> | <u>(21,216)</u> | <u>-</u> | <u>475,048</u> | <u>(2,868,457)</u> |
| Cash flows from capital and related financing activities: | | | | | | |
| Acquisition and construction of capital assets | - | (91,430) | - | - | (91,430) | (532,790) |
| Proceeds from sales of capital assets | - | 15,504 | 2,070 | - | 17,574 | - |
| Net cash provided by (used for) capital and related financing activities | <u>-</u> | <u>(75,926)</u> | <u>2,070</u> | <u>-</u> | <u>(73,856)</u> | <u>(532,790)</u> |
| Cash flows from investing activities: | | | | | | |
| Interest received | 15,905 | 23,392 | 2,280 | 39,108 | 80,685 | 382,645 |
| Net increase (decrease) in cash and cash equivalents | 506,889 | 292,593 | (488) | 255,986 | 1,054,980 | (1,070,871) |
| Cash and cash equivalents, beginning of year | 630,104 | 1,354,690 | 156,851 | 1,827,002 | 3,968,647 | 5,900,217 |
| Cash and cash equivalents, end of year | <u>\$ 1,136,993</u> | <u>\$ 1,647,283</u> | <u>\$ 156,363</u> | <u>\$ 2,082,988</u> | <u>\$ 5,023,627</u> | <u>\$ 4,829,346</u> |
| Reconciliation to the Statement of Net Position: | | | | | | |
| Cash and investments | \$ 1,136,993 | \$ 1,647,283 | \$ 156,363 | \$ 1,463,984 | \$ 4,404,623 | \$ 4,654,346 |
| Restricted cash and investments | - | - | - | 619,004 | 619,004 | 175,000 |
| Total cash and cash equivalents | <u>\$ 1,136,993</u> | <u>\$ 1,647,283</u> | <u>\$ 156,363</u> | <u>\$ 2,082,988</u> | <u>\$ 5,023,627</u> | <u>\$ 4,829,346</u> |

(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, 2019

| | 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) | \$ 507,976 | \$ (545,814) | \$ (313,508) | \$ 226,028 | \$ (125,318) | \$ 908,787 |
| Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities: | | | | | | |
| Depreciation expense | 10,668 | 459,587 | 243,660 | - | 713,915 | 8,560 |
| Changes in assets, liabilities, and deferred outflows and inflows of resources: | | | | | | |
| Accounts receivable, net | (22,733) | (154,167) | - | - | (176,900) | (199,568) |
| Intergovernmental receivables | - | - | - | 34,067 | 34,067 | 8,987 |
| Prepaid items | - | - | - | - | - | 669,494 |
| Inventories | - | - | - | - | - | 8,000 |
| Accounts payable | (22,121) | 69,473 | 529 | (43,217) | 4,664 | 432,483 |
| Salaries and benefits payable | 4,250 | 166 | (1,556) | - | 2,860 | (7,017) |
| Unearned revenue | 19,928 | - | - | - | 19,928 | - |
| Other liabilities | - | - | 300 | - | 300 | (375,000) |
| Total other postemployment benefits liability and related deferred outflows/inflows | 737 | 491 | 12,857 | - | 14,085 | - |
| Net pension liability and related deferred outflows/inflows | 30,742 | 30,993 | 87,923 | - | 149,658 | - |
| Accrued compensated absences | 3,215 | 2,253 | (13,827) | - | (8,359) | 174,005 |
| Accrued claims | - | - | - | - | - | 319,000 |
| Landfill closure/postclosure | (55,797) | - | - | - | (55,797) | - |
| Net cash provided by (used for) operating activities | <u>\$ 476,865</u> | <u>\$ (137,018)</u> | <u>\$ 16,378</u> | <u>\$ 216,878</u> | <u>\$ 573,103</u> | <u>\$ 1,947,731</u> |
| Noncash investing, capital, and financing activities: | | | | | | |
| Contribution of capital assets from governmental activities | \$ - | \$ - | \$ 545,167 | \$ - | \$ 545,167 | \$ - |
| Transfer out of capital assets | - | - | - | - | - | 4,287 |

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, 2019**

| | Investment Trust | Agency |
|---|-----------------------------|---------------|
| Assets: | | |
| Cash and investments | \$ 73,517,204 | \$ 5,241,464 |
| Taxes receivable | - | 9,621,634 |
| Interest receivable | 699,648 | - |
| Intergovernmental receivables | - | 951,014 |
| Total assets | 74,216,852 | 15,814,112 |
| Liabilities: | | |
| Advances from other funds | 676,000 | - |
| Agency obligations | - | 15,814,112 |
| Total liabilities | 676,000 | 15,814,112 |
| Net position held in trust for pool participants | \$ 73,540,852 | \$ - |

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

**COUNTY OF TUOLUMNE, CALIFORNIA
STATEMENT OF CHANGES IN FIDUCIARY
NET POSITION - INVESTMENT TRUST FUND
FOR THE YEAR ENDED JUNE 30, 2019**

| | |
|--------------------------------------|-----------------------------|
| Additions: | |
| Contribution to pooled investments | \$ 95,827,891 |
| Net investment income: | |
| Investment earnings | <u>1,345,804</u> |
| Total additions | 97,173,695 |
| Deductions: | |
| Distribution from pooled investments | <u>89,637,731</u> |
| Change in net position | 7,535,964 |
| Net position, beginning of year | <u>66,004,888</u> |
| Net position, end of year | <u><u>\$ 73,540,852</u></u> |

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

**COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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

Blended Component Units

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

Tuolumne Public Power Agency (Agency) – The Agency was formed July 1, 1982, to administer the utilization of available preference electrical power from the federal government's New Melones Dam Project. The Agency has 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.

The County has no discretely presented component units.

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

Accounting Principles

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

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-Wide and Fund Financial Statements

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

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

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

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary funds and Investment Trust fiduciary fund financial statements. The Agency fiduciary fund financial statements also are reported using the accrual basis of accounting, however they have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

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

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The County reports the following major governmental funds:

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

The County reports the following major enterprise funds:

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

Additionally, the County reports the following:

- The Public Power Agency nonmajor enterprise fund accounts for the operations of the 30-member Tuolumne Public Power Agency, which supplies electrical power to its members at a rate below the current market rate.
- Internal Service Funds account for the financing of goods and services provided by one department to other departments of the County, on a cost-reimbursement basis. Activities include the County's self-insurance programs, purchasing and special services, telecommunications, various employee benefits, and fleet and radio services.
- The Investment Trust Fund accounts for the pooling of resources in an investment portfolio for external County agencies and legally separate participants.
- Agency Funds account for property tax collections, local transportation funds held for the Tuolumne County Transportation Council (Council), and fines collected for medical services and allocated to third parties.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements, except for interfund services provided and used, which are not eliminated in the process of consolidation.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Financial Statement Elements

Cash and Investments

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

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

In accordance with GASB Statement No. 9, for purposes of the statement of cash flows, the County considers all pooled cash and investments held by the Treasurer as cash equivalents. The County Treasurer's investment pool values participants' shares on an amortized cost basis. At June 30, 2019, there is no material difference between pool participants' shares valued on an amortized cost basis compared to fair value.

Property Tax Levy, Collection and Maximum Rates

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

The County is responsible for assessing, collecting and distributing property taxes in accordance with state law. Liens on real property are established January 1 for the ensuing fiscal year. The property tax is levied as of July 1 on all taxable property located in the County. Secured property taxes are due in two equal installments on November 1 and February 1 and are delinquent after December 10 and April 10, respectively. Additionally, supplemental property taxes are levied on a pro rata basis when changes in assessed valuation occur due to sales transactions or the completion of construction.

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

**COUNTY OF TUOLUMNE, CALIFORNIA
 NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
 FOR THE YEAR ENDED JUNE 30, 2019**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Receivables

The majority of the loans receivable balance of \$14,089,599 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 \$805,376 is reported net of bad debt allowances of \$2,112,539.

Interfund Receivables and Payables

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

Prepaid Items and Inventories

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

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

Capital Assets

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

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

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

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

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Federal, State and Local Grants

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

Compensated Absences

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

Pension and Other Postemployment Benefits Plans

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

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

| | <u>Pension</u> | <u>OPEB</u> |
|---------------------|---|---|
| Valuation Date: | June 30, 2017, rolled forward to June 30, 2018 | June 30, 2017, rolled forward to June 30, 2018 |
| Measurement Date: | June 30, 2018 | June 30, 2018 |
| Measurement Period: | July 1, 2017 to June 30, 2018 | July 1, 2017 to June 30, 2018 |

Unearned Revenue

Unearned revenue represents financial resources received before eligibility requirements have been met. Primarily, these resources are advances from the State of California and the federal government for costs of various programs administered by the County’s Health and Social Services Department.

Long-term Liabilities

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

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Encumbrances

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

Net Position/Fund Balances

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

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

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

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

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

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Self-Insurance

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

Use of Estimates

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

Future Implementation of New Governmental Accounting Standards

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

- In November 2016, the GASB issued Statement No. 83, *Certain Asset Retirement Obligations*. This statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. This statement establishes criteria in determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs and requires that recognition occur when the liability is both incurred and reasonably estimable. The requirements of this statement, as amended by GASB Statement No. 95, are effective for the County's year ending June 30, 2020.
- In January 2017, GASB issued Statement No. 84, *Fiduciary Activities*. This statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The requirements of this statement, as amended by GASB Statement No. 95, are effective for the County's year ending June 30, 2021.
- In June 2017, GASB issued Statement No. 87, *Leases*. This statement is to recognize in the financial statements certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The requirements of this statement, as amended by GASB Statement No. 95, are effective for the County's year ending June 30, 2022.
- In March 2018, GASB issued Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. This statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. The requirements of this statement, as amended by GASB Statement No. 95, are effective for the County's year ending June 30, 2020.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- 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 requirements of this statement, as amended by GASB Statement No. 95, are effective for the County's year ending June 30, 2022.
- In August 2018, GASB issued Statement No. 90, *Majority Equity Interests—an amendment of GASB Statements No. 14 and No. 61*. This statement is to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. The requirements of this statement, as amended by GASB Statement No. 95, are effective for the County's year ending June 30, 2021.
- 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 requirements 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 requirements 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 requirements 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 and availability payment arrangements for governments. The requirements 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 requirements of this statement are effective for the County's year ending June 30, 2023.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2019

NOTE 2: CASH AND INVESTMENTS

The County follows the practice of pooling cash and investments of all funds except for funds required to be held by outside fiscal agents under the provisions of bond indentures. Cash and investments are comprised of the following shown on the financial statements:

| | |
|---------------------------------|-----------------------|
| Government-wide: | |
| Cash and investments | \$ 43,424,700 |
| Restricted cash and investments | 10,392,438 |
| Fiduciary funds: | |
| Investment Trust Fund | 73,517,204 |
| Agency Funds | <u>5,241,464</u> |
| Total cash and investments | <u>\$ 132,575,806</u> |

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

| | |
|----------------------------|-----------------------|
| Deposits | \$ 2,782,558 |
| Investments | 129,784,371 |
| Cash on hand | <u>8,877</u> |
| Total cash and investments | <u>\$ 132,575,806</u> |

Authorized Investments

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

The County is a voluntary participant in LAIF. LAIF is part of the California Pooled Money Investment Account (PMIA), which at June 30, 2019 had a balance of \$105.7 billion. Of that amount, 1.77% was invested in structured notes and asset-backed securities. PMIA is not SEC-registered, but is required to invest according to the California Government Code. The average maturity of PMIA investments was 173 days as of June 30, 2019. 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, 2019, CAMP had a balance of \$5.4 billion with an average maturity of 54 days. The value of the pool shares in CAMP, which may be withdrawn, is determined on an amortized cost basis, which is the same as the fair value of the County's portion in the pool.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2019

NOTE 2: CASH AND INVESTMENTS (Continued)

Concentration of Credit Risk

Investments in any one issuer (other than U.S. Treasury Securities, money market mutual funds or external investment pools) that exceed 5% of the total investments of the County are Federal Farm Credit Bank (11.5%), Federal National Mortgage Association (8.5%), Federal Home Loan Mortgage Corporation (6.9%), and Federal Home Loan Bank (6.2%).

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the County's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, except that the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by 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, 2019, the carrying amount of deposits was \$2,782,558 and the bank balance was \$10,452,161. Of the bank balance, \$932,732 was covered by federal deposit insurance and \$9,519,429 was collateralized (i.e., collateralized with securities held by the pledging financial institutions at 110% of the County's cash deposits, in accordance with the State of California Government Code).

Interest Rate and Credit Risk

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

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

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

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2019

NOTE 2: CASH AND INVESTMENTS (Continued)

As of June 30, 2019, the County's cash and investments segmented time distribution and credit ratings are as follows:

| Investment Pool: | Credit Rating (S & P) | Maturity | | | | | Fair Value |
|---|--------------------------|---------------------|----------------------|---------------------|----------------------------|-----------------------------|-----------------------|
| | | 1 - 30 Days | 31 - 180 Days | 181 - 366 Days | More Than 1 Year - 3 Years | More Than 3 Years - 5 Years | |
| Cash on hand | | | | | | | \$ 4,642 |
| Cash deposits | | | | | | | 2,599,826 |
| Total cash | | | | | | | <u>2,604,468</u> |
| Investments managed by County Treasurer: | | | | | | | |
| LAIF | Not Rated | \$ - | \$ 16,425,013 | \$ - | \$ - | \$ - | 16,425,013 |
| CAMP | AAAm | - | 14,301,638 | - | - | - | 14,301,638 |
| Negotiable Certificates of Deposit | Not Rated | - | 1,228,000 | 244,388 | 3,193,000 | 5,421,000 | 10,086,388 |
| U.S. Agency Securities: | | | | | | | |
| Federal Farm Credit Bank | AA+ | - | - | - | 6,996,750 | 7,990,000 | 14,986,750 |
| Federal Home Loan Bank | AA+ | - | - | - | 5,001,060 | 3,070,330 | 8,071,390 |
| Federal Home Loan Mortgage Corporation | AA+ | - | 1,978,120 | - | 4,985,190 | 1,999,000 | 8,962,310 |
| Federal National Mortgage Association | AA+ | - | 1,999,000 | 1,987,500 | 5,986,880 | 1,019,290 | 10,992,670 |
| Supranational Obligations | AAA | - | - | - | - | 2,000,000 | 2,000,000 |
| Corporate Notes | AA+ | - | - | - | 4,118,800 | 3,030,540 | 7,149,340 |
| Corporate Notes | AA | - | - | 998,110 | - | 2,053,000 | 3,051,110 |
| Corporate Notes | AA- | - | - | - | 2,002,770 | 2,987,510 | 4,990,280 |
| Corporate Notes | A+ | 1,031,930 | - | - | 1,987,600 | 9,092,470 | 12,112,000 |
| Corporate Notes | A | - | - | 999,920 | - | 6,064,860 | 7,064,780 |
| Total investments managed by County Treasurer | | <u>\$ 1,031,930</u> | <u>\$ 35,931,771</u> | <u>\$ 4,229,918</u> | <u>\$ 34,272,050</u> | <u>\$ 44,728,000</u> | <u>120,193,669</u> |
| Total Investment Pool | | | | | | | <u>122,798,137</u> |
| Cash and Investments Held Outside of the Pool: | | | | | | | |
| Cash on hand | | | | | | | 4,235 |
| Cash deposits | | | | | | | 182,732 |
| Total cash | | | | | | | <u>186,967</u> |
| Investments managed by trustee: | | | | | | | |
| Money Market Mutual Funds | AAAm | <u>\$ 9,590,702</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>9,590,702</u> |
| Total cash and investments | | | | | | | <u>\$ 132,575,806</u> |

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

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2019

NOTE 2: CASH AND INVESTMENTS (Continued)

Fair Value Measurements

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

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

The County has the following recurring fair value measurements as of June 30, 2019:

| Investments | Total | Fair Value Measurements Using Level 2 |
|---|----------------|--|
| Negotiable Certificates of Deposit | \$ 10,086,388 | \$ 10,086,388 |
| U.S. Agency Securities | 43,013,120 | 43,013,120 |
| Supranational Obligations | 2,000,000 | 2,000,000 |
| Corporate Notes | 34,367,510 | 34,367,510 |
| Total investments subject to fair value hierarchy | 89,467,018 | \$ 89,467,018 |
| Investments not subject to fair value hierarchy | | |
| LAIF | 16,425,013 | |
| CAMP | 14,301,638 | |
| Total investments | \$ 120,193,669 | |

The valuation of 2a-7 money market mutual funds held by the County is at one-dollar net asset value (NAV) per share. The total value of these at June 30, 2019 was \$9,590,702, with zero unfunded commitments. The redemption frequency is daily and redemption notice period of intra-daily. This type of investment primarily invests in short-term U.S. Treasury and government securities (including repurchase agreements collateralized by U.S. Treasury and government agency securities).

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2019

NOTE 2: CASH AND INVESTMENTS (Continued)

Investment Pool

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

Certain agencies outside the County reporting entity participate in the Pool. The participation of these agencies is both voluntary and involuntary and is reported as part of the Investment Trust Fund. The involuntary participation in the Pool totals \$65,448,387 as of June 30, 2019.

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

| Investments | Fair Value | Principal | Interest Rate | Maturity Range |
|------------------------------------|-----------------------|-----------------------|---------------|-----------------|
| LAIF | \$ 16,425,013 | \$ 16,425,013 | 2.39% | 8/23/19* |
| CAMP | 14,301,638 | 14,301,638 | 2.45% | 12/20/19* |
| Negotiable Certificates of Deposit | 10,086,388 | 10,087,000 | 1.40-3.20% | 9/17/19-5/30/24 |
| U.S. Agency Securities | 43,013,120 | 43,000,000 | 1.25-3.25% | 8/1/19-4/15/24 |
| Supranational Obligations | 2,000,000 | 2,000,000 | 1.93% | 4/27/22 |
| Corporate Notes | 34,367,510 | 34,000,000 | 1.55-5.00% | 7/8/19-3/15/24 |
| Total investments | <u>\$ 120,193,669</u> | <u>\$ 119,813,651</u> | | |

* LAIF and CAMP are investment pools, and as such, their maturities are measured as a weighted average; LAIF being 173 days and CAMP being 54 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, 2019:

Statement of Net Position:

| | |
|---|-----------------------|
| Net position held for pool participants | <u>\$ 122,821,785</u> |
| Equity of internal pool participants | \$ 49,280,933 |
| Equity of external pool participants | <u>73,540,852</u> |
| Total equity | <u>\$ 122,821,785</u> |

Statement of Changes in Net Position:

| | |
|---|-----------------------|
| Net position at July 1, 2018 | \$ 116,751,730 |
| Net change in investment by pool participants | <u>6,070,055</u> |
| Net position at June 30, 2019 | <u>\$ 122,821,785</u> |

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2019

NOTE 3: CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2019 for the governmental activities and business-type activities are as follows:

| | Balance July 1, 2018 | Increases | Decreases | Balance June 30, 2019 |
|--|-------------------------|----------------------|-----------------------|--------------------------|
| Governmental activities: | | | | |
| Capital assets, not being depreciated: | | | | |
| Land | \$ 6,641,474 | \$ 110,000 | \$ - | \$ 6,751,474 |
| Construction in progress | 34,014,211 | 34,389,212 | (5,226,339) | 63,177,084 |
| Total capital assets, not being depreciated | <u>40,655,685</u> | <u>34,499,212</u> | <u>(5,226,339)</u> | <u>69,928,558</u> |
| Capital assets, being depreciated: | | | | |
| Structures and improvements | 74,715,172 | 1,125,641 | - | 75,840,813 |
| Equipment | 41,321,627 | 1,954,256 | (3,239,286) | 40,036,597 |
| Roads | 365,135,250 | 3,438,106 | - | 368,573,356 |
| Bridges | 10,888,194 | - | - | 10,888,194 |
| Total capital assets, being depreciated | <u>492,060,243</u> | <u>6,518,003</u> | <u>(3,239,286)</u> | <u>495,338,960</u> |
| Less accumulated depreciation for: | | | | |
| Structures and improvements | (40,700,684) | (2,139,102) | - | (42,839,786) |
| Equipment | (34,923,570) | (1,451,588) | 3,239,286 | (33,135,872) |
| Roads | (344,431,492) | (1,219,428) | - | (345,650,920) |
| Bridges | (4,962,947) | (435,527) | - | (5,398,474) |
| Total accumulated depreciation | <u>(425,018,693)</u> | <u>(5,245,645)</u> | <u>3,239,286</u> | <u>(427,025,052)</u> |
| Total capital assets, being depreciated, net | <u>67,041,550</u> | <u>1,272,358</u> | <u>-</u> | <u>68,313,908</u> |
| Governmental activities, net | <u>\$ 107,697,235</u> | <u>\$ 35,771,570</u> | <u>\$ (5,226,339)</u> | <u>\$ 138,242,466</u> |
| Business-type activities: | | | | |
| Capital assets, not being depreciated: | | | | |
| Land | \$ 2,083,017 | \$ - | \$ - | \$ 2,083,017 |
| Capital assets, being depreciated: | | | | |
| Structures and improvements | 17,541,891 | 545,167 | - | 18,087,058 |
| Equipment | 2,754,041 | 100,211 | (338,418) | 2,515,834 |
| Total capital assets, being depreciated | <u>20,295,932</u> | <u>645,378</u> | <u>(338,418)</u> | <u>20,602,892</u> |
| Less accumulated depreciation for: | | | | |
| Structures and improvements | (11,146,801) | (447,856) | - | (11,594,657) |
| Equipment | (2,007,607) | (274,840) | 338,418 | (1,944,029) |
| Total accumulated depreciation | <u>(13,154,408)</u> | <u>(722,696)</u> | <u>338,418</u> | <u>(13,538,686)</u> |
| Total capital assets, being depreciated, net | <u>7,141,524</u> | <u>(77,318)</u> | <u>-</u> | <u>7,064,206</u> |
| Business-type activities, net | <u>\$ 9,224,541</u> | <u>\$ (77,318)</u> | <u>\$ -</u> | <u>\$ 9,147,223</u> |

Capital assets with a net book value of zero (net of accumulated depreciation of \$8,781) were transferred from governmental activities to business-type activities to during the year.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2019

NOTE 3: CAPITAL ASSETS (Continued)

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

Governmental activities:

| | |
|--|---------------------|
| General government | \$ 2,367,852 |
| Public protection | 736,155 |
| Public ways and facilities | 1,916,001 |
| Health and sanitation | 106,637 |
| Public assistance | 49,694 |
| Education | 11,448 |
| Recreation and cultural services | 49,298 |
| Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets | <u>8,560</u> |
| Total depreciation expense - governmental activities | <u>\$ 5,245,645</u> |

Business-type activities:

| | |
|---|-------------------|
| Solid Waste | \$ 10,668 |
| Ambulance | 459,587 |
| Airport | <u>243,660</u> |
| Total depreciation expense - business-type activities | <u>\$ 713,915</u> |

NOTE 4: LONG-TERM DEBT

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

| | Balance July 1, 2018 | Additions | Deletions | Balance June 30, 2019 | Due Within One Year |
|----------------------------------|-------------------------|----------------------|------------------------|--------------------------|------------------------|
| Governmental activities: | | | | | |
| Accrued claims | \$ 9,001,000 | \$ 3,555,176 | \$ (3,236,176) | \$ 9,320,000 | \$ 1,893,021 |
| Compensated absences | 3,882,409 | 1,635,233 | (1,461,228) | 4,056,414 | 1,811,747 |
| Bonds payable | 33,865,000 | 4,900,000 | (5,804,000) | 32,961,000 | 1,108,000 |
| Plus premium | 512,465 | 18,217 | (70,738) | 459,944 | 16,390 |
| Note payable | <u>40,116</u> | <u>-</u> | <u>(40,116)</u> | <u>-</u> | <u>-</u> |
| Total governmental activities | <u>\$ 47,300,990</u> | <u>\$ 10,108,626</u> | <u>\$ (10,612,258)</u> | <u>\$ 46,797,358</u> | <u>\$ 4,829,158</u> |
| Business-type activities: | | | | | |
| Compensated absences | \$ 54,686 | \$ 23,298 | \$ (31,657) | \$ 46,327 | \$ 34,776 |
| Landfill closure and postclosure | 3,033,697 | 90,427 | (146,224) | 2,977,900 | 150,460 |
| Note payable | <u>50,000</u> | <u>-</u> | <u>(50,000)</u> | <u>-</u> | <u>-</u> |
| Total business-type activities | <u>\$ 3,138,383</u> | <u>\$ 113,725</u> | <u>\$ (227,881)</u> | <u>\$ 3,024,227</u> | <u>\$ 185,236</u> |

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

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2019

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 refunded the 2006 Judgment Obligation Bonds to reduce its total debt service payments over 19 years by \$570,781 and to obtain an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$436,325. The County pays principal and interest semi-annually that began on November 1, 2018 and will end on November 1, 2036. The balance at June 30, 2019 is \$4,675,000 and is presented in governmental activities. Annual principal and interest payments range from \$331,894 to \$341,025.

On December 1, 2014, the County entered into an agreement with Umpqua Bank for the \$8,205,000 Taxable Pension Obligation Refunding Bonds to pay off the CalPERS safety Tier 1 side fund. The County pays principal and interest quarterly that began on March 1, 2015 and will end on June 1, 2032. The interest rate is 4%. The balance at June 30, 2019 is \$7,241,000 and is presented in governmental activities. Annual principal and interest payments range from \$588,140 to \$883,550.

On March 1, 2018, the County entered into an agreement with the California Municipal Finance Authority for the \$21,640,000 Lease Revenue Bonds to finance: (1) the County match for the New County Jail; (2) the extension of infrastructure throughout the Law and Justice Center campus; (3) the County match for the New Juvenile Detention Facility; and (4) the replacement of the County's Enterprise Resource Planning system and upgrade of the County computer network. The County pays principal and interest semi-annually that began on June 1, 2018 and will end on December 1, 2047. The interest rate varies from 3% to 4%. The balance at June 30, 2019 is \$21,045,000 and is presented in governmental activities. Annual principal and interest payments range from \$1,013,650 to \$1,367,000.

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

| Year Ending June 30, | Governmental activities | |
|-------------------------|-------------------------|----------------------|
| | Principal | Interest |
| 2020 | \$ 1,108,000 | \$ 1,182,565 |
| 2021 | 1,177,000 | 1,138,055 |
| 2022 | 1,247,000 | 1,087,635 |
| 2023 | 1,328,000 | 1,036,415 |
| 2024 | 1,403,000 | 984,270 |
| 2025-2029 | 7,864,000 | 4,063,046 |
| 2030-2034 | 6,684,000 | 2,645,721 |
| 2035-2039 | 4,335,000 | 1,748,227 |
| 2040-2044 | 4,030,000 | 1,053,672 |
| 2045-2048 | 3,785,000 | 280,665 |
| Total | <u>\$ 32,961,000</u> | <u>\$ 15,220,271</u> |

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2019

NOTE 5: INTERFUND TRANSACTIONS

Advances to/from other funds

Advances to/from other funds represent long-term cash advances to support various agencies' cash flow needs. The following schedule briefly summarizes the amounts of advances to/from other funds at June 30, 2019:

| Receivable Fund | Payable Fund | Amount |
|------------------|------------------------------------|---------------|
| General | Investment Trust | \$ 676,000 |
| Roads | General | 408,514 |
| Internal Service | Community Development Block Grants | 323,329 |
| | County Capital | 6,118,290 |
| | Road Construction | 4,360,500 |
| | Other Governmental | 584,800 |
| | Internal Service | 831,877 |
| | | 12,218,796 |
| | | \$ 13,303,310 |

The County Board of Supervisors authorized an advance from the General Fund to the Investment Trust Fund to cover a cash deficit in the Resources Conservation District subaccount. The outstanding balance at June 30, 2019 totaled \$676,000.

The General Fund borrowed from the Roads Fund for the purchase of the land for the Law and Justice Center. The outstanding balance at June 30, 2019 totaled \$408,514.

The County Board of Supervisors authorized advances from the Workers' Compensation Internal Service Fund to the Community Development Block Grants Fund to cover cash deficit due to timing of grant payments from the State. The outstanding balance at June 30, 2019 totaled \$323,329.

The County Board of Supervisors authorized advances from the Workers' Compensation and Post Retirement Insurance internal service funds to County Capital Fund to cover cash deficits due to timing of grant payments. The outstanding balances at June 30, 2019 totaled \$854,300 and \$5,263,990, respectively.

The County Board of Supervisors authorized advances to cover cash deficits in the Road Construction Fund, which borrowed from the Workers' Compensation Internal Service Fund. The outstanding balance at June 30, 2019 totaled \$4,360,500.

The County Board of Supervisors authorized advances to cover cash deficits in the National Disaster Resilience other governmental funds, which borrowed from the Workers' Compensation Internal Service Fund. The outstanding balance at June 30, 2019 totaled \$584,800.

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, 2019 totaled \$831,877.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2019

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, 2019:

| <u>Transfer From</u> | <u>Transfer To</u> | <u>Amount</u> |
|----------------------|--------------------|---------------------|
| General | Roads | \$ 942,066 |
| | Health and Welfare | 3,006,519 |
| | County Fire | 520,306 |
| | County Capital | 826,000 |
| | Road Construction | 717,525 |
| | Other Governmental | 240,211 |
| | Ambulance | 56,808 |
| | Airport | 14,429 |
| | | <u>6,323,864</u> |
| Roads | Road Construction | <u>2,043,860</u> |
| Health and Welfare | Other Governmental | <u>10,517</u> |
| Other Governmental | General | 4,531 |
| | County Capital | 168,928 |
| | Ambulance | 339,300 |
| | | <u>512,759</u> |
| Airport | Other Governmental | <u>100,441</u> |
| Internal Service | Roads | <u>109,515</u> |
| | | <u>\$ 9,100,956</u> |

The General Fund made contributions of \$6,323,864 to other funds to offset operating costs of the programs. Of the amount transferred out, the County Capital Fund received \$826,000 for roofing projects (\$315,013) and repayment of advances from other funds (\$400,000), the Health and Welfare Fund received 3,006,519 representing transfer of vehicle license fee revenue received from the State, the Road Construction Fund received \$717,525 to cover the County's share of 2017 and 2018 flood damage, and the Roads Fund received \$942,066 to offset operational road treatment costs.

The Road Construction Fund received \$2,043,860 from the Roads Fund for major road projects.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2019

NOTE 6: PENSION PLANS

General Information about the Pension Plans

Pension Plans Description, Benefits Provided, and Employees Covered – All of the County’s qualified employees are eligible to participate in the County’s Miscellaneous Pension Plan, an agent multiple-employer defined benefit pension plan, or the County’s Safety Pension Plan, a cost-sharing multiple-employer defined benefit pension plan. Both Pension Plans are administered by the California Public Employees’ Retirement System (CalPERS). Outside agencies associated with the County also participate in the County’s Miscellaneous Pension Plan, so the departments and funds of the County, along with these outside agencies, are in a cost-sharing arrangement in which all risks and costs are shared proportionately. A full description of the Pension Plans regarding number of employees covered, benefit provisions, assumptions (for funding, but not accounting purposes), and membership information are listed in the June 30, 2016 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 at June 30, 2019 are summarized as follows:

Miscellaneous Plan:

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

Safety Plan:

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

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2019

NOTE 6: PENSION PLANS (Continued)

Contributions – Section 20814(c) of the California Public Employees’ Retirement Law (PERL) requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS’ annual actuarial valuation process. The Miscellaneous Plan’s actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Safety Plan’s actuarially determined rate is based on the estimated amount necessary to pay the Safety Plan’s allocated share of the risk pool’s costs of benefits earned by employees during the year, and any unfunded accrued liability. The County is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. 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 measurement period ended June 30, 2018 (the measurement date), the active employee contribution rates were 7.000%, 6.250%, 9.000%, 9.000%, and 11.500% of member earnings, and the employer contribution rates were 20.846%, 20.846%, 19.723%, 14.971%, and 11.990% of member earnings for the Miscellaneous First and Second Tier Plans, the Miscellaneous PEPPA Plan, the Safety First Tier Plan, the Safety Second Tier Plan, and the Safety PEPPA 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, 2019, the County contributed \$6,725,923 and \$2,815,267 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, 2019, the County reported a liability of \$85,142,907 and \$22,691,861 for its proportionate shares of the Miscellaneous and Safety Plans’ net pension liabilities, respectively. The net pension liabilities were measured as of June 30, 2018, using an annual actuarial valuation as of June 30, 2017 rolled forward to June 30, 2018 using standard update procedures. The County’s proportion of the Miscellaneous Plan’s net pension liability was based on its fiscal year 2017-18 total contributions to the Miscellaneous Plan relative to all fiscal year 2017-18 contributions to the Miscellaneous Plan. The County’s proportions of the Miscellaneous Plan’s net pension liability as of June 30, 2018 and 2017 were 92.37612% and 91.51202%, respectively, for an increase of 0.86410%. 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, 2018 and 2017 were 0.23548% and 0.22583%, respectively, for an increase of 0.00965%.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2019

NOTE 6: PENSION PLANS (Continued)

For the year ended June 30, 2019, the County recognized pension expense of \$16,130,388 and \$2,662,000 for the Miscellaneous and Safety Plans, respectively. At June 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

| | <u>Deferred Outflows of Resources</u> | <u>Deferred Inflows of Resources</u> |
|---|---|--|
| Miscellaneous Plan: | | |
| Contributions subsequent to the measurement date | \$ 6,725,923 | \$ - |
| Differences between expected and actual experience | 1,851,258 | (20,251) |
| Change in assumptions | 636,308 | (626,592) |
| Net differences between projected and actual earnings on plan investments | 621,652 | - |
| Change in employer's proportion | 458,223 | (83,258) |
| Difference between the employer's contributions and the employer's proportionate share of contributions | <u>670,666</u> | <u>-</u> |
| Total Miscellaneous Pension Plan | <u>10,964,030</u> | <u>(730,101)</u> |
| Safety Plan: | | |
| Contributions subsequent to the measurement date | 2,815,267 | - |
| Differences between expected and actual experience | 576,813 | (2,188) |
| Change in assumptions | 2,633,985 | (355,372) |
| Net differences between projected and actual earnings on plan investments | 181,755 | - |
| Change in employer's proportion | 679,567 | (276,168) |
| Difference between the employer's contributions and the employer's proportionate share of contributions | <u>-</u> | <u>(674,359)</u> |
| Total Safety Pension Plan | <u>6,887,387</u> | <u>(1,308,087)</u> |
| Total | <u>\$ 17,851,417</u> | <u>\$ (2,038,188)</u> |

The \$6,725,923 and \$2,815,267 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, 2020. The remainder reported as deferred outflows and inflows of resources related to pension will be recognized as pension expense as follows:

| <u>Year Ending June 30,</u> | <u>Deferred Outflows / (Inflows) of Resources</u> | |
|---------------------------------|---|---------------------|
| | <u>Miscellaneous Plan</u> | <u>Safety Plan</u> |
| 2020 | \$ 4,892,464 | \$ 2,228,755 |
| 2021 | 925,738 | 1,378,941 |
| 2022 | (1,821,033) | (657,719) |
| 2023 | <u>(489,163)</u> | <u>(185,944)</u> |
| Total | <u>\$ 3,508,006</u> | <u>\$ 2,764,033</u> |

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2019

NOTE 6: PENSION PLANS (Continued)

Actuarial Assumptions – The June 30, 2017 valuation was rolled forward to determine the June 30, 2018 total pension liability, based on the following actuarial method and assumptions:

| | |
|-------------------------------------|--|
| Actuarial Cost Method | Entry-Age Normal |
| Actuarial Assumptions: | |
| Discount Rate | 7.15% |
| Inflation | 2.50% |
| Salary Increases | Varies by Entry Age and Service |
| Investment Rate of Return | 7.15% Net of Pension Plan Investment Expenses, includes Inflation |
| Mortality Rate Table ⁽¹⁾ | Derived using CalPERS' Membership Data for all Funds |
| Post Retirement Benefit Increase | Contract COLA up to 2.0% 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 table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

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

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

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

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2019

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' CAFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-term Investment; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

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

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

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

| | Discount Rate - 1% (6.15%) | Current Discount Rate (7.15%) | Discount Rate + 1% (8.15%) |
|--|-------------------------------|----------------------------------|-------------------------------|
| County's Proportionate Share of Pension Plans' Net Pension Liability: | | | |
| Miscellaneous Plan | \$ 117,549,534 | \$ 85,142,907 | \$ 58,066,685 |
| Safety Plan | 36,601,586 | 22,691,861 | 11,295,332 |
| Total | <u>\$ 154,151,120</u> | <u>\$ 107,834,768</u> | <u>\$ 69,362,017</u> |

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

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2019

NOTE 7: OTHER POSTEMPLOYMENT BENEFITS PLAN

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

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

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

Contributions – The County currently contributes based on a pay-as-you-go funding method, that is, benefits are payable when due. For fiscal year 2018-19, the County contributed \$942,505 in benefit payments. Employees are not required to contribute to the OPEB Plan.

Employees Covered by Benefit Terms – At June 30, 2019, the following number of participants were covered by the benefit terms:

| | |
|--|---------------------|
| Inactives currently receiving benefits | 187 |
| Inactives entitled to but not yet receiving benefits | 498 |
| Active employees | <u>609</u> |
| Total | <u><u>1,294</u></u> |

Total OPEB Liability – At June 30, 2019, the County reported a liability of \$30,655,029 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, 2018 as determined by an actuarial valuation as of June 30, 2017. The County’s proportion of the total OPEB liability was based on its 2017-18 number of employees relative to all 2017-18 number of County and Council employees. The County’s proportionate share based on its number of employees as of June 30, 2018 and 2017 were 99.51618% and 99.50926%, respectively, for an increase of 0.00692%.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2019

NOTE 7: OTHER POSTEMPLOYMENT BENEFITS PLAN (Continued)

Actuarial Assumptions – For the measurement period ended June 30, 2018 (the measurement date), the total OPEB liability was determined using a June 30, 2017 valuation date. The June 30, 2018 total OPEB liability was based on the following actuarial method and assumptions:

| | |
|---------------------------|--|
| Valuation Date: | June 30, 2017 |
| Actuarial Cost Method: | Entry Age Normal |
| Actuarial Assumptions: | |
| Discount Rate | 3.87% |
| Investment Rate of Return | n/a |
| General Inflation | 2.75% |
| Mortality Improvement | Mortality Improvement Scale MP-2017 |
| Salary Increases | 3.00% |
| Medical Trend | <i>Non-Medicare:</i> 7.5% for 2019, decreasing to an ultimate rate of 4.0% in 2076 |
| | <i>Medicare:</i> 6.5% for 2019, decreasing to an ultimate rate of 4.0% in 2076 |
| PEMHCA Minimum Increases | 4.25% annually |

Other demographic assumptions used in the June 30, 2017 valuation were based on the results of the 2014 *CalPERS Experience Study and Review of Actuarial Assumptions* report (Experience Study) for the period from 1997 to 2011, including updates to termination, disability, mortality assumptions, and retirement rates. The Experience Study report can be obtained from the CalPERS website at www.calpers.ca.gov.

Discount Rate – The discount rate used to measure the total OPEB liability was based on the Bond Buyer 20-Bond Index as of June 30, 2018.

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

| | |
|--|-----------------------------|
| Balance at June 30, 2018 | <u>\$ 30,671,000</u> |
| Changes for the year: | |
| Service cost | 1,286,461 |
| Interest | 1,127,161 |
| Changes in assumptions | (1,335,557) |
| Benefit payments and refunds | <u>(945,000)</u> |
| Net changes | <u>133,065</u> |
| Balance at June 30, 2019 | <u><u>\$ 30,804,065</u></u> |
| County's proportion of the total OPEB liability | 99.51618% |
| County's proportionate share of the OPEB liability | \$ 30,655,029 |

Change in Assumptions – For the June 30, 2018 measurement date, the discount rate increased from 3.58% to 3.87%.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2019

NOTE 7: OTHER POSTEMPLOYMENT BENEFITS PLAN (Continued)

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

| | Discount Rate -1% (2.87%) | Current Discount Rate (3.87%) | Discount Rate +1% (4.87%) |
|---|------------------------------|----------------------------------|------------------------------|
| County's Proportionate Share of OPEB Plan's Total OPEB Liability | \$ 35,624,845 | \$ 30,655,029 | \$ 26,655,903 |

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 | \$ 26,081,282 | \$ 30,655,029 | \$ 36,454,938 |

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB – For fiscal year 2018-19, the County recognized OPEB expense of \$1,819,590. At June 30, 2019, 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 | \$ - | \$ (3,928,463) |
| County's contributions subsequent to the measurement date | 942,505 | - |
| Total | \$ 942,505 | \$ (3,928,463) |

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2019

NOTE 7: OTHER POSTEMPLOYMENT BENEFITS PLAN (Continued)

The \$942,505 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 2019-20. Other amounts reported as deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows:

| Year Ending June 30 | |
|------------------------|-----------------------|
| 2020 | \$ (586,145) |
| 2021 | (586,145) |
| 2022 | (586,145) |
| 2023 | (586,145) |
| 2024 | (586,145) |
| Thereafter | <u>(997,738)</u> |
| Total | <u>\$ (3,928,463)</u> |

NOTE 8: RISK MANAGEMENT

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

All operating funds participate in the program and make payments to the internal service funds based on historical cost of the amounts needed to pay prior and current year claims, and to allow accrual of estimated incurred but not reported claims including loss adjustment expenses. Insurance premiums to commercial insurers are also processed through the internal service funds. There have been no settlements in excess of insurance coverage in the past three years. The total determined claims liability at June 30, 2019 is \$9,320,000. 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, 2019.

Changes in the internal service funds claims liabilities during the years ended June 30, 2018 and 2019 were as follows:

| Fiscal Year | Balance at July 1 | Current Year Claims and Changes in Estimates | Current Year Claim Payments | Balance at June 30 |
|----------------|----------------------|--|-----------------------------------|-----------------------|
| 2017-18 | \$ 8,748,000 | \$ 3,644,084 | \$ (3,391,084) | \$ 9,001,000 |
| 2018-19 | 9,001,000 | 3,555,176 | (3,236,176) | 9,320,000 |

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2019

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 \$2,977,900 reported as landfill closure and postclosure care liability at June 30, 2019, represents the cumulative amount reported to date based on the use of 100% of the estimated capacity of the Jamestown landfill and of the estimated capacity of the Groveland landfill. The County stopped accepting fill for the Groveland landfill during 2002. The Jamestown landfill was closed in 1995. Actual cost may be higher due to inflation, changes in technology, or changes in regulations. As both of the County's landfills have been closed, the County currently takes its waste to a nearby transfer station to be transferred out of state.

NOTE 10: DEFICIT FUND EQUITY

As of June 30, 2019, the following individual funds had deficit fund equity balances:

| Fund | Deficit |
|--------------------------|--------------|
| Solid Waste | \$ 2,045,670 |
| Workers' Compensation | 536,241 |
| Employee Leave Liability | 4,874,059 |

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

The internal service funds (Workers' Compensation and Employee Leave Liability) deficit net position are expected to be eliminated via charges to other County funds. The County's plan is to have the Workers' Compensation Fund positive in a little over a year. The expected decrease in the deficit in fiscal year 2020 is \$435,000. The County's plan to decrease the deficit in Employees Leave Liability Fund was to cap the accrual levels in all bargaining units at a lower level and to charge County funds at a higher level over the next several fiscal years. The expected decrease in the deficit in fiscal year 2020 is \$300,000.

**COUNTY OF TUOLUMNE, CALIFORNIA
 NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
 FOR THE YEAR ENDED JUNE 30, 2019**

NOTE 11: COMMITMENTS AND CONTINGENCIES

Commitments

At June 30, 2019, the significant construction commitments included \$15,649,935 for the County Jail at the Law and Justice Center. In addition, the County’s encumbrances as of June 30, 2019 were as follows:

| Fund | Encumbrances |
|----------------|--------------|
| General | \$ 476,886 |
| Roads | 4,195 |
| County Fire | 403 |
| County Capital | 132,055 |
| Solid Waste | 9,250 |
| Ambulance | 238,778 |

Contingencies

Grants and subventions

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

Litigation

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

NOTE 12: JOINT VENTURES

Central Sierra Child Support Agency

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

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

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2019

NOTE 12: JOINT VENTURES (Continued)

Tuolumne County Economic Development Authority

On September 15, 2008, the County of Tuolumne and the City of Sonora created the Tuolumne County Economic Development Authority (TCEDA). The TCEDA is a public entity separate and apart from the County and City. TCEDA is governed by a board of seven members. Two (2) appointed from each the County Board of Supervisors and the City Council of Sonora and three (3) at-large member appointed by the City and County members of the governing board. The TCEDA has the power to administer, carryout and implement economic development for Tuolumne County. The County does not have an equity interest in TCEDA. The County contributed \$344,292 to TCEDA during the year ended June 30, 2019.

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, 2020.

Per the 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.

NOTE 13: SUBSEQUENT EVENT

Coronavirus

Subsequent to year end, the World Health Organization declared the spread of the novel Coronavirus (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the County, COVID-19 may impact various areas of operations and financial results, including, but not limited to, costs for emergency preparedness and shortages of personnel. Management believes the County is taking appropriate actions to mitigate the negative impact, however, the full impact of COVID-19 is unknown and cannot be reasonably estimated as these events are still developing.

From the time of the California governor issuing the stay-in-place order, all County libraries, youth centers, and recreation services have been closed. Many County departments were not open to the public during phase 1. Some are slowly opening in phase 2. In the State's May revised budget, the County has been allocated \$5,576,000 for Coronavirus Relief. These funds are to be used for COVID-19 expenses incurred during the event.

An aerial photograph of a town built on a hillside. The town features several buildings, including a prominent white church with a tall, pointed steeple on the left. A large, multi-story building with a red roof and many windows is in the center. Other smaller houses and buildings are scattered across the hillside, surrounded by green trees. The text "Required Supplementary Information" is overlaid in the center of the image.

Required Supplementary Information

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

| Fiscal Year | Measurement Period | County's Proportion of the Net Pension Liability | County's Proportionate Share of the Net Pension Liability | County's Covered 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: | | | | | | |
| 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: | | | | | | |
| 2019 | 2018 | 0.23548% | \$ 22,691,861 | \$ 10,231,142 | 221.79% | 75.26% |
| 2018 | 2017 | 0.22583% | 22,395,910 | 9,450,502 | 236.98% | 73.31% |
| 2017 | 2016 | 0.22056% | 19,084,961 | 8,722,242 | 218.81% | 74.06% |
| 2016 | 2015 | 0.20701% | 14,208,731 | 7,382,620 | 192.46% | 78.40% |
| 2015 | 2014 | 0.33072% | 20,578,819 | 7,563,748 | 272.07% | 80.43% |

Notes to Schedule:

Benefit changes: The figures above do not include any liability impact that may have resulted from plan changes which occurred after the June 30, 2016 valuation date. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes).

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

* - GASB 68 was implemented in 2015 (2014 measurement period). Therefore, only five 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: | | | | | |
| 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: | | | | | |
| 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 six 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 |
|----------------|-----------------------|--|--|---|--|
| 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 two 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, 2019**

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|---|-------------------|-------------------|-------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Taxes | \$ 30,753,125 | \$ 31,148,435 | \$ 31,584,519 | \$ 436,084 |
| Licenses and permits | 2,502,293 | 2,493,840 | 2,526,736 | 32,896 |
| Fines, forfeits, and penalties | 1,574,146 | 1,564,146 | 1,493,774 | (70,372) |
| Investment earnings, rents, and concessions | 390,842 | 381,742 | 370,460 | (11,282) |
| Intergovernmental: | | | | |
| State | 24,897,580 | 24,952,849 | 21,791,673 | (3,161,176) |
| Federal | 4,054,204 | 4,838,011 | 5,069,230 | 231,219 |
| Other | 691,477 | 671,477 | 676,192 | 4,715 |
| Charges for services | 9,858,235 | 9,748,510 | 9,649,138 | (99,372) |
| Miscellaneous | 259,584 | 325,391 | 321,053 | (4,338) |
| Total revenues | <u>74,981,486</u> | <u>76,124,401</u> | <u>73,482,775</u> | <u>(2,641,626)</u> |
| Expenditures: | | | | |
| General government: | | | | |
| Board of supervisors | 690,333 | 729,657 | 714,526 | 15,131 |
| Appropriation for contingencies | 750,165 | 643,719 | - | 643,719 |
| County administrative office | 1,453,776 | 1,448,468 | 1,446,939 | 1,529 |
| County auditor-controller | 1,604,941 | 1,586,121 | 1,560,651 | 25,470 |
| Treasurer-tax collector | 591,681 | 582,438 | 526,565 | 55,873 |
| Assessor-recorder | 1,560,227 | 1,546,807 | 1,544,928 | 1,879 |
| Recorder-modernization | 131,685 | 131,685 | 97,075 | 34,610 |
| Archives | 172,077 | 169,660 | 163,292 | 6,368 |
| Office of revenue recovery | 665,392 | 697,819 | 701,872 | (4,053) |
| County counsel | 1,229,088 | 1,296,247 | 1,248,393 | 47,854 |
| Human resources | 610,561 | 617,766 | 618,278 | (512) |
| County clerk - elections | 672,352 | 675,052 | 652,250 | 22,802 |
| Facilities management | 3,419,839 | 3,423,663 | 3,161,983 | 261,680 |
| General services department | - | 142,543 | 139,863 | 2,680 |
| Economic development and promotion | 1,584,792 | 1,641,417 | 1,595,349 | 46,068 |
| Economic development department | - | 1,183 | 1,182 | 1 |
| Information technology | 4,560,920 | 4,726,959 | 3,890,588 | 836,371 |
| Outside agency partners | 448,412 | 446,755 | 454,631 | (7,876) |
| Radio/communications | 110,604 | 117,334 | 108,972 | 8,362 |
| Debt service | 2,699,415 | 2,865,905 | 2,448,167 | 417,738 |
| Total general government | <u>22,956,260</u> | <u>23,491,198</u> | <u>21,075,504</u> | <u>2,415,694</u> |
| Public protection: | | | | |
| CAO emergency services | 158,119 | 244,694 | 253,846 | (9,152) |
| CAO homeland security | 166,951 | 166,951 | 16,262 | 150,689 |
| OES - tree mortality hazard | 3,298,291 | 3,517,980 | 3,564,193 | (46,213) |
| Master Stewardship Grant | 2,500,000 | 2,500,000 | 528,620 | 1,971,380 |
| Transfer to outside fire districts | 8,439 | 8,439 | 8,439 | - |
| Donnell fire | 58,000 | - | - | - |
| Hazardous fuel reduction grant | 550,000 | 550,000 | 12,669 | 537,331 |
| Grand jury | 35,526 | 37,571 | 32,710 | 4,861 |
| District attorney | 2,242,015 | 2,242,988 | 2,132,345 | 110,643 |
| Victim witness prosecution program | 312,746 | 407,433 | 329,016 | 78,417 |
| District attorney victim advocacy/outreach | 208,788 | 226,791 | 211,985 | 14,806 |
| KC child advocacy | 155,480 | 148,237 | 145,392 | 2,845 |
| Public defender | 967,878 | 954,688 | 943,462 | 11,226 |
| PD Conflict division | - | 312 | 311 | 1 |
| County - court related AB 233 | 1,017,944 | 1,009,944 | 987,479 | 22,465 |
| Sheriff - coroner | 11,502,313 | 11,615,959 | 11,485,144 | 130,815 |
| Sheriff - courtroom security | 1,001,355 | 1,119,526 | 981,811 | 137,715 |
| Sheriff - communications | 1,490,228 | 1,590,492 | 1,591,398 | (906) |
| Tuolumne narcotics team | 662,137 | 472,190 | 442,214 | 29,976 |
| County jail | 6,340,599 | 6,677,758 | 6,421,038 | 256,720 |

(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, 2019

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|--|-----------------------|-----------------------|---------------------|---|
| | Original | Final | | |
| Public protection (continued): | | | | |
| Probation | \$ 4,770,809 | \$ 4,726,944 | \$ 4,421,718 | \$ 305,226 |
| Regional Juvenile Center | 1,704,502 | 1,644,840 | 1,533,170 | 111,670 |
| Agriculture - weights and measures | 709,217 | 750,280 | 728,448 | 21,832 |
| Community resources agency | 4,130,259 | 4,380,295 | 4,270,248 | 110,047 |
| Cannabis compliance | 166,438 | 104,733 | 85,307 | 19,426 |
| Animal control | 990,283 | 1,077,670 | 910,253 | 167,417 |
| Total public protection | <u>45,148,317</u> | <u>46,176,715</u> | <u>42,037,478</u> | <u>4,139,237</u> |
| Public ways and facilities: | | | | |
| Special district administration | 111,386 | 117,021 | 92,157 | 24,864 |
| Health and sanitation: | | | | |
| Sheriff - emergency medical communications | 23,519 | 23,710 | 16,844 | 6,866 |
| Air pollution | 972,268 | 1,002,432 | 616,672 | 385,760 |
| Total health and sanitation | <u>995,787</u> | <u>1,026,142</u> | <u>633,516</u> | <u>392,626</u> |
| Public assistance: | | | | |
| Veterans services | 251,986 | 249,049 | 228,181 | 20,868 |
| Education: | | | | |
| Library | 1,162,088 | 1,236,011 | 1,236,750 | (739) |
| Recreation and cultural services: | | | | |
| Sheriff - boat patrol | 658,412 | 690,796 | 651,795 | 39,001 |
| County recreation | 724,997 | 761,865 | 606,744 | 155,121 |
| Standard Park | 291,871 | 297,727 | 275,834 | 21,893 |
| Youth centers | 267,874 | 267,874 | 260,245 | 7,629 |
| Total recreation and cultural services | <u>1,943,154</u> | <u>2,018,262</u> | <u>1,794,618</u> | <u>223,644</u> |
| Total expenditures | <u>72,568,978</u> | <u>74,314,398</u> | <u>67,098,204</u> | <u>7,216,194</u> |
| Excess of revenues over expenditures | <u>2,412,508</u> | <u>1,810,003</u> | <u>6,384,571</u> | <u>4,574,568</u> |
| Other financing sources (uses): | | | | |
| Transfers in | 170,020 | 6,020 | 4,531 | (1,489) |
| Transfers out | (6,396,657) | (6,323,865) | (6,323,864) | 1 |
| Loan proceeds | 1,342,875 | 1,342,875 | - | (1,342,875) |
| Refunding bonds issued | - | 4,900,000 | 4,900,000 | - |
| Premium on refunding bonds issued | - | 18,217 | 18,217 | - |
| Payment to refunded bond escrow agent | - | (4,757,057) | (4,757,057) | - |
| Proceeds from sale of capital assets | 15,000 | 15,000 | 27,341 | 12,341 |
| Total other financing sources (uses) | <u>(4,868,762)</u> | <u>(4,798,810)</u> | <u>(6,130,832)</u> | <u>(1,332,022)</u> |
| Changes in fund balance (budgetary basis) | <u>\$ (2,456,254)</u> | <u>\$ (2,988,807)</u> | 253,739 | <u>\$ 3,242,546</u> |
| Basis adjustment: | | | | |
| Agency funds allocation | | | 135,230 | |
| Change in fund balance (GAAP basis) | | | 388,969 | |
| Fund balance, beginning of year | | | 7,460,831 | |
| Fund balance, end of year | | | <u>\$ 7,849,800</u> | |

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

COUNTY OF TUOLUMNE, CALIFORNIA
REQUIRED SUPPLEMENTARY INFORMATION - UNAUDITED
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - ROADS SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2019

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---|-------------------------|---------------------|---------------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Licenses and permits | \$ 106,400 | \$ 106,400 | \$ 132,563 | \$ 26,163 |
| Investment earnings, rents, and concessions | - | 487 | 5,293 | 4,806 |
| Intergovernmental: | | | | |
| State | 5,365,846 | 5,300,437 | 4,030,589 | (1,269,848) |
| Federal | 1,158,322 | 758,322 | 720,740 | (37,582) |
| Other | - | 416,200 | 646,385 | 230,185 |
| Charges for services | 1,872,518 | 2,783,484 | 2,322,608 | (460,876) |
| Miscellaneous | 1,000 | 1,025 | 22,624 | 21,599 |
| Total revenues | <u>8,504,086</u> | <u>9,366,355</u> | <u>7,880,802</u> | <u>(1,485,553)</u> |
| Expenditures: | | | | |
| Public ways and facilities: | | | | |
| Fleet | 924,990 | 925,160 | 880,459 | 44,701 |
| Public works administration | 2,654,524 | 2,606,868 | 2,353,397 | 253,471 |
| SB1 | 2,372,480 | 3,139,109 | 1,495,665 | 1,643,444 |
| Road maintenance | 5,238,625 | 4,578,048 | 3,969,397 | 608,651 |
| Total public ways and facilities | <u>11,190,619</u> | <u>11,249,185</u> | <u>8,698,918</u> | <u>2,550,267</u> |
| Deficiency of revenues under expenditures | <u>(2,686,533)</u> | <u>(1,882,830)</u> | <u>(818,116)</u> | <u>1,064,714</u> |
| Other financing sources: | | | | |
| Transfers in | 942,066 | 1,051,581 | 1,051,581 | - |
| Proceeds from sale of capital assets | - | - | 34,110 | 34,110 |
| Total other financing sources | <u>942,066</u> | <u>1,051,581</u> | <u>1,085,691</u> | <u>34,110</u> |
| Changes in fund balance (budgetary basis) | <u>\$ (1,744,467)</u> | <u>\$ (831,249)</u> | 267,575 | <u>\$ 1,098,824</u> |
| Basis adjustment: | | | | |
| Agency funds allocation | | | <u>(2,043,860)</u> | |
| Change in fund balance (GAAP basis) | | | (1,776,285) | |
| Fund balance, beginning of year | | | <u>10,105,745</u> | |
| Fund balance, end of year | | | <u>\$ 8,329,460</u> | |

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

COUNTY OF TUOLUMNE, CALIFORNIA
REQUIRED SUPPLEMENTARY INFORMATION - UNAUDITED
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - HEALTH AND WELFARE SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2019

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---|-------------------------|-----------------------|---------------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Fines, forfeits, and penalties | \$ 13,000 | \$ 13,000 | \$ 12,421 | \$ (579) |
| Investment earnings, rents, and concessions | 1,000 | 1,000 | 1,355 | 355 |
| Intergovernmental: | | | | |
| State | 22,951,930 | 22,018,201 | 21,745,640 | (272,561) |
| Federal | 12,109,022 | 11,741,597 | 11,047,732 | (693,865) |
| Other | 25,000 | 25,000 | 25,000 | - |
| Charges for services | 1,028,051 | 1,050,551 | 1,023,923 | (26,628) |
| Miscellaneous | 216,750 | 247,963 | 188,661 | (59,302) |
| Total revenues | <u>36,344,753</u> | <u>35,097,312</u> | <u>34,044,732</u> | <u>(1,052,580)</u> |
| Expenditures: | | | | |
| Health and sanitation: | | | | |
| Health | 5,617,541 | 5,600,257 | 4,171,906 | 1,428,351 |
| Tobacco control program | 407,740 | 456,740 | 377,924 | 78,816 |
| Women, infants, and children | 672,610 | 618,775 | 637,390 | (18,615) |
| Behavioral health | 13,424,950 | 12,273,010 | 9,867,872 | 2,405,138 |
| California children services | 323,000 | 310,000 | 239,726 | 70,274 |
| Total health and sanitation | <u>20,445,841</u> | <u>19,258,782</u> | <u>15,294,818</u> | <u>3,963,964</u> |
| Public assistance: | | | | |
| Social services administration | 17,102,274 | 17,320,994 | 13,961,627 | 3,359,367 |
| Welfare and security | 8,869,730 | 8,938,409 | 7,476,595 | 1,461,814 |
| Total public assistance | <u>25,972,004</u> | <u>26,259,403</u> | <u>21,438,222</u> | <u>4,821,181</u> |
| Total expenditures | <u>46,417,845</u> | <u>45,518,185</u> | <u>36,733,040</u> | <u>8,785,145</u> |
| Deficiency of revenues under expenditures | <u>(10,073,092)</u> | <u>(10,420,873)</u> | <u>(2,688,308)</u> | <u>7,732,565</u> |
| Other financing sources (uses): | | | | |
| Transfers in | 2,944,108 | 3,003,139 | 3,006,519 | 3,380 |
| Transfers out | (206,450) | (270,364) | (10,517) | 259,847 |
| Total other financing sources (uses) | <u>2,737,658</u> | <u>2,732,775</u> | <u>2,996,002</u> | <u>263,227</u> |
| Changes in fund balance (budgetary basis) | <u>\$ (7,335,434)</u> | <u>\$ (7,688,098)</u> | 307,694 | <u>\$ 7,995,792</u> |
| Basis adjustment: | | | | |
| Agency funds allocation | | | (528,428) | |
| Change in fund balance (GAAP basis) | | | (220,734) | |
| Fund balance, beginning of year | | | <u>9,413,543</u> | |
| Fund balance, end of year | | | <u>\$ 9,192,809</u> | |

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



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COUNTY OF TUOLUMNE, CALIFORNIA
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2019

Budgets and Budgetary Accounting

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

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

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



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COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES



**COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS
JUNE 30, 2019**

| | <u>Other Special Revenue</u> | <u>Airport Construction Capital Projects</u> | <u>Permanent</u> | <u>Total Other Governmental</u> |
|--|--------------------------------------|--|-------------------|-------------------------------------|
| Assets: | | | | |
| Cash and investments | \$ 6,562,879 | \$ 237,540 | \$ 331,028 | \$ 7,131,447 |
| Accounts receivable | 210 | - | - | 210 |
| Taxes receivable | 2,916 | - | - | 2,916 |
| Intergovernmental receivables | 978,278 | 2,089,585 | - | 3,067,863 |
| Restricted cash and investments | 7,732 | - | - | 7,732 |
| | <u>\$ 7,552,015</u> | <u>\$ 2,327,125</u> | <u>\$ 331,028</u> | <u>\$ 10,210,168</u> |
| Total assets | | | | |
| | <u>\$ 7,552,015</u> | <u>\$ 2,327,125</u> | <u>\$ 331,028</u> | <u>\$ 10,210,168</u> |
| Liabilities and fund balances | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 319,545 | \$ 2,229,515 | \$ - | \$ 2,549,060 |
| Salaries and benefits payable | 6,066 | - | - | 6,066 |
| Unearned revenue | 7,282 | - | - | 7,282 |
| Advances from other funds | 584,800 | - | - | 584,800 |
| | <u>917,693</u> | <u>2,229,515</u> | <u>-</u> | <u>3,147,208</u> |
| Total liabilities | | | | |
| | <u>917,693</u> | <u>2,229,515</u> | <u>-</u> | <u>3,147,208</u> |
| Fund balances: | | | | |
| Nonspendable: | | | | |
| To be maintained intact | - | - | 174,697 | 174,697 |
| Restricted: | | | | |
| Capital projects | - | 97,610 | - | 97,610 |
| Public ways and facilities | 4,867,875 | - | - | 4,867,875 |
| Health and welfare | 25,732 | - | - | 25,732 |
| Children and Families Commission | 729,461 | - | - | 729,461 |
| Public protection | 897,322 | - | - | 897,322 |
| Perpetual care | - | - | 156,331 | 156,331 |
| Other purposes | 113,932 | - | - | 113,932 |
| | <u>6,634,322</u> | <u>97,610</u> | <u>331,028</u> | <u>7,062,960</u> |
| Total fund balances | | | | |
| | <u>6,634,322</u> | <u>97,610</u> | <u>331,028</u> | <u>7,062,960</u> |
| Total liabilities and fund balances | | | | |
| | <u>\$ 7,552,015</u> | <u>\$ 2,327,125</u> | <u>\$ 331,028</u> | <u>\$ 10,210,168</u> |

**COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2019**

| | <u>Other Special Revenue</u> | <u>Airport Construction Capital Projects</u> | <u>Permanent</u> | <u>Total Other Governmental</u> |
|--|--------------------------------------|--|-------------------|-------------------------------------|
| Revenues: | | | | |
| Taxes | \$ 2,988,931 | \$ - | \$ - | \$ 2,988,931 |
| Licenses and permits | 21,963 | - | - | 21,963 |
| Fines, forfeits, and penalties | 171,034 | - | - | 171,034 |
| Investment earnings, rents and concessions | 217,950 | - | 6,590 | 224,540 |
| Intergovernmental: | | | | |
| State | 1,247,819 | 52,374 | - | 1,300,193 |
| Federal | 832,738 | 2,714,521 | - | 3,547,259 |
| Other | 136,945 | - | - | 136,945 |
| Charges for services | 892,601 | - | 3,400 | 896,001 |
| Miscellaneous | 149,446 | - | 920 | 150,366 |
| Total revenues | <u>6,659,427</u> | <u>2,766,895</u> | <u>10,910</u> | <u>9,437,232</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General government | 20 | - | - | 20 |
| Public protection | 5,477,898 | - | - | 5,477,898 |
| Public ways and facilities | 461,713 | - | - | 461,713 |
| Health and sanitation | 804,779 | - | - | 804,779 |
| Capital outlay | 152,856 | 3,016,137 | - | 3,168,993 |
| Debt service: | | | | |
| Principal | 40,116 | - | - | 40,116 |
| Interest | 3,024 | - | - | 3,024 |
| Total expenditures | <u>6,940,406</u> | <u>3,016,137</u> | <u>-</u> | <u>9,956,543</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(280,979)</u> | <u>(249,242)</u> | <u>10,910</u> | <u>(519,311)</u> |
| Other financing sources (uses): | | | | |
| Transfers in | 530,823 | 340,652 | - | 871,475 |
| Transfers out | (512,759) | - | - | (512,759) |
| Total other financing sources (uses) | <u>18,064</u> | <u>340,652</u> | <u>-</u> | <u>358,716</u> |
| Changes in fund balances | (262,915) | 91,410 | 10,910 | (160,595) |
| Fund balances, beginning of year | <u>6,897,237</u> | <u>6,200</u> | <u>320,118</u> | <u>7,223,555</u> |
| Fund balances, end of year | <u>\$ 6,634,322</u> | <u>\$ 97,610</u> | <u>\$ 331,028</u> | <u>\$ 7,062,960</u> |

OTHER GOVERNMENTAL FUNDS

OTHER SPECIAL REVENUE FUNDS



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

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

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, 2019**

| | Fish and Game | National Disaster Resilience | Criminal Justice Facility | Monument Preservation | Tuolumne County BH Housing | County Fire |
|--|--------------------------|---|--|----------------------------------|---|------------------------|
| Assets: | | | | | | |
| Cash and investments | \$ 155,443 | \$ 79 | \$ - | \$ 113,722 | \$ 18,830 | \$ 341,226 |
| Accounts receivable | - | - | - | 210 | - | - |
| Taxes receivable | - | - | - | - | - | 2,617 |
| Intergovernmental receivables | - | 642,234 | - | - | - | 127,473 |
| Restricted cash and investments | - | - | - | - | 7,732 | - |
| Total assets | \$ 155,443 | \$ 642,313 | \$ - | \$ 113,932 | \$ 26,562 | \$ 471,316 |
| Liabilities and fund balances: | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable | \$ 4,710 | \$ 57,513 | \$ - | \$ - | \$ 830 | \$ 158,528 |
| Salaries and benefits payable | - | - | - | - | - | 4,845 |
| Unearned revenue | 7,282 | - | - | - | - | - |
| Advances from other funds | - | 584,800 | - | - | - | - |
| Total liabilities | 11,992 | 642,313 | - | - | 830 | 163,373 |
| Fund balances: | | | | | | |
| Restricted: | | | | | | |
| Public ways and facilities | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | 25,732 | - |
| Children and Families | - | - | - | - | - | - |
| Commission | - | - | - | - | - | - |
| Public protection | 143,451 | - | - | - | - | 307,943 |
| Other purposes | - | - | - | 113,932 | - | - |
| Total fund balances | 143,451 | - | - | 113,932 | 25,732 | 307,943 |
| Total liabilities and fund balances | \$ 155,443 | \$ 642,313 | \$ - | \$ 113,932 | \$ 26,562 | \$ 471,316 |

| Cemetery Districts | Children and Families Commission | County Service Areas | Lighting Districts | Total Other Special Revenue | |
|-------------------------------|---|-------------------------------------|-------------------------------|--|--|
| \$ 448,119 | \$ 614,807 | \$ 3,105,256 | \$ 1,765,397 | \$ 6,562,879 | Assets: |
| - | - | - | - | 210 | Cash and investments |
| 90 | - | 86 | 123 | 2,916 | Accounts receivable |
| - | 208,571 | - | - | 978,278 | Taxes receivable |
| - | - | - | - | 7,732 | Intergovernmental receivables |
| | | | | | Restricted cash and investments |
| <u>\$ 448,209</u> | <u>\$ 823,378</u> | <u>\$ 3,105,342</u> | <u>\$ 1,765,520</u> | <u>\$ 7,552,015</u> | Total assets |
| | | | | | Liabilities and fund balances: |
| \$ 1,060 | \$ 93,917 | \$ - | \$ 2,987 | \$ 319,545 | Liabilities: |
| 1,221 | - | - | - | 6,066 | Accounts payable |
| - | - | - | - | 7,282 | Salaries and benefits payable |
| - | - | - | - | 584,800 | Unearned revenue |
| | | | | | Advances from other funds |
| <u>2,281</u> | <u>93,917</u> | <u>-</u> | <u>2,987</u> | <u>917,693</u> | Total liabilities |
| | | | | | Fund balances: |
| - | - | 3,105,342 | 1,762,533 | 4,867,875 | Restricted: |
| - | - | - | - | 25,732 | Public ways and facilities |
| - | 729,461 | - | - | 729,461 | Health and welfare |
| 445,928 | - | - | - | 897,322 | Children and Families Commission |
| - | - | - | - | 113,932 | Public protection |
| | | | | | Other purposes |
| <u>445,928</u> | <u>729,461</u> | <u>3,105,342</u> | <u>1,762,533</u> | <u>6,634,322</u> | Total fund balances |
| <u>\$ 448,209</u> | <u>\$ 823,378</u> | <u>\$ 3,105,342</u> | <u>\$ 1,765,520</u> | <u>\$ 7,552,015</u> | Total liabilities and fund balances |

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
OTHER SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

| | <u>Fish and Game</u> | <u>National Disaster Resilience</u> | <u>Criminal Justice Facility</u> | <u>Monument Preservation</u> | <u>Tuolumne County BH Housing</u> | <u>County Fire</u> |
|--|--------------------------|---|--|----------------------------------|---|------------------------|
| Revenues: | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,679,178 |
| Licenses and permits | - | - | - | - | - | 21,963 |
| Fines, forfeits, and penalties | 2,607 | - | 168,427 | - | - | - |
| Investment earnings, rents and concessions | 3,009 | - | 501 | 2,139 | 44,971 | 47,790 |
| Intergovernmental: | | | | | | |
| State | - | - | - | - | 25,309 | 606,584 |
| Federal | - | 655,756 | - | - | - | 161,429 |
| Other | - | - | - | - | - | 119,383 |
| Charges for services | - | - | - | 15,120 | - | 132,934 |
| Miscellaneous | - | 888 | - | - | - | 147,582 |
| | <u>5,616</u> | <u>656,644</u> | <u>168,928</u> | <u>17,259</u> | <u>70,280</u> | <u>3,916,843</u> |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| General government | - | - | - | 20 | - | - |
| Public protection | 4,746 | 597,903 | - | - | - | 4,735,993 |
| Public ways and facilities | - | - | - | - | - | - |
| Health and sanitation | - | - | - | - | 77,797 | - |
| Capital outlay | - | - | - | - | - | 152,856 |
| Debt service: | | | | | | |
| Principal | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - |
| | <u>4,746</u> | <u>597,903</u> | <u>-</u> | <u>20</u> | <u>77,797</u> | <u>4,888,849</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>870</u> | <u>58,741</u> | <u>168,928</u> | <u>17,239</u> | <u>(7,517)</u> | <u>(972,006)</u> |
| Other financing sources (uses): | | | | | | |
| Transfers in | - | - | - | - | 10,517 | 520,306 |
| Transfers out | (4,531) | - | (168,928) | - | - | - |
| | <u>(4,531)</u> | <u>-</u> | <u>(168,928)</u> | <u>-</u> | <u>10,517</u> | <u>520,306</u> |
| Changes in fund balances | (3,661) | 58,741 | - | 17,239 | 3,000 | (451,700) |
| Fund balances (deficit), beginning of year | <u>147,112</u> | <u>(58,741)</u> | <u>-</u> | <u>96,693</u> | <u>22,732</u> | <u>759,643</u> |
| Fund balances, end of year | <u>\$ 143,451</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 113,932</u> | <u>\$ 25,732</u> | <u>\$ 307,943</u> |

| Cemetery Districts | Children and Families Commission | County Service Areas | Lighting Districts | Total Other Special Revenue | |
|--------------------|----------------------------------|----------------------|--------------------|-----------------------------|---|
| \$ 93,131 | \$ - | \$ 87,323 | \$ 129,299 | \$ 2,988,931 | Revenues: |
| - | - | - | - | 21,963 | Taxes |
| - | - | - | - | 171,034 | Licenses and permits |
| 9,730 | 14,422 | 59,653 | 35,735 | 217,950 | Fines, forfeits, and penalties |
| 1,234 | 612,329 | 969 | 1,394 | 1,247,819 | Investment earnings, rents and concessions |
| - | 15,553 | - | - | 832,738 | Intergovernmental: |
| - | 17,562 | - | - | 136,945 | State |
| 27,925 | - | 716,622 | - | 892,601 | Federal |
| 976 | - | - | - | 149,446 | Other |
| 132,996 | 659,866 | 864,567 | 166,428 | 6,659,427 | Charges for services |
| | | | | | Miscellaneous |
| | | | | | Total revenues |
| - | - | - | - | 20 | Expenditures: |
| 139,256 | - | - | - | 5,477,898 | Current: |
| - | - | 241,304 | 220,409 | 461,713 | General government |
| - | 726,982 | - | - | 804,779 | Public protection |
| - | - | - | - | 152,856 | Public ways and facilities |
| 40,116 | - | - | - | 40,116 | Health and sanitation |
| 3,024 | - | - | - | 3,024 | Capital outlay |
| 182,396 | 726,982 | 241,304 | 220,409 | 6,940,406 | Debt service: |
| | | | | | Principal |
| | | | | | Interest |
| | | | | | Total expenditures |
| (49,400) | (67,116) | 623,263 | (53,981) | (280,979) | Excess (deficiency) of revenues over (under) expenditures |
| - | - | - | - | 530,823 | Other financing sources (uses): |
| - | - | (339,300) | - | (512,759) | Transfers in |
| | | | | | Transfers out |
| - | - | (339,300) | - | 18,064 | Total other financing sources (uses) |
| (49,400) | (67,116) | 283,963 | (53,981) | (262,915) | Changes in fund balances |
| 495,328 | 796,577 | 2,821,379 | 1,816,514 | 6,897,237 | Fund balances (deficit), beginning of year |
| \$ 445,928 | \$ 729,461 | \$ 3,105,342 | \$ 1,762,533 | \$ 6,634,322 | 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, 2019

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---|-------------------------|--------------------|---------------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Fines, forfeits, and penalties | \$ 2,300 | \$ 2,300 | \$ 2,607 | \$ 307 |
| Investment earnings, rents, and concessions | 2,000 | 2,000 | 3,009 | 1,009 |
| Total revenues | 4,300 | 4,300 | 5,616 | 1,316 |
| Expenditures: | | | | |
| Public protection: | | | | |
| Fish and wildlife | 25,050 | 25,109 | 4,746 | 20,363 |
| Excess (deficiency) of revenues over (under) expenditures | (20,750) | (20,809) | 870 | 21,679 |
| Other financing uses: | | | | |
| Transfers out | (4,520) | (4,532) | (4,531) | 1 |
| Changes in fund balance | <u>\$ (25,270)</u> | <u>\$ (25,341)</u> | (3,661) | <u>\$ 21,680</u> |
| Fund balance, beginning of year | | | <u>147,112</u> | |
| Fund balance, end of year | | | <u>\$ 143,451</u> | |

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, 2019

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|--|-------------------------|---------------|---------------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Intergovernmental: | | | | |
| Federal | \$ 247,884 | \$ 763,668 | \$ 655,756 | \$ (107,912) |
| Miscellaneous | - | - | 888 | 888 |
| Total revenues | 247,884 | 763,668 | 656,644 | (107,024) |
| Expenditures: | | | | |
| Public protection: | | | | |
| Other protection | 247,884 | 762,768 | 597,903 | 164,865 |
| Changes in fund balance | <u>\$ -</u> | <u>\$ 900</u> | 58,741 | <u>\$ 57,841</u> |
| Fund deficit, beginning of year | | | <u>(58,741)</u> | |
| Fund balance, end of year | | | <u>\$ -</u> | |

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, 2019

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---|-------------------------|------------------|---------------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Fines, forfeits, and penalties | \$ 164,000 | \$ 168,427 | \$ 168,427 | \$ - |
| Investment earnings, rents, and concessions | - | 501 | 501 | - |
| | <u>164,000</u> | <u>168,928</u> | <u>168,928</u> | <u>-</u> |
| Other financing uses: | | | | |
| Transfers out | <u>(164,000)</u> | <u>(168,928)</u> | <u>(168,928)</u> | <u>-</u> |
| Changes in fund balance | <u>\$ -</u> | <u>\$ -</u> | <u>-</u> | <u>\$ -</u> |
| Fund balance, beginning of year | | | <u>-</u> | |
| Fund balance, end of year | | | <u>\$ -</u> | |

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - MONUMENT PRESERVATION SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2019

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---|-------------------------|--------------|---------------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Investment earnings, rents, and concessions | \$ - | \$ 1,000 | \$ 2,139 | \$ 1,139 |
| Charges for services | 2,500 | 6,710 | 15,120 | 8,410 |
| Total revenues | 2,500 | 7,710 | 17,259 | 9,549 |
| Expenditures: | | | | |
| General government | | | | |
| Monumentation | 1,000 | 6,210 | 20 | 6,190 |
| Excess of revenues over expenditures | 1,500 | 1,500 | 17,239 | 15,739 |
| Other financing uses: | | | | |
| Transfers out | (1,500) | (1,500) | - | 1,500 |
| Changes in fund balance | <u>\$ -</u> | <u>\$ -</u> | 17,239 | <u>\$ 17,239</u> |
| Fund balance, beginning of year | | | <u>96,693</u> | |
| Fund balance, end of year | | | <u>\$ 113,932</u> | |

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, 2019

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---|-------------------------|----------------|---------------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Investment earnings, rents, and concessions | \$ 36,437 | \$ 37,437 | \$ 44,971 | \$ 7,534 |
| Intergovernmental: | | | | |
| State | 33,000 | 29,000 | 25,309 | (3,691) |
| Total revenues | <u>69,437</u> | <u>66,437</u> | <u>70,280</u> | <u>3,843</u> |
| Expenditures: | | | | |
| Health and sanitation: | | | | |
| Cabrini House | 70,964 | 73,364 | 37,391 | 35,973 |
| Tuolumne County BH housing | 53,437 | 49,437 | 40,406 | 9,031 |
| Total health and sanitation | <u>124,401</u> | <u>122,801</u> | <u>77,797</u> | <u>45,004</u> |
| Deficiency of revenues under expenditures | (54,964) | (56,364) | (7,517) | 48,847 |
| Other financing sources: | | | | |
| Transfers in | 54,964 | 56,364 | 10,517 | (45,847) |
| Changes in fund balance | <u>\$ -</u> | <u>\$ -</u> | 3,000 | <u>\$ 3,000</u> |
| Fund balance, beginning of year | | | <u>22,732</u> | |
| Fund balance, end of year | | | <u>\$ 25,732</u> | |

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, 2019

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---|-------------------------|---------------------|---------------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Taxes | \$ 2,629,250 | \$ 2,629,250 | \$ 2,679,178 | \$ 49,928 |
| Licenses and permits | 28,000 | 28,000 | 21,963 | (6,037) |
| Investment earnings, rents, and concessions | 43,061 | 43,061 | 47,790 | 4,729 |
| Intergovernmental: | | | | |
| State | 637,797 | 637,797 | 606,584 | (31,213) |
| Federal | 62,500 | 203,359 | 161,429 | (41,930) |
| Other | 166,500 | 166,500 | 119,383 | (47,117) |
| Charges for services | 135,000 | 135,000 | 112,092 | (22,908) |
| Miscellaneous | 148,150 | 148,150 | 147,582 | (568) |
| | <u>3,850,258</u> | <u>3,991,117</u> | <u>3,896,001</u> | <u>(95,116)</u> |
| Expenditures: | | | | |
| Public protection: | | | | |
| County Fire Department | 4,968,011 | 5,262,421 | 4,888,849 | 373,572 |
| | <u>4,968,011</u> | <u>5,262,421</u> | <u>4,888,849</u> | <u>373,572</u> |
| Deficiency of revenues under expenditures | (1,117,753) | (1,271,304) | (992,848) | 278,456 |
| Other financing sources: | | | | |
| Transfers in | 520,306 | 520,306 | 520,306 | - |
| | <u>520,306</u> | <u>520,306</u> | <u>520,306</u> | <u>-</u> |
| Changes in fund balance (budgetary basis) | <u>\$ (597,447)</u> | <u>\$ (750,998)</u> | <u>(472,542)</u> | <u>\$ 278,456</u> |
| Basis adjustment: | | | | |
| Agency funds allocation | | | <u>20,842</u> | |
| Change in fund balance (GAAP basis) | | | (451,700) | |
| Fund balance, beginning of year | | | <u>759,643</u> | |
| Fund balance, end of year | | | <u>\$ 307,943</u> | |

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CEMETERY DISTRICTS SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2019

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---|-------------------------|---------------------|---------------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Taxes | \$ 91,551 | \$ 91,551 | \$ 93,131 | \$ 1,580 |
| Investment earnings, rents, and concessions | 6,902 | 6,902 | 9,730 | 2,828 |
| Intergovernmental: | | | | |
| State | 1,186 | 1,186 | 1,234 | 48 |
| Charges for services | 34,900 | 34,900 | 27,925 | (6,975) |
| Miscellaneous | 800 | 800 | 976 | 176 |
| | <u>135,339</u> | <u>135,339</u> | <u>132,996</u> | <u>(2,343)</u> |
| Total revenues | | | | |
| Expenditures: | | | | |
| Public protection: | | | | |
| Carter cemetery | 323,786 | 323,786 | 151,451 | 172,335 |
| Columbia cemetery | 88,203 | 88,203 | 18,764 | 69,439 |
| Jamestown cemetery | 46,519 | 46,519 | 2,407 | 44,112 |
| Oak Grove cemetery | 16,860 | 16,860 | 7,954 | 8,906 |
| Shaws Flat Springfield cemetery | 155,299 | 155,299 | 1,820 | 153,479 |
| | <u>630,667</u> | <u>630,667</u> | <u>182,396</u> | <u>448,271</u> |
| Total public protection | | | | |
| Changes in fund balance | <u>\$ (495,328)</u> | <u>\$ (495,328)</u> | (49,400) | <u>\$ 445,928</u> |
| Fund balance, beginning of year | | | <u>495,328</u> | |
| Fund balance, end of year | | | <u>\$ 445,928</u> | |

**COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILDREN AND FAMILIES
COMMISSION SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2019**

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---|-------------------------|--------------------|---------------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Investment earnings, rents, and concessions | \$ 7,660 | \$ 8,500 | \$ 14,422 | \$ 5,922 |
| Intergovernmental: | | | | |
| State | 626,000 | 630,012 | 612,329 | (17,683) |
| Federal | - | 15,553 | 15,553 | - |
| Other | <u>10,000</u> | <u>12,195</u> | <u>17,562</u> | <u>5,367</u> |
| Total revenues | 643,660 | 666,260 | 659,866 | (6,394) |
| Expenditures: | | | | |
| Health and sanitation: | | | | |
| Prop. 10 - general | <u>707,894</u> | <u>762,851</u> | <u>726,982</u> | <u>35,869</u> |
| Changes in fund balance | <u>\$ (64,234)</u> | <u>\$ (96,591)</u> | (67,116) | <u>\$ 29,475</u> |
| Fund balance, beginning of year | | | <u>796,577</u> | |
| Fund balance, end of year | | | <u>\$ 729,461</u> | |

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - COUNTY SERVICE AREAS
SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2019

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---|-------------------------|----------------|---------------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Taxes | \$ 86,008 | \$ 96,967 | \$ 87,323 | \$ (9,644) |
| Investment earnings, rents, and concessions | 23,594 | 13,662 | 59,653 | 45,991 |
| Intergovernmental: | | | | |
| State | 1,823 | 1,003 | 969 | (34) |
| Charges for services | 716,419 | 716,419 | 716,622 | 203 |
| | <u>827,844</u> | <u>828,051</u> | <u>864,567</u> | <u>36,516</u> |
| Expenditures: | | | | |
| Public ways and facilities: | | | | |
| CSA #2 Lake Don Pedro #2,3 | 115,803 | 115,803 | 151 | 115,652 |
| CSA #3 Lake Don Pedro #1 | 271,948 | 271,948 | 59,088 | 212,860 |
| CSA #4 Jupiter Subdivision | 7,466 | 7,466 | 62 | 7,404 |
| CSA #5 Emerald Ranch | 78,197 | 78,197 | 296 | 77,901 |
| CSA #8 Lake Don Pedro #4,5 | 5,332 | 5,332 | 54 | 5,278 |
| CSA #10 Monte Grande Heights | 118,379 | 118,379 | 14,207 | 104,172 |
| CSA #13 Yosemite Highland | 107,461 | 107,461 | 17,557 | 89,904 |
| CSA #20 Cedar Ridge Road | 230,106 | 230,106 | 10,219 | 219,887 |
| CSA #26 Manzanita Drive | 28,634 | 28,634 | 14,722 | 13,912 |
| CSA #28 Rough & Ready Ridge | 130,837 | 130,837 | 13,710 | 117,127 |
| CSA #29 Comstock Ranch | 210,303 | 210,303 | 8,606 | 201,697 |
| CSA #31 Curtis Creek Ranch | 9,422 | 9,422 | 8,531 | 891 |
| CSA #32 Ridgewood Units 2,3 | 278,859 | 278,859 | 30,969 | 247,890 |
| CSA #36 Columbia Vista Estates | 7,418 | 7,418 | 50 | 7,368 |
| CSA #37 Mi-Wuk Pines Estates | 112,273 | 112,273 | 10,864 | 101,409 |
| CSA #40 Sunnyhill Subdivision | 1,870 | 1,870 | 50 | 1,820 |
| CSA #42 Meadow Oak Park | 5,283 | 5,318 | 85 | 5,233 |
| CSA #43 Black Oak Estates | 117,917 | 117,917 | 18,371 | 99,546 |
| CSA #45 Buena Oaks Estates | 3,368 | 3,368 | 50 | 3,318 |
| CSA #46 MT. Ridge Estates | 2,240 | 2,240 | 50 | 2,190 |
| CSA #47 Cherry Valley Golf & Cc | 362,127 | 362,127 | 2,470 | 359,657 |
| CSA #48 Sonora Vista Estate | 208,541 | 208,541 | 6,779 | 201,762 |
| CSA #49 Poppy Hill Subdivision | 82,140 | 82,140 | 1,052 | 81,088 |
| CSA #50 Yosemite Estates | 2,898 | 2,898 | 50 | 2,848 |
| CSA #51 Twain Harte Heights | 69,520 | 69,520 | 8,963 | 60,557 |
| CSA #52 Gina Lane | 1,858 | 1,858 | 50 | 1,808 |
| CSA #53 Whispering Woods | 151,773 | 151,773 | 3,709 | 148,064 |
| CSA #55 Vilas Lanes | 1,635 | 1,635 | 50 | 1,585 |
| CSA #56 Milla Villa Estates | 116,419 | 116,419 | 3,830 | 112,589 |
| CSA #58 Chaparral Heights | 43,177 | 43,177 | 180 | 42,997 |
| CSA #59 Mountain Vista | 74,576 | 74,576 | 1,183 | 73,393 |
| CSA #61 Granite Ridge | 2,208 | 2,208 | 1,198 | 1,010 |

(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, 2019

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|--|-------------------------|-----------------------|---------------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Public ways and facilities (continued): | | | | |
| CSA #62 Sierra Meadows | \$ 208,524 | \$ 208,524 | \$ 1,901 | \$ 206,623 |
| CSA #64 Eagle Ridge | 116,229 | 116,229 | 1,325 | 114,904 |
| CSA #65 Deer Park | 4,458 | 4,563 | 154 | 4,409 |
| PRD-Apple Valley Unit 03 | 13,375 | 13,375 | 718 | 12,657 |
| PRD4-Apple Valley Manor | 7,349 | 7,349 | - | 7,349 |
| | <u>3,309,923</u> | <u>3,310,063</u> | <u>241,304</u> | <u>3,068,759</u> |
| Total public ways and facilities | | | | |
| Excess (deficiency) of revenues over (under) expenditures | (2,482,079) | (2,482,012) | 623,263 | 3,105,275 |
| Other financing sources: | | | | |
| Transfers out | (339,300) | (339,300) | (339,300) | - |
| Changes in fund balance | <u>\$ (2,821,379)</u> | <u>\$ (2,821,312)</u> | 283,963 | <u>\$ 3,105,275</u> |
| Fund balance, beginning of year | | | <u>2,821,379</u> | |
| Fund balance, end of year | | | <u>\$ 3,105,342</u> | |

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - LIGHTING DISTRICTS SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2019

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---|-------------------------|-----------------------|---------------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Taxes | \$ 131,346 | \$ 131,346 | \$ 129,299 | \$ (2,047) |
| Investment earnings, rents, and concessions | 24,774 | 24,774 | 35,735 | 10,961 |
| Intergovernmental: | | | | |
| State | 1,483 | 1,483 | 1,394 | (89) |
| Total revenues | <u>157,603</u> | <u>157,603</u> | <u>166,428</u> | <u>8,825</u> |
| Expenditures: | | | | |
| Public ways and facilities: | | | | |
| Columbia Lighting District | 560,492 | 560,492 | 8,711 | 551,781 |
| Groveland Lighting District | 409,285 | 409,285 | 2,439 | 406,846 |
| Jamestown Lighting District | 229,865 | 229,865 | 13,849 | 216,016 |
| Rolling Hills Lighting District | 78,046 | 78,046 | 1,731 | 76,315 |
| South Sonora Lighting District | 184,426 | 184,426 | 176,711 | 7,715 |
| Tuolumne Lighting District | 399,965 | 399,965 | 11,987 | 387,978 |
| Valle Vista Lighting District | 28,165 | 28,165 | 1,717 | 26,448 |
| Volponi Acres Lighting District | 83,873 | 83,873 | 3,264 | 80,609 |
| Total public ways and facilities | <u>1,974,117</u> | <u>1,974,117</u> | <u>220,409</u> | <u>1,753,708</u> |
| Changes in fund balance | <u>\$ (1,816,514)</u> | <u>\$ (1,816,514)</u> | (53,981) | <u>\$ 1,762,533</u> |
| Fund balance, beginning of year | | | <u>1,816,514</u> | |
| Fund balance, end of year | | | <u>\$ 1,762,533</u> | |

OTHER GOVERNMENTAL FUNDS

CAPITAL PROJECTS FUNDS



Capital projects funds are used to account for financial resources to be used for the acquisition of major capital facilities (other than those financed by proprietary funds).

Airport Construction – This fund is used to account for construction and improvement of Pine Mountain Lake and Columbia airports.

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - COUNTY CAPITAL CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2019

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---|-------------------------|------------------------|---------------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Interest, rents, and concessions | \$ - | \$ - | \$ 257,060 | \$ 257,060 |
| Intergovernmental: | | | | |
| State | 27,641,965 | 27,641,965 | 13,477,435 | (14,164,530) |
| Charges for services | - | 94,000 | 150,371 | 56,371 |
| Miscellaneous | 7,800 | 7,800 | 120 | (7,680) |
| | <u>27,649,765</u> | <u>27,743,765</u> | <u>13,884,986</u> | <u>(13,858,779)</u> |
| Total revenues | | | | |
| | | | | |
| Expenditures: | | | | |
| Public ways and facilities: | | | | |
| County capital projects | 42,128,563 | 42,404,328 | 20,762,666 | 21,641,662 |
| | <u>(14,478,798)</u> | <u>(14,660,563)</u> | <u>(6,877,680)</u> | <u>7,782,883</u> |
| Deficiency of revenues under expenditures | | | | |
| | | | | |
| Other financing sources: | | | | |
| Transfers in | 14,478,798 | 1,119,928 | 994,928 | (125,000) |
| | <u>\$ -</u> | <u>\$ (13,540,635)</u> | <u>(5,882,752)</u> | <u>\$ 7,657,883</u> |
| Changes in fund balance | | | | |
| | | | <u>11,464,471</u> | |
| Fund balance, beginning of year | | | | |
| Fund balance, end of year | | | <u>\$ 5,581,719</u> | |

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - ROAD CONSTRUCTION CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2019

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---|-------------------------|-----------------------|---------------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Intergovernmental: | | | | |
| State | \$ 6,397,521 | \$ 7,310,293 | \$ 1,733,277 | \$ (5,577,016) |
| Federal | 15,522,461 | 16,385,431 | 4,644,082 | (11,741,349) |
| Other | 627,781 | 604,541 | 434,709 | (169,832) |
| Charges for services | <u>3,715,010</u> | <u>3,738,010</u> | <u>129</u> | <u>(3,737,881)</u> |
| Total revenues | <u>26,262,773</u> | <u>28,038,275</u> | <u>6,812,197</u> | <u>(21,226,078)</u> |
| Expenditures: | | | | |
| Public ways and facilities: | | | | |
| Storms/Floods 2017 | 3,876,639 | 5,539,762 | 1,410,811 | 4,128,951 |
| Storms/Floods 2018 | 4,416,567 | 3,910,178 | 1,477,939 | 2,432,239 |
| Public works projects | <u>19,720,648</u> | <u>20,761,965</u> | <u>7,900,082</u> | <u>12,861,883</u> |
| Total public ways and facilities | <u>28,013,854</u> | <u>30,211,905</u> | <u>10,788,832</u> | <u>19,423,073</u> |
| Deficiency of revenues under expenditures | (1,751,081) | (2,173,630) | (3,976,635) | (1,803,005) |
| Other financing sources: | | | | |
| Transfers in | <u>717,525</u> | <u>717,525</u> | <u>717,525</u> | <u>-</u> |
| Changes in fund balance (budgetary basis) | <u>\$ (1,033,556)</u> | <u>\$ (1,456,105)</u> | <u>(3,259,110)</u> | <u>\$ (1,803,005)</u> |
| Basis adjustment: | | | | |
| Agency funds allocation | | | <u>2,043,860</u> | |
| Change in fund balance (GAAP basis) | | | (1,215,250) | |
| Fund balance, beginning of year | | | <u>2,420,957</u> | |
| Fund balance, end of year | | | <u>\$ 1,205,707</u> | |

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND POSITION
BUDGET AND ACTUAL - AIRPORT CONSTRUCTION CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2019

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---|-------------------------|-------------------|---------------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Intergovernmental: | | | | |
| State | \$ 55,074 | \$ 55,074 | \$ 52,374 | \$ (2,700) |
| Federal | 3,642,339 | 3,642,339 | 2,714,521 | (927,818) |
| Total revenues | 3,697,413 | 3,697,413 | 2,766,895 | (930,518) |
| Expenditures: | | | | |
| Public ways and facilities: | | | | |
| Plant acquisition - airport construction | 4,047,044 | 4,047,044 | 3,016,137 | 1,030,907 |
| Deficiency of revenues under expenditures | (349,631) | (349,631) | (249,242) | 100,389 |
| Other financing sources: | | | | |
| Transfers in | 343,431 | 343,856 | 340,652 | (3,204) |
| Changes in fund balance | <u>\$ (6,200)</u> | <u>\$ (5,775)</u> | 91,410 | <u>\$ 97,185</u> |
| Fund balance, beginning of year | | | <u>6,200</u> | |
| Fund balance, end of year | | | <u>\$ 97,610</u> | |

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, 2019

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---|-------------------------|---------------------|---------------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Investment earnings, rents, and concessions | \$ 3,650 | \$ 4,200 | \$ 6,590 | \$ 2,390 |
| Charges for services | 2,500 | 2,500 | 3,400 | 900 |
| Miscellaneous | 1,400 | 1,400 | 920 | (480) |
| Total revenues | <u>7,550</u> | <u>8,100</u> | <u>10,910</u> | <u>2,810</u> |
| Expenditures: | | | | |
| Public protection: | | | | |
| Carter cemetery endowment | 28,622 | 28,622 | - | 28,622 |
| Columbia cemetery endowment | 66,023 | 66,023 | - | 66,023 |
| Jamestown cemetery endowment | 4,942 | 4,942 | - | 4,942 |
| Oak Grove cemetery endowment | 13,895 | 13,895 | - | 13,895 |
| Total public protection | <u>113,482</u> | <u>113,482</u> | <u>-</u> | <u>113,482</u> |
| Changes in fund balance | <u>\$ (105,932)</u> | <u>\$ (105,382)</u> | 10,910 | <u>\$ 116,292</u> |
| Fund balance, beginning of year | | | <u>320,118</u> | |
| Fund balance, end of year | | | <u>\$ 331,028</u> | |

INTERNAL SERVICE FUNDS



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

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

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

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

Fleet/Radio Services – This fund is used to account for the activity related to the maintenance of the County's vehicles and radio communication services.

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2019

| | <u>Workers'</u> <u>Compensation</u> | <u>Liability</u> <u>Insurance</u> | <u>Purchasing</u> <u>and Special</u> <u>Services</u> | <u>Telecommunications</u> | <u>Unemployment</u> <u>Insurance</u> |
|---------------------------------------|--|--------------------------------------|--|---------------------------|---|
| Assets: | | | | | |
| Current assets: | | | | | |
| Cash and investments | \$ 2,511,140 | \$ 839,300 | \$ 128,079 | \$ 600,319 | \$ 83,725 |
| Accounts receivable | - | 199,568 | - | - | - |
| Intergovernmental receivables | - | - | 994 | 568 | - |
| Total current assets | <u>2,511,140</u> | <u>1,038,868</u> | <u>129,073</u> | <u>600,887</u> | <u>83,725</u> |
| Noncurrent assets: | | | | | |
| Restricted cash and investments | 175,000 | - | - | - | - |
| Advances to other funds | 6,122,929 | - | - | - | - |
| Capital assets: | | | | | |
| Depreciable, net | - | - | - | 893,602 | - |
| Total noncurrent assets | <u>6,297,929</u> | <u>-</u> | <u>-</u> | <u>893,602</u> | <u>-</u> |
| Total assets | <u>8,809,069</u> | <u>1,038,868</u> | <u>129,073</u> | <u>1,494,489</u> | <u>83,725</u> |
| Liabilities: | | | | | |
| Current liabilities: | | | | | |
| Accounts payable | 50,310 | 481,123 | 153 | 17,518 | 10,901 |
| Salaries and benefits payable | - | - | 1,496 | - | - |
| Accrued compensated absences, current | - | - | 11,747 | - | - |
| Accrued claims, current | 1,868,021 | 25,000 | - | - | - |
| Total current liabilities | <u>1,918,331</u> | <u>506,123</u> | <u>13,396</u> | <u>17,518</u> | <u>10,901</u> |
| Noncurrent liabilities: | | | | | |
| Advances from other funds | - | - | - | - | - |
| Accrued compensated absences | - | - | 2,485 | - | - |
| Accrued claims | 7,426,979 | - | - | - | - |
| Total noncurrent liabilities | <u>7,426,979</u> | <u>-</u> | <u>2,485</u> | <u>-</u> | <u>-</u> |
| Total liabilities | <u>9,345,310</u> | <u>506,123</u> | <u>15,881</u> | <u>17,518</u> | <u>10,901</u> |
| Net Position: | | | | | |
| Net investment in capital assets | - | - | - | 893,602 | - |
| Unrestricted | (536,241) | 532,745 | 113,192 | 583,369 | 72,824 |
| Total net position | <u>\$ (536,241)</u> | <u>\$ 532,745</u> | <u>\$ 113,192</u> | <u>\$ 1,476,971</u> | <u>\$ 72,824</u> |

| Employee Group Insurance | Employee Leave Liability | Post Retirement Insurance | Fleet/Radio Services | Total Internal Service | |
|---------------------------------|---------------------------------|----------------------------------|-----------------------------|-------------------------------|---------------------------------------|
| \$ 20,200 | \$ - | \$ 471,583 | \$ - | \$ 4,654,346 | Assets: |
| - | - | - | - | 199,568 | Current assets: |
| - | - | - | - | 1,562 | Cash and investments |
| | | | | | Accounts receivable |
| | | | | | Intergovernmental receivables |
| <u>20,200</u> | <u>-</u> | <u>471,583</u> | <u>-</u> | <u>4,855,476</u> | Total current assets |
| | | | | | Noncurrent assets: |
| - | - | - | - | 175,000 | Restricted cash and investments |
| - | - | 6,095,867 | - | 12,218,796 | Advances to other funds |
| | | | | | Capital assets: |
| - | - | - | - | 893,602 | Depreciable, net |
| <u>-</u> | <u>-</u> | <u>6,095,867</u> | <u>-</u> | <u>13,287,398</u> | Total noncurrent assets |
| <u>20,200</u> | <u>-</u> | <u>6,567,450</u> | <u>-</u> | <u>18,142,874</u> | Total assets |
| | | | | | Liabilities: |
| | | | | | Current liabilities: |
| 2,935 | - | - | - | 562,940 | Accounts payable |
| - | - | - | - | 1,496 | Salaries and benefits payable |
| - | 1,800,000 | - | - | 1,811,747 | Accrued compensated absences, current |
| - | - | - | - | 1,893,021 | Accrued claims, current |
| <u>2,935</u> | <u>1,800,000</u> | <u>-</u> | <u>-</u> | <u>4,269,204</u> | Total current liabilities |
| | | | | | Noncurrent liabilities: |
| - | 831,877 | - | - | 831,877 | Advances from other funds |
| - | 2,242,182 | - | - | 2,244,667 | Accrued compensated absences |
| - | - | - | - | 7,426,979 | Accrued claims |
| <u>-</u> | <u>3,074,059</u> | <u>-</u> | <u>-</u> | <u>10,503,523</u> | Total noncurrent liabilities |
| <u>2,935</u> | <u>4,874,059</u> | <u>-</u> | <u>-</u> | <u>14,772,727</u> | Total liabilities |
| | | | | | Net Position: |
| - | - | - | - | 893,602 | Net investment in capital assets |
| 17,265 | (4,874,059) | 6,567,450 | - | 2,476,545 | Unrestricted |
| <u>\$ 17,265</u> | <u>\$ (4,874,059)</u> | <u>\$ 6,567,450</u> | <u>\$ -</u> | <u>\$ 3,370,147</u> | Total net position |

**COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2019**

| | <u>Workers' Compensation</u> | <u>Liability Insurance</u> | <u>Purchasing and Special Services</u> | <u>Telecommunications</u> | <u>Unemployment Insurance</u> |
|--|----------------------------------|--------------------------------|--|---------------------------|-----------------------------------|
| Operating revenues: | | | | | |
| Charges for services | \$ 2,824,945 | \$ 1,857,270 | \$ 768,483 | \$ 341,582 | \$ 125,117 |
| Miscellaneous | - | 332,657 | 1,401 | - | - |
| Total operating revenues | <u>2,824,945</u> | <u>2,189,927</u> | <u>769,884</u> | <u>341,582</u> | <u>125,117</u> |
| Operating expenses: | | | | | |
| Salaries and benefits | 329,154 | - | 94,356 | - | - |
| Professional fees | 192,087 | 113,055 | 13,524 | 195,292 | 10,112 |
| Claims | 2,157,282 | 1,397,894 | - | - | 576 |
| Health insurance benefits | - | - | - | - | - |
| Unemployment benefits | - | - | - | - | 73,745 |
| General and administrative | 181,302 | 353,284 | 675,392 | 145,146 | 10,068 |
| Depreciation | - | - | - | 8,560 | - |
| Total operating expenses | <u>2,859,825</u> | <u>1,864,233</u> | <u>783,272</u> | <u>348,998</u> | <u>94,501</u> |
| Operating income (loss) | <u>(34,880)</u> | <u>325,694</u> | <u>(13,388)</u> | <u>(7,416)</u> | <u>30,616</u> |
| Nonoperating revenues (expenses): | | | | | |
| Investment earnings | 172,302 | 12,008 | 2,338 | 17,506 | 1,444 |
| Loss on sale of capital assets | - | - | - | - | - |
| Interest expense | - | - | - | - | - |
| Total nonoperating revenues (expenses) | <u>172,302</u> | <u>12,008</u> | <u>2,338</u> | <u>17,506</u> | <u>1,444</u> |
| Income (loss) before transfers | 137,422 | 337,702 | (11,050) | 10,090 | 32,060 |
| Transfers out | - | - | - | - | - |
| Changes in net position | 137,422 | 337,702 | (11,050) | 10,090 | 32,060 |
| Net position, beginning of year | <u>(673,663)</u> | <u>195,043</u> | <u>124,242</u> | <u>1,466,881</u> | <u>40,764</u> |
| Net position, end of year | <u>\$ (536,241)</u> | <u>\$ 532,745</u> | <u>\$ 113,192</u> | <u>\$ 1,476,971</u> | <u>\$ 72,824</u> |

| Employee Group Insurance | Employee Leave Liability | Post Retirement Insurance | Fleet/Radio Services | Total Internal Service | |
|---------------------------------|---------------------------------|----------------------------------|-----------------------------|-------------------------------|--|
| \$ 9,734,135 | \$ 1,835,222 | \$ 1,126,181 | \$ - | \$ 18,612,935 | Operating revenues: |
| - | - | - | - | 334,058 | Charges for services |
| 9,734,135 | 1,835,222 | 1,126,181 | - | 18,946,993 | Miscellaneous |
| | | | | | Total operating revenues |
| - | 1,727,229 | - | (96,519) | 2,054,220 | Operating expenses: |
| 504 | - | 5,446 | - | 530,020 | Salaries and benefits |
| - | - | - | - | 3,555,752 | Professional fees |
| 9,727,376 | - | 710,155 | - | 10,437,531 | Claims |
| - | - | - | - | 73,745 | Health insurance benefits |
| 12,633 | - | 553 | - | 1,378,378 | Unemployment benefits |
| - | - | - | - | 8,560 | General and administrative |
| 9,740,513 | 1,727,229 | 716,154 | (96,519) | 18,038,206 | Depreciation |
| | | | | | Total operating expenses |
| (6,378) | 107,993 | 410,027 | 96,519 | 908,787 | Operating income (loss) |
| - | 36,622 | 140,425 | - | 382,645 | Nonoperating revenues (expenses): |
| - | - | - | (4,287) | (4,287) | Investment earnings |
| (44) | - | - | - | (44) | Loss on sale of capital assets |
| (44) | 36,622 | 140,425 | (4,287) | 378,314 | Interest expense |
| | | | | | Total nonoperating revenues (expenses) |
| (6,422) | 144,615 | 550,452 | 92,232 | 1,287,101 | Income (loss) before transfers |
| - | - | - | (109,515) | (109,515) | Transfers out |
| (6,422) | 144,615 | 550,452 | (17,283) | 1,177,586 | Changes in net position |
| 23,687 | (5,018,674) | 6,016,998 | 17,283 | 2,192,561 | Net position, beginning of year |
| \$ 17,265 | \$ (4,874,059) | \$ 6,567,450 | \$ - | \$ 3,370,147 | Net position, end of year |

**COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2019**

| | <u>Workers' Compensation</u> | <u>Liability Insurance</u> | <u>Purchasing and Special Services</u> | <u>Telecommunications</u> | <u>Unemployment Insurance</u> |
|---|----------------------------------|--------------------------------|--|---------------------------|-----------------------------------|
| Cash flows from operating activities: | | | | | |
| Receipts from interfund services provided | \$ 2,824,945 | \$ 1,990,359 | \$ 768,890 | \$ 351,563 | \$ 125,117 |
| Payments to suppliers | (340,000) | (23,521) | (689,670) | (345,440) | (105,450) |
| Payments to employees | (329,154) | - | (94,434) | - | - |
| Claims paid | (1,838,282) | (1,772,894) | - | - | (576) |
| Net cash provided by (used for) operating activities | <u>317,509</u> | <u>193,944</u> | <u>(15,214)</u> | <u>6,123</u> | <u>19,091</u> |
| Cash flows from noncapital financing activities: | | | | | |
| Advances to other funds | - | - | - | - | - |
| Receipt on advances to other funds | 1,859,796 | - | - | - | - |
| Payment on advances from other funds | - | - | - | - | - |
| Transfers out to other funds | - | - | - | - | - |
| Interest paid | - | - | - | - | - |
| Net cash provided by (used for) noncapital financing activities | <u>1,859,796</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Cash flows from capital and related financing activities: | | | | | |
| Acquisition and construction of capital assets | - | - | - | (532,790) | - |
| Cash flows from investing activities: | | | | | |
| Interest received | 172,302 | 12,008 | 2,338 | 17,506 | 1,444 |
| Net increase (decrease) in cash and cash equivalents | 2,349,607 | 205,952 | (12,876) | (509,161) | 20,535 |
| Cash and cash equivalents, beginning of year | 336,533 | 633,348 | 140,955 | 1,109,480 | 63,190 |
| Cash and cash equivalents, end of year | <u>\$ 2,686,140</u> | <u>\$ 839,300</u> | <u>\$ 128,079</u> | <u>\$ 600,319</u> | <u>\$ 83,725</u> |
| Reconciliation to the Statement of Net Position: | | | | | |
| Cash and investments | \$ 2,511,140 | \$ 839,300 | \$ 128,079 | \$ 600,319 | \$ 83,725 |
| Restricted cash and investments | 175,000 | - | - | - | - |
| Total cash and cash equivalents | <u>\$ 2,686,140</u> | <u>\$ 839,300</u> | <u>\$ 128,079</u> | <u>\$ 600,319</u> | <u>\$ 83,725</u> |
| Reconciliation of operating income (loss) to net cash provided by (used for) operating activities: | | | | | |
| Operating income (loss) | \$ (34,880) | \$ 325,694 | \$ (13,388) | \$ (7,416) | \$ 30,616 |
| Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities: | | | | | |
| Depreciation expense | - | - | - | 8,560 | - |
| Changes in assets and liabilities: | | | | | |
| Accounts receivable | - | (199,568) | - | - | - |
| Intergovernmental receivables | - | - | (994) | 9,981 | - |
| Prepaid items | - | - | - | - | - |
| Inventories | - | - | - | - | - |
| Accounts payable | 33,389 | 442,818 | (754) | (5,002) | (11,525) |
| Salaries and benefits payable | - | - | (312) | - | - |
| Other liabilities | - | (375,000) | - | - | - |
| Accrued compensated absences | - | - | 234 | - | - |
| Accrued claims | 319,000 | - | - | - | - |
| Net cash provided by (used for) operating activities | <u>\$ 317,509</u> | <u>\$ 193,944</u> | <u>\$ (15,214)</u> | <u>\$ 6,123</u> | <u>\$ 19,091</u> |
| Noncash investing, capital, and financing activities: | | | | | |
| Transfer out of capital assets | \$ - | \$ - | \$ - | \$ - | \$ - |

| Employee Group Insurance | Employee Leave Liability | Post Retirement Insurance | Fleet/Radio Services | Total Internal Service | |
|---------------------------------|---------------------------------|----------------------------------|-----------------------------|-------------------------------|---|
| \$ 9,734,135 | \$ 1,835,222 | \$ 1,126,181 | \$ - | \$ 18,756,412 | Cash flows from operating activities: |
| (9,088,792) | - | (698,716) | (18,108) | (11,309,697) | Receipts from interfund services provided |
| - | (1,456,940) | - | (6,704) | (1,887,232) | Payments to suppliers |
| - | - | - | - | (3,611,752) | Payments to employees |
| 645,343 | 378,282 | 427,465 | (24,812) | 1,947,731 | Claims paid |
| | | | | | Net cash provided by (used for) operating activities |
| - | - | (3,578,690) | - | (3,578,690) | Cash flows from noncapital financing activities: |
| - | - | - | - | 1,859,796 | Advances to other funds |
| (625,100) | (414,904) | - | - | (1,040,004) | Receipt on advances to other funds |
| - | - | - | (109,515) | (109,515) | Payment on advances from other funds |
| (44) | - | - | - | (44) | Transfers out to other funds |
| (625,144) | (414,904) | (3,578,690) | (109,515) | (2,868,457) | Interest paid |
| | | | | | Net cash provided by (used for) noncapital financing activities: |
| - | - | - | - | (532,790) | Cash flows from capital and related financing activities: |
| | | | | | Acquisition and construction of capital assets |
| - | 36,622 | 140,425 | - | 382,645 | Cash flows from investing activities: |
| | | | | | Interest received |
| 20,199 | - | (3,010,800) | (134,327) | (1,070,871) | Net increase (decrease) in cash and cash equivalents |
| 1 | - | 3,482,383 | 134,327 | 5,900,217 | Cash and cash equivalents, beginning of year |
| \$ 20,200 | \$ - | \$ 471,583 | \$ - | \$ 4,829,346 | Cash and cash equivalents, end of year |
| | | | | | Reconciliation to the Statement of Net Position: |
| \$ 20,200 | \$ - | \$ 471,583 | \$ - | \$ 4,654,346 | Cash and investments |
| - | - | - | - | 175,000 | Restricted cash and investments |
| \$ 20,200 | \$ - | \$ 471,583 | \$ - | \$ 4,829,346 | Total cash and cash equivalents |
| | | | | | Reconciliation of operating income (loss) to net cash provided by (used for) operating activities: |
| \$ (6,378) | \$ 107,993 | \$ 410,027 | \$ 96,519 | 908,787 | Operating income (loss) |
| | | | | | Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities: |
| - | - | - | - | 8,560 | Depreciation expense |
| - | - | - | - | (199,568) | Changes in assets and liabilities: |
| - | - | - | - | 8,987 | Accounts receivable, net |
| 652,056 | - | 17,438 | - | 669,494 | Intergovernmental receivables |
| - | - | - | 8,000 | 8,000 | Prepaid items |
| (335) | - | - | (26,108) | 432,483 | Inventories |
| - | - | - | (6,705) | (7,017) | Accounts payable |
| - | - | - | - | (375,000) | Salaries and benefits payable |
| - | 270,289 | - | (96,518) | 174,005 | Other liabilities |
| - | - | - | - | 319,000 | Accrued compensated absences |
| \$ 645,343 | \$ 378,282 | \$ 427,465 | \$ (24,812) | \$ 1,947,731 | Accrued claims |
| | | | | | Net cash provided by (used for) operating activities |
| \$ - | \$ - | \$ - | \$ 4,287 | \$ 4,287 | Noncash investing, capital, and financing activities: |
| | | | | | Transfer out of capital assets |



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AGENCY FUNDS



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

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

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

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

**COUNTY OF TUOLUMNE, CALIFORNIA
 COMBINING STATEMENT OF CHANGES IN
 ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED JUNE 30, 2019**

| | <u>Balance at June 30, 2018</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance at June 30, 2019</u> |
|---------------------------------|-------------------------------------|-----------------------|-----------------------|-------------------------------------|
| Property Tax Collection | | | | |
| Assets: | | | | |
| Cash and investments | \$ 2,249,989 | \$ 108,532,564 | \$ 109,623,326 | \$ 1,159,227 |
| Taxes receivable | 9,190,553 | 10,437,160 | 10,006,079 | 9,621,634 |
| Total assets | <u>\$ 11,440,542</u> | <u>\$ 118,969,724</u> | <u>\$ 119,629,405</u> | <u>\$ 10,780,861</u> |
| Liabilities: | | | | |
| Agency obligations | <u>\$ 11,440,542</u> | <u>\$ 268,324</u> | <u>\$ 928,005</u> | <u>\$ 10,780,861</u> |
| Local Transportation | | | | |
| Assets: | | | | |
| Cash and investments | \$ 3,405,919 | \$ 8,254,406 | \$ 7,654,084 | \$ 4,006,241 |
| Intergovernmental receivables | 1,354,603 | 1,298,465 | 1,702,054 | 951,014 |
| Total assets | <u>\$ 4,760,522</u> | <u>\$ 9,552,871</u> | <u>\$ 9,356,138</u> | <u>\$ 4,957,255</u> |
| Liabilities: | | | | |
| Agency obligations | <u>\$ 4,760,522</u> | <u>\$ 5,236,481</u> | <u>\$ 5,039,748</u> | <u>\$ 4,957,255</u> |
| Emergency Medical | | | | |
| Assets: | | | | |
| Cash and investments | <u>\$ 76,892</u> | <u>\$ 121,678</u> | <u>\$ 122,574</u> | <u>\$ 75,996</u> |
| Liabilities: | | | | |
| Agency obligations | <u>\$ 76,892</u> | <u>\$ 73,189</u> | <u>\$ 74,085</u> | <u>\$ 75,996</u> |
| Total - All Agency Funds | | | | |
| Assets: | | | | |
| Cash and investments | \$ 5,732,800 | \$ 116,908,648 | \$ 117,399,984 | \$ 5,241,464 |
| Taxes receivable | 9,190,553 | 10,437,160 | 10,006,079 | 9,621,634 |
| Intergovernmental receivables | 1,354,603 | 1,298,465 | 1,702,054 | 951,014 |
| Total assets | <u>\$ 16,277,956</u> | <u>\$ 128,644,273</u> | <u>\$ 129,108,117</u> | <u>\$ 15,814,112</u> |
| Liabilities: | | | | |
| Agency obligations | <u>\$ 16,277,956</u> | <u>\$ 5,577,994</u> | <u>\$ 6,041,838</u> | <u>\$ 15,814,112</u> |

County of Tuolumne
California

Statistical Section



Yosemite National Park

STATISTICAL SECTION



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

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

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

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

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

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

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

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

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

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

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

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



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

Schedule 1
Financial Trends

| | Fiscal Year | | | | | | | | | |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
| Governmental activities | | | | | | | | | | |
| Net investment in capital assets | \$ 54,462,497 | \$ 55,709,298 | \$ 59,513,815 | \$ 59,227,052 | \$ 59,526,824 | \$ 65,891,575 | \$ 80,518,581 | \$ 92,769,376 | \$ 102,652,883 | \$ 126,788,168 |
| Restricted | 28,862,829 | 28,984,395 | 33,328,953 | 35,235,273 | 37,539,706 | 37,930,800 | 40,468,597 | 42,813,293 | 43,128,881 | 41,887,451 |
| Unrestricted | (10,731,061) | (12,551,180) | (13,457,907) | (13,529,684) | (12,959,053) | (95,360,939) | (92,657,948) | (100,119,939) | (121,719,478) | (128,107,650) |
| Total governmental activities net position | <u>72,594,265</u> | <u>72,142,513</u> | <u>79,384,861</u> | <u>80,932,641</u> | <u>84,107,477</u> | <u>8,461,436</u> | <u>28,329,230</u> | <u>35,462,730</u> | <u>24,062,286</u> | <u>40,567,969</u> |
| Business-type activities | | | | | | | | | | |
| Net investment in capital assets | 11,854,379 | 10,729,007 | 8,956,738 | 8,467,600 | 8,099,395 | 7,933,306 | 7,800,266 | 9,712,465 | 9,224,541 | 9,147,223 |
| Restricted | 432,143 | 472,727 | 500,394 | 523,379 | 561,586 | 462,582 | 508,038 | 528,324 | 583,939 | 619,004 |
| Unrestricted | (11,312,348) | (11,263,363) | (9,453,361) | (7,850,004) | (6,857,810) | (5,518,948) | (3,589,350) | (2,791,448) | (1,768,609) | (620,153) |
| Total business-type activities net position | <u>974,174</u> | <u>(61,629)</u> | <u>3,771</u> | <u>1,140,975</u> | <u>1,803,171</u> | <u>2,876,940</u> | <u>4,718,954</u> | <u>7,449,341</u> | <u>8,039,871</u> | <u>9,146,074</u> |
| Primary government | | | | | | | | | | |
| Net investment in capital assets | 66,316,876 | 66,438,305 | 68,470,553 | 67,694,652 | 67,626,219 | 73,824,881 | 88,318,847 | 102,481,841 | 111,877,424 | 135,935,391 |
| Restricted | 29,294,972 | 29,457,122 | 33,829,347 | 35,758,652 | 38,101,292 | 38,393,382 | 40,976,635 | 43,341,617 | 43,712,820 | 42,506,455 |
| Unrestricted | (22,043,409) | (23,814,543) | (22,911,268) | (21,379,688) | (19,816,863) | (100,879,887) | (96,247,298) | (102,911,387) | (123,488,087) | (128,727,803) |
| Total net position | <u>\$ 73,568,439</u> | <u>\$ 72,080,884</u> | <u>\$ 79,388,632</u> | <u>\$ 82,073,616</u> | <u>\$ 85,910,648</u> | <u>\$ 11,338,376</u> | <u>\$ 33,048,184</u> | <u>\$ 42,912,071</u> | <u>\$ 32,102,157</u> | <u>\$ 49,714,043</u> |

Source: Annual Financial Reports

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

Schedule 2
Financial Trends

| | Fiscal Year | | | | | | | | | |
|--|--------------------|--------------------|--------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
| Expenses | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| General government | \$ 15,451,199 | \$ 15,174,897 | \$ 14,337,877 | \$ 14,425,898 | \$ 14,671,243 | \$ 15,209,744 | \$ 14,899,989 | \$ 19,288,171 | \$ 24,973,362 | \$ 26,000,132 |
| Public protection | 33,225,736 | 32,822,196 | 33,267,274 | 33,368,240 | 35,223,215 | 42,769,612 | 34,049,412 | 41,135,842 | 42,871,395 | 47,843,284 |
| Public ways and facilities | 9,228,467 | 10,384,455 | 8,616,555 | 9,422,174 | 8,843,495 | 7,449,931 | 7,806,261 | 9,123,529 | 9,050,124 | 11,215,003 |
| Health and sanitation | 14,150,887 | 12,926,057 | 10,793,289 | 11,798,125 | 12,084,090 | 13,314,499 | 13,764,106 | 15,653,339 | 19,135,998 | 18,602,373 |
| Public assistance | 19,724,037 | 19,778,978 | 19,451,358 | 18,977,109 | 21,020,216 | 20,748,868 | 22,476,976 | 21,182,543 | 23,986,148 | 24,656,281 |
| Education | 1,256,725 | 1,227,941 | 1,200,832 | 1,086,517 | 1,153,310 | 1,161,252 | 1,117,411 | 1,122,306 | 1,261,640 | 1,259,365 |
| Recreation and cultural services | 1,568,443 | 1,445,154 | 1,419,156 | 1,662,433 | 1,720,730 | 1,760,170 | 1,626,159 | 1,644,029 | 1,813,797 | 1,812,783 |
| Interest on long-term debt | 270,323 | 263,676 | 244,218 | 238,987 | 233,778 | 392,067 | 545,605 | 541,964 | 707,644 | 1,189,105 |
| Total governmental activities expenses | 94,875,817 | 94,023,354 | 89,330,559 | 90,979,483 | 94,950,077 | 102,806,143 | 96,285,919 | 109,691,723 | 123,800,108 | 132,578,326 |
| Business-type Activities: | | | | | | | | | | |
| General Medical Facility | 8,419,817 | 7,242,055 | 3,726,957 | - | - | - | - | - | - | - |
| Solid Waste | 1,096,872 | 2,502,000 | 2,560,505 | 377,688 | 1,042,971 | (781,118) | 981,513 | 689,209 | 764,241 | 1,017,680 |
| Ambulance | 4,335,974 | 4,351,339 | 4,802,901 | 4,731,041 | 4,742,764 | 4,925,357 | 5,258,454 | 5,901,021 | 5,903,285 | 6,217,183 |
| Airport | 753,127 | 751,191 | 760,701 | 696,901 | 705,713 | 696,478 | 662,107 | 652,864 | 897,339 | 875,614 |
| VNA of the Mother Lode | 969,680 | - | - | - | - | - | - | - | - | - |
| Public Transportation | 2,128,484 | - | - | - | - | - | - | - | - | - |
| Public Power Agency | 1,650,890 | 1,568,699 | 1,519,385 | 1,754,206 | 1,947,976 | 2,044,078 | 2,456,577 | 2,442,135 | 1,891,200 | 1,711,598 |
| Total business-type activities expenses | 19,354,844 | 16,415,284 | 13,370,449 | 7,559,836 | 8,439,424 | 6,884,795 | 9,358,651 | 9,685,229 | 9,456,065 | 9,822,075 |
| Total expenses | 114,230,661 | 110,438,638 | 102,701,008 | 98,539,319 | 103,389,501 | 109,690,938 | 105,644,570 | 119,376,952 | 133,256,173 | 142,400,401 |
| Program Revenues | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| Charges for services: | | | | | | | | | | |
| General government | 10,115,024 | 9,049,063 | 8,087,213 | 7,052,925 | 7,622,183 | 7,825,909 | 7,885,198 | 7,434,168 | 8,371,409 | 9,406,117 |
| Public protection | 3,309,650 | 2,623,476 | 3,391,519 | 2,754,079 | 2,907,743 | 3,115,774 | 3,475,232 | 3,459,705 | 3,645,191 | 4,417,188 |
| Public ways and facilities | 1,944,470 | 1,717,256 | 2,204,545 | 1,816,660 | 1,507,014 | 1,694,315 | 1,665,801 | 1,603,311 | 1,928,479 | 3,246,230 |
| Health and sanitation | 580,480 | 785,711 | 765,059 | 556,130 | 541,820 | 512,449 | 563,300 | 533,142 | 493,677 | 525,581 |
| Public assistance | 709,011 | 405,975 | 307,082 | 233,947 | 287,259 | 298,808 | 344,799 | 459,841 | 629,381 | 570,868 |
| Education | 60,734 | 47,122 | 39,195 | 14,553 | 17,550 | 17,056 | 14,919 | 15,543 | 15,362 | 14,693 |
| Recreation and cultural services | 252,139 | 207,155 | 240,720 | 223,959 | 220,519 | 235,566 | 237,446 | 225,557 | 240,244 | 248,008 |
| Operating grants and contributions | 33,939,350 | 31,982,477 | 32,358,948 | 31,964,514 | 36,668,001 | 40,813,095 | 41,336,855 | 44,184,628 | 44,282,898 | 49,368,524 |
| Capital grants and contributions | 4,654,018 | 3,847,494 | 2,305,324 | 1,271,170 | 1,062,493 | 3,303,667 | 12,075,295 | 9,352,133 | 9,923,270 | 24,903,937 |
| Total governmental activities program revenues | 55,564,876 | 50,665,729 | 49,699,605 | 45,887,937 | 50,834,582 | 57,816,639 | 67,598,845 | 67,268,028 | 69,529,911 | 92,701,146 |
| Business-type Activities: | | | | | | | | | | |
| Charges for services: | | | | | | | | | | |
| General Medical Facility | 5,499,349 | 6,193,560 | 2,537,081 | - | - | - | - | - | - | - |
| Solid Waste | 1,174,569 | 1,242,352 | 1,339,075 | 1,249,118 | 1,240,439 | 1,249,113 | 1,356,815 | 1,466,771 | 1,474,869 | 1,526,612 |
| Ambulance | 3,839,236 | 4,193,231 | 4,812,009 | 4,791,119 | 4,630,701 | 5,033,787 | 5,061,667 | 5,590,284 | 5,517,869 | 5,671,915 |
| Airport | 424,911 | 372,397 | 377,439 | 402,836 | 407,303 | 447,360 | 498,573 | 515,364 | 529,859 | 563,142 |
| VNA of the Mother Lode | 620,865 | - | - | - | - | - | - | - | - | - |
| Public Transportation | 496,326 | - | - | - | - | - | - | - | - | - |
| Public Power Agency | 1,542,394 | 1,626,109 | 1,622,225 | 1,615,546 | 1,787,753 | 1,880,776 | 2,217,321 | 2,364,470 | 2,224,609 | 1,937,762 |
| Operating grants and contributions | 1,359,700 | 464,862 | 200,886 | 74,374 | 698,941 | 372,463 | 222,249 | 187,098 | 345,789 | 275,325 |
| Capital grants and contributions | 432,066 | - | - | - | - | - | - | - | - | - |
| Total business-type activities program revenues | 15,389,416 | 14,092,511 | 10,888,715 | 8,132,993 | 8,765,137 | 8,983,499 | 9,356,625 | 10,123,987 | 10,092,995 | 9,974,756 |
| Total program revenues | 70,954,292 | 64,758,240 | 60,588,320 | 54,020,930 | 59,599,719 | 66,800,138 | 76,955,470 | 77,392,015 | 79,622,906 | 102,675,902 |

Continued

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

Schedule 2
Financial Trends

| | Fiscal Year | | | | | | | | | |
|--|----------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
| Net (expense) revenue | | | | | | | | | | |
| Governmental activities | \$ (39,310,941) | \$ (43,357,625) | \$ (39,630,954) | \$ (45,091,546) | \$ (44,115,495) | \$ (44,989,504) | \$ (28,687,074) | \$ (42,423,695) | \$ (54,270,197) | \$ (39,877,180) |
| Business-type activities | (3,965,428) | (2,322,773) | (2,481,734) | 573,157 | 325,713 | 2,098,704 | (2,026) | 438,758 | 636,930 | 152,681 |
| Total net expense | <u>(43,276,369)</u> | <u>(45,680,398)</u> | <u>(42,112,688)</u> | <u>(44,518,389)</u> | <u>(43,789,782)</u> | <u>(42,890,800)</u> | <u>(28,689,100)</u> | <u>(41,984,937)</u> | <u>(53,633,267)</u> | <u>(39,724,499)</u> |
| General Revenues and Other | | | | | | | | | | |
| Changes in Net Position | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| Taxes: | | | | | | | | | | |
| Property | 26,309,709 | 25,000,179 | 24,518,857 | 24,050,554 | 24,383,703 | 25,288,708 | 26,777,028 | 26,331,905 | 27,376,169 | 29,393,666 |
| Property transfer | 209,899 | 227,688 | 232,647 | 282,707 | 329,650 | 346,954 | 376,558 | 473,705 | 525,720 | 460,532 |
| Transient occupancy | 1,491,006 | 1,823,081 | 2,208,794 | 2,416,923 | 2,250,796 | 2,645,360 | 3,325,364 | 4,541,718 | 4,559,015 | 4,826,458 |
| Sales taxes shared state revenue | 11,956,647 | 13,543,771 | 14,366,215 | 15,797,046 | 16,031,868 | 14,199,815 | 15,308,648 | 16,309,963 | 16,932,051 | 17,283,123 |
| Grants and other intergovernmental revenue not restricted to specific programs | 2,798,355 | 2,475,266 | 3,077,383 | 2,921,866 | 3,162,302 | 3,000,069 | 3,386,150 | 2,886,783 | 3,632,809 | 3,425,981 |
| Unrestricted investment earnings | 725,136 | 395,416 | 436,165 | 482,115 | 394,022 | 555,750 | 589,327 | 648,052 | 774,763 | 1,243,814 |
| Gain on sale of capital assets | - | 70,439 | 157,347 | 465,903 | - | - | 36,523 | 10,251 | 19,468 | 54,026 |
| Other | 1,140,107 | 949,973 | 852,328 | 656,454 | 1,055,745 | 572,979 | 568,133 | 614,911 | 1,051,744 | 550,526 |
| Transfers | (4,816,762) | (1,579,940) | 1,023,566 | (203,831) | (317,755) | (219,602) | (48,985) | (2,260,093) | (104,757) | (855,263) |
| Total governmental activities | <u>39,814,097</u> | <u>42,905,873</u> | <u>46,873,302</u> | <u>46,869,737</u> | <u>47,290,331</u> | <u>46,390,033</u> | <u>50,318,746</u> | <u>49,557,195</u> | <u>54,766,982</u> | <u>56,382,863</u> |
| Business-type Activities: | | | | | | | | | | |
| Unrestricted investment earnings | 35,232 | 21,753 | 20,700 | 20,762 | 13,728 | 27,950 | 27,136 | 28,656 | 37,053 | 80,685 |
| Gain on sale of capital assets | 158,837 | 5,041 | - | 4,230 | - | 3,375 | 4,041 | 2,880 | 3,600 | 17,574 |
| Other | 1,381,864 | 566,025 | - | - | 5,000 | - | - | - | - | - |
| Special items | - | (885,789) | - | - | - | - | - | - | - | - |
| Extraordinary items | - | - | 3,550,000 | 335,224 | - | - | - | - | - | - |
| Transfers | 4,816,762 | 1,579,940 | (1,023,566) | 203,831 | 317,755 | 219,602 | 48,985 | 2,260,093 | 104,757 | 855,263 |
| Total business-type activities | <u>6,392,695</u> | <u>1,286,970</u> | <u>2,547,134</u> | <u>564,047</u> | <u>336,483</u> | <u>250,927</u> | <u>80,162</u> | <u>2,291,629</u> | <u>145,410</u> | <u>953,522</u> |
| Total revenues and other changes in net position | <u>\$ 46,206,792</u> | <u>\$ 44,192,843</u> | <u>\$ 49,420,436</u> | <u>\$ 47,433,784</u> | <u>\$ 47,626,814</u> | <u>\$ 46,640,960</u> | <u>\$ 50,398,908</u> | <u>\$ 51,848,824</u> | <u>\$ 54,912,392</u> | <u>\$ 57,336,385</u> |
| Changes in Net Position | | | | | | | | | | |
| Governmental activities | \$ 503,156 | \$ (451,752) | \$ 7,242,348 | \$ 1,778,191 | \$ 3,174,836 | \$ 1,400,529 | \$ 21,631,672 | \$ 7,133,500 | \$ 496,785 | \$ 16,505,683 |
| Business-type activities | 2,427,267 | (1,035,803) | 65,400 | 1,137,204 | 662,196 | 2,349,631 | 78,136 | 2,730,387 | 782,340 | 1,106,203 |
| Total changes in net position | <u>\$ 2,930,423</u> | <u>\$ (1,487,555)</u> | <u>\$ 7,307,748</u> | <u>\$ 2,915,395</u> | <u>\$ 3,837,032</u> | <u>\$ 3,750,160</u> | <u>\$ 21,709,808</u> | <u>\$ 9,863,887</u> | <u>\$ 1,279,125</u> | <u>\$ 17,611,886</u> |

Source: Annual Financial Reports

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

Schedule 3
Financial Trends

| | Fiscal Year | | | | | | | | | |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
| General Fund | | | | | | | | | | |
| Nonspendable | \$ 5,014,522 | \$ 4,763,564 | \$ 5,226,827 | \$ 2,961,554 | \$ 1,371,182 | \$ 1,449,037 | \$ 53,670 | \$ 1,170 | \$ 430,770 | \$ 677,170 |
| Committed | - | - | - | - | 1,002,814 | 816,846 | - | - | - | - |
| Restricted | - | - | - | - | - | - | - | - | 1,747,445 | 927,851 |
| Assigned | 259,097 | 1,732,385 | 214,780 | 274,768 | 564,948 | 584,395 | 4,239,665 | 2,532,877 | 2,706,254 | 3,192,909 |
| Unassigned | 1,117,806 | - | 85,938 | 4,148,506 | 5,487,358 | 5,968,686 | 3,135,362 | 3,393,633 | 2,576,362 | 3,051,870 |
| Total General Fund | 6,391,425 | 6,495,949 | 5,527,545 | 7,384,828 | 8,426,302 | 8,818,964 | 7,428,697 | 5,927,680 | 7,460,831 | 7,849,800 |
| All other governmental funds | | | | | | | | | | |
| Nonspendable | 11,285,183 | 242,351 | 197,515 | 208,167 | 224,419 | 254,965 | 275,165 | 189,092 | 223,300 | 320,983 |
| Restricted | 17,653,766 | 28,742,044 | 33,131,438 | 35,027,106 | 37,315,287 | 37,675,835 | 40,193,432 | 42,624,201 | 54,370,052 | 45,382,678 |
| Unassigned | (2,928,065) | (2,614,109) | (769,766) | (997,638) | (367,948) | - | - | (3,563,561) | (58,741) | - |
| Total all other governmental funds | 26,010,884 | 26,370,286 | 32,559,187 | 34,237,635 | 37,171,758 | 37,930,800 | 40,468,597 | 39,249,732 | 54,534,611 | 45,703,661 |
| Total governmental funds | \$ 32,402,309 | \$ 32,866,235 | \$ 38,086,732 | \$ 41,622,463 | \$ 45,598,060 | \$ 46,749,764 | \$ 47,897,294 | \$ 45,177,412 | \$ 61,995,442 | \$ 53,553,461 |

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

Source: Annual Financial Reports

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

Schedule 4
Financial Trends

| | Fiscal Year | | | | | | | | | |
|---|-----------------------|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|----------------------|-----------------------|
| | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
| Revenues | | | | | | | | | | |
| Taxes | \$ 28,010,614 | \$ 27,050,948 | \$ 26,960,298 | \$ 26,750,184 | \$ 26,964,149 | \$ 28,281,022 | \$ 30,478,950 | \$ 31,347,328 | \$ 32,460,904 | \$ 34,680,656 |
| Licenses and permits | 1,603,198 | 1,461,649 | 1,514,500 | 1,418,628 | 1,691,726 | 1,916,170 | 1,871,032 | 2,121,716 | 2,090,645 | 2,681,262 |
| Fines, forfeits and penalties | 1,841,961 | 1,781,742 | 1,691,907 | 1,666,606 | 1,614,039 | 1,606,964 | 1,754,267 | 1,612,814 | 1,684,973 | 1,677,229 |
| Investment earnings, rents, and concessions | 548,290 | 277,561 | 341,048 | 381,309 | 332,004 | 436,462 | 454,093 | 469,334 | 503,808 | 861,169 |
| Intergovernmental | 53,238,413 | 51,806,686 | 52,107,870 | 51,879,386 | 56,791,108 | 61,145,042 | 72,033,646 | 72,627,966 | 74,689,413 | 92,105,954 |
| Charges for services | 13,526,349 | 11,592,367 | 11,828,926 | 9,567,019 | 9,798,323 | 10,176,743 | 10,561,396 | 9,996,737 | 11,548,125 | 14,070,194 |
| Miscellaneous | 1,140,107 | 949,973 | 852,328 | 731,664 | 1,189,301 | 744,583 | 641,435 | 720,452 | 1,133,359 | 682,824 |
| Total revenues | 99,908,932 | 94,920,926 | 95,296,877 | 92,394,796 | 98,380,650 | 104,306,986 | 117,794,819 | 118,896,347 | 124,111,227 | 146,759,288 |
| Expenditures | | | | | | | | | | |
| General government | 13,756,470 | 13,503,834 | 12,794,736 | 12,835,466 | 13,165,000 | 13,964,306 | 14,474,301 | 16,488,899 | 16,583,970 | 18,646,374 |
| Public protection | 30,899,115 | 30,547,011 | 31,284,748 | 31,680,634 | 34,095,028 | 42,743,228 | 37,041,481 | 40,464,294 | 43,001,266 | 47,242,567 |
| Public ways and facilities | 6,895,127 | 8,024,537 | 6,121,423 | 6,925,772 | 6,419,857 | 5,676,059 | 6,124,263 | 6,838,844 | 6,483,756 | 8,492,074 |
| Health and sanitation | 13,976,029 | 12,589,600 | 10,658,527 | 11,680,183 | 11,968,711 | 13,432,698 | 14,159,255 | 15,000,673 | 17,006,184 | 16,728,163 |
| Public assistance | 19,618,137 | 19,425,536 | 19,217,444 | 18,771,883 | 20,839,430 | 20,800,971 | 22,846,935 | 20,580,902 | 22,007,970 | 22,831,690 |
| Education | 1,181,421 | 1,119,057 | 1,114,349 | 1,064,910 | 1,137,690 | 1,150,472 | 1,106,362 | 1,105,513 | 1,223,095 | 1,236,750 |
| Recreation and cultural services | 1,455,283 | 1,328,737 | 1,330,601 | 1,508,891 | 1,581,057 | 1,748,947 | 1,581,575 | 1,590,497 | 1,711,705 | 1,754,887 |
| Capital outlay | 13,234,840 | 6,065,975 | 7,997,842 | 5,175,294 | 4,691,555 | 11,229,418 | 18,487,777 | 18,558,223 | 19,791,772 | 35,810,678 |
| Debt service | | | | | | | | | | |
| Principal | 173,575 | 131,026 | 136,358 | 141,707 | 142,076 | 228,465 | 288,876 | 387,350 | 417,768 | 1,139,116 |
| Bond issuance costs | - | - | - | - | - | 111,175 | - | - | 236,889 | 161,160 |
| Interest | 274,092 | 267,478 | 248,056 | 242,741 | 237,563 | 395,882 | 549,499 | 545,901 | 690,414 | 1,179,840 |
| Total expenditures | 101,464,089 | 93,002,791 | 90,904,084 | 90,027,481 | 94,277,967 | 111,481,621 | 116,660,324 | 121,561,096 | 129,154,789 | 155,223,299 |
| Excess (deficiency) of revenues over (under) expenditures | (1,555,157) | 1,918,135 | 4,392,793 | 2,367,315 | 4,102,683 | (7,174,635) | 1,134,495 | (2,664,749) | (5,043,562) | (8,464,011) |
| Other financing sources (uses) | | | | | | | | | | |
| Transfers in | 7,504,251 | 6,204,927 | 8,949,491 | 5,375,658 | 5,739,019 | 11,137,173 | 8,361,498 | 6,901,772 | 25,462,973 | 8,690,419 |
| Transfers out | (12,045,778) | (7,735,428) | (9,149,554) | (5,579,489) | (5,892,118) | (11,296,586) | (8,386,759) | (6,967,156) | (25,722,732) | (8,891,000) |
| 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 | 27,737 | 76,292 | 1,027,767 | 1,372,247 | 26,013 | 280,752 | 38,296 | 10,251 | 19,468 | 61,451 |
| Total other financing sources (uses) | (4,513,790) | (1,454,209) | 827,704 | 1,168,416 | (127,086) | 8,326,339 | 13,035 | (55,133) | 21,861,592 | 22,030 |
| Net change in fund balances | \$ (6,068,947) | \$ 463,926 | \$ 5,220,497 | \$ 3,535,731 | \$ 3,975,597 | \$ 1,151,704 | \$ 1,147,530 | \$ (2,719,882) | \$ 16,818,030 | \$ (8,441,981) |
| Debt service as a percentage of non-capital expenditures | 0.51% | 0.46% | 0.46% | 0.45% | 0.42% | 0.62% | 0.85% | 0.91% | 1.01% | 1.94% |

Source: Annual Financial Reports

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

Schedule 5
Financial Trends

| | Fiscal Year | | | | | | | | | |
|-------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
| Property Taxes | \$ 26,309,709 | \$ 25,000,179 | \$ 24,518,857 | \$ 24,050,554 | \$ 24,383,703 | \$ 25,288,708 | \$ 26,777,028 | \$ 26,331,905 | \$ 27,376,169 | \$ 29,393,666 |
| Transient Occupancy Tax | 1,491,006 | 1,823,081 | 2,208,794 | 2,416,923 | 2,250,796 | 2,645,360 | 3,325,364 | 4,541,718 | 4,559,015 | 4,826,458 |
| Property Transfer Tax | 209,899 | 227,688 | 232,647 | 282,707 | 329,650 | 346,954 | 376,558 | 473,705 | 525,720 | 460,532 |
| | <u>\$ 28,010,614</u> | <u>\$ 27,050,948</u> | <u>\$ 26,960,298</u> | <u>\$ 26,750,184</u> | <u>\$ 26,964,149</u> | <u>\$ 28,281,022</u> | <u>\$ 30,478,950</u> | <u>\$ 31,347,328</u> | <u>\$ 32,460,904</u> | <u>\$ 34,680,656</u> |

Source: Annual Financial Reports

COUNTY OF TUOLUMNE, CALIFORNIA
Assessed Value of Taxable Property
Last Ten Fiscal Years

Schedule 6
Revenue Capacity Information

| Fiscal Year | Land Value | Improvement Value | Fixed Equipment Value | Personal Property Value | Exemptions | Total Value | Total Direct Tax Rate |
|--------------------|-------------------|--------------------------|------------------------------|--------------------------------|-------------------|--------------------|------------------------------|
| 2009-10 | \$ 2,271,634,724 | \$ 4,199,985,004 | \$ 63,634,216 | \$ 270,136,621 | \$ (279,277,026) | \$ 6,526,113,539 | 1.000000 |
| 2010-11 | 2,151,336,639 | 4,028,578,248 | 58,328,750 | 188,623,454 | (282,889,854) | 6,143,977,237 | 1.000000 |
| 2011-12 | 2,029,511,527 | 3,928,332,808 | 60,551,794 | 258,429,348 | (290,404,590) | 5,986,420,887 | 1.000000 |
| 2012-13 | 1,971,293,241 | 3,851,220,543 | 71,364,256 | 256,188,947 | (294,220,576) | 5,855,846,411 | 1.000000 |
| 2013-14 | 1,985,819,504 | 3,909,973,464 | 69,508,305 | 259,043,511 | (293,355,715) | 5,930,989,069 | 1.000000 |
| 2014-15 | 2,020,641,139 | 4,039,958,358 | 68,276,758 | 252,836,622 | (302,922,613) | 6,078,790,264 | 1.000000 |
| 2015-16 | 2,103,582,655 | 4,282,554,733 | 60,538,445 | 251,980,860 | (295,736,469) | 6,402,920,224 | 1.000000 |
| 2016-17 | 2,175,152,336 | 4,489,754,278 | 55,485,178 | 246,774,703 | (317,045,303) | 6,650,121,192 | 1.000000 |
| 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 |

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

| <u>Fiscal Year</u> | <u>Countywide AB-8</u> | <u>Special Districts Bonds</u> | <u>Schools Bonds</u> | <u>Cities Bonds</u> | <u>Total</u> |
|--------------------|----------------------------|------------------------------------|--------------------------|-------------------------|--------------|
| 2009-10 | 1.0000 | 0.0146 | 0.1640 | 0.0000 | 1.1786 |
| 2010-11 | 1.0000 | 0.0114 | 0.1640 | 0.0000 | 1.1754 |
| 2011-12 | 1.0000 | 0.0067 | 0.2027 | 0.0000 | 1.2094 |
| 2012-13 | 1.0000 | 0.0069 | 0.2124 | 0.0000 | 1.2193 |
| 2013-14 | 1.0000 | 0.0151 | 0.2041 | 0.0000 | 1.2192 |
| 2014-15 | 1.0000 | 0.0181 | 0.2141 | 0.0000 | 1.2322 |
| 2015-16 | 1.0000 | 0.0122 | 0.2109 | 0.0000 | 1.2231 |
| 2016-17 | 1.0000 | 0.0119 | 0.2192 | 0.0000 | 1.2311 |
| 2017-18 | 1.0000 | 0.0105 | 0.2625 | 0.0000 | 1.2729 |
| 2018-19 | 1.0000 | 0.0111 | 0.1981 | 0.0000 | 1.2092 |

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 2019 and 2010

Schedule 8

Revenue Capacity Information

| Taxpayer | Fiscal Year 2019 | | | Fiscal Year 2010 | | |
|-------------------------------------|-----------------------|------|--------------|-----------------------|------|--------------|
| | Assessed Value | Rank | % of County | Assessed Value | Rank | % of County |
| Pacific Gas & Electric | \$ 164,086,977 | 1 | 2.25% | \$ 92,928,821 | 1 | 1.42% |
| Sierra Pacific Industries | 55,742,883 | 2 | 0.76% | 51,693,214 | 2 | 0.79% |
| City & County of San Francisco | 50,020,524 | 3 | 0.69% | 43,302,652 | 3 | 0.66% |
| Rush Creek Lodge LLC | 29,492,301 | 4 | 0.40% | | | |
| Wal-Mart | 18,633,845 | 5 | 0.26% | 13,200,854 | 8 | 0.20% |
| Nationwide Health Prop Inc (Avalon) | 16,842,206 | 6 | 0.23% | | | |
| Sonora/Five Assoc. | 16,420,696 | 7 | 0.23% | 17,969,350 | 6 | 0.28% |
| Portola Minerals (Blue Mountain) | 15,590,008 | 8 | 0.21% | 18,172,556 | 5 | 0.28% |
| Snider Lumber Products Inc | 14,436,762 | 9 | 0.20% | | | |
| Sonora Plaza 1 LLC | 13,132,229 | 10 | 0.18% | | | |
| AT&T California | | | | 18,899,954 | 4 | 0.30% |
| Pacific Ultra Power | | | | 14,600,000 | 7 | 0.23% |
| R1 Timberhills LLC | | | | 11,370,122 | 9 | 0.17% |
| Skyline Place Holdings LLC | | | | 11,221,685 | 10 | 0.17% |
| | <u>\$ 394,398,431</u> | | <u>5.41%</u> | <u>\$ 293,359,208</u> | | <u>4.50%</u> |

Countywide Assessed Value

\$ 7,287,129,160

\$ 6,526,113,539

Source: Tuolumne County Assessor/Recorder

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

Schedule 9
Revenue Capacity Information

| Fiscal Year | Taxes Levied for the Fiscal Year | Collected within the Fiscal Year of the Levy | | Collections in Subsequent Years | Total Collections to Date | |
|-------------|----------------------------------|--|-----------|---------------------------------|---------------------------|-----------|
| | | Amount | % of Levy | | Amount ¹ | % of Levy |
| 2009-10 | \$ 71,433,620 | \$ 68,273,766 | 95.58% | \$ 2,435,151 | \$ 70,708,917 | 98.99% |
| 2010-11 | 68,476,487 | 65,882,390 | 96.21% | 1,700,816 | 67,583,206 | 98.70% |
| 2011-12 | 67,064,957 | 64,990,600 | 96.91% | 2,043,038 | 67,033,638 | 99.95% |
| 2012-13 | 66,032,479 | 64,002,893 | 96.93% | 1,926,685 | 65,929,578 | 99.84% |
| 2013-14 | 67,379,307 | 65,480,715 | 97.18% | 1,980,231 | 67,460,946 | 100.12% |
| 2014-15 | 69,247,328 | 67,312,030 | 97.21% | 2,646,784 | 69,958,814 | 101.03% |
| 2015-16 | 72,883,118 | 71,249,372 | 97.76% | 2,340,267 | 73,589,639 | 100.97% |
| 2016-17 | 75,453,865 | 73,824,169 | 97.84% | 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% | N/A | 81,627,669 | 97.61% |

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/Crest Tax System

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

Schedule 10
Debt Capacity Information

| Fiscal Year | Governmental Activities | | Business-Type Activities | | Total Primary Government | Percentage of Taxable Assessed Value ¹ | Percentage of Personal Income ² | Per Capita ² |
|-------------|-------------------------|---------------|--------------------------|----------------|--------------------------|---|--|-------------------------|
| | Bonds Payable | Notes Payable | Notes Payable | Capital Leases | | | | |
| 2009-10 | \$ 5,913,183 | \$ 98,742 | \$ 7,385,580 | \$ 154,682 | \$ 13,552,187 | 0.21% | 0.71% | \$ 245.56 |
| 2010-11 | 5,785,214 | 92,716 | 5,705,932 | - | 11,583,862 | 0.19% | 0.58% | 211.26 |
| 2011-12 | 5,652,245 | 86,358 | 2,087,768 | - | 7,826,371 | 0.13% | 0.38% | 144.30 |
| 2012-13 | 5,514,276 | 79,651 | 1,683,547 | - | 7,277,474 | 0.12% | 0.36% | 134.72 |
| 2013-14 | 5,376,307 | 72,575 | 1,289,588 | - | 6,738,470 | 0.11% | 0.31% | 125.13 |
| 2014-15 | 13,357,338 | 65,110 | 886,659 | - | 14,309,107 | 0.24% | 0.61% | 267.02 |
| 2015-16 | 13,073,369 | 57,234 | 474,489 | - | 13,605,092 | 0.21% | 0.56% | 252.94 |
| 2016-17 | 12,691,400 | 48,883 | 100,000 | - | 12,840,283 | 0.19% | 0.52% | 236.70 |
| 2017-18 | 34,377,465 | 40,116 | 50,000 | - | 34,467,581 | 0.50% | 1.32% | 629.66 |
| 2018-19 | 33,420,944 | - | - | - | 33,420,944 | 0.46% | N/A | 612.22 |

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

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

| <u>Fiscal Year</u> | <u>Bonds Payable</u> | <u>Total General Bonded Debt</u> | <u>Percentage of Taxable Assessed Value ¹</u> | <u>Per Capita ²</u> |
|------------------------|--------------------------|--|--|------------------------------------|
| 2009-10 | \$ 5,913,183 | \$ 5,913,183 | 0.09% | \$ 107.15 |
| 2010-11 | 5,785,214 | 5,785,214 | 0.09% | 105.51 |
| 2011-12 | 5,652,245 | 5,652,245 | 0.09% | 104.21 |
| 2012-13 | 5,514,276 | 5,514,276 | 0.09% | 102.08 |
| 2013-14 | 5,376,307 | 5,376,307 | 0.09% | 99.83 |
| 2014-15 | 13,357,338 | 13,357,338 | 0.22% | 249.26 |
| 2015-16 | 13,073,369 | 13,073,369 | 0.20% | 243.06 |
| 2016-17 | 12,691,400 | 12,691,400 | 0.19% | 233.95 |
| 2017-18 | 34,377,465 | 34,377,465 | 0.50% | 628.01 |
| 2018-19 | 33,420,944 | 33,420,944 | 0.46% | 612.22 |

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

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

Source: Annual Financial Reports

COUNTY OF TUOLUMNE, CALIFORNIA
Direct and Overlapping Governmental Activities Debt
As of June 30, 2019

Schedule 12
Debt Capacity Information

| | <u>Net Debt</u> <u>Outstanding</u> | <u>Percentage</u> <u>Applicable</u> <u>to County</u> | <u>County's</u> <u>Share of</u> <u>Debt</u> |
|---|---------------------------------------|--|---|
| DEBT REPAYED WITH PROPERTY TAXES: | | | |
| SCHOOL DISTRICTS | | | |
| Summerville High School | \$ 1,942,993 | 100% | \$ 1,942,993 |
| Summerville High School 2012 A | 4,097,620 | 100% | 4,097,620 |
| Summerville High School 2012 B | 2,150,115 | 100% | 2,150,115 |
| Summerville High School 2012 C | 1,752,264 | 100% | 1,752,264 |
| Sonora Union High School | 7,110,000 | 100% | 7,110,000 |
| Sonora Union High School B | 9,835,000 | 100% | 9,835,000 |
| Sonora Union High School C | 4,805,000 | 100% | 4,805,000 |
| Sonora Elementary School - Ref 2016 | 2,855,000 | 100% | 2,855,000 |
| Sonora Elementary School - 2016 bond | 2,000,000 | 100% | 2,000,000 |
| Sonora Elementary School | 255,550 | 100% | 255,550 |
| Big Oak Flat School 2005 | 4,797,000 | 100% | 4,797,000 |
| Big Oak Flat School 2005B | 1,269,000 | 100% | 1,269,000 |
| Big Oak Flat School 2006 | 2,220,000 | 100% | 2,220,000 |
| Big Oak Flat School 2007 | 3,040,000 | 100% | 3,040,000 |
| Columbia Elementary School | 5,069,682 | 100% | 5,069,682 |
| Soulsbyville Elementary School | 573,046 | 100% | 573,046 |
| SPECIAL DISTRICTS | | | |
| Groveland Community Service Dist | 11,323 | 100% | 11,323 |
| Twain Harte Community Services District | 282,284 | 100% | <u>282,284</u> |
| Sub-total Overlapping Debt | | | 54,065,877 |
| COUNTY | | | <u>33,420,944</u> |
| Total Direct and Overlapping Debt | | | <u><u>\$ 87,486,821</u></u> |

Source: Auditor-Controller, County of Tuolumne

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

Schedule 13
Debt Capacity Information

| <u>Fiscal Year</u> | <u>Assessed Value of Property</u> | <u>Debt Limit, 1.25% of Assessed Value</u> | <u>Debt Applicable to the Limit</u> | <u>Legal Debt Margin</u> | <u>Total Net Debt Applicable to the Limit as a % of Debt Limit</u> |
|--------------------|---------------------------------------|--|---|------------------------------|--|
| 2009-10 | \$ 6,526,113,539 | \$ 81,576,419 | \$ 5,913,183 | \$ 75,663,236 | 7.25% |
| 2010-11 | 6,143,977,237 | 76,799,715 | 5,785,214 | 71,014,501 | 7.53% |
| 2011-12 | 5,986,420,887 | 74,830,261 | 5,652,245 | 69,178,016 | 7.55% |
| 2012-13 | 5,855,846,411 | 73,198,080 | 5,514,276 | 67,683,804 | 7.53% |
| 2013-14 | 5,930,989,069 | 74,137,363 | 5,376,307 | 68,761,056 | 7.25% |
| 2014-15 | 6,078,790,264 | 75,984,878 | 13,357,338 | 62,627,540 | 17.58% |
| 2015-16 | 6,402,920,224 | 80,036,503 | 13,073,369 | 66,963,134 | 16.33% |
| 2016-17 | 6,650,121,192 | 83,126,515 | 12,691,400 | 70,435,115 | 15.27% |
| 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% |

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

COUNTY OF TUOLUMNE, CALIFORNIA
Pledged Revenue Coverage

Schedule 14
Debt Capacity Information

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

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

Schedule 15
Demographic and Economic Information

| Fiscal Year | Population¹ | Change | Personal Income¹ (Thousand of dollars) | Change | Per Capita Personal Income¹ | Change | Unemployment Rate¹ |
|--------------------|-------------------------------|---------------|--|---------------|---|---------------|--------------------------------------|
| 2009-10 | 55,188 | -1.2% | \$ 1,909,171 | 5.6% | \$ 34,592 | 6.8% | 14.2% |
| 2010-11 | 54,832 | -0.6% | 2,000,659 | 4.8% | 36,492 | 5.5% | 14.9% |
| 2011-12 | 54,237 | -1.1% | 2,038,193 | 1.9% | 37,593 | 3.0% | 13.8% |
| 2012-13 | 54,018 | -0.4% | 2,029,449 | -0.4% | 37,582 | 0.0% | 11.8% |
| 2013-14 | 53,852 | -0.3% | 2,181,788 | 7.5% | 40,533 | 7.9% | 9.7% |
| 2014-15 | 53,589 | -0.5% | 2,332,354 | 6.9% | 43,555 | 7.5% | 7.7% |
| 2015-16 | 53,787 | 0.4% | 2,441,785 | 4.7% | 45,467 | 4.4% | 6.5% |
| 2016-17 | 54,248 | 0.9% | 2,486,689 | 1.8% | 46,017 | 1.2% | 5.9% |
| 2017-18 | 54,740 | 0.9% | 2,609,032 | 4.9% | 47,838 | 4.0% | 4.9% |
| 2018-19 | 54,590 | -0.3% | n/a ² | | n/a ² | | 4.6% |

Note:

Bureau of Economic Analysis revised estimates for 2010-2018 included. Updated Nov 2019.

Sources:

¹ US Dept. of Commerce - Bureau of Economic Analysis

² Data not yet published.

COUNTY OF TUOLUMNE, CALIFORNIA

Principal Employers

June 30, 2019 and June 30, 2010

Schedule 16

Demographic and Economic Information

| June 30, 2019 | | | June 30, 2010 | | |
|--------------------------------------|----------------------------|--------------------|--------------------------------------|----------------------------|--------------------|
| 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 | 4.4% - 21.8% |
| Sierra Conservation Corrections Dept | 1,000-4,999 | 4.5% - 22.6% | Sonora Regional Medical Center | 1,000-4,999 | 4.4% - 21.8% |
| Black Oak Casino | 500-999 | 2.3% - 4.5% | Black Oak Casino | 500-999 | 2.2% - 4.4% |
| Dodge Ridge Ski Resort | 500-999 | 2.3% - 4.5% | Dodge Ridge Ski Resort | 500-999 | 2.2% - 4.4% |
| Hetch Hetchy Project | 250-499 | 1.1% - 2.3% | MRL Industries Inc | 250-499 | 1.1% - 2.2% |
| Tuolumne General Hospital | 250-499 | 1.1% - 2.3% | Wal-Mart | 250-499 | 1.1% - 2.2% |
| Wal-Mart | 250-499 | 1.1% - 2.3% | Avalon Care Center | 100-249 | .4% - 1.1% |
| ATCAA | 100-249 | .5% - 1.1% | Chicken Ranch Bingo & Casino | 100-249 | .4% - 1.1% |
| Chicken Ranch Bingo & Casino | 100-249 | .5% - 1.1% | Columbia College | 100-249 | .4% - 1.1% |
| Columbia College | 100-249 | .5% - 1.1% | Diestel Turkey Ranch | 100-249 | .4% - 1.1% |
| Diestel Turkey Ranch | 100-249 | .5% - 1.1% | Hetch Hetchy Water & Power | 100-249 | .4% - 1.1% |
| Kohl's | 100-249 | .5% - 1.1% | Sierra Pacific Industries | 100-249 | .4% - 1.1% |
| Lair of the Golden Bear | 100-249 | .5% - 1.1% | Sonora School District | 100-249 | .4% - 1.1% |
| Lowe's Home Improvement Center | 100-249 | .5% - 1.1% | Safeway | 100-249 | .4% - 1.1% |
| Pine Mountain Lake Association | 100-249 | .5% - 1.1% | | | |
| Safeway | 100-249 | .5% - 1.1% | | | |
| Sierra Pacific Industries | 100-249 | .5% - 1.1% | | | |
| Sonora High School | 100-249 | .5% - 1.1% | | | |
| Sonora School District | 100-249 | .5% - 1.1% | | | |
| Tuolumne County Special Ed | 100-249 | .5% - 1.1% | | | |
| Tuolumne Mewuk Tribal Council | 100-249 | .5% - 1.1% | | | |

Total Workforce in Tuolumne County:

| Year | Labor Force | Workers Employed |
|-------------|--------------------|-------------------------|
| 7/19 | 22,100 | 21,100 |
| 7/18 | 21,570 | 20,590 |
| 7/17 | 21,780 | 20,610 |
| 7/16 | 21,880 | 20,520 |
| 7/15 | 21,780 | 20,230 |
| 7/14 | 21,830 | 19,930 |
| 7/13 | 21,960 | 19,660 |
| 7/12 | 22,770 | 19,860 |
| 7/11 | 23,190 | 19,910 |
| 7/10 | 22,980 | 19,630 |

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 | | | | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
| General Government | | | | | | | | | | |
| Assessor/Recorder | 18.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 17.00 | 17.00 | 15.00 | 14.00 |
| Auditor-Controller | 13.00 | 13.00 | 13.00 | 13.00 | 13.00 | 13.00 | 13.00 | 13.00 | 13.00 | 13.00 |
| Board of Supervisors | 6.80 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| County Administrative Office | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| County Counsel | 5.00 | 5.00 | 4.80 | 5.00 | 4.00 | 5.00 | 5.00 | 5.00 | 5.00 | 6.00 |
| Economic Development | - | - | - | - | - | - | - | - | - | 1.00 |
| Elections | 2.00 | 2.00 | 1.00 | 1.00 | 1.00 | 1.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Facilities Management | 27.00 | 24.00 | 17.00 | 17.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 15.00 |
| General Services Agency | - | - | - | - | - | - | - | - | - | 2.00 |
| Film Commissioner | 1.00 | - | - | - | - | - | - | - | - | - |
| Human Resources | 4.80 | 3.80 | 3.80 | 3.80 | 3.80 | 3.80 | 3.80 | 3.80 | 4.00 | 4.00 |
| Information Technology | 22.00 | 20.00 | 15.00 | 15.00 | 14.00 | 14.00 | 15.00 | 16.00 | 16.00 | 16.00 |
| Jamestown Mine | 1.00 | 1.00 | 0.50 | - | - | - | - | - | - | - |
| Office of Revenue Recovery | 8.00 | 7.50 | 6.50 | 6.50 | 6.50 | 7.00 | 7.00 | 7.00 | 6.00 | 6.00 |
| Radio | - | - | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Treasurer/Tax Collector | 4.50 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.50 | 4.50 | 4.00 |
| Total General Government | 118.10 | 106.30 | 92.60 | 92.30 | 89.30 | 90.80 | 95.80 | 97.30 | 94.50 | 96.00 |
| Public Protection | | | | | | | | | | |
| Agriculture Comm/Wts & Meas | 5.00 | 5.00 | 4.00 | 4.00 | 4.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| Animal Control | 9.00 | 9.00 | 8.75 | 8.75 | 8.00 | 9.00 | 10.00 | 10.00 | 10.00 | 10.00 |
| Child Support Services | 24.50 | - | - | - | - | - | - | - | - | - |
| Community Development Dept | 22.75 | 20.75 | 23.63 | 23.50 | 22.50 | 24.75 | 31.00 | 31.00 | 28.00 | 32.00 |
| County Fire | 7.00 | 4.50 | 4.80 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| District Attorney | 21.00 | 20.00 | 19.00 | 19.00 | 19.00 | 19.00 | 19.00 | 22.00 | 22.00 | 26.00 |
| Office of Emergency Services | - | - | - | - | - | - | 2.00 | 3.00 | 4.00 | 3.00 |
| Probation | 31.00 | 30.00 | 30.00 | 37.00 | 37.00 | 35.00 | 47.50 | 48.00 | 47.90 | 45.90 |
| Public Defender | 7.00 | 6.80 | 6.30 | 6.30 | 6.50 | 6.50 | 6.50 | 6.50 | 6.50 | 9.50 |
| Sheriff/Coroner | 131.00 | 129.50 | 125.00 | 126.00 | 127.50 | 129.50 | 134.00 | 134.00 | 132.00 | 135.00 |
| Surveyor | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | - | - | - | - |
| Total Public Protection | 260.25 | 227.55 | 223.48 | 229.55 | 229.50 | 233.75 | 258.00 | 262.50 | 258.40 | 269.40 |
| Public Ways and Facilities | | | | | | | | | | |
| Public Works Admin, Eng, Dev, Roads | 57.00 | 44.80 | 43.80 | 43.00 | 42.00 | 44.00 | 44.00 | 39.00 | 40.00 | 45.00 |
| Total Public Ways and Facilities | 57.00 | 44.80 | 43.80 | 43.00 | 42.00 | 44.00 | 44.00 | 39.00 | 40.00 | 45.00 |
| Health and Sanitation | | | | | | | | | | |
| Air Pollution Control | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Behavioral Health | 50.00 | 49.50 | 48.80 | 52.60 | 53.00 | 58.00 | 63.00 | 68.00 | 67.20 | 68.20 |
| Environmental Health | 8.63 | 6.63 | - | - | - | - | - | - | - | - |
| Health, Tobacco Control, WIC | 22.40 | 22.00 | 21.90 | 23.00 | 24.40 | 26.20 | 27.20 | 26.70 | 27.90 | 27.90 |
| Total Health and Sanitation | 83.03 | 80.13 | 72.70 | 77.60 | 79.40 | 86.20 | 92.20 | 96.70 | 97.10 | 98.10 |
| Public Assistance | | | | | | | | | | |
| Social Services | 104.00 | 101.00 | 98.50 | 107.00 | 110.60 | 108.60 | 109.80 | 112.80 | 109.30 | 103.50 |
| Veterans | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.98 | 2.63 | 2.98 |
| Total Public Assistance | 106.00 | 103.00 | 100.50 | 109.00 | 112.60 | 110.60 | 111.80 | 115.78 | 111.93 | 106.48 |
| Education | | | | | | | | | | |
| Farm Advisor | 2.00 | 2.00 | - | - | - | - | - | - | - | - |
| Library | 11.00 | 9.75 | 8.25 | 8.25 | 8.25 | 8.25 | 10.00 | 10.00 | 10.00 | 10.00 |
| Total Education | 13.00 | 11.75 | 8.25 | 8.25 | 8.25 | 8.25 | 10.00 | 10.00 | 10.00 | 10.00 |
| Recreation | | | | | | | | | | |
| Boat Patrol | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Recreation | 8.60 | 6.55 | 6.00 | 6.80 | 7.20 | 7.20 | 7.80 | 7.80 | 7.80 | 8.00 |
| Total Recreation & Cultural | 11.60 | 9.55 | 9.00 | 9.80 | 10.20 | 10.20 | 10.80 | 10.80 | 10.80 | 11.00 |
| Enterprises & Internal Service Funds | | | | | | | | | | |
| Airports | 4.00 | 3.00 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 4.00 | 4.00 | 4.00 |
| Ambulance | - | - | 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 | - |
| Public Transportation | 5.00 | - | - | - | - | - | - | - | - | - |
| Purchasing | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 1.50 | 2.00 |
| Solid Waste | 5.00 | 4.00 | 4.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 4.00 | 5.00 |
| Tuolumne General Medical Center | 37.40 | 34.70 | - | - | - | - | - | - | - | - |
| Total Enterprise & Internal | 53.40 | 43.70 | 17.50 | 17.50 | 17.50 | 17.50 | 17.50 | 18.00 | 18.50 | 13.00 |
| Grand Total | 702.38 | 626.78 | 567.83 | 587.00 | 588.75 | 601.30 | 640.10 | 650.08 | 641.23 | 648.98 |

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 | | | | | | | | | |
|---|-------------|----------|----------|----------|----------|------------|------------|------------|------------|------------|
| | 2018-19 | 2017-18 | 2016-17 | 2015-16 | 2014-15 | 2013-14 | 2012-13 | 2011-12 | 2010-11 | 2009-10 |
| General Government | | | | | | | | | | |
| Recorded documents - Assessor-Recorder | 15,202 | 15,489 | 16,815 | 17,873 | 16,015 | 14,866 | 20,306 | 17,049 | 16,165 | 16,342 |
| Fictitious Business Names - County Clerk | 524 | 455 | 511 | 470 | 446 | 530 | 404 | 469 | 487 | 504 |
| Number of registered voters - Elections | 32,128 | 31,999 | 31,137 | 29,703 | 28,237 | 29,784 | 32,108 | 31,295 | 30,646 | 31,699 |
| Applications received - Human Resources | 4,491 | 3,984 | 3,556 | 3,055 | 3,391 | 2,217 | 2,441 | 1,655 | 1,244 | 1,248 |
| Maintenance service requests received - Facilities Mgmt | 3,992 | 3,442 | 3,414 | 3,713 | 3,681 | 3,173 | 3,195 | 3,402 | 6,165 | 7,592 |
| Public Protection | | | | | | | | | | |
| Misdemeanor cases filed - District Attorney | 2,893 | 2,918 | 2,680 | 2,560 | 2,335 | 2,357 | 2,372 | 2,448 | 2,721 | 2,620 |
| Felony cases filed - District Attorney | 985 | 1,037 | 973 | 770 | 901 | 939 | 848 | 908 | 785 | 816 |
| Arrests - Adults - Sheriff | 4,878 | 5,831 | 5,084 | 4,816 | 4,707 | 4,204 | 4,173 | 4,447 | 4,722 | 4,517 |
| Arrests - Juveniles - Sheriff | 92 | 78 | 72 | 111 | 56 | 119 | 244 | 156 | 240 | 238 |
| Average Daily Jail Population - Sheriff | 143 | 146 | 145 | 146 | 144 | 139 | 136 | 128 | 129 | 130 |
| Cases supervised - Probation - Adult | 1,439 | 1,328 | 1,446 | 1,685 | 2,096 | 2,574 | 2,181 | 2,075 | 2,292 | 2,284 |
| Cases supervised - Probation - AB-109 | 315 | 322 | 304 | 287 | 119 | 87 | 65 | - | - | - |
| Cases supervised - Probation - Juvenile | 107 | 87 | 159 | 212 | 121 | 43 | 102 | 119 | 125 | 98 |
| Fire emergency responses - County Fire | 1,602 | 1,790 | 1,452 | 1,683 | 1,346 | 701 | 587 | 741 | 673 | 696 |
| EMS / Medical Aids - County Fire/CDF | 4,196 | 4,567 | 4,870 | 5,157 | 5,537 | 5,743 | 5,812 | 5,491 | 5,321 | 5,518 |
| Building permits issued - Community Development Dept | 1,963 | 1,754 | 1,558 | 1,445 | 1,373 | 1,260 | 1,263 | 1,507 | 1,237 | 1,120 |
| Received calls for response - Animal Control | 3,452 | 3,338 | 3,196 | 3,044 | 2,651 | 2,787 | 2,617 | 2,960 | 2,847 | 3,223 |
| Public Ways & Facilities | | | | | | | | | | |
| Maintained road lanes (in miles/lanes) | 610/1220 | 610/1220 | 610/1220 | 610/1220 | 610/1220 | 607.5/1214 | 607.5/1214 | 607.5/1214 | 607.5/1214 | 607.5/1214 |
| Percent of roadway miles rehabilitated | 0.02 | 0.2 | - | 1 | 19 | - | - | 10 | 16 | 24 |
| 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 | 540 | 582 | 620 | 570 | 636 | 542 | 621 | 591 | 668 | 700 |
| Unduplicated Open Clients served - Mental Health | 1,780 | 2,013 | 1,958 | 1,973 | 2,041 | 1,925 | 1,800 | 1,974 | 1,626 | 1,671 |
| Hazardous waste lbs accepted - Solid Waste | 660,619 | 649,700 | 572,479 | 498,344 | 447,776 | 443,704 | 482,448 | 558,871 | 623,556 | 654,029 |
| Hazardous waste lbs recycled - Solid Waste | 609,630 | 599,293 | 530,921 | 454,863 | 396,542 | 391,247 | 422,697 | 502,892 | 565,691 | 604,429 |
| Public Assistance | | | | | | | | | | |
| Human Services | | | | | | | | | | |
| Average Medi-Cal cases | 6,677 | 6,739 | 7,015 | 7,014 | 6,325 | 4,188 | 3,063 | 2,963 | 2,836 | 2,728 |
| Average CalFresh cases | 2,749 | 2,752 | 3,072 | 3,237 | 3,094 | 2,962 | 2,903 | 2,852 | 2,685 | 2,373 |
| Average General Assistance cases | 3 | 5 | 5 | 3 | 2 | 3 | 3 | 2 | 2 | 3 |
| Average CALWORKS cases | 381 | 450 | 479 | 535 | 613 | 653 | 670 | 658 | 717 | 683 |
| Education | | | | | | | | | | |
| Library | | | | | | | | | | |
| Number of library visitors | 161,530 | 170,589 | 162,989 | 166,524 | 167,268 | 174,219 | 177,181 | 178,811 | 174,501 | 291,122 |
| Number of registered card holders | 29,456 | 34,671 | 33,400 | 32,372 | 31,366 | 30,472 | 27,878 | 29,138 | 27,664 | 26,042 |
| Public internet sessions | 22,257 | 25,496 | 26,732 | 34,550 | 33,748 | 33,864 | 42,122 | 27,875 | 28,839 | 23,788 |
| Recreation | | | | | | | | | | |
| Recreational registrations/participants | 3,000 | 2,694 | 2,424 | 2,073 | 2,065 | 1,850 | 4,300 | 3,100 | 1,400 | 1,400 |

* Estimated

Source: Various County Departments

COUNTY OF TUOLUMNE, CALIFORNIA

Capital Asset Statistics by Function

Last Ten Fiscal Years

**Schedule 19
Operating Information**

| <u>Function</u> | <u>Fiscal Year</u> | | | | | | | | | |
|--|--------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | <u>2018-19</u> | <u>2017-18</u> | <u>2016-17</u> | <u>2015-16</u> | <u>2014-15</u> | <u>2013-14</u> | <u>2012-13</u> | <u>2011-12</u> | <u>2010-11</u> | <u>2009-10</u> |
| <u>General Government</u> | | | | | | | | | | |
| Administration Building | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Vehicles | 31 | 33 | 33 | 33 | 30 | 31 | 35 | 34 | 37 | 25 |
| <u>Public Protection</u> | | | | | | | | | | |
| Administration building | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 8 | 8 |
| Jail and detention facility | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Sheriff sub-stations | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Patrol boats | 9 | 9 | 8 | 8 | 7 | 7 | 8 | 7 | 7 | 11 |
| Vehicles/Patrol cars | 179 | 187 | 186 | 184 | 186 | 185 | 183 | 175 | 165 | 221 |
| Fire stations | 12 | 11 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 |
| Fire engines | 19 | 19 | 18 | 18 | 20 | 19 | 19 | 19 | 19 | 19 |
| <u>Public Ways & Facilities</u> | | | | | | | | | | |
| Administration building | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Maintenance buildings | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Bridges | 54 | 54 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 |
| Roads (miles) | 610 | 610 | 610 | 610 | 610 | 608 | 608 | 608 | 608 | 608 |
| Traffic Signals | 24 | 23 | 21 | 21 | 20 | 20 | 20 | 20 | 20 | 19 |
| Heavy Equipment | 49 | 49 | 49 | 48 | 43 | 45 | 50 | 46 | 54 | 54 |
| Vehicles | 61 | 58 | 61 | 61 | 62 | 63 | 67 | 65 | 63 | 70 |
| <u>Health & Sanitation</u> | | | | | | | | | | |
| Administration building | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 1 | 1 |
| Medical Facility | - | - | - | - | - | - | - | - | 1 | 1 |
| Hazardous Waste Facility | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Vehicles | 31 | 32 | 29 | 29 | 27 | 25 | 29 | 24 | 25 | 17 |
| <u>Public Assistance</u> | | | | | | | | | | |
| Administration building | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Vehicles | 32 | 32 | 32 | 30 | 28 | 30 | 33 | 31 | 30 | 49 |
| <u>Education</u> | | | | | | | | | | |
| Libraries - main | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Libraries - branches | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 6 | 6 | 6 |
| Vehicles | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| <u>Recreation</u> | | | | | | | | | | |
| Administration building | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Sports fields | 15 | 15 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 |
| Vehicles | 13 | 13 | 14 | 9 | 9 | 9 | 9 | 9 | 9 | 8 |

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

