

County of Tuolumne California

Annual Comprehensive Financial Report

Fiscal Year Ended
June 30, 2022



Donald McNair, CPA
Clerk and Auditor-Controller

County of Tuolumne California

Annual Comprehensive Financial Report Fiscal Year Ended June 30, 2022



Prepared by
The Office of the Tuolumne County Auditor-Controller
Donald McNair, CPA
Clerk & Auditor-Controller

**COUNTY OF TUOLUMNE, CALIFORNIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2022**

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INTRODUCTORY SECTION





OFFICE OF THE AUDITOR-CONTROLLER

"Proudly Serving the Financial Needs to Tuolumne County"

DONALD MCNAIR, CPA
Clerk & Auditor-Controller

April 25, 2025

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

The Annual Comprehensive Financial Report (ACFR) of the County of Tuolumne (County) for the fiscal year ended June 30, 2022 is hereby presented in compliance with Section 25250 and 25253 of the Government Code of the State of California. General-purpose local governments must publish a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States of America (GAAP) and audited in accordance with generally accepted auditing standards (GAAS) by a firm of licensed certified public accountants.

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

The County's financial statements have been audited by Macias Gini & O'Connell LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the year ended June 30, 2022, are free of material misstatements. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the County's financial statements for the fiscal year ended June 30, 2022, are fairly presented in accordance with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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 55,291) was incorporated on February 18, 1850 as one of the original 27 counties in the State of California. The name Tuolumne is of Indian origin and has been given different meanings, such as 'Many Stone Houses, the Land of Mountain Lions and Straight Up Steep', the latter the interpretation of William Fuller, a native Indian chief. The County covers approximately 2,293 square miles. There is only one incorporated city within the County, the City of Sonora, which is also the County seat.

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

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

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

County Services

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

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

- Environmental Health
- Agricultural Commissioner, Weights & Measures
- Two Airports
- Public and Mental Health Services
- Child Protection and Social Services
- Emergency Medical Services
- Veterans Services
- Maintenance of County Roads and Bridges
- Snow Removal Services

- Law Enforcement of the Unincorporated County
- U.C. Cooperative Extension Services
- Tax Assessment, Collection and Apportionment
- Elections and Voter Registration
- Jail Facilities
- Probation Supervision
- Clerk and Recorder
- Maintain the Historical Records (Archive)
- Public Defender/Alternative Defense
- Coroner and Forensic Services
- Grand Jury
- Criminal Prosecution (District Attorney)
- Libraries
- Parks
- Animal Care Services
- Building and Safety
- Ambulance Services

Factors Affecting Financial Condition

Budgetary Information

In accordance with stipulations of the California Government Code contained in Sections 29000 through 29144, and other statutory provisions, commonly known as the County Budget Act, the County prepares and legally adopts a budget for each fiscal year. The annual budget serves as the foundation for the County's financial planning and control. All agencies under the control of the Board of Supervisors are required to submit budget requests to the County Administrator for review. The County Administrator recommends a proposed budget to the Board for consideration and approval. The Board is required to hold public hearings on the proposed budget and to adopt a final budget. The 2021-2022 County final budget was adopted on September 21, 2021.

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

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

1. Balance annual operating budgets without the use of one-time revenues.
2. Non-earmarked General Fund Contingencies should be budgeted at 1% of the total operating budget for governmental funds.
3. Maintain a comprehensive quarterly budget monitoring and reporting program.

4. Strive towards fully funding future liabilities.
5. Strive to provide funding to adequately maintain existing plant and infrastructure.
6. Continue an active long-term Capital Improvement Program which includes a section describing financing methods.
7. Tax and Revenue Anticipation Notes should be issued only when deemed necessary.
8. Match specific state and federal funding reductions with commensurate cuts in specific expenditures.

Population

The County's population as of January 2022 was approximately 55,291, an increase of 3.4% over last year and an increase of 1.4% over the 2000 (54,501) census. The County's population ranks 43rd out of 58 California counties.

Local Economy

The County showed a moderate increase in economic indicators during fiscal year 2021-22. 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 2021-22, the assessed values increased by 3.78%, and are projected to increase 6.81% for fiscal year 2022-23. 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 7.2% greater in fiscal year 2021-22 than in the previous year. Countywide transient occupancy taxes increased by 51.8% in fiscal year 2021-22. The Countywide transient occupancy tax rate increased to 12% in fiscal year 2021-22, due to a voter approved 2% increase that went into effect July 1, 2021.

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

The County's unemployment rate continues to be lower than or equal to the state average. The state averages in fiscal years 2020-21 and 2021-22 were 7.8% and 7.3%, respectively, while the County's rates were 7.3% and 7.3%, respectively.

Major Initiatives:

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

- The County received American Rescue Plan (ARP) funding that was utilized to pay county employee bonuses. Additionally, The County contributed to the RAD card program to promote economic stimulus.

Long-term Financial Planning

The County is in the process of developing a plan to rehabilitate County owned properties for the use of County departments that are currently in rented space. This includes the historic Yaney courthouse as well as the Tuolumne General Hospital.

Pension and Other Postemployment Benefits Plans

The County contributes to the California Public Employees' Retirement System (CalPERS) for its miscellaneous and safety employees. Refer to Note 7 for information on the County's Pension Plans.

The County on January 1, 2022 switched from the CalPERS healthcare program (PEMHCA) to PRISM to provide medical coverage for its employees. Refer to Note 8 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,

A handwritten signature in black ink that reads "Donald McNair". The signature is written in a cursive, flowing style.

Donald McNair, CPA
Clerk & Auditor-Controller

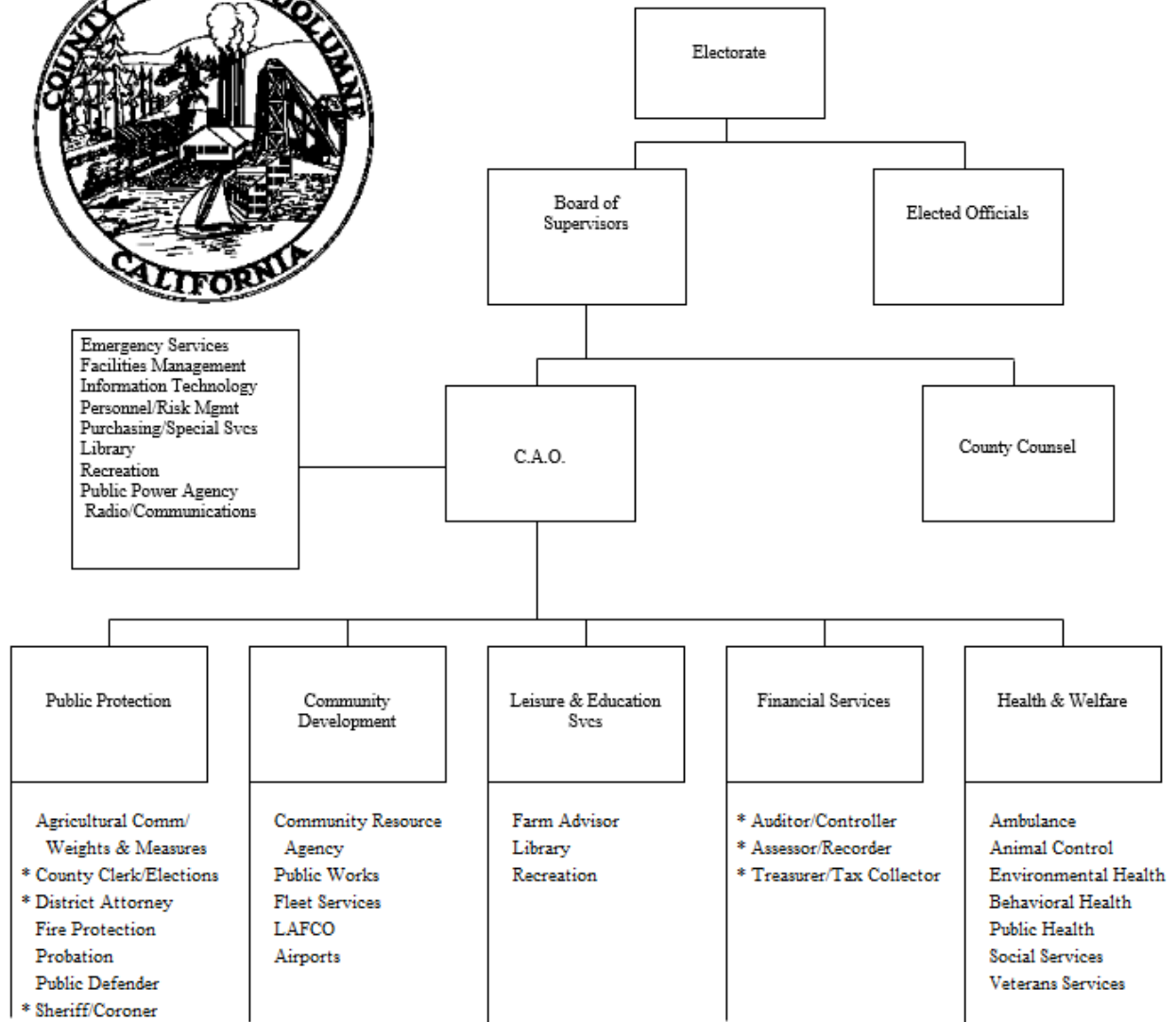
COUNTY OF TUOLUMNE, CALIFORNIA
Elected and Appointed Officials

Agricultural Commissioner	Kelle Schroedor
Air Pollution	
Weights & Measures	
Animal Control.....	Kelle Schroedor
* Assessor/Recorder	Kaenan Whitman
* Board Of Supervisors	
Supervisor, District #1	David Goldemburg
Supervisor, District #2	Ryan Campbell
Supervisor, District #3	Anaiah Kirk
Supervisor, District #4	Kathleen Haff
Supervisor, District #5	Jaron Brandon
* Clerk & Auditor/Controller	Deborah Bautista
Elections	
Community Development Director	Quincy Yaley
Community Development Department	
Environmental Health	
County Administrative Officer	Tracie Riggs
County Counsel.....	Sarah Carrillo
County Fire.....	Nick Casci
County Librarian	Vacant
* District Attorney.....	Cassandra Jenecke
Victim Witness	
Vertical Prosecution	
Farm Advisor.....	Scott Oneto
Human Services Director.....	Rebecca Espino
Department of Social Services	
Health	
Tobacco Control	
Public Administrator	
Public Guardian	
Ambulance	
Behavioral Health	
Veterans Services	
Personnel Director/Risk Officer	Paul Loehr
Probation Officer.....	Daniel Hawkins
Public Defender.....	Scott Gross
Public Works Director.....	Kimberley Macfarlane
Airports	
Fleet Services	
Public Works	
Solid Waste	
Purchasing Agent	Tracie Riggs
* Sheriff/Coroner.....	William Pooley
Courtroom Security	
Communications	
Tuolumne Narcotics Team	
County Jail	
Boat Patrol	
* Superintendent of Schools.....	Cathy Parker
* Treasurer/Tax Collector.....	Justin Birtwhistle
Office of Revenue Recovery	

* Indicates elected official

COUNTY OF TUOLUMNE, CALIFORNIA

Organization Table



* Elected Department Head



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FINANCIAL SECTION



Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinions

We have audited the 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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2022, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of the County's proportionate share of the net pension liability, the schedule of the County's pension contributions, the schedule of the County's proportionate share of the total other postemployment benefits liability, and the schedules of revenues, expenditures, and changes in fund balance – budget and actual for the General Fund and the Roads and Health and Welfare Special Revenue Funds be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 GAAS, 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.

Supplementary 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 combining and individual fund statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 GAAS. 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.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 25, 2025 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 County's internal control over financial reporting and compliance.

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

Walnut Creek, California
April 25, 2025



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MANAGEMENT'S DISCUSSION AND ANALYSIS



**COUNTY OF TUOLUMNE, CALIFORNIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
(REQUIRED SUPPLEMENTARY INFORMATION – UNAUDITED)**

(Amounts Reported in Thousands)

As management of the County of Tuolumne (County), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the year ended June 30, 2022.

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 2021-22 fiscal year by \$103,495 (*net position*). Of this amount, \$169,633 was the net investment in capital assets and \$51,440 was restricted for specific purposes (*restricted net position*), leaving a deficit unrestricted balance of \$117,578.

The County's total net position, which may serve as a useful indicator of financial position, increased by \$35,421. The deficit unrestricted balance decreased by \$18,161. Restricted net position increased by \$4,015. The net investment in capital assets increased by \$13,244.

As of June 30, 2022, the County governmental funds reported combined ending fund balances of \$66,035, an increase of \$8,419 in comparison with the prior year. Approximately \$65,001 was available for spending (*restricted, committed, assigned, and unassigned fund balances*).

As of June 30, 2022, the spendable fund balance for the General Fund was \$14,148 or 16.2% of total General Fund expenditures and transfers out.

The County's net pension liability and total other postemployment benefits (OPEB) liability decreased \$44,005 (34.2%) and \$8,196 (20.1%), respectively, during fiscal year 2021-22.

Overview of Financial Statements

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

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

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

Governmental activities – most of the County's basic services are included here, such as fire, public works and general administration, which receive approximately 60% 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.

COUNTY OF TUOLUMNE, CALIFORNIA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
(REQUIRED SUPPLEMENTARY INFORMATION – UNAUDITED)

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

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

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

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

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

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

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

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

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

COUNTY OF TUOLUMNE, CALIFORNIA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
(REQUIRED SUPPLEMENTARY INFORMATION – UNAUDITED)

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

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

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

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

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

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

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

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

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

COUNTY OF TUOLUMNE, CALIFORNIA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
(REQUIRED SUPPLEMENTARY INFORMATION – UNAUDITED)

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 \$103,495 at June 30, 2022.

Key elements of the County's net position for both governmental activities and business-type activities as of June 30, 2022 and 2021 are as follows:

	Governmental Activities		Business-type Activities		Total	
As of June 30,	2022	2021	2022	2021	2022	2021
Current and other assets	\$ 117,713	\$ 105,436	\$ 11,391	\$ 7,930	\$ 129,104	\$ 113,366
Capital assets	178,671	162,499	11,839	12,667	190,510	175,166
Total assets	296,384	267,935	23,230	20,597	319,614	288,532
Deferred outflows of resources	26,284	27,866	406	278	26,690	28,144
Long-term debt	45,873	44,003	2,878	2,881	48,751	46,884
Other long-term obligations	115,672	167,470	1,584	1,987	117,256	169,457
Other liabilities	29,443	26,656	1,334	765	30,777	27,421
Total liabilities	190,988	238,129	5,796	5,633	196,784	243,762
Deferred inflows of resources	45,493	4,718	531	121	46,024	4,839
Net investment in capital assets	157,794	143,722	11,839	12,667	169,633	156,389
Restricted	50,594	46,693	846	732	51,440	47,425
Unrestricted	(122,202)	(137,461)	4,624	1,722	(117,578)	(135,739)
Total net position	\$ 86,186	\$ 52,954	\$ 17,309	\$ 15,121	\$ 103,495	\$ 68,075

A significant portion of the County's net position, \$169,633 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, \$51,439 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 \$117,578, an improvement of \$18,161 from the deficit balance for *unrestricted net position* of \$135,739 at June 30, 2021.

As of June 30, 2022, the County was able to report positive balances in the net investment in capital assets and restricted categories of net position for the County as a whole, as well as total governmental and business-type activities. However, the unrestricted net position is in a deficit position primarily due to the unfunded long-term liabilities such as compensated absences, net pension liability, total OPEB liability, accrued claims, and the landfill closure/postclosure liability.

Other long-term obligations for the County decreased by \$52,201 due to decreases in the net pension liability (\$44,005) and total OPEB liability (\$8,196).

COUNTY OF TUOLUMNE, CALIFORNIA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
(REQUIRED SUPPLEMENTARY INFORMATION – UNAUDITED)

Key elements of the County's changes in net position for both governmental activities and business-type activities for the years ended June 30, 2022 and 2021 are as follows:

Revenues:

Program Revenues:

Charges for services	\$ 17,013	\$ 16,656	\$ 14,692	\$ 11,246	\$ 31,705	\$ 27,902
Operating grants and contributions	80,593	63,238	126	439	80,719	63,677
Capital grants and contributions	3,237	4,467	-	205	3,237	4,672

General Revenues:

Property taxes	33,032	31,593	-	-	33,032	31,593
Sales taxes	22,557	19,305	-	-	22,557	19,305
Other taxes	8,164	5,618	-	-	8,164	5,618
Grants and contributions not restricted to specific programs	1,266	3,541	-	-	1,266	3,541
Other	2,349	2,261	107	111	2,456	2,372
Total revenues	<u>168,211</u>	<u>146,679</u>	<u>14,925</u>	<u>12,001</u>	<u>183,136</u>	<u>158,680</u>

Expenses:

General government	33,307	25,478	-	-	33,307	25,478
Public protection	48,073	54,992	-	-	48,073	54,992
Public ways and facilities	9,640	8,901	-	-	9,640	8,901
Health and sanitation	18,162	19,695	-	-	18,162	19,695
Public assistance	25,090	28,228	-	-	25,090	28,228
Education	1,058	805	-	-	1,058	805
Recreation and cultural services	1,953	1,265	-	-	1,953	1,265
Unallocated interest	1,116	1,134	-	-	1,116	1,134
Solid waste	-	-	1,039	1,078	1,039	1,078
Ambulance	-	-	6,726	6,318	6,726	6,318
Airport	-	-	1,109	1,052	1,109	1,052
Public Power Agency	-	-	4,347	3,023	4,347	3,023
Total expenses	<u>138,399</u>	<u>140,498</u>	<u>13,221</u>	<u>11,471</u>	<u>151,620</u>	<u>151,969</u>

Changes in net position before transfers	29,812	6,181	1,704	530	31,516	6,711
Transfers	(484)	(440)	484	440	-	-
Changes in net position	<u>29,328</u>	<u>5,741</u>	<u>2,188</u>	<u>970</u>	<u>31,516</u>	<u>6,711</u>
Net position, July 1 (as restated)	<u>56,858</u>	<u>47,213</u>	<u>15,121</u>	<u>14,151</u>	<u>71,979</u>	<u>61,364</u>
Net position, June 30	<u>\$ 86,186</u>	<u>\$ 52,954</u>	<u>\$ 17,309</u>	<u>\$ 15,121</u>	<u>\$ 103,495</u>	<u>\$ 68,075</u>

During the current fiscal year, the County's net position increased \$31,517 from that reported last year mainly due to the capital grants and contributions related to the construction of the Jail Project. The County restated beginning net position of the governmental activities and increased it by \$3,904 for prior years' capital expenditures that were not capitalized.

Governmental activities. Governmental activities increased the County's current year net position by \$29,328 compared to an increase of \$5,741 in the prior year. The increase in the change in net position of \$23,587 was primarily the result of an increase in operating grants and contributions \$17,355, an increase in sales tax \$3,252 and decreases in public protection and public assistance expenses \$6,919 and \$3,138 respectfully offset by increases in general government expenses \$7,829 and decreases in grants and contributions not restricted to specific programs (\$2,275).

COUNTY OF TUOLUMNE, CALIFORNIA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
(REQUIRED SUPPLEMENTARY INFORMATION – UNAUDITED)

Business-type activities. Business-type activities increased the County's net position by \$2,188 compared to an increase of \$970 in the prior year. This increase in the change in net position of \$1,218 was mainly due to an increase in charges for services \$3,446.

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, 2022, the County's governmental funds reported combined ending fund balances of \$66,035, an increase of \$8,419 from prior year. The nonspendable portion of fund balances is \$1,034 (1.6%), restricted \$51,294 (77.7%), and assigned \$8,592 (13.0%) leaving an unassigned balance of \$5,115 (7.7%).

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 \$14,148, while total fund balance reached \$14,878. As a measure of the General Fund's liquidity, it may be useful to compare both spendable fund balance and total fund balance to total fund expenditures and transfers out. Both spendable fund balance and total fund balance represent 17.0% of total General Fund expenditures and transfers out.

The General Fund fund balance increased by \$3,847, an increase of \$1,184 from last year's increase of \$2,663. The primary reason for this increase in the change were increases in taxes and state intergovernmental revenues (\$3,813 and \$5,825, respectively) and a decrease to public protection expenditures (\$2,541), offset by an increase in general government expenditures (\$10,099). The increase in tax revenues was mainly the result of increases in transient occupancy tax and property tax (\$2,486 and \$1,394, respectively). The increase in state intergovernmental revenues was mainly the result of increases in Master Stewardship grants (\$2,807) and Prop 172 (\$1,573). The increase in general government expenditures was mainly the result of increases in Master Stewardship management (\$5,681) and Visitors Bureau (\$349).

The Roads Fund accounts for activities related to the maintenance of County roads, numerous storm drainage ditches and culverts, bridges, and a fleet of heavy construction equipment. At the end of the current fiscal year, restricted fund balance of the Roads Fund was \$9,398, while total fund balance reached \$9,472. 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 87.6% of total Roads Fund expenditures and transfers out, while total fund balance represents 88.3% of that same amount. The Roads Fund fund balance decrease of \$842 was a decrease of \$1,591 from last year's increase of \$749. The primary reason for this decrease in the change were increases in capital outlay and public ways and facilities expenditures (\$2,229 and \$748, respectively) offset by increases in state intergovernmental and charges for services revenue (\$1,002 and \$507, respectively). The increase to capital outlay is mainly due to increased purchase of vehicles and specialized vehicles. The increase to public ways and facilities expenditures was mainly due to an increased A-87 allocation.

COUNTY OF TUOLUMNE, CALIFORNIA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
(REQUIRED SUPPLEMENTARY INFORMATION – UNAUDITED)

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 \$13,345, while total fund balance was \$13,363. 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 31.6% of total Health and Welfare Fund expenditures and transfers out. The primary funding sources of this fund are the federal and state governments. Most programs are mandated by those governments. The Health and Welfare Fund fund balance increase of \$3,707 was an increase of \$2,369 from last year's increase of \$1,338. The primary reason for this increase in the change were increases in state and federal intergovernmental revenues (\$2,155 and \$1,235, respectively) offset by an increase in expenditures (\$1,928). The increase in federal intergovernmental revenues is mainly due to new COVID-19 grants of \$588. The increase in state intergovernmental revenues is mainly due to increases in Realignment growth and sales tax of \$1,209 and \$433 respectively, Short-Doyle of \$786, and Mental Health Services funds of \$1,376. The increase in expenditures was mainly due to increase in salaries of \$431 and an increase in service programs of \$400.

The Community Development Block Grants Fund accounts for activities of federally-funded community development block grants. At the end of the current fiscal year, restricted fund balance of the Community Development Block Grants Fund was \$15,510, which represents 2,988.8% of the fund's expenditures. The Community Development Block Grants Fund fund balance increase of \$164 was mainly due to the receipt of loan repayments (\$409).

The American Rescue Plan Fund accounts for activities of emergency federal funding allocation to help support communities struggling in the wake of COVID-19. At the end of the current fiscal year, restricted fund balance of the American Rescue Plan Fund was \$56, which represents interest earned on \$2,591 received from the federal government that had not been expended by year-end.

The County Capital Fund accounts for activities related to large construction projects not accounted for in the Road Construction Fund. At the end of the current fiscal year, fund balance of the County Capital Fund was \$1,904, an increase of \$474 from last year's balance of \$1,431. The increase in fund balance was mainly the result of surplus General Fund Transfers that will be used for capital projects in subsequent years.

The Road Construction Fund accounts for activities related to major road construction projects like bridges and new roads or highways. The Road Construction Fund fund balance increased by \$1,056, an increase of \$1,085 from last year's decrease of \$29. The primary reason for this increase in the change in fund balance was increases in miscellaneous revenue \$337 and decreases in expenditures \$1,287. The increases are mainly due to funds received in the current year that were expended and accounted for in prior years.

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

Enterprise funds net position increased \$2,188. The majority of the increase resulted from the increase in the Ambulance Fund (\$1,477) mainly due to increases in charges for services (\$1,947).

COUNTY OF TUOLUMNE, CALIFORNIA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
(REQUIRED SUPPLEMENTARY INFORMATION – UNAUDITED)

General Fund Budgetary Highlights

The Board of Supervisors of the County made several budgetary amendments increasing appropriations by \$8,580 (9.6%) to the General Fund throughout the fiscal year. This increase is mostly due to the increases in human resources (\$123), facilities management (\$258), information technology (\$228), master stewardship grant (\$6,747), sheriff – coroner (\$461), county jail (\$233), and air pollution (\$299). The human resources increase was due to increased staff size. The facilities management increase was due to an increase in building maintenance costs. The information technology increase was due to equipment purchases for the Groveland and Tuolumne Resiliency Centers. The master stewardship grant increase was due to new grant allocations awarded during the year. The sheriff – coroner increases were due to increased equipment maintenance. County jail increase was due to funds allocated for vehicle purchases. The air pollution increase was due to Farmer's and Carl Moyer grants received during the year.

For the current year, \$5,366 was originally budgeted from beginning available fund balance. Actual revenues recognized were \$6,798 less than budgetary estimates mostly due to state and federal intergovernmental revenues being \$2,941 and \$4,227, respectively, less than budget offset by licenses and permits revenues being \$397 more than budget. The state intergovernmental revenues being less than budget was mostly the result of the Master Stewardship grant not being received as work was not done until the following year (\$6,207). The licenses and permits revenues being more than budget was mostly the result of Building Fees and Permits revenue greater than budget of \$313. Expenditures for the current year were \$17,494 below budgetary estimates. The most significant expenditures savings were for contingencies (\$2,964) that were not needed, facilities management (\$414), information technology (\$405), master stewardship grant (\$6,234), sheriff – coroner (\$829), community development department (\$536), homeless advocacy and outreach (\$1,191), and county recreation (\$604). The facilities management expenditures being less than budget was mostly the result of savings in building maintenance (\$232) as the majority of work will be completed in the following year, savings for salaries and benefits (\$75) due to vacant positions, and savings in vehicle purchases (\$91). The information technology expenditures being less than budget was mostly the result of computer software and equipment not purchased (\$266). The master stewardship grant expenditures being less than budget were mostly the result of work not performed until the following year (\$6,309). The sheriff – coroner expenditures being less than budget was mostly the result of salary and benefit savings (\$460), and decreases to expendable equipment expenditures (\$182). The community development department expenditures being less than budget was mostly the result of Reap and Leap Grants not received, and expenditures not incurred (\$165 and \$61, respectively) and salary savings (\$207). Homeless advocacy and outreach expenditures being less than budget were mostly the result of work not performed until the following year (\$1,037). County recreation expenditures being less than budget were mostly the result of Prop 68 funds not received, and expenditures not incurred (\$400).

COUNTY OF TUOLUMNE, CALIFORNIA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
(REQUIRED SUPPLEMENTARY INFORMATION – UNAUDITED)

Capital Asset and Long-Term Financing Administration

Capital Assets. The County's investment in capital assets for its governmental and business-type activities at current year-end was \$190,510 (net of accumulated depreciation). This investment in capital assets includes land, structures and improvements, equipment, roads, bridges, construction in progress, and lease assets.

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

- County improvements to Willow Springs Dr (\$334)
- County improvements to multiple bridges (\$302)
- County improvements to Parrots Ferry Rd/SR 49 intersection (\$1,998)
- County purchased generators using the PSPS grant.

County's Capital Assets (net of depreciation)

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
As of June 30,						
Land	\$ 7,858	\$ 7,681	\$ 2,083	\$ 2,083	\$ 9,941	\$ 9,764
Construction in progress	31,722	76,634	-	-	31,722	76,634
Structures and improvements	85,459	30,061	9,074	9,740	94,533	39,801
Equipment	10,320	9,168	682	844	11,002	10,012
Roads	35,762	34,335	-	-	35,762	34,335
Bridges	5,471	4,620	-	-	5,471	4,620
Lease assets	2,079	-	-	-	2,079	-
Total	<u>\$ 178,671</u>	<u>\$ 162,499</u>	<u>\$ 11,839</u>	<u>\$ 12,667</u>	<u>\$ 190,510</u>	<u>\$ 175,166</u>

At June 30, 2022, the significant construction commitments included \$423 for an ambulance for Ambulance and \$122 for a vehicle for Public Health.

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

COUNTY OF TUOLUMNE, CALIFORNIA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
(REQUIRED SUPPLEMENTARY INFORMATION – UNAUDITED)

Long-Term Liabilities. As of June 30, 2022, the County had total long-term liabilities of \$166,007. Of this amount, 5% (\$8,900) relates to claims liability, 3% (\$5,089) relates to compensated absences, 2% (\$2,820) relates to the landfill closure/postclosure, 18% (\$29,840) relates to bonds payable, 20% (\$32,650) relates to the County's total OPEB liability, 51% (\$84,607) relates to the County's net pension liability, and 1% relates to the lease liability (\$2,101).

County's Long-Term Liabilities

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
As of June 30,						
Claims liability	\$ 8,900	\$ 8,373	\$ -	\$ -	\$ 8,900	\$ 8,373
Compensated absences	5,031	4,527	58	53	5,089	4,580
Landfill closure/postclosure	-	-	2,820	2,828	2,820	2,828
Bonds payable	29,840	31,103	-	-	29,840	31,103
Total OPEB liability	32,368	40,478	282	367	32,650	40,845
Net pension liability	83,305	126,992	1,302	1,620	84,607	128,612
Lease Liability	2,101	-	-	-	2,101	-
Total	<u>\$ 161,545</u>	<u>\$ 211,473</u>	<u>\$ 4,462</u>	<u>\$ 4,868</u>	<u>\$ 166,007</u>	<u>\$ 216,341</u>

The overall decrease of long-term liabilities of the County from the prior year is \$50,334. The total OPEB liability decreased (\$8,195) mainly due to changing insurance provider from CALPERS to Prism and no longer being required to pay an employer contribution for retired employees. The net pension liability decreased (\$44,005) mainly due to income earned on plan assets exceeding interest on the total pension liability.

Additional information on the County's long-term debt, net pension liability, and total OPEB liability can be found in Note 5, Note 7, and Note 8, respectively, of this report.

Economic Factors and Next Year's Budgets

- County has estimated a 6.81% increase in property tax revenue for fiscal year 2022-23.
- The County will continue construction of the Groveland and Tuolumne Resiliency Centers.
- Employees in the DSA unit will receive a 5-15.5% cost-of-living adjustment and all employees will receive a 5-8% cost-of-living adjustment during fiscal year 2022-23.

At June 30, 2022, General Fund fund balance of \$8,592 was assigned to balance the 2022-23 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, 2022

	Governmental Activities	Business-type Activities	Total
<u>ASSETS</u>			
Cash and investments	\$ 69,703,839	\$ 10,002,117	\$ 79,705,956
Receivables, net	2,394,170	1,209,127	3,603,297
Intergovernmental receivables	28,957,271	278,893	29,236,164
Prepaid items	19,758	-	19,758
Inventories	73,522	-	73,522
Restricted cash and investments	1,618,984	846,215	2,465,199
Loans receivable	13,270,569	-	13,270,569
Internal balances	945,504	(945,504)	-
Receivables from fiduciary funds	729,080	-	729,080
Capital assets:			
Nondepreciable	39,580,141	2,083,017	41,663,158
Being depreciated, net	137,012,342	9,756,128	146,768,470
Being amortized, net	2,078,521	-	2,078,521
Total assets	<u>296,383,701</u>	<u>23,229,993</u>	<u>319,613,694</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Related to other postemployment benefits	6,554,934	51,389	6,606,323
Related to pension	19,728,600	354,738	20,083,338
Total deferred outflows of resources	<u>26,283,534</u>	<u>406,127</u>	<u>26,689,661</u>
<u>LIABILITIES</u>			
Accounts payable	5,346,597	1,263,273	6,609,870
Salaries and benefits payable	1,929,294	28,378	1,957,672
Accrued interest	79,372	-	79,372
Unearned revenue	20,282,451	-	20,282,451
Other liabilities	1,805,109	42,231	1,847,340
Long-term debt:			
Due within one year	5,886,598	208,335	6,094,933
Due in more than one year	39,985,997	2,669,856	42,655,853
Other long-term obligations:			
Total other postemployment benefits liability			
Due within one year	839,431	7,306	846,737
Due in more than one year	31,528,076	274,406	31,802,482
Net pension liability	83,304,821	1,302,231	84,607,052
Total liabilities	<u>190,987,746</u>	<u>5,796,016</u>	<u>196,783,762</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Related to other postemployment benefits	10,969,136	95,471	11,064,607
Related to pension	34,524,149	435,519	34,959,668
Total deferred inflows of resources	<u>45,493,285</u>	<u>530,990</u>	<u>46,024,275</u>
<u>NET POSITION</u>			
Net investment in capital assets	157,793,947	11,839,145	169,633,092
Restricted for:			
Capital projects	2,667,715	-	2,667,715
Public ways and facilities	15,661,396	-	15,661,396
Health and welfare	13,436,918	-	13,436,918
Children and Families Commission	918,477	-	918,477
Community development	15,510,358	-	15,510,358
Public protection	1,844,431	-	1,844,431
Energy services	-	846,215	846,215
Perpetual care:			
Expendable	163,063	-	163,063
Nonexpendable	211,357	-	211,357
Other purposes	180,097	-	180,097
Unrestricted	(122,201,555)	4,623,754	(117,577,801)
Total net position	<u>\$ 86,186,204</u>	<u>\$ 17,309,114</u>	<u>\$ 103,495,318</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, 2022

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	\$ 33,306,879	\$ 9,446,629	\$ 9,424,469	\$ -
Public protection	48,072,832	4,869,080	27,808,219	-
Public ways and facilities	9,640,618	1,449,109	3,906,598	3,236,554
Health and sanitation	18,162,375	401,721	15,756,964	-
Public assistance	25,090,132	705,950	23,343,981	-
Education	1,057,697	9,411	76,286	-
Recreation and cultural services	1,953,039	131,435	276,859	-
Interest on long-term debt	1,115,818	-	-	-
Total governmental activities	138,399,390	17,013,335	80,593,376	3,236,554
Business-type activities:				
Solid waste	1,039,197	1,635,099	75,738	-
Ambulance	6,726,487	7,780,623	-	-
Airport	1,109,088	569,961	50,705	-
Public Power Agency	4,346,555	4,705,836	-	-
Total business-type activities	13,221,327	14,691,519	126,443	-
Total	\$ 151,620,717	\$ 31,704,854	\$ 80,719,819	\$ 3,236,554

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, 2022

Net (Expense) Revenue and Changes in Net Position			
Governmental Activities	Business-type Activities	Total	
			Governmental activities:
\$ (14,435,781)		\$ (14,435,781)	General government
(15,395,533)		(15,395,533)	Public protection
(1,048,357)		(1,048,357)	Public ways and facilities
(2,003,690)		(2,003,690)	Health and sanitation
(1,040,201)		(1,040,201)	Public assistance
(972,000)		(972,000)	Education
(1,544,745)		(1,544,745)	Recreation and cultural services
(1,115,818)		(1,115,818)	Interest on long-term debt
<u>(37,556,125)</u>		<u>(37,556,125)</u>	Total governmental activities
			Business-type activities:
	\$ 671,640	671,640	Solid waste
	1,054,136	1,054,136	Ambulance
	(488,422)	(488,422)	Airport
	<u>359,281</u>	<u>359,281</u>	Public Power Agency
	<u>1,596,635</u>	<u>1,596,635</u>	Total business-type activities
<u>(37,556,125)</u>	<u>1,596,635</u>	<u>(35,959,490)</u>	Total
			General revenues:
			Taxes:
33,032,346	-	33,032,346	Property
881,835	-	881,835	Property transfer
7,281,878	-	7,281,878	Transient occupancy
22,556,654	-	22,556,654	Sales taxes shared state revenue
			Grants and other intergovernmental revenue
1,265,993	-	1,265,993	not restricted to specific programs
820,725	108,076	928,801	Unrestricted investment earnings
119,217	228	119,445	Gain on sale of capital assets
1,408,669	-	1,408,669	Other
(483,514)	<u>483,514</u>	<u>-</u>	Transfers
<u>66,883,803</u>	<u>591,818</u>	<u>67,475,621</u>	Total general revenues and transfers
29,327,678	2,188,453	31,516,131	Changes in net position
<u>56,858,526</u>	<u>15,120,661</u>	<u>71,979,187</u>	Net position, beginning of year, restated
<u>\$ 86,186,204</u>	<u>\$ 17,309,114</u>	<u>\$ 103,495,318</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, 2022

	General	Roads	Health and Welfare	Community Development Block Grants	American Rescue Plan	County Capital	Road Construction	Other Governmental	Total Governmental
Assets:									
Cash and investments	\$17,647,759	\$12,005,270	\$13,822,436	\$ 2,162,997	\$2,591,150	\$ 4,383	\$1,802,234	\$ 9,311,253	\$ 59,347,482
Accounts receivable	2,208,101	-	672	-	-	-	-	110	2,208,883
Taxes receivable	23,409	-	-	-	-	-	-	3,493	26,902
Intergovernmental receivables	7,122,725	486,096	7,710,149	76,792	-	3,628,377	5,835,965	4,097,167	28,957,271
Prepaid items	1,170	-	18,588	-	-	-	-	-	19,758
Inventories	-	73,522	-	-	-	-	-	-	73,522
Restricted cash and investments	441,604	-	-	-	-	994,648	-	7,732	1,443,984
Loans receivable	-	-	-	13,270,569	-	-	-	-	13,270,569
Receivable from fiduciary funds	729,080	-	-	-	-	-	-	-	729,080
Total assets	<u>\$28,173,848</u>	<u>\$12,564,888</u>	<u>\$21,551,845</u>	<u>\$15,510,358</u>	<u>\$2,591,150</u>	<u>\$4,627,408</u>	<u>\$7,638,199</u>	<u>\$13,419,755</u>	<u>\$106,077,451</u>
Liabilities, deferred inflows of resources, and fund balances:									
Liabilities:									
Accounts payable	\$ 2,586,426	\$ 90,278	\$ 457,390	\$ -	\$ 69,287	\$ 7,498	\$ 736,484	\$ 991,583	\$ 4,938,946
Salaries and benefits payable	1,213,951	103,928	545,335	-	-	7,454	-	12,612	1,883,280
Unearned revenue	9,468,981	2,899,106	5,406,886	-	2,465,589	-	-	41,889	20,282,451
Other liabilities	26,043	-	1,779,066	-	-	-	-	-	1,805,109
Advances from other funds	-	-	-	-	-	1,908,500	4,234,000	2,848,950	8,991,450
Total liabilities	<u>13,295,401</u>	<u>3,093,312</u>	<u>8,188,677</u>	<u>-</u>	<u>2,534,876</u>	<u>1,923,452</u>	<u>4,970,484</u>	<u>3,895,034</u>	<u>37,901,236</u>
Deferred inflows of resources:									
Unavailable revenue	-	-	-	-	-	800,000	1,341,583	-	2,141,583
Fund balances:									
Nonspendable:									
Not in spendable form	730,250	73,522	18,588	-	-	-	-	-	822,360
To be maintained intact	-	-	-	-	-	-	-	211,357	211,357
Restricted:									
Capital projects	441,604	-	-	-	-	1,903,956	1,326,132	-	3,671,692
Public ways and facilities	-	9,398,054	-	-	-	-	-	6,189,820	15,587,874
Health and welfare	-	-	13,344,580	-	-	-	-	73,750	13,418,330
Children and Families Commission	-	-	-	-	-	-	-	918,477	918,477
Community development	-	-	-	15,510,358	-	-	-	-	15,510,358
Public protection	-	-	-	-	56,274	-	-	1,788,157	1,844,431
Perpetual care	-	-	-	-	-	-	-	163,063	163,063
Other purposes	-	-	-	-	-	-	-	180,097	180,097
Assigned:									
Subsequent year budget	8,591,709	-	-	-	-	-	-	-	8,591,709
Unassigned	5,114,884	-	-	-	-	-	-	-	5,114,884
Total fund balances	<u>14,878,447</u>	<u>9,471,576</u>	<u>13,363,168</u>	<u>15,510,358</u>	<u>56,274</u>	<u>1,903,956</u>	<u>1,326,132</u>	<u>9,524,721</u>	<u>66,034,632</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$28,173,848</u>	<u>\$12,564,888</u>	<u>\$21,551,845</u>	<u>\$15,510,358</u>	<u>\$2,591,150</u>	<u>\$4,627,408</u>	<u>\$7,638,199</u>	<u>\$13,419,755</u>	<u>\$106,077,451</u>

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

COUNTY OF TUOLUMNE, CALIFORNIA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET POSITION
JUNE 30, 2022

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

Total fund balances - total governmental funds		\$ 66,034,632
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		177,854,428
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.		2,141,583
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.		7,024,122
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	\$ 19,728,600	
Deferred inflows of resources	(34,524,149)	(14,795,549)
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	\$ 6,554,934	
Deferred inflows of resources	(10,969,136)	(4,414,202)
Long-term and other liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds payable	\$ (29,429,000)	
Less: Issuance premium (to be amortized as interest expense)	(410,774)	
Lease liabilities	(2,067,336)	
Accrued interest	(79,372)	
Net pension liability	(83,304,821)	
Total other postemployment benefits liability	(32,367,507)	(147,658,810)
Net position of governmental activities		<u>\$ 86,186,204</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, 2022

	General	Roads	Health and Welfare	Community Development Block Grants	American Rescue Plan	County Capital	Road Construction	Other Governmental	Total Governmental
Revenues:									
Taxes	\$37,811,715	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,384,344	\$41,196,059
Licenses and permits	3,032,949	191,772	-	-	-	-	-	34,907	3,259,628
Fines, forfeits, and penalties	1,362,124	-	8,250	-	-	-	-	118,627	1,489,001
Investment earnings, rents, and concessions	274,735	32,875	-	20,352	49,571	1,066	-	201,059	579,658
Intergovernmental:									
State	30,756,619	5,588,140	26,816,479	106,138	-	219,706	1,131,021	1,464,856	66,082,959
Federal	8,259,786	772,154	13,879,830	25,784	2,825,268	-	2,267,157	11,775,073	39,805,052
Other	968,437	633,597	25,000	-	-	-	144,319	249,730	2,021,083
Charges for services	8,500,298	1,603,679	990,827	-	-	136,307	-	995,172	12,226,283
Miscellaneous	196,285	5,138	272,786	530,400	115,000	-	336,748	151,837	1,608,194
Total revenues	91,162,948	8,827,355	41,993,172	682,674	2,989,839	357,079	3,879,245	18,375,605	168,267,917
Expenditures:									
Current:									
General government	28,820,973	1,060,984	-	-	-	390,453	-	-	30,272,410
Public protection	42,846,937	-	-	-	2,100,182	-	-	5,133,495	50,080,614
Public ways and facilities	-	7,123,636	-	-	-	-	57,329	521,862	7,702,827
Health and sanitation	986,177	-	17,464,524	-	-	-	-	781,650	19,232,351
Public assistance	1,143,453	-	24,638,614	518,951	-	-	-	-	26,301,018
Education	1,049,342	-	-	-	-	-	-	-	1,049,342
Recreation and cultural services	1,880,733	-	-	-	-	-	-	-	1,880,733
Capital outlay	1,002,292	2,491,679	20,665	-	840,086	1,346,308	2,761,970	12,116,747	20,579,747
Debt service:									
Principal	1,247,000	-	-	-	-	-	-	-	1,247,000
Interest	1,087,635	-	-	-	-	-	49,774	1,573	1,138,982
Total expenditures	80,064,542	10,676,299	42,123,803	518,951	2,940,268	1,736,761	2,869,073	18,555,327	159,485,024
Excess (deficiency) of revenues over (under) expenditures	11,098,406	(1,848,944)	(130,631)	163,723	49,571	(1,379,682)	1,010,172	(179,722)	8,782,893
Other financing sources (uses):									
Transfers in	117,188	992,066	3,942,650	-	-	1,853,083	46,206	589,037	7,540,230
Transfers out	(7,420,994)	(46,206)	(105,218)	-	-	-	-	(451,326)	(8,023,744)
Proceeds from sale of capital assets	52,498	60,932	-	-	-	1	-	5,786	119,217
Total other financing sources (uses)	(7,251,308)	1,006,792	3,837,432	-	-	1,853,084	46,206	143,497	(364,297)
Changes in fund balances	3,847,098	(842,152)	3,706,801	163,723	49,571	473,402	1,056,378	(36,225)	8,418,596
Fund balances, beginning of year	11,031,349	10,313,728	9,656,367	15,346,635	6,703	1,430,554	269,754	9,560,946	57,616,036
Fund balances, end of year	\$14,878,447	\$9,471,576	\$13,363,168	\$15,510,358	\$ 56,274	\$1,903,956	\$1,326,132	\$ 9,524,721	\$66,034,632

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, 2022

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

Changes in fund balances - total governmental funds		\$ 8,418,596
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 or amortization expense. This is the amount by which capital outlay exceeded depreciation expense in the current period:		
Capital outlay	\$ 20,579,747	
Depreciation	(10,301,531)	
Amortization	<u>(773,501)</u>	9,504,715
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
		(417,619)
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.		
		360,838
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Amortization of bond premium	16,390	
Change in accrued interest	<u>8,340</u>	24,730
Governmental funds report pension and other postemployment benefits contributions made during the year as expenditures. The statement of activities reports pension and other postemployment benefit expenses as the change in the liabilities and related deferred outflows and inflows of resources.		
Pension	10,418,265	
Other postemployment benefits	<u>(979,283)</u>	9,438,982
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes current financial resources of governmental funds. Neither has an effect on net position.		
Principal payments		<u>1,997,436</u>
Change in net position of governmental activities		<u><u>\$ 29,327,678</u></u>

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

COUNTY OF TUOLUMNE, CALIFORNIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2022

	Business-type Activities - Enterprise Funds					Governmental
	Major			Nonmajor		Activities -
	Solid	Ambulance	Airport	Public		Internal
	Waste			Power	Total	Service
				Agency		Funds
Assets:						
Current assets:						
Cash and investments	\$ 3,524,888	\$ 3,610,906	\$ 284,872	\$ 2,581,451	\$ 10,002,117	\$ 10,356,357
Accounts receivable, net	144,862	1,064,265	-	-	1,209,127	158,385
Intergovernmental receivables	3,496	-	20,000	255,397	278,893	-
Total current assets	<u>3,673,246</u>	<u>4,675,171</u>	<u>304,872</u>	<u>2,836,848</u>	<u>11,490,137</u>	<u>10,514,742</u>
Noncurrent assets:						
Restricted cash and investments	-	-	-	846,215	846,215	175,000
Advances to other funds	-	-	-	-	-	9,881,725
Capital assets:						
Nondepreciable	408,236	501,251	1,173,530	-	2,083,017	-
Being depreciated, net	30,589	2,429,158	7,296,381	-	9,756,128	782,326
Being amortized, net	-	-	-	-	-	34,250
Total noncurrent assets	<u>438,825</u>	<u>2,930,409</u>	<u>8,469,911</u>	<u>846,215</u>	<u>12,685,360</u>	<u>10,873,301</u>
Total assets	<u>4,112,071</u>	<u>7,605,580</u>	<u>8,774,783</u>	<u>3,683,063</u>	<u>24,175,497</u>	<u>21,388,043</u>
Deferred outflows of resources:						
Related to other postemployment benefits	23,359	9,343	18,687	-	51,389	-
Related to pension	178,728	68,473	107,537	-	354,738	-
Total outflows of resources	<u>202,087</u>	<u>77,816</u>	<u>126,224</u>	<u>-</u>	<u>406,127</u>	<u>-</u>
Liabilities:						
Current liabilities:						
Accounts payable	76,118	124,946	9,653	1,052,556	1,263,273	407,651
Salaries and benefits payable	12,457	4,364	11,557	-	28,378	46,014
Other liabilities	-	27,345	14,886	-	42,231	-
Accrued compensated absences, current	22,640	7,916	10,371	-	40,927	1,906,378
Other postemployment benefits liability, current	3,321	1,328	2,657	-	7,306	-
Lease liabilities, current	-	-	-	-	-	10,435
Accrued claims, current	-	-	-	-	-	1,861,813
Landfill closure/postclosure, current	167,408	-	-	-	167,408	-
Total current liabilities	<u>281,944</u>	<u>165,899</u>	<u>49,124</u>	<u>1,052,556</u>	<u>1,549,523</u>	<u>4,232,291</u>
Noncurrent liabilities:						
Advances from other funds	-	-	-	-	-	890,275
Accrued compensated absences	9,703	3,392	4,445	-	17,540	3,124,859
Other postemployment benefits liability	124,730	49,892	99,784	-	274,406	-
Net pension liability	586,809	224,310	491,112	-	1,302,231	-
Lease liabilities	-	-	-	-	-	23,692
Accrued claims	-	-	-	-	-	7,038,308
Landfill closure/postclosure	2,652,316	-	-	-	2,652,316	-
Total noncurrent liabilities	<u>3,373,558</u>	<u>277,594</u>	<u>595,341</u>	<u>-</u>	<u>4,246,493</u>	<u>11,077,134</u>
Total liabilities	<u>3,655,502</u>	<u>443,493</u>	<u>644,465</u>	<u>1,052,556</u>	<u>5,796,016</u>	<u>15,309,425</u>
Deferred inflows of resources:						
Related to other postemployment benefits	43,396	17,358	34,717	-	95,471	-
Related to pension	195,080	78,603	161,836	-	435,519	-
Total inflows of resources	<u>238,476</u>	<u>95,961</u>	<u>196,553</u>	<u>-</u>	<u>530,990</u>	<u>-</u>
Net position:						
Net investment in capital assets	438,825	2,930,409	8,469,911	-	11,839,145	782,449
Restricted for:						
Energy services	-	-	-	846,215	846,215	-
Unrestricted	(18,645)	4,213,533	(409,922)	1,784,292	5,569,258	5,296,169
Total net position	<u>\$ 420,180</u>	<u>\$ 7,143,942</u>	<u>\$ 8,059,989</u>	<u>\$ 2,630,507</u>	<u>18,254,618</u>	<u>\$ 6,078,618</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.					(945,504)	
Net position of business-type activities					<u>\$ 17,309,114</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, 2022

	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	\$ 1,626,188	\$ 7,770,592	\$ 558,154	\$ 4,615,437	\$ 14,570,371	\$ 20,111,521
Miscellaneous	8,911	10,031	11,807	90,399	121,148	587,128
Total operating revenues	1,635,099	7,780,623	569,961	4,705,836	14,691,519	20,698,649
Operating expenses:						
Salaries and benefits	478,553	143,498	349,455	-	971,506	2,825,006
Purchased services	132,728	4,404,753	-	-	4,537,481	-
Professional fees	302,581	671,015	76,960	75,596	1,126,152	480,719
Claims	-	-	-	-	-	3,842,442
Health insurance benefits	-	-	-	-	-	11,818,628
Unemployment benefits	-	-	-	-	-	84,422
General and administrative	118,308	989,491	175,132	12,540	1,295,471	1,361,637
Utilities	-	63,076	36,397	4,258,419	4,357,892	-
Depreciation and amortization	7,213	454,719	471,273	-	933,205	164,078
Total operating expenses	1,039,383	6,726,552	1,109,217	4,346,555	13,221,707	20,576,932
Operating income (loss)	595,716	1,054,071	(539,256)	359,281	1,469,812	121,717
Nonoperating revenues (expenses):						
Investment earnings	35,274	34,799	3,447	34,556	108,076	241,067
Intergovernmental:						
State	75,738	-	50,705	-	126,443	-
Gain on sale of capital assets	-	228	-	-	228	-
Interest expense	-	-	-	-	-	(1,566)
Total nonoperating revenues, net	111,012	35,027	54,152	34,556	234,747	239,501
Income (loss) before transfers	706,728	1,089,098	(485,104)	393,837	1,704,559	361,218
Transfers in	-	387,646	95,868	-	483,514	-
Changes in net position	706,728	1,476,744	(389,236)	393,837	2,188,073	361,218
Net position, beginning of year	(286,548)	5,667,198	8,449,225	2,236,670		5,717,400
Net position, end of year	\$ 420,180	\$ 7,143,942	\$ 8,059,989	\$ 2,630,507		\$ 6,078,618
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.					380	
Change in net position of business-type activities					\$ 2,188,453	

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, 2022

	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	\$ 1,640,347	\$ 7,527,380	\$ 549,961	\$ 4,637,617	\$ 14,355,305	\$ -
Receipts from interfund services provided	-	-	-	-	-	20,541,708
Payments to suppliers	(520,794)	(6,149,181)	(257,146)	(3,749,648)	(10,676,769)	(13,379,979)
Payments to employees	(474,400)	(198,318)	(430,197)	-	(1,102,915)	(2,274,252)
Payments for interfund services used	(20,625)	(20,401)	(23,475)	(76)	(64,577)	-
Claims paid	-	-	-	-	-	(3,315,321)
Net cash provided by (used for) operating activities	624,528	1,159,480	(160,857)	887,893	2,511,044	1,572,156
Cash flows from noncapital financing activities:						
Advances to other funds	-	-	-	-	-	(2,079,725)
Receipt on advances to other funds	-	-	-	-	-	2,418,567
Payment on advances from other funds	-	-	-	-	-	(1,271,792)
Transfers in from other funds	-	387,646	95,868	-	483,514	-
Interest paid	-	-	-	-	-	(1,566)
Intergovernmental	75,738	-	50,705	-	126,443	-
Net cash provided by (used for) noncapital financing activities	75,738	387,646	146,573	-	609,957	(934,516)
Cash flows from capital and related financing activities:						
Acquisition and construction of capital assets	(25,908)	(68,316)	(10,725)	-	(104,949)	(64,988)
Proceeds from sales of capital assets	-	228	-	-	228	-
Lease payments	-	-	-	-	-	(10,398)
Net cash used for capital and related financing activities	(25,908)	(68,088)	(10,725)	-	(104,721)	(75,386)
Cash flows from investing activities:						
Interest received	35,274	34,799	3,447	34,556	108,076	241,067
Net increase (decrease) in cash and cash equivalents	709,632	1,513,837	(21,562)	922,449	3,124,356	803,321
Cash and cash equivalents, beginning of year	2,815,256	2,097,069	306,434	2,505,217	7,723,976	9,728,036
Cash and cash equivalents, end of year	\$ 3,524,888	\$ 3,610,906	\$ 284,872	\$ 3,427,666	\$ 10,848,332	\$ 10,531,357
Reconciliation to the Statement of Net Position:						
Cash and investments	\$ 3,524,888	\$ 3,610,906	\$ 284,872	\$ 2,581,451	\$ 10,002,117	\$ 10,356,357
Restricted cash and investments	-	-	-	846,215	846,215	175,000
Total cash and cash equivalents	\$ 3,524,888	\$ 3,610,906	\$ 284,872	\$ 3,427,666	\$ 10,848,332	\$ 10,531,357

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, 2022

	Business-type Activities - Enterprise Funds					Governmental Service Funds
	Solid Waste	Ambulance	Airport	Power Agency	Total	
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:						
Other income	-	-	-	-	-	-
Other expense	-	-	-	-	-	-
Accounts receivable, net	8,744	(253,243)	-	-	(244,499)	(158,385)
Intergovernmental receivables	(3,496)	-	(20,000)	(68,219)	(91,715)	1,444
Deposits with others	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Accounts payable	20,629	(66,042)	6,968	596,831	558,386	365,427
Salaries and benefits payable	940	325	(16,592)	-	(15,327)	46,014
Due to other funds	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Other liabilities	-	24,795	900	-	25,695	-
Landfill closure/postclosure	(8,431)	-	-	-	(8,431)	-
Net cash provided by (used for) operating activities	<u>\$ 624,528</u>	<u>\$ 1,159,480</u>	<u>\$ (160,857)</u>	<u>\$ 887,893</u>	<u>\$ 2,511,044</u>	<u>\$ 1,572,156</u>

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, 2022

	Custodial	
	External Investment Pools	Other Custodial
Assets:		
Cash and investments	\$ 90,601,082	\$ 3,838,437
Taxes receivable	-	13,016,223
Interest receivable	542,882	-
Intergovernmental receivables	-	1,404,331
Due from other funds	-	64,175
Total assets	91,143,964	18,323,166
Liabilities:		
Due to other funds	-	64,175
Advances from General Fund	729,080	-
Total liabilities	729,080	64,175
Net position:		
Restricted for:		
Pool participants	90,414,884	-
Individuals, organizations, and other governments	-	18,258,991
Total net position	\$ 90,414,884	\$ 18,258,991

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

COUNTY OF TUOLUMNE, CALIFORNIA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Custodial	
	External Investment Pools	Other Custodial
Additions:		
Contribution to pooled investments and other custodial funds	\$ 122,306,844	1,474,594
Net investment income:		
Investment earnings	854,977	114,386
Total additions	123,161,821	1,588,980
Deductions:		
Distribution from pooled investments and other custodial funds	108,281,632	2,987,585
Change in net position	14,880,189	(1,398,605)
Net position, beginning of year	75,534,695	19,657,596
Net position, end of year	<u>\$ 90,414,884</u>	<u>\$ 18,258,991</u>

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



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NOTES TO THE BASIC FINANCIAL STATEMENTS



COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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

Blended Component Units

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

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

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

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

The County has no discretely presented component units.

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

Accounting Principles

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

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-Wide and Fund Financial Statements

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

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

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

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

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

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The County reports the following major governmental funds:

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

The County reports the following major enterprise funds:

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

Additionally, the County reports the following:

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

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

Financial Statement Elements

Cash and Investments

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

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

In accordance with GASB Statement No. 9, for purposes of the statement of cash flows, the County considers all pooled cash and investments held by the Treasurer as cash equivalents. The County Treasurer's investment pool (Pool) values participants' shares on an amortized cost basis. At June 30, 2022, 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.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Receivables

The majority of the loans receivable balance of \$13,270,569 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 \$1,064,265 is reported net of bad debt allowances of \$4,047,422.

Interfund Receivables and Payables

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

Prepaid Items and Inventories

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

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

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets

Capital assets, which includes land, construction in progress, structures and improvements, equipment (vehicles, computers and office equipment), infrastructure (i.e., roads and bridges), and right-to-use lease assets, 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. Right-to-use lease assets are defined as lease assets with a useful life of more than one year and are recorded at the present value of future lease payments, including expenses to place the asset into service. In accordance with GASB Statement No. 87, the County has reported right-to-use lease assets for land, structures and improvements, and equipment. Donated capital assets are valued at their estimated fair value prior to July 1, 2015, and at acquisition value thereafter, on the date of the donation.

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

Capital and lease assets of the County are depreciated or amortized using the straight-line method over the following estimated useful lives:

Structures and improvements	5 – 25 years
Equipment	3 – 15 years
Infrastructure	25 – 30 years
Right-to-use lease assets	Shorter of the lease asset's useful life or the lease term

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.

Lease Liability

As a lessee, a lease is defined as a contractual agreement that conveys control of the right to use another entity's nonfinancial asset, for a minimum contractual period of greater than one year, in an exchange or exchange-like transaction. The County leases 13 nonfinancial assets such as land, structures and improvements, and equipment. The related lease liabilities are presented in the amounts equal to the present value of lease payments, payable during the remaining lease term. A lease liability, as discussed in Note 4, and the associated right-to-use lease asset, as discussed in Note 3, are recognized on the government-wide and proprietary funds statements of net position.

Deferred Outflows of Resources

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

Federal, State and Local Grants

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

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 Plans</u>	<u>OPEB Plan</u>
Valuation Date:	June 30, 2020, rolled forward to June 30, 2021	June 30, 2021
Measurement Date:	June 30, 2021	June 30, 2021
Measurement Period:	July 1, 2020 to June 30, 2021	July 1, 2020 to June 30, 2021

Unearned Revenue

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

Long-term Liabilities

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

Deferred Inflows of Resources

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

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Encumbrances

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

Net Position/Fund Balances

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

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

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

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

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

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

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Self-Insurance

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

Use of Estimates

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

Implementation of New Governmental Accounting Standards

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

- In June 2017, GASB issued Statement No. 87, *Leases*. This statement establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The implementation of this statement caused the County to record leased assets of \$2,078,521 and corresponding lease liabilities of \$2,101,463. Please refer to note 4 for discussion.

Future Implementation of New Governmental Accounting Standards

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

- In May 2019, GASB issued Statement No. 91, *Conduit Debt Obligations*. This statement is to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The provisions of this statement, as amended by GASB Statement No. 95, are effective for the County's year ending June 30, 2023.
- In March 2020, GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. This statement establishes standards of accounting and financial reporting for public-private and public-public partnership arrangements (PPPs) and availability payment arrangements for governments. The provisions of this statement are effective for the County's year ending June 30, 2023.
- In May 2020, GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. This statement establishes standards of accounting and financial reporting for subscription-based information technology arrangements (SBITAs) by a government end user. The provisions of this statement are effective for the County's year ending June 30, 2023.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- In April 2022, GASB issued Statement No. 99, *Omnibus 2022*. This statement is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The provisions of this statement are effective as follows:
 - The requirements related to leases, PPPs, and SBITAs are effective for the County's year ending June 30, 2023.
 - The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of GASB Statement No. 53 and effective for the County's year ending June 30, 2024.
- In June 2022, GASB issued Statement No. 100, *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62*. This statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The provisions of this statement are effective for the County's year ending June 30, 2024.
- In June 2022, GASB issued Statement No. 101, *Compensated Absences*. This statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The provisions of this statement are effective for the County's year ending June 30, 2025.
- In December 2023, GASB issued Statement No. 102, *Certain Risk Disclosures*. This statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. The provisions of this statement are effective for the County's year ending June 30, 2025.
- In April 2024, GASB issued Statement No. 103, *Financial Reporting Model Improvements*. This statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This statement also addresses certain application issues. The provisions of this statement are effective for the County's year ending June 30, 2026.
- In September 2024, the GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*. This statement requires certain information regarding capital assets to be presented by major class with the objective of providing users of the financial statement with essential information about certain types of capital assets. This statement is effective for the County's year ending June 30, 2026.

Coronavirus

Since the start of the Coronavirus Disease (COVID-19) pandemic in fiscal year 2019-20, the County has utilized federal Coronavirus Aid, Relief, and Economic Security (CARES) Act and American Rescue Plan Act (ARPA) funds, in accordance with federal rules, to support a response to the pandemic and also address personnel costs, infrastructure, broadband, and business losses in the community. CARES Act funding of \$5,599,295 was allocated and expended by the County prior to the 2021-22 fiscal year.

ARPA was signed into law by President Biden on March 11, 2021 from which the County will receive an additional \$10,581,714. During fiscal year 2020-21, the County received \$5,290,857 in ARPA funding, of which \$2,825,268 was spent as of June 30, 2022. The majority of which was staffing (\$991,053), community project grants and stimulus (\$821,969), fire equipment (\$361,179), and cyber security software (\$367,722). The remaining ARPA funding needs to be obligated by December 31, 2024 and fully spent by December 31, 2026.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Restatement of Net Position

The County restated beginning net position of the governmental activities by increasing it \$3,904,373 from \$52,954,153 to \$56,858,526 for prior years' capital expenditures that were not capitalized.

NOTE 2: CASH AND INVESTMENTS

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

Government-wide:	
Cash and investments	\$ 79,705,956
Restricted cash and investments	2,465,199
Fiduciary funds:	
Custodial funds:	
External Investment Pools	90,601,082
Other Custodial funds	<u>3,838,437</u>
Total cash and investments	<u>\$ 176,610,674</u>

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

Cash on hand	\$ 9,197
Deposits	5,547,950
Investments	<u>171,053,527</u>
Total cash and investments	<u>\$ 176,610,674</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 State. The County's policy is more restrictive than the California Government Code in that it does not permit investments in reverse repurchase agreements.

The County is a voluntary participant in LAIF. LAIF is part of the California Pooled Money Investment Account (PMIA), which at June 30, 2022 had a balance of \$234.5 billion. Of that amount, 1.88% was invested in structured notes and asset-backed securities. PMIA is not SEC-registered, but is required to invest according to the California Government Code. The weighted average maturity of PMIA investments was 311 days as of June 30, 2022. 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.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 2: CASH AND INVESTMENTS (Continued)

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, 2022, CAMP's Cash Reserve Portfolio had total fund net assets of \$7.3 billion with a weighted average maturity of 28 days. The value of the pool shares in CAMP, which may be withdrawn, is determined on an amortized cost basis, which is materially the same as the fair value of the County's portion in the pool.

Concentration of Credit Risk

Investments in any one issuer (other than U.S. Treasury Securities, money market mutual funds or external investment pools) that exceed 5% of the total investments of the County is Federal Home Loan Bank (9.1%).

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the County's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, except that the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. Also, a financial institution may, in accordance with the California Government Code, secure local agency deposits using first trust deed mortgages; however, the fair value of the first trust deed mortgages collateral must be at least 150% of the total amount deposited. At June 30, 2022, the carrying amount of deposits was \$5,547,950 and the bank balance was \$13,838,612. Of the bank balance, \$947,790 was covered by federal deposit insurance and \$12,890,822 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.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 2: CASH AND INVESTMENTS (Continued)

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.

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

As of June 30, 2022, the County's cash and investments segmented time distribution and credit ratings are as follows:

Investment Pool:	Credit Rating (S & P)	Maturity					Fair Value
		1 - 30 Days	31 - 180 Days	181 - 365 Days	More Than 1 Year - 3 Years	More Than 3 Years - 5 Years	
Cash on hand							\$ 4,858
Cash deposits							5,365,218
Total cash							<u>5,370,076</u>
Investments managed by County Treasurer:							
LAIF	Not Rated	\$ -	\$ -	\$ 61,322,919	\$ -	\$ -	61,322,919
CAMP	AAAm	22,582,527	-	-	-	-	22,582,527
Negotiable Certificates of Deposit	Not Rated	249,000	1,480,000	1,236,000	4,447,380	2,885,000	10,297,380
U.S. Treasury Notes	Not Rated	-	1,013,260	-	-	1,990,234	3,003,494
U.S. Agency Securities:							
Federal Farm Credit Bank	AA+	-	-	-	1,998,250	3,000,000	4,998,250
Federal Home Loan Bank	AA+	-	2,023,000	-	5,070,881	8,548,000	15,641,881
Federal Home Loan Mortgage Corporation	AA+	-	-	-	-	3,000,000	3,000,000
Federal National Mortgage Association	AA+	-	-	-	1,019,290	2,000,000	3,019,290
Tennessee Valley Authority	AA+	-	-	-	2,194,400	-	2,194,400
Supranational Obligations	AAA	-	-	-	-	1,987,180	1,987,180
Corporate Notes	AA+	-	-	-	2,026,140	-	2,026,140
Corporate Notes	AA	-	-	2,053,000	-	-	2,053,000
Corporate Notes	AA-	-	-	1,004,400	-	4,424,764	5,429,164
Corporate Notes	A+	999,600	-	-	7,194,407	1,000,000	9,194,007
Corporate Notes	A	-	-	-	4,038,800	13,797,693	17,836,493
Corporate Notes	A-	-	-	-	1,031,150	4,000,000	5,031,150
Total investments managed by County Treasurer		<u>\$ 23,831,127</u>	<u>\$ 4,516,260</u>	<u>\$ 65,616,319</u>	<u>\$ 29,020,698</u>	<u>\$ 46,632,871</u>	<u>169,617,275</u>
Total Investment Pool							<u>174,987,351</u>
Cash and Investments Held Outside the Pool:							
Cash on hand							4,339
Cash deposits							182,732
Total cash							<u>187,071</u>
Investments managed by trustee:							
Money Market Mutual Funds	AAAm	<u>\$ 1,436,252</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	1,436,252
Total cash and investments							<u>\$ 176,610,674</u>

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 2: CASH AND INVESTMENTS (Continued)

Fair Value Measurements

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

U.S. Bank is the custodian of the County's investments. U.S. Bank utilizes pricing services that deliver current fair values and security information, which is input into their trust accounting systems. A security will be valued on the basis of valuations provided by a pricing service vendor if it has a substantial public market (i.e., is not thinly traded), is freely tradable without restriction, has a valid CUSIP (Committee on Uniform Securities Identification Procedures) or SEDOL (stock exchange daily official list), and resides on one of the depositories. Based on their direction, U.S. 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 U.S. Bank.

The County has the following recurring fair value measurements as of June 30, 2022:

Investments	Total	Fair Value Measurements Using
		Level 2
Negotiable Certificates of Deposit	\$ 10,297,380	\$ 10,297,380
U.S. Treasury Notes	3,003,494	3,003,494
U.S. Agency Securities	28,853,821	28,853,821
Supranational Obligations	1,987,180	1,987,180
Corporate Notes	41,569,954	41,569,954
Total investments subject to fair value hierarchy	85,711,829	<u>\$ 85,711,829</u>
Investments not subject to fair value hierarchy		
LAIF	61,322,919	
CAMP	22,582,527	
Total investments	<u>\$ 169,617,275</u>	

The valuation of 2a-7 money market mutual funds held by the County is at one-dollar net asset value (NAV) per share. The total value of these money market mutual funds at June 30, 2022 was \$1,436,252, 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, 2022

NOTE 2: CASH AND INVESTMENTS (Continued)

Investment Pool

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

Certain agencies outside the County reporting entity participate in the Pool. The participation of these agencies is both voluntary and involuntary and is reported as part of the External Investment Pools Custodial Fund. The involuntary participation in the Pool totals \$78,215,077 as of June 30, 2022.

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

Investments	Fair Value	Principal	Interest Rate	Maturity Range
LAIF	\$ 61,322,919	\$ 61,322,919	0.86%	5/7/23*
CAMP	22,582,527	22,582,527	1.40%	7/28/22*
Negotiable Certificates of Deposit	10,297,380	10,298,000	0.30-3.20%	7/11/22-5/19/27
U.S. Treasury Notes	3,003,494	3,000,000	0.25-2.00%	10/31/22-9/30/25
U.S. Agency Securities	28,853,821	28,550,000	0.30-4.00%	9/9/22-6/29/27
Supranational Obligations	1,987,180	2,000,000	0.65%	2/10/26-2/24/26
Corporate Notes	41,569,954	40,520,000	0.75-6.45%	7/15/22-1/8/27
Total investments	<u>\$ 169,617,275</u>	<u>\$ 168,273,446</u>		

* LAIF and CAMP are investment pools, and as such, their maturities are measured as a weighted average; LAIF being 311 days and CAMP being 28 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, 2022:

Statement of Net Position:

Net position held for pool participants	<u>\$ 174,801,153</u>
Equity of internal pool participants	\$ 84,386,269
Equity of external pool participants	<u>90,414,884</u>
Total equity	<u>\$ 174,801,153</u>

Statement of Changes in Net Position:

Net position at July 1, 2021	\$ 150,092,905
Net change in investment by pool participants	<u>24,708,248</u>
Net position at June 30, 2022	<u>\$ 174,801,153</u>

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 3: CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2022 for the governmental activities and business-type activities are as follows:

	Balance July 1, 2021, Restated	Increases	Decreases	Balance June 30, 2022
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 7,680,647	\$ 177,502	\$ -	\$ 7,858,149
Construction in progress	80,538,828	16,851,683	(65,668,519)	31,721,992
Total capital assets, not being depreciated	<u>88,219,475</u>	<u>17,029,185</u>	<u>(65,668,519)</u>	<u>39,580,141</u>
Capital assets, being depreciated:				
Structures and improvements	76,889,064	61,173,330	-	138,062,394
Equipment	44,263,815	3,615,550	(1,706,765)	46,172,600
Roads	382,773,124	3,172,187	-	385,945,311
Bridges	10,888,194	1,323,002	-	12,211,196
Total capital assets, being depreciated	<u>514,814,197</u>	<u>69,284,069</u>	<u>(1,706,765)</u>	<u>582,391,501</u>
Less accumulated depreciation for:				
Structures and improvements	(46,827,988)	(5,775,479)	-	(52,603,467)
Equipment	(35,095,762)	(2,463,886)	1,706,765	(35,852,883)
Roads	(348,438,480)	(1,744,077)	-	(350,182,557)
Bridges	(6,268,360)	(471,892)	-	(6,740,252)
Total accumulated depreciation	<u>(436,630,590)</u>	<u>(10,455,334)</u>	<u>1,706,765</u>	<u>(445,379,159)</u>
Total capital assets, being depreciated, net	<u>78,183,607</u>	<u>58,828,735</u>	<u>-</u>	<u>137,012,342</u>
Lease assets, being amortized:				
Land	103,070	-	-	103,070
Structures and improvements	2,657,963	-	-	2,657,963
Equipment	101,264	-	-	101,264
Total lease assets, being amortized	<u>2,862,297</u>	<u>-</u>	<u>-</u>	<u>2,862,297</u>
Less accumulated amortization for:				
Land	-	(44,834)	-	(44,834)
Structures and improvements	-	(697,718)	-	(697,718)
Equipment	-	(41,224)	-	(41,224)
Total accumulated amortization	<u>-</u>	<u>(783,776)</u>	<u>-</u>	<u>(783,776)</u>
Total lease assets, being amortized, net	<u>2,862,297</u>	<u>(783,776)</u>	<u>-</u>	<u>2,078,521</u>
Governmental activities, net	<u>\$ 169,265,379</u>	<u>\$ 75,074,144</u>	<u>\$ (65,668,519)</u>	<u>\$ 178,671,004</u>

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 3: CAPITAL ASSETS (Continued)

	Balance July 1, 2021,	Increases	Decreases	Balance June 30, 2022
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 2,083,017	\$ -	\$ -	\$ 2,083,017
Capital assets, being depreciated:				
Structures and improvements	22,477,175	-	-	22,477,175
Equipment	2,740,040	126,737	(50,474)	2,816,303
Total capital assets, being depreciated	25,217,215	126,737	(50,474)	25,293,478
Less accumulated depreciation for:				
Structures and improvements	(12,737,344)	(666,296)	-	(13,403,640)
Equipment	(1,895,487)	(288,697)	50,474	(2,133,710)
Total accumulated depreciation	(14,632,831)	(954,993)	50,474	(15,537,350)
Total capital assets, being depreciated, net	10,584,384	(828,256)	-	9,756,128
Business-type activities, net	\$ 12,667,401	\$ (828,256)	\$ -	\$ 11,839,145

The governmental activities beginning construction in progress balance was increased \$3,904,373 for prior years' capital expenditures that were not capitalized. In addition, governmental activities beginning balances were increased by \$2,862,297 due to the implementation of GASB Statement No. 87. Capital assets with a net book value of zero (net of accumulated depreciation of \$21,788) were transferred from governmental activities to business-type activities during the year.

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

	<u>Depreciation</u>	<u>Amortization</u>
Governmental activities:		
General government	\$ 6,686,803	\$ 95,132
Public protection	920,408	228,292
Public ways and facilities	2,523,083	-
Health and sanitation	48,352	192,046
Public assistance	66,164	232,601
Education	-	25,430
Recreation and cultural services	56,721	-
Capital and lease assets held by the government's internal service funds are charged to the various functions based on their usage of the assets	153,803	10,275
Total depreciation/amortization expense - governmental activities	<u>\$ 10,455,334</u>	<u>\$ 783,776</u>
Business-type activities:		
Solid Waste	\$ 7,213	
Ambulance	454,719	
Airport	471,273	
Total depreciation expense - business-type activities	<u>\$ 933,205</u>	

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 4: LEASE LIABILITIES

The County has entered into various leases as a lessee. These leases vary in the nature, substance, terms, and conditions dependent upon the asset being leased. Beginning with fiscal year 2021-22, leases are presented in the financial statements and accompanying notes in accordance with GASB Statement No. 87. This statement requires that leases be categorized as either short-term (12 months or less in length, including options) or long-term. In determining the future minimum lease payments and receipts, the County includes the right to extend option terms in the non-cancelable lease term. Short-term lease financial transactions are reflected in the government-wide statement of activities and in the fund financial statements.

As of June 30, 2022, the County has 12 active leases. The leases have payments that range from \$1,429 to \$229,606 and interest rates that range from 0.308% to 0.687%. As of June 30, 2022, the total combined value of the lease liabilities is \$2,101,463.

The following is a schedule of future minimum lease payments for the lease liabilities as of June 30, 2022:

Year Ending June 30,	Governmental activities	
	Principal	Interest
2023	\$ 774,017	\$ 10,047
2024	715,905	6,072
2025	364,504	2,945
2026	247,037	909
Total	<u>\$ 2,101,463</u>	<u>\$ 19,973</u>

There were no variable payments or payments for residual value guarantees or termination penalties for the year ended June 30, 2022.

The following is a schedule of right-to-use lease assets by major classes at June 30, 2022:

Asset Class	Lease Asset Value	Accumulated Amortization
Land	\$ 103,070	\$ (44,834)
Structures and improvements	2,657,963	(697,718)
Equipment	101,264	(41,224)
Total	<u>\$ 2,862,297</u>	<u>\$ (783,776)</u>

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 5: LONG-TERM DEBT

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

	Balance July 1, 2021, Restated	Additions	Deletions	Balance June 30, 2022	Due Within One Year
Governmental activities:					
Accrued claims	\$ 8,373,000	\$ 3,842,064	\$ (3,314,943)	\$ 8,900,121	\$ 1,861,813
Compensated absences	4,526,497	2,160,995	(1,656,255)	5,031,237	1,906,378
Lease liabilities	2,862,297	-	(760,834)	2,101,463	774,017
Bonds payable	30,676,000	-	(1,247,000)	29,429,000	1,328,000
Plus premium	427,164	-	(16,390)	410,774	16,390
Total governmental activities	<u>\$ 46,864,958</u>	<u>\$ 6,003,059</u>	<u>\$ (6,995,422)</u>	<u>\$ 45,872,595</u>	<u>\$ 5,886,598</u>
Business-type activities:					
Compensated absences	\$ 52,817	\$ 23,095	\$ (17,445)	\$ 58,467	\$ 40,927
Landfill closure and postclosure	2,828,155	65,452	(73,883)	2,819,724	167,408
Total business-type activities	<u>\$ 2,880,972</u>	<u>\$ 88,547</u>	<u>\$ (91,328)</u>	<u>\$ 2,878,191</u>	<u>\$ 208,335</u>

Governmental activities beginning balances were increased by \$2,862,297 due to the implementation of GASB Statement No. 87.

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

Bonds Payable

On November 16, 2006, the County issued \$6,195,000 Judgment Obligation Bonds pursuant to the terms of a stipulated judgment in the case entitled The People of the State of California ex rel. Attorney General Bill Lockyer and the California Regional Water Quality Control Board, Central Valley Region v. Sonora Mining Corp., et al. In July 2018, the County issued \$4,900,000 in Judgment Obligation Bonds with interest rates ranging from 2.125% to 5%, which included a premium of \$18,217. The net proceeds of \$4,757,057 (after \$161,160 in underwriting fees and other issuance costs) were deposited in an irrevocable trust with an escrow agent to currently refund the \$4,705,000 outstanding balance on the 2006 Judgment Obligation Bonds with interest rates ranging from 3.5% to 4.5%, including accrued interest of \$52,057. As a result, the 2006 Judgment Obligation Bonds are considered defeased and the liability for those bonds has been removed from the statement of net position. The County pays principal and interest semi-annually that began on November 1, 2018, and ends on November 1, 2036. The balance at June 30, 2022 is \$4,060,000 and is presented in governmental activities. Annual principal and interest payments range from \$331,894 to \$341,025.

On December 1, 2014, the County entered into an agreement with Umpqua Bank for \$8,205,000 Taxable Pension Obligation Refunding Bonds to pay off the CalPERS safety Tier 1 side fund. The County pays principal and interest quarterly that began on March 1, 2015, and ends on June 1, 2032. The interest rate is 4%. The balance at June 30, 2022 is \$6,229,000 and is presented in governmental activities. Annual principal and interest payments range from \$660,890 to \$883,550.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 5: LONG-TERM DEBT (Continued)

On March 1, 2018, the County entered into an agreement with the California Municipal Finance Authority for \$21,640,000 Lease Revenue Bonds to finance: (1) the County match for the New County Jail; (2) the extension of infrastructure throughout the Law and Justice Center campus; (3) the County match for the New Juvenile Detention Facility; and (4) the replacement of the County's Enterprise Resource Planning system and upgrade of the County computer network. The County pays principal and interest semi-annually that began on June 1, 2018, and ends on December 1, 2047. The interest rate varies from 3% to 4%. The balance at June 30, 2022 is \$19,140,000 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
2023	\$ 1,328,000	\$ 1,036,415
2024	1,403,000	984,270
2025	1,472,000	930,293
2026	1,552,000	874,326
2027	1,633,000	815,007
2028-2032	8,101,000	3,175,254
2033-2037	4,700,000	2,053,126
2038-2042	3,755,000	1,326,601
2043-2047	4,485,000	598,599
2048	1,000,000	18,125
Total	<u>\$ 29,429,000</u>	<u>\$ 11,812,016</u>

NOTE 6: INTERFUND TRANSACTIONS

Due from/to other funds

Due from/to other funds represents short-term cash advances to cover a temporary cash deficit. At June 30, 2022, the Property Tax Collection Custodial Fund borrowed \$64,175 from the Local Transportation Custodial Fund, which will be repaid from the collection of taxes receivable.

Advances to/from other funds

Advances to/from other funds represent long-term cash advances to support various funds' cash flow needs. The following schedule briefly summarizes the amounts of advances to/from other funds at June 30, 2022:

Receivable Fund	Payable Fund	Amount
General	External Investment Pools	\$ 729,080
Internal Service	County Capital	1,908,500
	Road Construction	4,234,000
	Other Governmental	2,848,950
	Internal Service	890,275
		<u>9,881,725</u>
		<u>\$ 10,610,805</u>

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 6: INTERFUND TRANSACTIONS (Continued)

The County Board of Supervisors authorized an advance from the General Fund to the External Investment Pools Custodial Fund to cover a cash deficit of \$700,930 for the Resources Conservation District and \$28,150 for the Law Library, respectively. The outstanding balance at June 30, 2022 totaled \$729,080.

The County Board of Supervisors authorized advances from the Workers' Compensation Internal Service Fund to the County Capital Capital Projects Fund to cover cash deficits due to the timing of receiving reimbursements related to grant funded programs. The outstanding balance at June 30, 2022 totaled \$1,908,500.

The County Board of Supervisors authorized advances to cover cash deficits in the Road Construction Capital Projects Fund, which borrowed from the Post Retirement Insurance Internal Service Fund. The outstanding balance at June 30, 2022 totaled \$4,234,000.

The County Board of Supervisors authorized advances to cover cash deficits in the National Disaster Resilience other governmental funds, which borrowed \$2,844,650 from the Post Retirement Insurance Internal Service Fund and \$4,300 from the Workers' Compensation Internal Service Fund. The outstanding balance at June 30, 2022 totaled \$2,848,950.

The County Board of Supervisors authorized advances to cover cash deficits in the Employee Leave Liability Internal Service Fund, which borrowed from the Workers' Compensation Internal Service Fund. The outstanding balance at June 30, 2022 totaled \$890,275.

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, 2022:

Transfer From	Transfer To	Amount
General	Roads	\$ 992,066
	Health and Welfare	3,942,650
	County Capital	1,749,894
	Other Governmental	583,708
	Ambulance	56,808
	Airport	95,868
		<u>7,420,994</u>
Roads	Road Construction	<u>46,206</u>
Health and Welfare	County Capital	103,189
	Other Governmental	2,029
		<u>105,218</u>
Other Governmental	General Fund	117,188
	Other Governmental	3,300
	Ambulance	330,838
		<u>451,326</u>
		<u>\$ 8,023,744</u>

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 6: INTERFUND TRANSACTIONS (Continued)

The General Fund made contributions of \$7,420,994 to other funds to offset operating costs of the programs. The Roads Fund received \$992,066 to offset operational road treatment costs, the Health and Welfare Fund received \$3,942,650 representing transfer of vehicle license fee revenues received from the State, the County Capital Fund received \$1,749,894 for the repayment of advances from other funds, and Other Governmental funds received \$583,708 for County Fire equipment and to offset operational contract increases.

NOTE 7: PENSION PLANS

General Information about the Pension Plans

Pension Plans Description, Benefits Provided, and Employees Covered – All of the County’s qualified employees are eligible to participate in the County’s Miscellaneous Pension Plan, an agent multiple-employer defined benefit pension plan, or the County’s Safety Pension Plan, a cost-sharing multiple-employer defined benefit pension plan, (collectively the Pension Plans). 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, 2019 Annual Actuarial Valuation Reports (funding valuations). Details of the benefits provided can be obtained in Appendix B of the actuarial valuation reports. These reports and CalPERS’ audited financial statements are publicly available reports that can be obtained at CalPERS’ website at www.calpers.ca.gov under Forms and Publications.

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

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

The Pension Plans’ provisions and benefits in effect during the year ended June 30, 2022 are summarized as follows:

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

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 7: PENSION PLANS (Continued)

Safety Plan:

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

Contribution Description – 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 year ended June 30, 2022, the active employee contribution rates were 7.000%, 9.000%, 9.000%, and 13.000% of member earnings, and the employer contribution rates were 33.710 %, 61.460%, 18.930%, and 13.630% of member earnings for the Miscellaneous Plans, the Safety First Tier Plan, the Safety Second Tier Plan, and the Safety PEPR 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, 2022, the County contributed \$10,443,817 and \$3,837,333 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, 2022, the County reported a liability of \$69,438,867 and \$15,168,185 for its proportionate shares of the Miscellaneous and Safety Plans’ net pension liabilities, respectively. The net pension liabilities were measured as of June 30, 2021, using an annual actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021 using standard update procedures. The County’s proportion of the Miscellaneous Plan’s net pension liability was based on its fiscal year 2020-21 total contributions to the Miscellaneous Plan relative to all fiscal year 2020-21 contributions to the Miscellaneous Plan. The County’s proportions of the Miscellaneous Plan’s net pension liability as of June 30, 2021 and 2020 were 94.36051% and 93.94778%, respectively, for an increase of 0.41273%. 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, 2021 and 2020 were 0.28046% and 0.25823%, respectively, for an increase of 0.02223%.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 7: PENSION PLANS (Continued)

For the year ended June 30, 2022, the County recognized pension expense of \$3,117,878 and \$626,145 for the Miscellaneous and Safety Plans, respectively. At June 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Miscellaneous Plan:		
Contributions subsequent to the measurement date	\$ 10,443,817	\$ -
Differences between expected and actual experience	54,552	(1,022,394)
Change in assumptions	-	-
Net differences between projected and actual earnings on plan investments	-	(21,777,799)
Change in employer's proportion	286,890	(7,933)
Difference between the employer's contributions and the employer's proportionate share of contributions	504,412	-
Total Miscellaneous Pension Plan	<u>11,289,671</u>	<u>(22,808,126)</u>
Safety Plan:		
Contributions subsequent to the measurement date	3,837,333	-
Differences between expected and actual experience	2,782,290	-
Change in assumptions	-	-
Net differences between projected and actual earnings on plan investments	-	(9,692,746)
Change in employer's proportion	2,174,044	-
Difference between the employer's contributions and the employer's proportionate share of contributions	-	(2,458,796)
Total Safety Pension Plan	<u>8,793,667</u>	<u>(12,151,542)</u>
Total	<u>\$ 20,083,338</u>	<u>\$ (34,959,668)</u>

The \$10,443,817 and \$3,837,333 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, 2023. The remainder reported as deferred outflows and inflows of resources related to pension will be recognized as pension expense as follows:

Year Ending June 30,	Deferred Outflows / (Inflows) of Resources	
	Miscellaneous Plan	Safety Plan
2023	\$ (5,685,389)	\$ (1,095,873)
2024	(5,062,683)	(1,428,463)
2025	(5,214,532)	(2,003,563)
2026	<u>(5,999,668)</u>	<u>(2,667,309)</u>
Total	<u>\$ (21,962,272)</u>	<u>\$ (7,195,208)</u>

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 7: PENSION PLANS (Continued)

Actuarial Method and Assumptions – The June 30, 2020 valuation was rolled forward to determine the June 30, 2021 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
Mortality Rate Table ⁽¹⁾	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	The lesser of contract COLA or 2.5% until Purchasing Power Protection Allowance floor on purchasing power applies, 2.50% thereafter

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

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

In determining the long-term expected rate of return, CalPERS 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 and adjusted to account for assumed administrative expenses. The expected real rates of return by asset class are as follows:

Asset Class	Assumed Asset Allocation	Real Return Years 1 - 10 ⁽¹⁾	Real Return Years 11+ ⁽²⁾
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⁾ An expected inflation of 2.00% used for this period.

⁽²⁾ An expected inflation of 2.92% used for this period.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 7: PENSION PLANS (Continued)

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.

Subsequent Events – On July 12, 2021, CalPERS reported a preliminary 21.3% net return on investments for fiscal year 2020-21. Based on the thresholds specified in CalPERS Funding Risk Mitigation policy, the excess return of 14.3% prescribes a reduction in investment volatility that corresponds to a reduction in the discount rate used for funding purposes of 0.20%, from 7.00% to 6.80%. Since CalPERS was in the final stages of the four-year Asset Liability Management (ALM) cycle, the CalPERS Board elected to defer any changes to the asset allocation until the ALM process concluded, and the CalPERS Board could make its final decision on the asset allocation in November 2021.

On November 17, 2021, the CalPERS Board adopted a new strategic asset allocation. The new asset allocation along with the new capital market assumptions, economic assumptions and administrative expense assumption support a discount rate of 6.90% (net of investment expense but without a reduction for administrative expense) for financial reporting purposes. This includes a reduction in the price inflation assumption from 2.50% to 2.30% as recommended in the November 2021 CalPERS Experience Study and Review of Actuarial Assumptions. This study also recommended modifications to retirement rates, termination rates, mortality rates and rates of salary increases that were adopted by the CalPERS Board. These new assumptions will be reflected in the GASB 68 accounting valuation reports for the June 30, 2022 measurement date.

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

	<u>Discount Rate - 1% (6.15%)</u>	<u>Current Discount Rate (7.15%)</u>	<u>Discount Rate + 1% (8.15%)</u>
County's Proportionate Share of Pension Plans' Net Pension Liability:			
Miscellaneous Plan	\$ 104,789,287	\$ 69,438,867	\$ 39,896,013
Safety Plan	<u>31,539,808</u>	<u>15,168,185</u>	<u>1,720,918</u>
Total	<u>\$ 136,329,095</u>	<u>\$ 84,607,052</u>	<u>\$ 41,616,931</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, 2022

NOTE 8: OTHER POSTEMPLOYMENT BENEFITS PLAN

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

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

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

Contributions – The County currently contributes based on a pay-as-you-go funding method, that is, benefits are payable when due. For fiscal year 2021-22, the County contributed \$1,060,551 in benefit payments. Employees are not required to contribute to the OPEB Plan.

Employees Covered by Benefit Terms – At June 30, 2021, which is the measurement date for determining the County’s June 30, 2022 reported OPEB liability, the following number of participants were covered by the benefit terms:

Inactives currently receiving benefits	187
Inactives entitled to but not yet receiving benefits	523
Active employees	<u>581</u>
Total	<u><u>1,291</u></u>

Total OPEB Liability – At June 30, 2022, the County reported a liability of \$32,649,219 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, 2021 as determined by an actuarial valuation as of June 30, 2021. The County’s proportion of the total OPEB liability was based on its 2020-21 number of employees relative to the entire 2020-21 number of County and Council employees. The County’s proportionate share based on its number of employees as of June 30, 2021 and 2020 were 99.60933% and 99.59371%, respectively, for an increase of 0.01562%.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 8: OTHER POSTEMPLOYMENT BENEFITS PLAN (Continued)

Actuarial Assumptions – For the measurement period ended June 30, 2021 (the measurement date), the total OPEB liability was determined using a June 30, 2020 valuation date. The June 30, 2021 total OPEB liability was based on the following actuarial method and assumptions:

Valuation Date:	June 30, 2021
Actuarial Cost Method:	Entry Age Normal
Actuarial Assumptions:	
Discount Rate	2.16%
General Inflation	2.50%
Mortality Improvement	Mortality projected fully generational with Scale MP-2021
Salary Increases	Aggregate – 2.75% annually Merit – CalPERS 1997-2015 Experience Study
Medical Trend	<i>Non-Medicare</i> – 6.50% for 2023, decreasing to an ultimate rate of 3.75% in 2076 <i>Medicare</i> – 4.60% (Kaiser) and 5.65% (non-Kaiser) for 2023, decreasing to an ultimate rate of 3.75% in 2076
PEMHCA Minimum Increases	4.00% annually

Other demographic assumptions used in the June 30, 2021 valuation were based on the results of the 2017 *CalPERS Experience Study and Review of Actuarial Assumptions* report (Experience Study) for the period from 1997 to 2015, including updates to termination, disability, mortality assumptions, and retirement rates. The Experience Study report can be obtained from the CalPERS website at www.calpers.ca.gov.

Discount Rate – The discount rate of 2.16% used to measure the total OPEB liability was based on the Bond Buyer 20-Bond Index as of June 30, 2021.

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

Balance at June 30, 2021	<u>\$ 41,011,437</u>
Changes for the year:	
Service cost	2,004,291
Interest	937,087
Differences between expected and actual experience	(6,517,462)
Changes in assumptions	(3,430,873)
Benefit payments and refunds	<u>(1,227,210)</u>
Net changes	<u>(8,234,167)</u>
Balance at June 30, 2022	<u><u>\$ 32,777,270</u></u>
County's proportion of the total OPEB liability	99.60933%
County's proportionate share of the OPEB liability	\$ 32,649,219

Change in Assumptions – For the June 30, 2021 measurement date, the discount rate decreased from 2.21% to 2.16%.

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 8: OTHER POSTEMPLOYMENT BENEFITS PLAN (Continued)

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

	Discount Rate -1% (1.16%)	Current Discount Rate (2.16%)	Discount Rate +1% (3.16%)
County's Proportionate Share of OPEB Plan's Total OPEB Liability	\$ 38,146,542	\$ 32,649,219	\$ 28,258,764

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

	Healthcare Cost Trend Rate -1%	Current Healthcare Cost Trend Rate	Healthcare Cost Trend Rate +1%
County's Proportionate Share of OPEB Plan's Total OPEB Liability	\$ 27,861,260	\$ 32,649,219	\$ 38,774,920

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB – For fiscal year 2021-22, the County recognized OPEB expense of \$2,036,964. At June 30, 2022, 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	\$ 5,545,772	\$ (5,139,860)
Differences between expected and actual experience	-	(5,924,747)
County's contributions subsequent to the measurement date	1,060,551	-
Total	<u>\$ 6,606,323</u>	<u>\$ (11,064,607)</u>

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 8: OTHER POSTEMPLOYMENT BENEFITS PLAN (Continued)

The \$1,060,551 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 2022-23. Other amounts reported as deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows:

Year Ending June 30	
2023	\$ (920,608)
2024	(920,609)
2025	(920,608)
2026	(682,542)
2027	(444,027)
Thereafter	<u>(1,630,441)</u>
Total	<u><u>\$ (5,518,835)</u></u>

NOTE 9: 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, 2022 is \$8,900,121. 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, 2022.

Changes in the internal service funds claims liabilities during the years ended June 30, 2021 and 2022 were as follows:

Fiscal Year	Balance at July 1	Current Year Claims and Changes in Estimates	Current Year Claim Payments	Balance at June 30
2020-21	\$ 10,061,000	\$ 1,560,309	\$ (3,248,309)	\$8,373,000
2021-22	8,373,000	3,842,064	(3,314,943)	8,900,121

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 10: 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 \$2,819,724 reported as landfill closure and postclosure care liability at June 30, 2022, represents the cumulative amount reported to date based on the use of 100% of the estimated capacity of the Jamestown landfill and of the estimated capacity of the Groveland landfill. The County stopped accepting fill for the Groveland landfill during 2002. The Jamestown landfill was closed in 1995. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. As both of the County's landfills have been closed, the County currently takes its waste to a nearby transfer station to be transferred out of state.

NOTE 11: DEFICIT NET POSITION

As of June 30, 2022, the following individual fund had a deficit net position balance:

Fund	Deficit
Employee Leave Liability	\$ 5,955,354

The Employee Leave Liability internal service fund deficit net position is expected to be eliminated via charges to other County funds. The County's plan to decrease the deficit in the Employee Leave Liability Fund was to cap the accrual levels in all bargaining units at a lower level and to charge County funds at a higher level over the next several fiscal years. The expected decrease in the deficit in fiscal year 2022 did not happen due to employees taking advantage of State and Federal COVID-19 benefits as opposed to using their accrued compensated absences.

NOTE 12: COMMITMENTS AND CONTINGENCIES

Commitments

At June 30, 2022, the significant commitments included \$629,406 for two (2) fire trucks, \$314,703 each for the American Rescue Plan and County Fire (other governmental) funds, and \$423,235 for an ambulance for the Ambulance Fund. In addition, the County's encumbrances as of June 30, 2022 were as follows:

Fund	Encumbrances
General	\$ 785,357
Health and Welfare	168,757
American Rescue Plan	334,674
County Capital	28,244
Other Governmental	332,344
Solid Waste	24,321
Ambulance	453,382

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 12: COMMITMENTS AND CONTINGENCIES (Continued)

Contingencies

Grants and subventions

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

Litigation

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

NOTE 13: JOINT VENTURES

Central Sierra Child Support Agency

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

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

COUNTY OF TUOLUMNE, CALIFORNIA
NOTES TO THE BASIC FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 13: JOINT VENTURES (Continued)

Tuolumne County Economic Development Authority

On September 15, 2008, the County of Tuolumne and the City of Sonora created the Tuolumne County Economic Development Authority (TCEDA). The TCEDA is a public entity separate and apart from the County and City. TCEDA is governed by a board of seven members. Two (2) appointed from each the County Board of Supervisors and the City Council of Sonora and three (3) at-large members are appointed by the City and County members of the governing board. The TCEDA has the power to administer, carryout and implement economic development for Tuolumne County. The County does not have an equity interest in TCEDA. The County contributed \$150,000 to TCEDA during the year ended June 30, 2022.

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, 2024. During the 2021-22 fiscal year, TCEDA settled with the employees. There are no legal or financial issues outstanding.

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

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



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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:						
2022	2021	94.36051%	\$ 69,438,867	\$ 29,576,624	234.78%	76.94%
2021	2020	93.94778%	100,516,222	29,332,814	342.68%	65.88%
2020	2019	92.82969%	93,010,213	28,133,697	330.60%	67.08%
2019	2018	92.37612%	85,142,907	27,449,050	310.19%	68.33%
2018	2017	91.51202%	81,237,123	27,135,295	299.38%	68.24%
2017	2016	91.37628%	71,795,420	25,938,751	276.79%	69.38%
2016	2015	90.59927%	54,936,469	22,822,833	240.71%	75.24%
2015	2014	91.53140%	47,229,938	23,217,545	203.42%	78.39%
Safety Plan:						
2022	2021	0.28046%	15,168,185	9,593,647	158.11%	88.29%
2021	2020	0.25823%	28,096,087	10,305,371	272.64%	75.10%
2020	2019	0.24434%	25,038,047	9,981,106	250.85%	75.26%
2019	2018	0.23548%	22,691,861	10,231,142	221.79%	75.26%
2018	2017	0.22583%	22,395,910	9,450,502	236.98%	73.31%
2017	2016	0.22056%	19,084,961	8,722,242	218.81%	74.06%
2016	2015	0.20701%	14,208,731	7,382,620	192.46%	78.40%
2015	2014	0.33072%	20,578,819	7,563,748	272.07%	80.43%

Notes to Schedule:

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

Changes in assumptions: In 2021, 2020, 2019, 2018, and 2016, there were no changes. In 2017, the accounting discount rate was reduced from 7.65 percent to 7.15 percent. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5 percent (net of administrative expense) to 7.65 percent (without a reduction for pension plan administrative expense). In 2014, amounts reported were based on the 7.5 percent discount rate.

* - GASB 68 was implemented in 2015 (2014 measurement period). Therefore, only eight 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:					
2022	\$ 10,443,817	\$ 10,443,817	\$ -	\$ 30,981,362	33.710%
2021	8,950,478	8,950,478	-	29,576,624	30.262%
2020	8,032,791	8,032,791	-	29,332,814	27.385%
2019	6,725,923	6,725,923	-	28,133,697	23.907%
2018	5,722,029	5,722,029	-	27,449,050	20.846%
2017	5,384,728	5,384,728	-	27,135,295	19.844%
2016	4,686,873	4,686,873	-	25,938,751	18.069%
2015	4,245,021	4,245,021	-	22,822,833	18.600%
2014	3,290,039	3,290,039	-	23,217,545	14.170%
Safety Plan:					
2022	\$ 3,837,333	\$ 3,837,333	\$ -	\$ 10,281,802	37.322%
2021	3,419,265	3,419,265	-	9,593,647	35.641%
2020	3,233,257	3,233,257	-	10,305,371	31.374%
2019	2,815,267	2,815,267	-	9,981,106	28.206%
2018	2,565,135	2,565,135	-	10,231,142	25.072%
2017	2,286,925	2,286,925	-	9,450,502	24.199%
2016	2,008,228	2,008,228	-	8,722,242	23.024%
2015	2,307,975	2,307,975	-	7,382,620	31.262%
2014	1,486,370	1,486,370	-	7,563,748	19.651%

* - GASB 68 was implemented in 2015 (2014 measurement period). Therefore, only nine 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
2022	2021	99.60933%	\$ 32,649,219	\$ 42,260,841	77.26%
2021	2020	99.59371%	40,844,813	42,087,488	97.05%
2020	2019	99.43496%	32,555,518	41,811,155	77.86%
2019	2018	99.51618%	30,655,029	35,302,534	86.84%
2018	2017	99.50926%	30,520,486	37,896,113	80.54%

* - GASB 75 was implemented in 2018 (2017 measurement period). Therefore, only five 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, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Taxes	\$ 36,960,168	\$ 37,778,824	\$ 37,838,525	\$ 59,701
Licenses and permits	2,605,525	2,635,525	3,032,949	397,424
Fines, forfeits, and penalties	1,370,250	1,385,542	1,362,124	(23,418)
Investment earnings, rents, and concessions	458,900	458,900	274,735	(184,165)
Intergovernmental:				
State	31,489,971	33,697,979	30,756,619	(2,941,360)
Federal	6,789,837	12,487,387	8,259,786	(4,227,601)
Other	943,493	943,493	968,437	24,944
Charges for services	8,349,990	8,349,990	8,475,556	125,566
Miscellaneous	225,401	225,401	196,285	(29,116)
Total revenues	<u>89,193,535</u>	<u>97,963,041</u>	<u>91,165,016</u>	<u>(6,798,025)</u>
Expenditures:				
General government:				
Board of supervisors	841,451	841,450	790,037	51,413
Appropriation for contingencies	3,063,900	2,963,900	-	2,963,900
County administrative office	1,394,823	1,404,043	1,377,282	26,761
County auditor-controller	1,715,203	1,763,658	1,712,309	51,349
Treasurer-tax collector	678,712	696,921	696,732	189
Assessor-recorder	1,647,705	1,674,723	1,657,454	17,269
Recorder-modernization	85,450	85,450	56,061	29,389
Archives	167,446	173,908	165,568	8,340
Office of revenue recovery	725,963	725,963	651,258	74,705
County counsel	1,300,338	1,302,234	1,311,702	(9,468)
Human resources	843,144	965,729	947,546	18,183
Employee development and recognition	242,275	146,000	101,705	44,295
County clerk - elections	918,827	929,577	845,316	84,261
Radio/communications	157,686	164,472	160,348	4,124
Facilities management	3,900,824	4,158,337	3,744,779	413,558
Economic development and promotion	1,792,500	2,001,881	1,707,901	293,980
Business assistance and innovation	757,806	757,806	419,131	338,675
Information technology	4,779,515	5,007,593	4,602,468	405,125
Public works - surveyor and GIS	605,467	605,467	513,016	92,451
Outside agency partners	571,900	609,392	499,321	110,071
Debt service	2,339,205	2,339,205	2,342,485	(3,280)
Total general government	<u>28,530,140</u>	<u>29,317,709</u>	<u>24,302,419</u>	<u>5,015,290</u>
Public protection:				
Transfer to outside fire districts	8,439	8,439	8,439	-
CAO homeland security	322,630	322,630	90,321	232,309
CAO emergency services	334,997	387,704	373,009	14,695
OES - tree mortality hazard	410,904	395,000	315,974	79,026
Master stewardship grant	7,036,087	13,783,067	7,459,279	6,323,788
Hazardous fuel reduction grant	736,087	699,284	701,538	(2,254)
Washingto Fire	114,000	114,000	103,977	
COVID 19 emergency	-	-	-	-
Moccasin fire	-	-	-	-
COVID FEMA	-	-	-	-
Grand jury	30,551	30,551	26,071	4,480
District attorney	2,793,904	2,810,484	2,721,505	88,979
Public defender	1,616,299	1,616,299	1,502,379	113,920
County - court related AB 233	488,906	488,906	414,870	74,036
PD Conflict division	667,101	667,101	425,836	241,265
Sheriff - coroner	14,030,066	14,491,104	13,662,553	828,551
Sheriff - courtroom security	1,080,250	1,080,250	1,100,975	(20,725)
Sheriff - communications	1,883,716	1,883,016	1,745,629	137,387
County jail	8,583,056	8,816,524	8,091,079	725,445

(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, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Public protection (continued):				
Probation	\$ 5,066,196	\$ 5,066,196	\$ 4,714,434	\$ 351,762
Regional Juvenile Center	1,836,227	1,836,227	1,491,132	345,095
Agriculture - weights and measures	703,062	703,062	610,759	92,303
Community development department	4,653,030	4,653,030	4,116,574	536,456
Animal control	1,180,064	1,180,064	1,155,077	24,987
Total public protection	<u>53,575,572</u>	<u>61,032,938</u>	<u>50,831,410</u>	<u>10,191,505</u>
Health and sanitation:				
Sheriff - emergency medical communications	25,561	25,561	25,558	3
Air pollution	775,437	1,074,549	963,558	110,991
Total health and sanitation	<u>800,998</u>	<u>1,100,110</u>	<u>989,116</u>	<u>110,994</u>
Public assistance:				
Victim witness prosecution program	430,266	430,266	355,112	75,154
KC child advocacy	181,237	181,237	188,552	(7,315)
District attorney victim advocacy/outreach	111,279	111,279	98,552	12,727
Veterans services	242,887	267,213	243,325	23,888
Homeless advocacy and outreach	1,473,927	1,473,927	282,449	1,191,478
Total public assistance	<u>2,439,596</u>	<u>2,463,922</u>	<u>1,167,990</u>	<u>1,295,932</u>
Education:				
Library	<u>1,173,885</u>	<u>1,173,885</u>	<u>1,058,442</u>	<u>115,443</u>
Recreation and cultural services:				
Sheriff - boat patrol	769,682	773,975	712,792	61,183
County recreation	1,188,524	1,188,524	584,616	603,908
Standard Park	214,212	221,449	162,758	58,691
Youth centers	295,895	295,895	254,999	40,896
Total recreation and cultural services	<u>2,468,313</u>	<u>2,479,843</u>	<u>1,715,165</u>	<u>764,678</u>
Total expenditures	<u>88,988,504</u>	<u>97,568,407</u>	<u>80,064,542</u>	<u>17,493,842</u>
Excess of revenues over expenditures	<u>205,031</u>	<u>394,634</u>	<u>11,100,474</u>	<u>(24,291,867)</u>
Other financing sources (uses):				
Transfers in	145,000	145,000	117,188	(27,812)
Transfers out	(6,065,109)	(6,825,675)	(7,420,994)	(595,319)
Loan proceeds	329,357	329,357	-	(329,357)
Proceeds from sale of capital assets	20,000	20,000	52,498	32,498
Total other financing sources (uses)	<u>(5,570,752)</u>	<u>(6,331,318)</u>	<u>(7,251,308)</u>	<u>(919,990)</u>
Changes in fund balance (budgetary basis)	<u>\$ (5,365,721)</u>	<u>\$ (5,936,684)</u>	3,849,166	<u>\$ (25,211,857)</u>
Basis adjustment:				
Trust funds allocation			<u>(2,068)</u>	
Change in fund balance (GAAP basis)			3,847,098	
Fund balance, beginning of year			<u>11,031,349</u>	
Fund balance, end of year			<u>\$ 14,878,447</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, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Licenses and permits	\$ 92,500	\$ 92,500	\$ 191,772	\$ 99,272
Investment earnings, rents, and concessions	1,500	1,500	32,875	31,375
Intergovernmental:				
State	8,655,086	8,655,086	5,588,140	(3,066,946)
Federal	307,574	307,574	772,154	464,580
Other	635,151	635,151	633,597	(1,554)
Charges for services	907,800	907,800	1,083,131	175,331
Miscellaneous	2,500	2,500	5,138	2,638
Total revenues	10,602,111	10,602,111	8,306,807	(2,295,304)
Expenditures:				
Public ways and facilities:				
Fleet	980,608	1,027,161	1,060,984	(33,823)
Public works administration	2,850,951	2,850,951	2,769,933	81,018
SB1	3,981,083	4,194,116	1,995,647	2,198,469
Road maintenance	5,371,596	5,421,596	4,849,735	571,861
Total public ways and facilities	13,184,238	13,493,824	10,676,299	2,817,525
Total expenditures	13,184,238	13,493,824	10,676,299	2,817,525
Deficiency of revenues under expenditures	(2,582,127)	(2,891,713)	(2,369,492)	522,221
Other financing sources:				
Transfers in	942,066	992,066	992,066	-
Proceeds from sale of capital assets	-	-	60,932	60,932
Total other financing sources	942,066	992,066	1,052,998	60,932
Changes in fund balance (budgetary basis)	\$ (1,640,061)	\$ (1,899,647)	(1,316,494)	\$ 583,153
Basis adjustment:				
Trust funds allocation			474,342	
Change in fund balance (GAAP basis)			(842,152)	
Fund balance, beginning of year			10,313,728	
Fund balance, end of year			\$ 9,471,576	

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, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Fines, forfeits, and penalties	\$ 12,500	\$ 12,500	\$ 8,250	\$ (4,250)
Investment earnings, rents, and concessions	3,000	3,000	-	(3,000)
Intergovernmental:				
State	24,732,738	26,978,421	24,929,718	(2,048,703)
Federal	18,381,311	12,936,986	13,879,830	942,844
Other	25,000	25,000	25,000	-
Charges for services	1,195,331	1,001,195	990,827	(10,368)
Miscellaneous	588,675	413,921	272,786	(141,135)
Total revenues	44,938,555	41,371,023	40,106,411	(1,264,612)
Expenditures:				
Health and sanitation:				
Health	8,489,495	9,344,985	6,007,621	3,337,364
Tobacco control program	444,398	444,398	366,623	77,775
Women, infants, and children	775,946	775,946	580,297	195,649
Behavioral health	13,531,847	14,119,125	10,298,954	3,820,171
California children services	374,194	374,194	231,694	142,500
Total health and sanitation	23,615,880	25,058,648	17,485,189	7,573,459
Public assistance:				
Social services administration	19,880,191	19,860,191	16,103,989	3,756,202
Welfare and security	9,640,716	9,640,716	8,534,625	1,106,091
Total public assistance	29,520,907	29,500,907	24,638,614	4,862,293
Total expenditures	53,136,787	54,559,555	42,123,803	12,435,752
Deficiency of revenues under expenditures	(8,198,232)	(13,188,532)	(2,017,392)	11,171,140
Other financing sources (uses):				
Transfers in	2,863,323	2,705,909	3,942,650	1,236,741
Transfers out	(539,534)	(159,534)	(105,218)	54,316
Total other financing sources (uses)	2,323,789	2,546,375	3,837,432	1,291,057
Changes in fund balance (budgetary basis)	\$ (5,874,443)	\$ (10,642,157)	1,820,040	\$ 12,462,197
Basis adjustment:				
Trust funds allocation			1,886,761	
Change in fund balance (GAAP basis)			3,706,801	
Fund balance, beginning of year			9,656,367	
Fund balance, end of year			\$ 13,363,168	

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

COUNTY OF TUOLUMNE, CALIFORNIA
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2022

Budgets and Budgetary Accounting

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

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

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

COMBINING AND INDIVIDUAL
FUND STATEMENTS AND SCHEDULES



COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS
JUNE 30, 2022

	Other Special Revenue	Permanent	Total Other Governmental
Assets:			
Cash and investments	\$ 8,936,833	\$ 374,420	\$ 9,311,253
Accounts receivable	110	-	110
Taxes receivable	3,493	-	3,493
Intergovernmental receivables	4,097,167	-	4,097,167
Restricted cash and investments	7,732	-	7,732
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 13,045,335</u>	<u>\$ 374,420</u>	<u>\$ 13,419,755</u>
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ 991,583	\$ -	\$ 991,583
Salaries and benefits payable	12,612	-	12,612
Unearned revenue	41,889	-	41,889
Advances from other funds	2,848,950	-	2,848,950
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>3,895,034</u>	<u>-</u>	<u>3,895,034</u>
Fund balances:			
Nonspendable:			
To be maintained intact	-	211,357	211,357
Restricted:			
Public ways and facilities	6,189,820	-	6,189,820
Health and welfare	73,750	-	73,750
Children and Families Commission	918,477	-	918,477
Public protection	1,788,157	-	1,788,157
Perpetual care	-	163,063	163,063
Other purposes	180,097	-	180,097
	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>9,150,301</u>	<u>374,420</u>	<u>9,524,721</u>
	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balances	<u>\$ 13,045,335</u>	<u>\$ 374,420</u>	<u>\$ 13,419,755</u>

**COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022**

	Other Special Revenue	Permanent	Total Other Governmental
Revenues:			
Taxes	\$ 3,384,344	\$ -	\$ 3,384,344
Licenses and permits	34,907	-	34,907
Fines, forfeits, and penalties	118,627	-	118,627
Investment earnings, rents and concessions	196,852	4,207	201,059
Intergovernmental:			
State	1,464,856	-	1,464,856
Federal	11,775,073	-	11,775,073
Other	249,730	-	249,730
Charges for services	985,038	10,134	995,172
Miscellaneous	151,837	-	151,837
Total revenues	18,361,264	14,341	18,375,605
Expenditures:			
Current:			
Public protection	5,133,495	-	5,133,495
Public ways and facilities	521,862	-	521,862
Health and sanitation	781,650	-	781,650
Capital outlay	12,116,747	-	12,116,747
Debt service:			
Interest	1,573	-	1,573
Total expenditures	18,555,327	-	18,555,327
Excess of revenues over expenditures	(194,063)	14,341	(179,722)
Other financing sources (uses):			
Transfers in	585,737	3,300	589,037
Transfers out	(451,326)	-	(451,326)
Proceeds from sale of capital assets	5,786	-	5,786
Total other financing sources (uses)	140,197	3,300	143,497
Changes in fund balances	(53,866)	17,641	(36,225)
Fund balances, beginning of year	9,204,167	356,779	9,560,946
Fund balances, end of year	\$ 9,150,301	\$ 374,420	\$ 9,524,721

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, 2022

	Fish and Game	National Disaster Resilience	Criminal Justice Facility	Monument Preservation	Tuolumne County BH Housing	County Fire
Assets:						
Cash and investments	\$ 120,344	\$ 23	\$ -	\$ 179,987	\$ 67,895	\$ 1,011,497
Accounts receivable	-	-	-	110	-	-
Taxes receivable	-	-	-	-	-	3,134
Intergovernmental receivables	-	3,689,588	-	-	-	176,632
Restricted cash and investments	-	-	-	-	7,732	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,732</u>	<u>-</u>
Total assets	<u>\$ 120,344</u>	<u>\$ 3,689,611</u>	<u>\$ -</u>	<u>\$ 180,097</u>	<u>\$ 75,627</u>	<u>\$ 1,191,263</u>
Liabilities and fund balances:						
Liabilities:						
Accounts payable	\$ -	\$ 840,661	\$ -	\$ -	\$ 1,877	\$ 26,062
Salaries and benefits payable	-	-	-	-	-	12,612
Unearned revenue	10,611	-	-	-	-	31,278
Advances from other funds	-	2,848,950	-	-	-	-
	<u>-</u>	<u>2,848,950</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>10,611</u>	<u>3,689,611</u>	<u>-</u>	<u>-</u>	<u>1,877</u>	<u>69,952</u>
Fund balances:						
Restricted:						
Public ways and facilities	-	-	-	-	-	-
Health and welfare	-	-	-	-	73,750	-
Children and Families	-	-	-	-	-	-
Commission	-	-	-	-	-	-
Public protection	109,733	-	-	-	-	1,121,311
Other purposes	-	-	-	180,097	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>180,097</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>109,733</u>	<u>-</u>	<u>-</u>	<u>180,097</u>	<u>73,750</u>	<u>1,121,311</u>
Total liabilities and fund balances	<u>\$ 120,344</u>	<u>\$ 3,689,611</u>	<u>\$ -</u>	<u>\$ 180,097</u>	<u>\$ 75,627</u>	<u>\$ 1,191,263</u>

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING BALANCE SHEET
OTHER SPECIAL REVENUE FUNDS
JUNE 30, 2022

Cemetery Districts	Children and Families Commission	County Service Areas	Lighting Districts	Total Other Special Revenue	
\$ 573,167	\$ 740,925	\$ 4,115,092	\$ 2,127,903	\$ 8,936,833	Assets:
-	-	-	-	110	Cash and investments
107	-	105	147	3,493	Accounts receivable
-	230,947	-	-	4,097,167	Taxes receivable
-	-	-	-	7,732	Intergovernmental receivables
					Restricted cash and investments
<u>\$ 573,274</u>	<u>\$ 971,872</u>	<u>\$ 4,115,197</u>	<u>\$ 2,128,050</u>	<u>\$ 13,045,335</u>	Total assets
					Liabilities and fund balances:
					Liabilities:
\$ 16,161	\$ 53,395	\$ 53,298	\$ 129	\$ 991,583	Accounts payable
-	-	-	-	12,612	Salaries and benefits payable
-	-	-	-	41,889	Unearned revenue
-	-	-	-	2,848,950	Advances from other funds
<u>16,161</u>	<u>53,395</u>	<u>53,298</u>	<u>129</u>	<u>3,895,034</u>	Total liabilities
					Fund balances:
					Restricted:
-	-	4,061,899	2,127,921	6,189,820	Public ways and facilities
-	-	-	-	73,750	Health and welfare
-	918,477	-	-	918,477	Children and Families
557,113	-	-	-	1,788,157	Commission
-	-	-	-	180,097	Public protection
					Other purposes
<u>557,113</u>	<u>918,477</u>	<u>4,061,899</u>	<u>2,127,921</u>	<u>9,150,301</u>	Total fund balances
<u>\$ 573,274</u>	<u>\$ 971,872</u>	<u>\$ 4,115,197</u>	<u>\$ 2,128,050</u>	<u>\$ 13,045,335</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, 2022

	Fish and Game	National Disaster Resilience	Criminal Justice Facility	Monument Preservation	Tuolumne County BH Housing	County Fire
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,034,255
Licenses and permits	-	-	-	-	-	34,907
Fines, forfeits, and penalties	1,682	-	116,945	-	-	-
Investment earnings, rents and concessions	1,274	-	243	1,936	52,825	54,293
Intergovernmental:						
State	-	-	-	-	-	852,934
Federal	-	11,735,489	-	-	-	7,500
Other	-	-	-	-	-	105,880
Charges for services	-	-	-	21,600	-	146,320
Miscellaneous	-	270	-	-	-	151,242
Total revenues	2,956	11,735,759	117,188	23,536	52,825	4,387,331
Expenditures:						
Current:						
Public protection	4,218	254,161	-	-	-	4,757,892
Public ways and facilities	-	-	-	-	-	-
Health and sanitation	-	-	-	-	51,652	-
Capital outlay	-	11,480,863	-	-	-	634,650
Debt service:						
Interest	-	1,573	-	-	-	-
Total expenditures	4,218	11,736,597	-	-	51,652	5,392,542
Excess (deficiency) of revenues over (under) expenditures	(1,262)	(838)	117,188	23,536	1,173	(1,005,211)
Other financing sources (uses):						
Transfers in	-	-	-	-	2,029	583,708
Transfers out	-	-	(117,188)	-	-	-
Proceeds from sale of capital assets	-	836	-	-	-	4,950
Total other financing sources (uses)	-	836	(117,188)	-	2,029	588,658
Changes in fund balances	(1,262)	(2)	-	23,536	3,202	(416,553)
Fund balances, beginning of year	110,995	2	-	156,561	70,548	1,537,864
Fund balances, end of year	\$ 109,733	\$ -	\$ -	\$ 180,097	\$ 73,750	\$1,121,311

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
OTHER SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

Cemetery Districts	Children and Families Commission	County Service Areas	Lighting Districts	Total Other Special Revenue	
\$ 105,241	\$ -	\$ 100,729	\$ 144,119	\$ 3,384,344	Revenues:
-	-	-	-	34,907	Taxes
-	-	-	-	118,627	Licenses and permits
5,987	8,978	47,700	23,616	196,852	Fines, forfeits, and penalties
					Investment earnings, rents and concessions
1,064	608,580	950	1,328	1,464,856	Intergovernmental:
-	32,084	-	-	11,775,073	State
-	143,850	-	-	249,730	Federal
70,701	-	746,417	-	985,038	Other
325	-	-	-	151,837	Charges for services
					Miscellaneous
<u>183,318</u>	<u>793,492</u>	<u>895,796</u>	<u>169,063</u>	<u>18,361,264</u>	Total revenues
					Expenditures:
117,224	-	-	-	5,133,495	Current:
-	-	479,574	42,288	521,862	Public protection
-	729,998	-	-	781,650	Public ways and facilities
1,234	-	-	-	12,116,747	Health and sanitation
					Capital outlay
-	-	-	-	1,573	Debt service:
					Interest
<u>118,458</u>	<u>729,998</u>	<u>479,574</u>	<u>42,288</u>	<u>18,555,327</u>	Total expenditures
<u>64,860</u>	<u>63,494</u>	<u>416,222</u>	<u>126,775</u>	<u>(194,063)</u>	Excess (deficiency) of revenues over (under) expenditures
					Other financing sources (uses):
-	-	-	-	585,737	Transfers in
(3,300)	-	(330,838)	-	(451,326)	Transfers out
-	-	-	-	5,786	Proceeds from sale of capital assets
<u>(3,300)</u>	<u>-</u>	<u>(330,838)</u>	<u>-</u>	<u>140,197</u>	Total other financing sources (uses)
61,560	63,494	85,384	126,775	(53,866)	Changes in fund balances
<u>495,553</u>	<u>854,983</u>	<u>3,976,515</u>	<u>2,001,146</u>	<u>9,204,167</u>	Fund balances, beginning of year
<u>\$ 557,113</u>	<u>\$ 918,477</u>	<u>\$4,061,899</u>	<u>\$2,127,921</u>	<u>\$ 9,150,301</u>	Fund balances, end of year

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - FISH AND GAME SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Fines, forfeits, and penalties	\$ 3,500	\$ 1,500	\$ 1,682	\$ 182
Investment earnings, rents, and concessions	2,000	2,000	1,274	(726)
Total revenues	5,500	3,500	2,956	(544)
Expenditures:				
Public protection:				
Fish and wildlife	30,640	30,640	4,218	26,422
Changes in fund balance	\$ (25,140)	\$ (27,140)	(1,262)	\$ 25,878
Fund balance, beginning of year			110,995	
Fund balance, end of year			\$ 109,733	

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, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
Revenues:				
Intergovernmental:				
Federal	\$ 21,877,689	\$ 18,354,642	\$ 11,735,489	\$ (6,619,153)
Charges for Services	7,000	-	-	-
Miscellaneous	-	-	1,106	1,106
	<u>-</u>	<u>-</u>	<u>1,106</u>	<u>1,106</u>
Total revenues	<u>21,884,689</u>	<u>18,354,642</u>	<u>11,736,595</u>	<u>(6,618,047)</u>
Expenditures:				
Public protection:				
National disaster resilience	18,243,149	4,214,302	11,627,486	(7,413,184)
Neighborhood stabilization	3,641,540	1,486,385	109,111	1,377,274
	<u>21,884,689</u>	<u>5,700,687</u>	<u>11,736,597</u>	<u>(6,035,910)</u>
Total public protection	<u>21,884,689</u>	<u>5,700,687</u>	<u>11,736,597</u>	<u>(6,035,910)</u>
Changes in fund balance	<u>\$ -</u>	<u>\$ 12,653,955</u>	(2)	<u>\$ (12,653,957)</u>
Fund deficit, beginning of year			<u>2</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
Revenues:				
Fines, forfeits, and penalties	\$ 145,000	\$ 145,000	\$ 116,945	\$ (28,055)
Investment earnings, rents, and concessions	-	-	243	243
Total revenues	145,000	145,000	117,188	(27,812)
Other financing uses:				
Transfers out	(145,000)	(145,000)	(117,188)	27,812
Changes in fund balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund balance, beginning of year			<u>-</u>	
Fund balance, end of year			<u>\$ -</u>	

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - MONUMENT PRESERVATION SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Investment earnings, rents, and concessions	\$ 1,400	\$ 1,400	\$ 1,936	\$ 536
Charges for services	15,250	15,250	21,600	6,350
Total revenues	16,650	16,650	23,536	6,886
Expenditures:				
General government				
Monumentation	1,000	1,000	-	1,000
Changes in fund balance	\$ 15,650	\$ 15,650	23,536	\$ 7,886
Fund balance, beginning of year			156,561	
Fund balance, end of year			\$ 180,097	

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, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Investment earnings, rents, and concessions	\$ 42,515	\$ 45,665	\$ 52,825	\$ 7,160
Expenditures:				
Health and sanitation:				
Cabrini House	60,331	77,814	22,003	55,811
Tuolumne County BH housing	34,214	43,300	29,649	13,651
Total health and sanitation	94,545	121,114	51,652	69,462
Excess (deficiency) of revenues over (under) expenditures	(52,030)	(75,449)	1,173	76,622
Other financing sources:				
Transfers in	53,664	53,664	2,029	(51,635)
Changes in fund balance	\$ 1,634	\$ (21,785)	3,202	\$ 24,987
Fund balance, beginning of year			70,548	
Fund balance, end of year			\$ 73,750	

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, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Taxes	\$ 2,848,814	\$ 2,848,814	\$ 3,034,255	\$ 185,441
Licenses and permits	32,000	32,000	34,907	2,907
Investment earnings, rents, and concessions	37,827	37,827	54,293	16,466
Intergovernmental:				
State	549,057	685,057	852,934	167,877
Federal	7,500	27,429	7,500	(19,929)
Other	140,000	140,000	105,880	(34,120)
Charges for services	171,000	171,000	146,320	(24,680)
Miscellaneous	151,800	151,800	151,242	(558)
Total revenues	3,937,998	4,093,927	4,387,331	293,404
Expenditures:				
Public protection:				
County Fire Department	5,927,001	5,392,542	5,392,542	-
Deficiency of revenues under expenditures	(1,989,003)	(1,298,615)	(1,005,211)	293,404
Other financing sources:				
Transfers in	583,708	583,708	583,708	-
Proceeds from sale of capital assets	-	-	4,950	4,950
Total other financing sources	583,708	583,708	588,658	4,950
Changes in fund balance	\$ (1,405,295)	\$ (714,907)	(416,553)	\$ 298,354
Fund balance, beginning of year			1,537,864	
Fund balance, end of year			<u>\$ 1,121,311</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, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Taxes	\$ 100,784	\$ 100,784	\$ 105,241	\$ 4,457
Investment earnings, rents, and concessions	7,817	8,002	5,987	(2,015)
Intergovernmental:				
State	1,120	1,130	1,064	(66)
Charges for services	41,000	42,200	70,701	28,501
Miscellaneous	4,285	4,285	325	(3,960)
	<u>155,006</u>	<u>156,401</u>	<u>183,318</u>	<u>26,917</u>
Expenditures:				
Public protection:				
Carter cemetery	320,791	111,861	62,100	49,761
Columbia cemetery	53,003	38,162	30,156	8,006
Jamestown cemetery	55,730	2,533	2,390	143
Oak Grove cemetery	27,101	23,801	16,045	7,756
Shaws Flat Springfield cemetery	176,507	176,507	7,767	168,740
	<u>633,132</u>	<u>352,864</u>	<u>118,458</u>	<u>234,406</u>
Excess (deficiency) of revenues over (under) expenditures	(478,126)	(196,463)	64,860	261,323
Other financing uses:				
Transfers out	-	(3,300)	(3,300)	-
Changes in fund balance	<u>\$ (478,126)</u>	<u>\$ (199,763)</u>	61,560	<u>\$ 261,323</u>
Fund balance, beginning of year			<u>495,553</u>	
Fund balance, end of year			<u>\$ 557,113</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, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Investment earnings, rents, and concessions	\$ 8,400	\$ 8,400	\$ 8,978	\$ 578
Intergovernmental:				
State	592,759	594,191	608,580	14,389
Federal	30,617	39,286	32,084	(7,202)
Other	25,000	30,000	143,850	113,850
Total revenues	656,776	671,877	793,492	121,615
Expenditures:				
Health and sanitation:				
Prop. 10 - general	669,470	707,963	729,998	(22,035)
Changes in fund balance	\$ (12,694)	\$ (36,086)	63,494	\$ 99,580
Fund balance, beginning of year			854,983	
Fund balance, end of year			\$ 918,477	

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, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Taxes	\$ 96,727	\$ 96,727	\$ 100,729	\$ 4,002
Investment earnings, rents, and concessions	45,631	45,631	47,700	2,069
Intergovernmental:				
State	957	957	950	(7)
Charges for services	746,965	746,965	746,417	(548)
Total revenues	890,280	890,280	895,796	5,516
Expenditures:				
Public ways and facilities:				
CSA #2 Lake Don Pedro #2,3	134,212	134,212	131	134,081
CSA #3 Lake Don Pedro #1	321,724	321,724	63,970	257,754
CSA #4 Jupiter Subdivision	9,185	9,185	552	8,633
CSA #5 Emerald Ranch	112,740	112,740	2,372	110,368
CSA #8 Lake Don Pedro #4,5	5,844	5,844	413	5,431
CSA #10 Monte Grande Heights	172,233	172,233	1,805	170,428
CSA #13 Yosemite Highland	129,976	129,976	952	129,024
CSA #20 Cedar Ridge Road	300,747	300,747	24,702	276,045
CSA #21 Groveland Ambulance	-	-	10,125	(10,125)
CSA #26 Manzanita Drive	25,145	25,145	1,591	23,554
CSA #28 Rough & Ready Ridge	187,458	187,458	797	186,661
CSA #29 Comstock Ranch	303,425	303,425	210,764	92,661
CSA #31 Curtis Creek Ranch	900	900	210	690
CSA #32 Ridgewood Units 2,3	447,543	447,543	3,535	444,008
CSA #36 Columbia Vista Estates	7,692	7,692	-	7,692
CSA #37 Mi-Wuk Pines Estates	138,408	138,408	20,498	117,910
CSA #40 Sunnyhill Subdivision	397	397	215	182
CSA #42 Meadow Oak Park	5,381	5,381	125	5,256
CSA #43 Black Oak Estates	161,693	161,693	11,623	150,070
CSA #45 Buena Oaks Estates	3,434	3,434	1,052	2,382
CSA #46 MT. Ridge Estates	1,934	1,934	275	1,659
CSA #47 Cherry Valley Golf & Co	522,281	522,281	740	521,541
CSA #48 Sonora Vista Estate	290,412	290,412	10,779	279,633
CSA #49 Poppy Hill Subdivision	115,538	115,538	62,921	52,617
CSA #50 Yosemite Estates	2,931	2,931	-	2,931
CSA #51 Twain Harte Heights	101,417	101,417	12,154	89,263
CSA #52 Gina Lane	1,769	1,769	229	1,540
CSA #53 Whispering Woods	221,236	221,236	2,237	218,999
CSA #55 Vilas Lanes	1,546	1,546	229	1,317
CSA #56 Milla Villa Estates	171,933	171,933	1,621	170,312
CSA #58 Chaparral Heights	43,344	43,344	295	43,049
CSA #59 Mountain Vista	112,412	112,412	486	111,926
CSA #61 Granite Ridge	972	972	53	919

(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, 2022

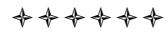
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Public ways and facilities (continued):				
CSA #62 Sierra Meadows	\$ 291,530	\$ 291,530	\$ 29,118	\$ 262,412
CSA #64 Eagle Ridge	148,820	148,820	1,934	146,886
CSA #65 Deer Park	4,442	4,442	223	4,219
PRD-Apple Valley Unit 03	18,642	18,642	678	17,964
PRD4-Apple Valley Manor	7,840	7,840	170	7,670
	<u>4,527,136</u>	<u>4,527,136</u>	<u>479,574</u>	<u>4,047,562</u>
Total public ways and facilities				
Excess (deficiency) of revenues over (under) expenditures	(3,636,856)	(3,636,856)	416,222	4,053,078
Other financing uses:				
Transfers out	<u>(339,660)</u>	<u>(339,660)</u>	<u>(330,838)</u>	<u>8,822</u>
Changes in fund balance	<u>\$ (3,976,516)</u>	<u>\$ (3,976,516)</u>	85,384	<u>\$ 4,061,900</u>
Fund balance, beginning of year			<u>3,976,515</u>	
Fund balance, end of year			<u>\$ 4,061,899</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, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Taxes	\$ 138,974	\$ 138,974	\$ 144,119	\$ 5,145
Investment earnings, rents, and concessions	18,710	18,710	23,616	4,906
Intergovernmental:				
State	1,342	1,342	1,328	(14)
Total revenues	159,026	159,026	169,063	10,037
Expenditures:				
Public ways and facilities:				
Columbia Lighting District	658,482	658,482	7,827	650,655
Groveland Lighting District	484,481	484,481	2,785	481,696
Jamestown Lighting District	289,466	289,466	12,677	276,789
Rolling Hills Lighting District	95,001	95,001	1,457	93,544
Tuolumne Lighting District	490,907	490,907	13,845	477,062
Valle Vista Lighting District	36,659	36,659	1,596	35,063
Volponi Acres Lighting District	105,176	105,176	2,101	103,075
Total public ways and facilities	2,160,172	2,160,172	42,288	2,117,884
Changes in fund balance	<u>\$ (2,001,146)</u>	<u>\$ (2,001,146)</u>	126,775	<u>\$ 2,127,921</u>
Fund balance, beginning of year			<u>2,001,146</u>	
Fund balance, end of year			<u>\$ 2,127,921</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).

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, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Interest, rents, and concessions	\$ -	\$ -	\$ 1,066	\$ 1,066
Intergovernmental:				
Charges for services	130,000	130,000	136,307	6,307
Total revenues	130,000	130,000	357,079	227,079
Expenditures:				
Public ways and facilities:				
County capital projects	3,555,737	3,885,458	1,736,761	2,148,697
Deficiency of revenues under expenditures	(3,425,737)	(3,755,458)	(1,379,682)	2,375,776
Other financing sources:				
Transfers in	2,059,207	2,235,784	1,853,083	(382,701)
Proceeds from sale of capital assets	-	-	1	1
Total other financing sources	2,059,207	2,235,784	1,853,084	(382,700)
Changes in fund balance	<u>\$ (1,366,530)</u>	<u>\$ (1,519,674)</u>	473,402	<u>\$ 1,993,076</u>
Fund balance, beginning of year			<u>1,430,554</u>	
Fund balance, end of year			<u>\$ 1,903,956</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, 2022

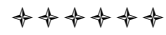
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Intergovernmental:				
State	\$ 837,698	\$ 837,698	\$ 1,131,021	\$ 293,323
Federal	4,072,784	4,072,784	2,267,157	(1,805,627)
Other	1,680,182	1,680,182	4,779	(1,675,403)
Charges for services	266,236	266,236	-	(266,236)
Miscellaneous	-	-	336,748	336,748
	<u>6,856,900</u>	<u>6,856,900</u>	<u>3,739,705</u>	<u>(3,117,195)</u>
Total revenues				
Expenditures:				
Public ways and facilities:				
Storms/Floods 2018	545,865	545,865	182,440	363,425
Public works projects	6,457,687	6,457,687	2,686,633	3,771,054
	<u>7,003,552</u>	<u>7,003,552</u>	<u>2,869,073</u>	<u>4,134,479</u>
Total public ways and facilities				
Excess (deficiency) of revenues over (under) expenditures	<u>(146,652)</u>	<u>(146,652)</u>	870,632	<u>1,017,284</u>
Basis adjustment:				
Trust funds allocation			139,540	
Change in fund balance (GAAP basis)			1,056,378	
Fund balance, beginning of year			<u>269,754</u>	
Fund balance, end of year			<u>\$ 1,326,132</u>	



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OTHER GOVERNMENTAL FUNDS

PERMANENT FUND



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

COUNTY OF TUOLUMNE, CALIFORNIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - PERMANENT FUND
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Investment earnings, rents, and concessions	\$ 4,540	\$ 5,022	\$ 4,207	\$ (815)
Charges for services	7,000	4,150	10,134	5,984
Miscellaneous	850	300	-	(300)
Total revenues	12,390	9,472	14,341	4,869
Expenditures:				
Public protection:				
Carter cemetery endowment	30,922	30,922	-	30,922
Columbia cemetery endowment	68,173	68,173	-	68,173
Jamestown cemetery endowment	4,782	4,782	-	4,782
Oak Grove cemetery endowment	13,895	13,895	-	13,895
Total expenditures	117,772	117,772	-	117,772
Excess (deficiency) of revenues over (under) expenditures	(105,382)	(108,300)	14,341	122,641
Other financing sources:				
Transfers in	3,300	3,300	3,300	-
Changes in fund balance	\$ (102,082)	\$ (105,000)	17,641	\$ 122,641
Fund balance, beginning of year			356,779	
Fund balance, end of year			\$ 374,420	

INTERNAL SERVICE FUNDS



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

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

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

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

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

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

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

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

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

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2022

	Workers' Compensation	Liability Insurance	Purchasing and Special Services	Telecommunications	Unemployment Insurance
Assets:					
Current assets:					
Cash and investments	\$ 7,722,255	\$ 734,875	\$ 173,206	\$ 470,895	\$ 557,893
Accounts receivable	-	158,385	-	-	-
Total current assets	7,722,255	893,260	173,206	470,895	557,893
Noncurrent assets:					
Restricted cash and investments	175,000	-	-	-	-
Advances to other funds	2,803,075	-	-	-	-
Capital assets:					
Being depreciated, net	-	-	63,905	718,421	-
Being amortized, net	-	-	34,250	-	-
Total noncurrent assets	2,978,075	-	98,155	718,421	-
Total assets	10,700,330	893,260	271,361	1,189,316	557,893
Liabilities:					
Current liabilities:					
Accounts payable	-	371,502	-	253	33,363
Salaries and benefits payable	-	-	3,061	-	-
Accrued compensated absences, current	-	-	6,378	-	-
Lease liabilities, current	-	-	10,435	-	-
Accrued claims, current	1,836,813	25,000	-	-	-
Total current liabilities	1,836,813	396,502	19,874	253	33,363
Noncurrent liabilities:					
Advances from other funds	-	-	-	-	-
Accrued compensated absences	-	-	2,733	-	-
Lease liabilities	-	-	23,692	-	-
Accrued claims	7,038,308	-	-	-	-
Total noncurrent liabilities	7,038,308	-	26,425	-	-
Total liabilities	8,875,121	396,502	46,299	253	33,363
Net Position:					
Net investment in capital assets	-	-	64,028	718,421	-
Unrestricted (deficit)	1,825,209	496,758	161,034	470,642	524,530
Total net position (deficit)	\$ 1,825,209	\$ 496,758	\$ 225,062	\$ 1,189,063	\$ 524,530

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2022

Employee Group Insurance	Employee Leave Liability	Post Retirement Insurance	Total Internal Service	
				Assets:
				Current assets:
\$ 67,755	\$ -	\$ 629,478	\$ 10,356,357	Cash and investments
-	-	-	158,385	Accounts receivable
67,755	-	629,478	10,514,742	Total current assets
				Noncurrent assets:
-	-	-	175,000	Restricted cash and investments
-	-	7,078,650	9,881,725	Advances to other funds
				Capital assets:
-	-	-	782,326	Being depreciated, net
-	-	-	34,250	Being amortized, net
-	-	7,078,650	10,873,301	Total noncurrent assets
67,755	-	7,708,128	21,388,043	Total assets
				Liabilities:
				Current liabilities:
2,533	-	-	407,651	Accounts payable
-	42,953	-	46,014	Salaries and benefits payable
-	1,900,000	-	1,906,378	Accrued compensated absences, current
-	-	-	10,435	Lease liabilities, current
-	-	-	1,861,813	Accrued claims, current
2,533	1,942,953	-	4,232,291	Total current liabilities
				Noncurrent liabilities:
-	890,275	-	890,275	Advances from other funds
-	3,122,126	-	3,124,859	Accrued compensated absences
-	-	-	23,692	Lease liabilities
-	-	-	7,038,308	Accrued claims
-	4,012,401	-	11,077,134	Total noncurrent liabilities
2,533	5,955,354	-	15,309,425	Total liabilities
				Net Position:
-	-	-	782,449	Net investment in capital assets
65,222	(5,955,354)	7,708,128	5,296,169	Unrestricted (deficit)
\$ 65,222	\$ (5,955,354)	\$ 7,708,128	\$ 6,078,618	Total net position (deficit)

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Workers' Compensation	Liability Insurance	Purchasing and Special Services	Telecommunications	Unemployment Insurance
Operating revenues:					
Charges for services	\$ 3,099,243	\$ 1,921,616	\$ 546,726	\$ 304,521	\$ 151,500
Miscellaneous	35,912	418,194	-	-	-
Total operating revenues	3,135,155	2,339,810	546,726	304,521	151,500
Operating expenses:					
Salaries and benefits	535,404	-	117,172	-	-
Professional fees	210,755	69,623	3,832	181,074	10
Claims	2,250,650	1,591,414	-	-	378
Health insurance benefits	-	-	-	-	-
Unemployment benefits	-	-	-	-	84,422
General and administrative	85,884	686,251	472,264	102,025	-
Depreciation and amortization	-	-	11,358	152,720	-
Total operating expenses	3,082,693	2,347,288	604,626	435,819	84,810
Operating income (loss)	52,462	(7,478)	(57,900)	(131,298)	66,690
Nonoperating revenues (expenses):					
Investment earnings	122,269	-	3,199	5,463	6,005
Interest expense	-	(23)	-	-	-
Total nonoperating revenues (expenses)	122,269	(23)	3,199	5,463	6,005
Changes in net position	174,731	(7,501)	(54,701)	(125,835)	72,695
Net position (deficit), beginning of year	1,650,478	504,259	279,763	1,314,898	451,835
Net position (deficit), end of year	\$ 1,825,209	\$ 496,758	\$ 225,062	\$ 1,189,063	\$ 524,530

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

Employee Group Insurance	Employee Leave Liability	Post Retirement Insurance	Total Internal Service	
				Operating revenues:
\$ 10,959,527	\$ 2,000,000	\$ 1,128,388	\$ 20,111,521	Charges for services
133,022	-	-	587,128	Miscellaneous
<u>11,092,549</u>	<u>2,000,000</u>	<u>1,128,388</u>	<u>20,698,649</u>	Total operating revenues
				Operating expenses:
-	2,172,430	-	2,825,006	Salaries and benefits
399	-	15,026	480,719	Professional fees
-	-	-	3,842,442	Claims
11,075,394	-	743,234	11,818,628	Health insurance benefits
-	-	-	84,422	Unemployment benefits
15,213	-	-	1,361,637	General and administrative
-	-	-	164,078	Depreciation and amortization
<u>11,091,006</u>	<u>2,172,430</u>	<u>758,260</u>	<u>20,576,932</u>	Total operating expenses
<u>1,543</u>	<u>(172,430)</u>	<u>370,128</u>	<u>121,717</u>	Operating income (loss)
				Nonoperating revenues (expenses):
-	15,365	88,766	241,067	Investment earnings
(1,543)	-	-	(1,566)	Interest expense
<u>(1,543)</u>	<u>15,365</u>	<u>88,766</u>	<u>239,501</u>	Total nonoperating revenues (expenses)
-	(157,065)	458,894	361,218	Changes in net position
<u>65,222</u>	<u>(5,798,289)</u>	<u>7,249,234</u>	<u>5,717,400</u>	Net position (deficit), beginning of year
<u>\$ 65,222</u>	<u>\$ (5,955,354)</u>	<u>\$ 7,708,128</u>	<u>\$ 6,078,618</u>	Net position (deficit), end of year

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Workers' Compensation	Liability Insurance	Purchasing and Special Services	Telecommunications	Unemployment Insurance
Cash flows from operating activities:					
Receipts from interfund services provided	\$ 3,135,155	\$ 2,181,425	\$ 547,720	\$ 304,971	\$ 151,500
Payments to suppliers	(296,639)	(385,926)	(501,300)	(283,010)	(63,138)
Payments to employees	(535,404)	-	(105,000)	-	-
Claims paid	(1,723,529)	(1,591,414)	-	-	(378)
Net cash provided by (used for) operating activities	579,583	204,085	(58,580)	21,961	87,984
Cash flows from noncapital financing activities:					
Payment on advances to other funds	(894,575)	-	-	-	-
Receipt on advances to other funds	256,500	-	-	-	-
Payment on advances from other funds	-	-	-	-	-
Interest paid	-	(23)	-	-	-
Net cash provided by (used for) noncapital financing activities	(638,075)	(23)	-	-	-
Cash flows from capital and related financing activities:					
Acquisition and construction of capital assets	-	-	(64,988)	-	-
Lease payments	-	-	(10,398)	-	-
Net cash used for capital and related financing activities	-	-	(75,386)	-	-
Cash flows from investing activities:					
Interest received	122,269	-	3,199	5,463	6,005
Net increase (decrease) in cash and cash equivalents	63,777	204,062	(130,767)	27,424	93,989
Cash and cash equivalents, beginning of year	7,833,478	530,813	303,973	443,471	463,904
Cash and cash equivalents, end of year	<u>\$ 7,897,255</u>	<u>\$ 734,875</u>	<u>\$ 173,206</u>	<u>\$ 470,895</u>	<u>\$ 557,893</u>
Reconciliation to the Statement of Net Position:					
Cash and investments	\$ 7,722,255	\$ 734,875	\$ 173,206	\$ 470,895	\$ 557,893
Restricted cash and investments	175,000	-	-	-	-
Total cash and cash equivalents	<u>\$ 7,897,255</u>	<u>\$ 734,875</u>	<u>\$ 173,206</u>	<u>\$ 470,895</u>	<u>\$ 557,893</u>
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:					
Operating income (loss)	\$ 52,462	\$ (7,478)	\$ (57,900)	\$ (131,298)	\$ 66,690
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation and amortization expense	-	-	11,358	152,720	-
Changes in assets and liabilities:					
Accounts receivable	-	(158,385)	-	-	-
Intergovernmental receivables	-	-	994	450	-
Accounts payable	-	369,948	(25,204)	89	21,294
Accrued compensated absences	-	-	9,111	-	-
Accrued claims	527,121	-	-	-	-
Net cash provided by (used for) operating activities	<u>\$ 579,583</u>	<u>\$ 204,085</u>	<u>\$ (58,580)</u>	<u>\$ 21,961</u>	<u>\$ 87,984</u>

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

Employee Group Insurance	Employee Leave Liability	Post Retirement Insurance	Total Internal Service	
				Cash flows from operating activities:
\$ 11,092,549	\$ 2,000,000	\$ 1,128,388	\$ 20,541,708	Receipts from interfund services provided
(11,091,706)	-	(758,260)	(13,379,979)	Payments to suppliers
-	(1,633,848)	-	(2,274,252)	Payments to employees
-	-	-	(3,315,321)	Claims paid
843	366,152	370,128	1,572,156	Net cash provided by (used for) operating activities
				Cash flows from noncapital financing activities:
-	-	(1,185,150)	(2,079,725)	Payment on advances to other funds
-	890,275	1,271,792	2,418,567	Receipt on advances to other funds
-	(1,271,792)	-	(1,271,792)	Payment on advances from other funds
(1,543)	-	-	(1,566)	Interest paid
(1,543)	(381,517)	86,642	(934,516)	Net cash provided by (used for) noncapital financing activities:
				Cash flows from capital and related financing activities:
-	-	-	(64,988)	Acquisition and construction of capital assets
-	-	-	(10,398)	Lease payments
-	-	-	(75,386)	Net cash used for capital and related financing activities
				Cash flows from investing activities:
-	15,365	88,766	241,067	Interest received
(700)	-	545,536	803,321	Net increase (decrease) in cash and cash equivalents
68,455	-	83,942	9,728,036	Cash and cash equivalents, beginning of year
<u>\$ 67,755</u>	<u>\$ -</u>	<u>\$ 629,478</u>	<u>\$ 10,531,357</u>	Cash and cash equivalents, end of year
				Reconciliation to the Statement of Net Position:
\$ 67,755	\$ -	\$ 629,478	\$ 10,356,357	Cash and investments
-	-	-	175,000	Restricted cash and investments
<u>\$ 67,755</u>	<u>\$ -</u>	<u>\$ 629,478</u>	<u>\$ 10,531,357</u>	Total cash and cash equivalents
				Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:
\$ 1,543	\$ (172,430)	\$ 370,128	\$ 121,717	Operating income (loss)
				Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:
-	-	-	164,078	Depreciation and amortization expense
-	-	-	(158,385)	Changes in assets and liabilities:
-	-	-	1,444	Accounts receivable, net
(700)	-	-	365,427	Intergovernmental receivables
-	495,629	-	504,740	Accounts payable
-	-	-	527,121	Accrued compensated absences
-	-	-		Accrued claims
<u>\$ 843</u>	<u>\$ 366,152</u>	<u>\$ 370,128</u>	<u>\$ 1,572,156</u>	Net cash provided by (used for) operating activities



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OTHER CUSTODIAL FUNDS



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

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

Economic Development – This fund is used to account for the contributions of the County and City of Sonora for economic development within Tuolumne County. The Tuolumne County Economic Development Authority directs their use and distribution.

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

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS - OTHER CUSTODIAL FUNDS
JUNE 30, 2022

	Property Tax Collection	Local Transportation	Economic Development	Emergency Medical	Total
Assets:					
Cash and investments	\$ -	\$ 3,734,958	\$ 5,280	\$ 98,199	\$ 3,838,437
Taxes receivable	13,016,223	-	-	-	13,016,223
Intergovernmental receivables	-	1,404,331	-	-	1,404,331
Due from other funds	-	64,175	-	-	64,175
Total assets	13,016,223	5,203,464	5,280	98,199	18,323,166
Liabilities:					
Due to other funds	64,175	-	-	-	64,175
Net position restricted for individuals, organizations, and other governments	<u><u>\$ 12,952,048</u></u>	<u><u>\$ 5,203,464</u></u>	<u><u>\$ 5,280</u></u>	<u><u>\$ 98,199</u></u>	<u><u>\$ 18,258,991</u></u>

COUNTY OF TUOLUMNE, CALIFORNIA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS - OTHER CUSTODIAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Property Tax Collection	Local Transportation	Economic Development	Emergency Medical	Total
Additions:					
Contribution to other custodial funds	\$ 325,879	\$ 916,249	\$ 150,000	\$ 82,466	\$ 1,474,594
Net investment income:					
Investment earnings	82,689	30,795	(14)	916	114,386
Total additions	408,568	947,044	149,986	83,382	1,588,980
Deductions:					
Distribution from other custodial funds	360,013	2,101,954	470,213	55,405	2,987,585
Change in net position	48,555	(1,154,910)	(320,227)	27,977	(1,398,605)
Net position, beginning of year	12,903,493	6,358,374	325,507	70,222	19,657,596
Net position, end of year	<u>\$ 12,952,048</u>	<u>\$ 5,203,464</u>	<u>\$ 5,280</u>	<u>\$ 98,199</u>	<u>\$ 18,258,991</u>



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STATISTICAL SECTION



STATISTICAL SECTION



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

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

Schedule 1 – Net Position by Component

Schedule 2 – Changes in Net Position

Schedule 3 – Fund Balances of Governmental Funds

Schedule 4 – Changes in Fund Balances, Governmental Funds

Schedule 5 – Tax Revenues by Source, Governmental Funds

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

Schedule 6 – Assessed Value of Taxable Property

Schedule 7 – Direct and Overlapping Property Tax Rates

Schedule 8 – Principal Property Taxpayers

Schedule 9 – Property Tax Levies and Collections

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

Schedule 10 – Ratios of Outstanding Debt by Type

Schedule 11 – Ratios of General Bonded Debt Outstanding

Schedule 12 – Direct and Overlapping Governmental Activities Debt

Schedule 13 – Legal Debt Margin Information

Schedule 14 – Pledged Revenue Coverage

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

Schedule 15 – Demographic and Economic Statistics

Schedule 16 – Principal Employers

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

Schedule 17 – Full-Time Equivalent County Employees by Function

Schedule 18 – Operating Indicators by Function

Schedule 19 – Capital Assets Statistics by Function

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

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

Schedule 1
Financial Trends

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Governmental activities										
Net investment in capital assets	\$ 59,227,052	\$ 59,526,824	\$ 65,891,575	\$ 80,518,581	\$ 92,769,376	\$ 102,652,883	\$ 126,788,168	\$ 139,277,746	\$ 143,721,575	\$ 157,793,947
Restricted	35,235,273	37,539,706	37,930,800	40,468,597	42,813,293	43,128,881	41,887,451	43,345,877	46,693,629	50,593,812
Unrestricted	(13,529,684)	(12,959,053)	(95,360,939)	(92,657,948)	(100,119,939)	(121,719,478)	(128,107,650)	(127,495,209)	(137,461,051)	(122,201,555)
Total governmental activities net position	80,932,641	84,107,477	8,461,436	28,329,230	35,462,730	24,062,286	40,567,969	55,128,414	52,954,153	86,186,204
Business-type activities										
Net investment in capital assets	8,467,600	8,099,395	7,933,306	7,800,266	9,712,465	9,224,541	9,147,223	13,264,151	12,667,401	11,839,145
Restricted	523,379	561,586	462,582	508,038	528,324	583,939	619,004	662,671	731,014	846,215
Unrestricted	(7,850,004)	(6,857,810)	(5,518,948)	(3,589,350)	(2,791,448)	(1,768,609)	(620,153)	265,449	1,722,246	4,623,754
Total business-type activities net position	1,140,975	1,803,171	2,876,940	4,718,954	7,449,341	8,039,871	9,146,074	14,192,271	15,120,661	17,309,114
Primary government										
Net investment in capital assets	67,694,652	67,626,219	73,824,881	88,318,847	102,481,841	111,877,424	135,935,391	152,541,897	156,388,976	169,633,092
Restricted	35,758,652	38,101,292	38,393,382	40,976,635	43,341,617	43,712,820	42,506,455	44,008,548	47,424,643	51,440,027
Unrestricted	(21,379,688)	(19,816,863)	(100,879,887)	(96,247,298)	(102,911,387)	(123,488,087)	(128,727,803)	(127,229,760)	(135,738,805)	(117,577,801)
Total net position	\$ 82,073,616	\$ 85,910,648	\$ 11,338,376	\$ 33,048,184	\$ 42,912,071	\$ 32,102,157	\$ 49,714,043	\$ 69,320,685	\$ 68,074,814	\$ 103,495,318

Source: Annual Financial Reports

COUNTY OF TUOLUMNE, CALIFORNIA

Changes in Net Position Last Ten Fiscal Years (Accrual Basis of Accounting)

Schedule 2 Financial Trends

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Expenses										
Governmental Activities:										
General government	\$ 14,425,898	\$ 14,671,243	\$ 15,209,744	\$ 14,899,989	\$ 19,288,171	\$ 24,973,362	\$ 26,000,132	\$ 25,362,340	\$ 25,477,674	\$ 33,306,879
Public protection	33,368,240	35,223,215	42,769,612	34,049,412	41,135,842	42,871,395	47,843,284	48,500,209	54,992,182	48,072,832
Public ways and facilities	9,422,174	8,843,495	7,449,931	7,806,261	9,123,529	9,050,124	11,215,003	9,472,909	8,900,973	9,640,618
Health and sanitation	11,798,125	12,084,090	13,314,499	13,764,106	15,653,339	19,135,998	18,602,373	18,361,908	19,695,522	18,162,375
Public assistance	18,977,109	21,020,216	20,748,868	22,476,976	21,182,543	23,986,148	24,656,281	25,871,174	28,227,556	25,090,132
Education	1,086,517	1,153,310	1,161,252	1,117,411	1,122,306	1,261,640	1,259,365	970,152	804,595	1,057,697
Recreation and cultural services	1,662,433	1,720,730	1,760,170	1,626,159	1,644,029	1,813,797	1,812,783	1,674,643	1,264,814	1,953,039
Interest on long-term debt	238,987	233,778	392,067	545,605	541,964	707,644	1,189,105	(16,390)	1,134,553	1,115,818
Total governmental activities expenses	90,979,483	94,950,077	102,806,143	96,285,919	109,691,723	123,800,108	132,578,326	130,196,945	140,497,869	138,399,390
Business-type Activities:										
Solid Waste	377,688	1,042,971	(781,118)	981,513	689,209	764,241	1,017,680	781,878	1,077,556	1,039,197
Ambulance	4,731,041	4,742,764	4,925,357	5,258,454	5,901,021	5,903,285	6,217,183	6,441,451	6,318,167	6,726,487
Airport	696,901	705,713	696,478	662,107	652,864	897,339	875,614	867,024	1,052,508	1,109,088
Public Power Agency	1,754,206	1,947,976	2,044,078	2,456,577	2,442,135	1,891,200	1,711,598	2,251,895	3,022,859	4,346,555
Total business-type activities expenses	7,559,836	8,439,424	6,884,795	9,358,651	9,685,229	9,456,065	9,822,075	10,342,248	11,471,090	13,221,327
Total expenses	98,539,319	103,389,501	109,690,938	105,644,570	119,376,952	133,256,173	142,400,401	140,539,193	151,968,959	151,620,717
Program Revenues										
Governmental Activities:										
Charges for services:										
General government	7,052,925	7,622,183	7,825,909	7,885,198	7,434,168	8,371,409	9,406,117	9,894,794	9,914,529	9,446,629
Public protection	2,754,079	2,907,743	3,115,774	3,475,232	3,459,705	3,645,191	4,417,188	4,749,751	4,560,664	4,869,080
Public ways and facilities	1,816,660	1,507,014	1,694,315	1,665,801	1,603,311	1,928,479	3,246,230	1,929,949	1,231,903	1,449,109
Health and sanitation	556,130	541,820	512,449	563,300	533,142	493,677	525,581	431,205	331,444	401,721
Public assistance	233,947	287,259	298,808	344,799	459,841	629,381	570,868	576,412	568,334	705,950
Education	14,553	17,550	17,056	14,919	15,543	15,362	14,693	9,463	4,469	9,411
Recreation and cultural services	223,959	220,519	235,566	237,446	225,557	240,244	248,008	119,634	44,666	131,435
Operating grants and contributions	31,964,514	36,668,001	40,813,095	41,336,855	44,184,628	44,282,898	49,368,524	49,582,793	63,237,607	80,593,376
Capital grants and contributions	1,271,170	1,062,493	3,303,667	12,075,295	9,352,133	9,923,270	24,903,937	21,611,040	4,467,019	3,236,554
Total governmental activities program revenues	45,887,937	50,834,582	57,816,639	67,598,845	67,268,028	69,529,911	92,701,146	88,905,041	84,360,635	100,843,265
Business-type Activities:										
Charges for services:										
Solid Waste	1,249,118	1,240,439	1,249,113	1,356,815	1,466,771	1,474,869	1,526,612	1,643,622	1,738,515	1,635,099
Ambulance	4,791,119	4,630,701	5,033,787	5,061,667	5,590,284	5,517,869	5,671,915	5,920,322	5,833,639	7,780,623
Airport	402,836	407,303	447,360	498,573	515,364	529,859	563,142	590,825	545,404	569,961
Public Power Agency	1,615,546	1,787,753	1,880,776	2,217,321	2,364,470	2,224,609	1,937,762	2,250,527	3,128,527	4,705,836
Operating grants and contributions	74,374	698,941	372,463	222,249	187,098	345,789	275,325	93,806	439,144	126,443
Capital grants and contributions	-	-	-	-	-	-	-	-	205,351	-
Total business-type activities program revenues	8,132,993	8,765,137	8,983,499	9,356,625	10,123,987	10,092,995	9,974,756	10,499,102	11,890,580	14,817,962
Total program revenues	54,020,930	59,599,719	66,800,138	76,955,470	77,392,015	79,622,906	102,675,902	99,404,143	96,251,215	115,661,227

Continued

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

Schedule 2
Financial Trends

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Net (expense) revenue										
Governmental activities	\$ (45,091,546)	\$ (44,115,495)	\$ (44,989,504)	\$ (28,687,074)	\$ (42,423,695)	\$ (54,270,197)	\$ (39,877,180)	\$ (41,291,904)	\$ (56,137,234)	\$ (37,556,125)
Business-type activities	573,157	325,713	2,098,704	(2,026)	438,758	636,930	152,681	156,854	419,490	1,596,635
Total net expense	<u>(44,518,389)</u>	<u>(43,789,782)</u>	<u>(42,890,800)</u>	<u>(28,689,100)</u>	<u>(41,984,937)</u>	<u>(53,633,267)</u>	<u>(39,724,499)</u>	<u>(41,135,050)</u>	<u>(55,717,744)</u>	<u>(35,959,490)</u>
General Revenues and Other										
Changes in Net Position										
Governmental Activities:										
Taxes:										
Property	24,050,554	24,383,703	25,288,708	26,777,028	26,331,905	27,376,169	29,393,666	30,275,991	31,592,771	33,032,346
Property transfer	282,707	329,650	346,954	376,558	473,705	525,720	460,532	478,719	821,874	881,835
Transient occupancy	2,416,923	2,250,796	2,645,360	3,325,364	4,541,718	4,559,015	4,826,458	3,930,652	4,796,109	7,281,878
Sales taxes shared state revenue	15,797,046	16,031,868	14,199,815	15,308,648	16,309,963	16,932,051	17,283,123	17,956,519	19,304,748	22,556,654
Grants and other intergovernmental revenue not restricted to specific programs	2,921,866	3,162,302	3,000,069	3,386,150	2,886,783	3,632,809	3,425,981	780,283	3,540,747	1,265,993
Unrestricted investment earnings	482,115	394,022	555,750	589,327	648,052	774,763	1,243,814	908,255	892,006	820,725
Gain on sale of capital assets	465,903	-	-	36,523	10,251	19,468	54,026	34,347	229,267	119,217
Loan Proceeds	-	-	-	-	-	-	-	6,260,413	-	-
Other	656,454	1,055,745	572,979	568,133	614,911	1,051,744	550,526	1,203,052	1,140,185	1,408,669
Transfers	(203,831)	(317,755)	(219,602)	(48,985)	(2,260,093)	(104,757)	(855,263)	(4,788,168)	(439,987)	(483,514)
Total governmental activities	<u>46,869,737</u>	<u>47,290,331</u>	<u>46,390,033</u>	<u>50,318,746</u>	<u>49,557,195</u>	<u>54,766,982</u>	<u>56,382,863</u>	<u>57,040,063</u>	<u>61,877,720</u>	<u>66,883,803</u>
Business-type Activities:										
Unrestricted investment earnings	20,762	13,728	27,950	27,136	28,656	37,053	80,685	101,175	97,392	108,076
Gain on sale of capital assets	4,230	-	3,375	4,041	2,880	3,600	17,574	-	13,085	228
Other	-	5,000	-	-	-	-	-	-	-	-
Extraordinary items	335,224	-	-	-	-	-	-	-	-	-
Transfers	203,831	317,755	219,602	48,985	2,260,093	104,757	855,263	4,788,168	439,987	483,514
Total business-type activities	<u>564,047</u>	<u>336,483</u>	<u>250,927</u>	<u>80,162</u>	<u>2,291,629</u>	<u>145,410</u>	<u>953,522</u>	<u>4,889,343</u>	<u>550,464</u>	<u>591,818</u>
Total revenues and other changes in net position	<u>\$ 47,433,784</u>	<u>\$ 47,626,814</u>	<u>\$ 46,640,960</u>	<u>\$ 50,398,908</u>	<u>\$ 51,848,824</u>	<u>\$ 54,912,392</u>	<u>\$ 57,336,385</u>	<u>\$ 61,929,406</u>	<u>\$ 62,428,184</u>	<u>\$ 67,475,621</u>
Changes in Net Position										
Governmental activities	\$ 1,778,191	\$ 3,174,836	\$ 1,400,529	\$ 21,631,672	\$ 7,133,500	\$ 496,785	\$ 16,505,683	\$ 15,748,159	\$ 5,740,486	\$ 29,327,678
Business-type activities	1,137,204	662,196	2,349,631	78,136	2,730,387	782,340	1,106,203	5,046,197	969,954	2,188,453
Total changes in net position	<u>\$ 2,915,395</u>	<u>\$ 3,837,032</u>	<u>\$ 3,750,160</u>	<u>\$ 21,709,808</u>	<u>\$ 9,863,887</u>	<u>\$ 1,279,125</u>	<u>\$ 17,611,886</u>	<u>\$ 20,794,356</u>	<u>\$ 6,710,440</u>	<u>\$ 31,516,131</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

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
General Fund										
Nonspendable	\$ 2,961,554	\$ 1,371,182	\$ 1,449,037	\$ 53,670	\$ 1,170	\$ 430,770	\$ 677,170	\$ 431,120	\$ 59,045	\$ 730,250
Committed	-	1,002,814	816,846	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	1,747,445	927,851	2,367,674	441,130	441,604
Assigned	274,768	564,948	584,395	4,239,665	2,532,877	2,706,254	3,192,909	3,232,841	3,370,963	8,591,709
Unassigned	<u>4,148,506</u>	<u>5,487,358</u>	<u>5,968,686</u>	<u>3,135,362</u>	<u>3,393,633</u>	<u>2,576,362</u>	<u>3,051,870</u>	<u>3,779,177</u>	<u>7,160,211</u>	<u>5,114,884</u>
Total General Fund	<u>7,384,828</u>	<u>8,426,302</u>	<u>8,818,964</u>	<u>7,428,697</u>	<u>5,927,680</u>	<u>7,460,831</u>	<u>7,849,800</u>	<u>9,810,812</u>	<u>11,031,349</u>	<u>14,878,447</u>
All other governmental funds										
Nonspendable	208,167	224,419	254,965	275,165	189,092	223,300	320,983	223,701	244,090	303,467
Restricted	35,027,106	37,315,287	37,675,835	40,193,432	42,624,201	54,370,052	45,382,678	51,296,421	46,340,597	50,852,718
Unassigned	<u>(997,638)</u>	<u>(367,948)</u>	<u>-</u>	<u>-</u>	<u>(3,563,561)</u>	<u>(58,741)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total all other governmental funds	<u>34,237,635</u>	<u>37,171,758</u>	<u>37,930,800</u>	<u>40,468,597</u>	<u>39,249,732</u>	<u>54,534,611</u>	<u>45,703,661</u>	<u>51,520,122</u>	<u>46,584,687</u>	<u>51,156,185</u>
Total governmental funds	<u>\$ 41,622,463</u>	<u>\$ 45,598,060</u>	<u>\$ 46,749,764</u>	<u>\$ 47,897,294</u>	<u>\$ 45,177,412</u>	<u>\$ 61,995,442</u>	<u>\$ 53,553,461</u>	<u>\$ 61,330,934</u>	<u>\$ 57,616,036</u>	<u>\$ 66,034,632</u>

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

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Revenues										
Taxes	\$ 26,750,184	\$ 26,964,149	\$ 28,281,022	\$ 30,478,950	\$ 31,347,328	\$ 32,460,904	\$ 34,680,656	\$ 34,685,362	\$ 37,210,754	\$ 41,196,059
Licenses and permits	1,418,628	1,691,726	1,916,170	1,871,032	2,121,716	2,090,645	2,681,262	3,104,751	3,021,321	3,259,628
Fines, forfeits and penalties	1,666,606	1,614,039	1,606,964	1,754,267	1,612,814	1,684,973	1,677,229	1,588,158	1,502,892	1,489,001
Investment earnings, rents, and concessions	381,309	332,004	436,462	454,093	469,334	503,808	861,169	557,609	651,653	579,658
Intergovernmental	51,879,386	56,791,108	61,145,042	72,033,646	72,627,966	74,689,413	92,105,954	92,530,875	90,309,069	107,909,094
Charges for services	9,567,019	9,798,323	10,176,743	10,561,396	9,996,737	11,548,125	14,070,194	13,018,299	12,131,796	12,226,283
Miscellaneous	731,664	1,189,301	744,583	641,435	720,452	1,133,359	682,824	1,346,125	1,275,313	1,608,194
Total revenues	92,394,796	98,380,650	104,306,986	117,794,819	118,896,347	124,111,227	146,759,288	146,831,179	146,102,798	168,267,917
Expenditures										
General government	12,835,466	13,165,000	13,964,306	14,474,301	16,488,899	16,583,970	18,646,374	18,787,723	19,572,138	30,272,410
Public protection	31,680,634	34,095,028	42,743,228	37,041,481	40,464,294	43,001,266	47,242,567	45,948,979	52,901,533	50,080,614
Public ways and facilities	6,925,772	6,419,857	5,676,059	6,124,263	6,838,844	6,483,756	8,492,074	6,779,042	6,610,425	7,702,827
Health and sanitation	11,680,183	11,968,711	13,432,698	14,159,255	15,000,673	17,006,184	16,728,163	16,855,078	18,523,917	19,232,351
Public assistance	18,771,883	20,839,430	20,800,971	22,846,935	20,580,902	22,007,970	22,831,690	24,262,976	27,072,000	26,301,018
Education	1,064,910	1,137,690	1,150,472	1,106,362	1,105,513	1,223,095	1,236,750	965,705	786,121	1,049,342
Recreation and cultural services	1,508,891	1,581,057	1,748,947	1,581,575	1,590,497	1,711,705	1,754,887	1,609,025	1,212,634	1,880,733
Capital outlay	5,175,294	4,691,555	11,229,418	18,487,777	18,558,223	19,791,772	35,810,678	28,528,174	10,893,208	20,579,747
Debt service										
Principal	141,707	142,076	228,465	288,876	387,350	417,768	1,139,116	2,295,574	1,177,000	1,247,000
Bond issuance costs	-	-	111,175	-	-	236,889	161,160	(1,112,495)	-	-
Interest	242,741	237,563	395,882	549,499	545,901	690,414	1,179,840	-	1,146,197	1,138,982
Total expenditures	90,027,481	94,277,967	111,481,621	116,660,324	121,561,096	129,154,789	155,223,299	144,919,921	139,895,173	159,485,024
Excess (deficiency) of revenues over (under) expenditures	2,367,315	4,102,683	(7,174,635)	1,134,495	(2,664,749)	(5,043,562)	(8,464,011)	1,911,258	6,207,625	8,782,893
Other financing sources (uses)										
Transfers in	5,375,658	5,739,019	11,137,173	8,361,498	6,901,772	25,462,973	8,690,419	7,254,649	7,727,460	7,540,230
Transfers out	(5,579,489)	(5,892,118)	(11,296,586)	(8,386,759)	(6,967,156)	(25,722,732)	(8,891,000)	(7,683,194)	(8,144,453)	(8,023,744)
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	-	-	-
Loan proceeds	-	-	-	-	-	-	-	6,260,413	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	(4,757,057)	-	-	-
Proceeds from sale of capital assets	1,372,247	26,013	280,752	38,296	10,251	19,468	61,451	34,347	229,267	119,217
Total other financing sources (uses)	1,168,416	(127,086)	8,326,339	13,035	(55,133)	21,861,592	22,030	5,866,215	(187,726)	(364,297)
Net change in fund balances	\$ 3,535,731	\$ 3,975,597	\$ 1,151,704	\$ 1,147,530	\$ (2,719,882)	\$ 16,818,030	\$ (8,441,981)	\$ 7,777,473	\$ 6,019,899	\$ 8,418,596
Debt service as a percentage of non-capital expenditures	0.45%	0.42%	0.62%	0.85%	0.91%	1.01%	1.94%	1.97%	1.80%	1.72%

Source: Annual Financial Reports

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

Schedule 5
Financial Trends

	Fiscal Year									
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Property Taxes	\$24,050,554	\$24,383,703	\$25,288,708	\$26,777,028	\$26,331,905	\$27,376,169	\$29,393,666	\$30,275,991	\$31,592,771	\$33,032,346
Transient Occupancy Tax	2,416,923	2,250,796	2,645,360	3,325,364	4,541,718	4,559,015	4,826,458	3,930,652	4,796,109	7,281,878
Property Transfer Tax	282,707	329,650	346,954	376,558	473,705	525,720	460,532	478,719	821,874	881,835
	<u>\$26,750,184</u>	<u>\$26,964,149</u>	<u>\$28,281,022</u>	<u>\$30,478,950</u>	<u>\$31,347,328</u>	<u>\$32,460,904</u>	<u>\$34,680,656</u>	<u>\$34,685,362</u>	<u>\$37,210,754</u>	<u>\$41,196,059</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
2012-13	\$ 1,971,293,241	\$ 3,851,220,543	\$ 71,364,256	\$ 256,188,947	\$ (294,220,576)	\$ 5,855,846,411	1.000000
2013-14	1,985,819,504	3,909,973,464	69,508,305	259,043,511	(293,355,715)	5,930,989,069	1.000000
2014-15	2,020,641,139	4,039,958,358	68,276,758	252,836,622	(302,922,613)	6,078,790,264	1.000000
2015-16	2,103,582,655	4,282,554,733	60,538,445	251,980,860	(295,736,469)	6,402,920,224	1.000000
2016-17	2,175,152,336	4,489,754,278	55,485,178	246,774,703	(317,045,303)	6,650,121,192	1.000000
2017-18	2,250,474,974	4,748,499,392	*	249,325,528	(320,751,723)	6,927,548,171	1.000000
2018-19	2,345,994,825	5,004,936,550	*	286,050,511	(349,852,726)	7,287,129,160	1.000000
2019-20	2,429,159,988	5,265,592,753	*	286,300,795	(368,055,180)	7,612,998,356	1.000000
2020-21	2,496,617,639	5,485,408,185	*	289,161,829	(300,992,237)	7,970,195,416	1.000000
2021-22	2,556,922,315	5,725,601,580	*	298,306,538	(308,976,076)	8,271,854,357	1.000000

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

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

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

Source: County of Tuolumne - Assessor's Office

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

Schedule 7
Revenue Capacity Information

Fiscal Year	Countywide AB-8	Special Districts Bonds	Schools Bonds	Cities Bonds	Total
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
2019-20	1.0000	0.0113	0.2242	0.0000	1.2355
2020-21	1.0000	0.0106	0.2596	0.0000	1.2702
2021-22	1.0000	0.0107	0.2652	0.0000	1.2759

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 2022 and 2013

Schedule 8

Revenue Capacity Information

Taxpayer	Fiscal Year 2022			Fiscal Year 2013		
	Assessed Value	Rank	% of County	Assessed Value	Rank	% of County
Pacific Gas & Electric	\$ 215,107,586	1	2.60%	\$ 116,179,314	1	1.98%
Sierra Pacific Industries	70,101,506	2	0.85%	62,941,457	2	1.07%
City & County of San Francisco	52,575,572	3	0.64%	44,423,954	3	0.76%
Rush Creek Lodge LLC	31,971,261	4	0.39%			
Safeway, Inc	18,708,435	5	0.23%			
Snider Lumber Products Inc	19,269,629	6	0.23%			
Wal-Mart Real Estate Bus Trust	17,958,538	7	0.22%	12,263,204	10	0.21%
Nationwide Health Prop Inc (Avalon)	17,359,492	8	0.21%	14,683,538	6	
Sonora/Five Assoc.	17,427,647	9	0.21%	13,583,549	7	0.23%
Portola Minerals (Blue Mountain)	16,457,396	10	0.20%	19,380,988	4	0.33%
Pacific Bell (SBC California)				15,139,104	5	0.26%
Lowes HIW Inc 2279				12,618,158	8	0.22%
Dodge Ridge Corporation				12,766,105	9	0.23%
	<u>\$ 476,937,062</u>		<u>5.77%</u>	<u>\$ 323,979,371</u>		<u>5.53%</u>

Countywide Assessed Value \$ 8,271,854,357

\$ 5,855,846,411

Source: Tuolumne County Auditor - Megabyte AUD70-3570-170

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
2012-13	\$ 66,032,479	\$ 64,002,893	96.93%	\$ 1,926,685	\$ 65,929,578	99.84%
2013-14	67,379,307	65,480,715	97.18%	1,980,231	67,460,946	100.12%
2014-15	69,247,328	67,312,030	97.21%	2,646,784	69,958,814	101.03%
2015-16	72,883,118	71,249,372	97.76%	2,340,267	73,589,639	100.97%
2016-17	75,453,865	73,824,169	97.84%	1,923,167	75,747,336	100.39%
2017-18	79,841,858	78,126,021	97.85%	1,925,686	80,051,707	100.26%
2018-19	83,629,560	81,627,669	97.61%	1,974,253	81,627,669	97.61%
2019-20	89,820,907	84,912,014	94.53%	2,232,752	84,912,014	94.53%
2020-21	90,539,427	88,426,553	97.67%	2,265,731	88,426,553	97.67%
2021-22	94,029,216	92,343,522	98.21%	N/A	92,343,522	98.21%

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

Source: Auditor-Controller Office/Megabyte Tax System

COUNTY OF TUOLUMNE, CALIFORNIA

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

Schedule 10

Debt Capacity Information

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				
2012-13	\$ 5,514,276	\$ 79,651	\$ 1,683,547	\$ -	\$ 7,277,474	0.12%	0.37%	\$ 134.83
2013-14	5,376,307	72,575	1,289,588	-	6,738,470	0.11%	0.32%	125.18
2014-15	13,357,338	65,110	886,659	-	14,309,107	0.24%	0.64%	266.97
2015-16	13,073,369	57,234	474,489	-	13,605,092	0.21%	0.59%	253.22
2016-17	12,691,400	48,883	100,000	-	12,840,283	0.19%	0.54%	237.99
2017-18	34,377,465	40,116	50,000	-	34,467,581	0.50%	1.42%	635.35
2018-19	33,420,944	-	-	-	33,420,944	0.46%	1.33%	615.60
2019-20	32,296,554	-	-	-	32,296,554	0.42%	1.19%	592.43
2020-21	31,103,164	-	-	-	31,103,164	0.39%	1.07%	581.75
2021-22	29,839,774	-	-	-	29,839,774	0.36%	N/A	539.69

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

Fiscal Year	Bonds Payable	Total General Bonded Debt	Percentage of Taxable Assessed Value ¹	Per Capita ²
2012-13	\$ 5,514,276	\$ 5,514,276	0.09%	\$ 102
2013-14	5,376,307	5,376,307	0.09%	99.88
2014-15	13,357,338	13,357,338	0.22%	249.21
2015-16	13,073,369	13,073,369	0.20%	243.32
2016-17	12,691,400	12,691,400	0.19%	235.23
2017-18	34,377,465	34,377,465	0.50%	633.69
2018-19	33,420,944	33,420,944	0.46%	615.60
2019-20	32,296,554	32,296,554	0.42%	592.43
2020-21	31,103,164	31,103,164	0.39%	581.75
2021-22	29,839,774	29,839,774	0.36%	539.69

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, 2022

Schedule 12
Debt Capacity Information

	<u>Net Debt Outstanding</u>	<u>Percentage Applicable to County</u>	<u>County's Share of Debt</u>
DEBT REPAYED WITH PROPERTY TAXES:			
SCHOOL DISTRICTS			
Summerville High School	\$ 929,259	100%	\$ 929,259
Summerville High School 2012 A	4,097,620	100%	4,097,620
Summerville High School 2012 B	2,150,115	100%	2,150,115
Summerville High School 2012 C	1,752,264	100%	1,752,264
Sonora Union High School	6,985,000	100%	6,985,000
Sonora Union High School B	9,800,000	100%	9,800,000
Sonora Union High School C	4,805,000	100%	4,805,000
Sonora Elementary School - Ref 2016	2,815,000	100%	2,815,000
Sonora Elementary School - 2016 bond	2,000,000	100%	2,000,000
Sonora Elementary School	824,450	100%	824,450
Sonora Elementary School - Series 2019	2,697,001	100%	2,697,001
Big Oak Flat School 2005	4,044,000	100%	4,044,000
Big Oak Flat School 2005B	760,000	100%	760,000
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	1,105,000	100%	1,105,000
Columbia Elementary School 2017	3,784,682	100%	3,784,682
Soulsbyville Elementary School	208,046	100%	208,046
SPECIAL DISTRICTS			
Groveland Community Service Dist	0	100%	-
Twain Harte Community Services District	0	100%	-
Sub-total Overlapping Debt			54,017,438
COUNTY			29,839,774
Total Direct and Overlapping Debt			<u>\$ 83,857,212</u>

Source: Auditor-Controller, County of Tuolumne

COUNTY OF TUOLUMNE, CALIFORNIA**Legal Debt Margin Information****Last Ten Fiscal Years****Schedule 13****Debt Capacity Information**

Fiscal Year	Assessed Value of Property	Debt Limit, 1.25% of Assessed Value	Debt Applicable to the Limit	Legal Debt Margin	Total Net Debt Applicable to the Limit as a % of Debt Limit
2012-13	\$ 5,855,846,411	\$ 73,198,080	\$ 5,514,276	\$ 67,683,804	7.53%
2013-14	5,930,989,069	74,137,363	5,376,307	68,761,056	7.25%
2014-15	6,078,790,264	75,984,878	13,357,338	62,627,540	17.58%
2015-16	6,402,920,224	80,036,503	13,073,369	66,963,134	16.33%
2016-17	6,650,121,192	83,126,515	12,691,400	70,435,115	15.27%
2017-18	6,927,548,171	86,594,352	34,377,465	52,216,887	39.70%
2018-19	7,287,129,160	91,089,115	33,420,944	57,668,171	36.69%
2019-20	7,612,998,356	95,162,479	32,296,554	62,865,925	33.94%
2020-21	7,970,195,416	99,627,443	31,103,164	68,524,279	31.22%
2021-22	8,271,854,357	103,398,179	29,839,774	73,558,405	28.86%

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
2012-13	53,975	-0.4%	\$ 1,976,962	-1.3%	\$ 36,627	-0.9%	11.8%
2013-14	53,830	-0.3%	2,098,047	6.1%	38,975	6.4%	9.7%
2014-15	53,599	-0.4%	2,234,222	6.5%	41,684	7.0%	7.7%
2015-16	53,729	0.2%	2,322,864	4.0%	43,233	3.7%	6.5%
2016-17	53,953	0.4%	2,368,572	2.0%	43,901	1.5%	5.9%
2017-18	54,250	0.6%	2,424,695	2.4%	44,695	1.8%	4.9%
2018-19	54,290	0.1%	2,506,335	3.4%	46,166	3.3%	4.6%
2019-20	54,515	0.4%	2,709,838	8.1%	49,708	7.7%	7.4%
2020-21	53,465	-1.9%	2,919,172	7.7%	52,306	5.2%	7.3%
2021-22	55,291	3.4%					7.3%

Note:

Bureau of Economic Analysis revised estimates for 2018-2020 included. Updated Nov 2021.

Sources:

¹ US Dept. of Commerce - Bureau of Economic Analysis

² Data not yet published.

COUNTY OF TUOLUMNE, CALIFORNIA

Principal Employers

June 30, 2022 and June 30, 2013

Schedule 16

Demographic and Economic Information

June 30, 2022			June 30, 2013		
Employer	Number of Employees	% of County	Employer	Number of Employees	% of County
Adventist Health Sonora	1,000-4,999	4.5% - 22.6%	Sierra Conservation Corrections Dept	1,000-4,999	3.8%-18.9%
Sierra Conservation Corrections Dept	1,000-4,999	4.5% - 22.6%	Sonora Regional Medical Center	1,000-4,999	3.8%-18.9%
Black Oak Casino	500-999	2.3% - 4.5%	Black Oak Casino	500-999	1.9% - 3.8%
Dodge Ridge Ski Resort	500-999	2.3% - 4.5%	Dodge Ridge Ski Resort	500-999	1.9% - 3.8%
Hetch Hetchy Project	250-499	1.1% - 2.3%	Wal-Mart	250-499	.9% - 1.9%
Wal-Mart	250-499	1.1% - 2.3%	Hetch Hetchy Water & Power	100-249	0.4% - .9%
ATCAA	100-249	.5% - 1.1%	US Forest Service	100-249	0.4% - .9%
Chicken Ranch Casino	100-249	.5% - 1.1%	Chicken Ranch Bingo & Casino	100-249	0.4% - .9%
Columbia College	100-249	.5% - 1.1%	Diestel Turkey Ranch	100-249	0.4% - .9%
Diestel Turkey Ranch	100-249	.5% - 1.1%	Kohl's Department Store	100-249	0.4% - .9%
Front Porch	100-249	.5% - 1.1%	Lowe's Home Improvement Center	100-249	0.4% - .9%
Hetch Hetchy Water & Power	100-249	.5% - 1.1%	Lair of the Golden Bear	100-249	0.4% - .9%
Jamestown School District	100-249	.5% - 1.1%	Sierra Pacific Industries	100-249	0.4% - .9%
Kohl's	100-249	.5% - 1.1%	Applebee's Neighborhood Grill	50-99	0.2% - 0.4%
Lair of the Golden Bear	100-249	.5% - 1.1%	Ken's Asphalt	50-99	0.2% - 0.4%
Lowe's Home Improvement Center	100-249	.5% - 1.1%	Moore Construction	50-99	0.2% - 0.4%
Pine Mountain Lake Association	100-249	.5% - 1.1%	Orchard Supply Hardware	50-99	0.2% - 0.4%
Safeway	100-249	.5% - 1.1%	Sierra Motors	50-99	0.2% - 0.4%
Sierra Pacific Industries	100-249	.5% - 1.1%	Twain Harte Market	50-99	0.2% - 0.4%
Sonora High School	100-249	.5% - 1.1%	Union Democrat	50-99	0.2% - 0.4%
Tuolumne Co Special Edu	100-249	.5% - 1.1%	Zephyr Whitwater Expeditions	50-99	0.2% - 0.4%
Tuolumne MeWuk Tribal Council	100-249	.5% - 1.1%	Bones Physical Therapy	20-49	.08%- .2%
Sonora School District	100-249	.5% - 1.1%	Donaldson Eye Care Assoc	20-49	.08%- .2%
Tuolumne County Special Ed	100-249	.5% - 1.1%	Leland High Sierra Snow Play	20-49	.08%- .2%
Tuolumne Mewuk Tribal Council	100-249	.5% - 1.1%	LK Lehman Trucking Inc	20-49	.08%- .2%

Total Workforce in Tuolumne County:

Year	Labor Force	Workers Employed
7/22	20,808	19,290
7/21	20,050	18,570
7/20	20,220	17,750
7/19	21,220	20,240
7/18	21,450	20,470
7/17	21,750	20,570
7/16	21,850	20,500
7/15	21,770	20,220
7/14	21,790	19,870
7/13	21,900	19,580

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									
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
General Government										
Assessor/Recorder	15.00	15.00	17.00	17.00	17.00	15.00	14.00	14.00	14.00	15.00
Auditor-Controller	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	12.00	12.00
Board of Supervisors	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	7.00
County Administrative Office	5.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00	5.00
County Counsel	5.00	4.00	5.00	5.00	5.00	5.00	6.00	5.00	6.00	6.00
Business Assistance and Innovation	-	-	-	-	-	-	-	1.00	1.00	1.00
Elections	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Employee Development & Recognition	-	-	-	-	-	-	-	-	-	1.00
Facilities Management	17.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	18.00	20.00
Human Resources	3.80	3.80	3.80	3.80	3.80	4.00	4.00	4.00	5.00	5.00
Information Technology	15.00	14.00	14.00	15.00	16.00	16.00	16.00	16.00	16.00	17.00
Master Stewardship Agreement	-	-	-	-	-	-	-	-	-	1.00
National Disaster Resiliency Grant	-	-	-	-	-	-	-	-	-	1.00
Office of Revenue Recovery	6.50	6.50	7.00	7.00	7.00	6.00	6.00	6.00	5.00	5.00
Radio Communications	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Treasurer/Tax Collector	4.00	4.00	4.00	4.00	4.50	4.50	4.00	4.00	5.00	5.00
Total General Government	92.30	89.30	92.80	95.80	97.30	94.50	94.00	94.00	97.00	104.00
Public Protection										
Agriculture Comm/Wts & Meas	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Animal Control	8.75	8.00	9.00	10.00	10.00	10.00	10.00	10.00	10.00	11.00
Community Development Dept	23.50	22.50	25.75	31.00	30.00	28.00	32.00	23.00	24.00	29.00
County Fire	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00
District Attorney	19.00	19.00	19.00	19.00	22.00	22.00	23.00	26.00	25.00	26.50
Office of Emergency Services	-	-	-	2.00	3.00	4.00	4.00	3.00	3.00	2.00
Probation	37.00	37.00	35.00	47.50	48.00	47.90	45.90	46.90	46.90	47.00
Public Defender	6.30	6.50	6.50	6.50	6.50	6.50	6.50	10.00	10.00	11.00
Sheriff/Coroner	126.00	127.50	129.50	134.00	134.00	132.00	132.00	145.00	144.00	148.00
Surveyor	2.00	2.00	2.00	-	-	-	-	-	-	-
Total Public Protection	229.55	229.50	234.75	258.00	261.50	258.40	261.40	271.90	270.90	283.50
Public Ways and Facilities										
Public Works Admin, Eng, Dev, Roads	43.00	42.00	44.00	44.00	39.00	40.00	45.00	49.00	48.00	48.00
Total Public Ways and Facilities	43.00	42.00	44.00	44.00	39.00	40.00	40.00	49.00	48.00	48.00
Health and Sanitation										
Air Pollution Control	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00
Behavioral Health	52.60	53.00	58.00	63.00	68.00	67.20	68.20	63.90	63.90	63.00
Environmental Health	-	-	-	-	-	-	-	-	-	-
Health, Tobacco Control, WIC	23.00	24.40	26.20	27.20	26.70	27.90	27.90	30.90	38.90	38.90
Homeless Advocacy & Outreach	-	-	-	-	-	-	-	1.00	1.00	2.00
Total Health and Sanitation	77.60	79.40	86.20	92.20	96.70	97.10	98.10	97.80	106.80	106.90
Public Assistance										
Social Services	107.00	110.60	108.60	109.80	112.80	109.30	103.50	107.50	112.50	114.50
Veterans	2.00	2.00	2.00	2.00	2.98	2.63	2.98	2.50	2.50	2.50
Total Public Assistance	109.00	112.60	110.60	111.80	115.78	111.93	106.48	110.00	115.00	117.00
Education										
Farm Advisor	-	-	-	-	-	-	-	-	-	-
Library	8.25	8.25	8.25	10.00	10.00	10.00	10.00	9.50	5.50	10.00
Total Education	8.25	8.25	8.25	10.00	10.00	10.00	10.00	9.50	5.50	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	6.80	7.20	7.20	7.80	7.80	7.80	7.80	8.00	8.00	8.00
Total Recreation & Cultural	9.80	10.20	10.20	10.80	10.80	10.80	10.80	11.00	11.00	11.00
Enterprises & Internal Service Funds										
Airports	3.50	3.50	3.50	3.50	4.00	4.00	4.00	4.00	4.00	4.00
Ambulance	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Fleet Services	7.00	7.00	7.00	7.00	7.00	7.00	5.00	5.00	5.00	5.00
Public Transportation	-	-	-	-	-	-	-	-	-	-
Purchasing	2.00	2.00	2.00	2.00	2.00	1.50	1.50	2.00	1.00	2.00
Solid Waste	3.00	3.00	3.00	3.00	4.00	4.00	5.00	5.00	5.00	5.00
Tuolumne General Medical Center	-	-	-	-	-	-	-	-	-	-
Total Enterprise & Internal	17.50	17.50	17.50	17.50	19.00	18.50	17.50	18.00	17.00	18.00
Grand Total	587.00	588.75	604.30	640.10	650.08	641.23	638.28	661.20	671.20	698.40

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									
	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14	2012-13
<u>General Government</u>										
Recorded documents - Assessor-Recorder	18,134	20,798	15,590	15,202	15,489	16,815	17,873	16,015	14,866	20,306
Fictitious Business Names - County Clerk		647	445	524	455	511	470	446	530	404
Number of registered voters - Elections		35,530	32,614	32,128	31,999	31,137	29,703	28,237	29,784	32,108
Applications received - Human Resources	3,085	4,066	4,872	4,491	3,984	3,556	3,055	3,391	2,217	2,441
Maintenance service requests received - Facilities Mgmt	6,430	5,113	5,161	3,992	3,442	3,414	3,713	3,681	3,173	3,195
<u>Public Protection</u>										
Misdemeanor cases filed - District Attorney	1,735	2,282	2,851	2,893	2,918	2,680	2,560	2,335	2,357	2,372
Felony cases filed - District Attorney	618	665	859	985	1,037	973	770	901	939	848
Arrests - Adults - Sheriff	3,980	3,793	4,419	4,878	5,831	5,084	4,816	4,707	4,204	4,173
Arrests - Juveniles - Sheriff		63	118	92	78	72	111	56	119	244
Average Daily Jail Population - Sheriff	117	104	143	143	146	145	146	144	139	136
Cases supervised - Probation - Adult		1,174	1,224	1,439	1,328	1,446	1,685	2,096	2,574	2,181
Cases supervised - Probation - AB-109		209	223	315	322	304	287	119	87	65
Cases supervised - Probation - Juvenile		15	178	107	87	159	212	121	43	102
Fire emergency responses - County Fire	1,978	1,711	1,658	1,602	1,790	1,452	1,683	1,346	701	587
EMS / Medical Aids - County Fire/CDF	4,520	3,758	4,201	4,196	4,567	4,870	5,157	5,537	5,743	5,812
Building permits issued - Community Development Dept	2,270	2,881	2,139	1,963	1,754	1,558	1,445	1,373	1,260	1,263
Received calls for response - Animal Control	4,003	3,824	3,818	3,452	3,338	3,196	3,044	2,651	2,787	2,617
<u>Public Ways & Facilities</u>										
Maintained road lanes (in miles/lanes)	609/1218	609/1218	610/1220	610/1220	610/1220	610/1220	610/1220	610/1220	607.5/1214	607.5/1214
Percent of roadway miles rehabilitated	1.00	2.00	2.00	2.00	2.0	-	1	19	-	-
Potholes repaired	1,000's	1,000's	1,000's	1,000's	1,000's	1,000's	1,000's	1,000's	1,000's	1,000's
<u>Health & Sanitation</u>										
Food inspections - Environmental Health	449	69	200	540	582	620	570	636	542	621
Unduplicated Open Clients served - Mental Health	1,434	1,579	1,653	1,780	2,013	1,958	1,973	2,041	1,925	1,800
Hazardous waste lbs accepted - Solid Waste	825,605	456,571	500,946	660,619	649,700	572,479	498,344	447,776	443,704	482,448
Hazardous waste lbs recycled - Solid Waste	587,510	390,731	471,349	609,630	599,293	530,921	454,863	396,542	391,247	422,697
<u>Public Assistance</u>										
Human Services										
Average Medi-Cal cases		7,325	6,543	6,677	6,739	7,015	7,014	6,325	4,188	3,063
Average CalFresh cases		2,922	2,973	2,749	2,752	3,072	3,237	3,094	2,962	2,903
Average General Assistance cases		1	5	3	5	5	3	2	3	3
Average CALWORKS cases		278	350	381	450	479	535	613	653	670
<u>Education</u>										
Library										
Number of library visitors	50,714	15,031	105,855	161,530	170,589	162,989	166,524	167,268	174,219	177,181
Number of registered card holders	31,966	30,899	30,354	29,456	34,671	33,400	32,372	31,366	30,472	27,878
Public internet sessions	7,322	854	10,681	22,257	25,496	26,732	34,550	33,748	33,864	42,122
<u>Recreation</u>										
Recreational registrations/participants	1,900	200	1,000	3,000	2,694	2,424	2,073	2,065	1,850	4,300 *

* Estimated

Source: Various County Departments

COUNTY OF TUOLUMNE, CALIFORNIA

Capital Asset Statistics by Function

Last Ten Fiscal Years

Schedule 19

Operating Information

Function	Fiscal Year									
	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14	2012-13
<u>General Government</u>										
Administration Buildings	6	4	4	4	4	4	4	4	4	4
Vehicles	36	33	31	31	33	33	33	30	31	35
<u>Public Protection</u>										
Administration buildings	9	9	9	9	9	9	9	9	9	9
Jail and detention facilities	2	2	2	2	2	2	1	1	1	1
Sheriff sub-stations	3	5	5	5	5	5	5	5	5	5
Patrol boats	9	9	9	9	9	8	8	7	7	8
Vehicles/Patrol cars	177	184	170	169	177	177	176	177	177	175
Fire stations	11	11	11	12	11	14	14	14	14	14
Fire engines	20	20	20	19	19	18	18	20	19	19
<u>Public Ways & Facilities</u>										
Administration buildings	1	1	1	1	1	1	1	1	1	1
Maintenance buildings	5	5	5	5	5	5	5	5	5	5
Bridges	54	54	54	54	54	53	53	53	53	53
Roads (miles)	609	609	610	610	610	610	610	610	608	608
Traffic Signals	23	23	23	24	23	21	21	20	20	20
Heavy Equipment	49	49	48	49	49	49	48	43	45	50
Vehicles	61	61	61	61	58	61	61	62	63	67
<u>Health & Sanitation</u>										
Administration buildings	3	3	3	3	3	3	3	3	3	3
Medical Facility	0	0	0	0	0	0	0	0	0	0
Hazardous Waste Facilities	3	3	3	3	3	3	3	3	3	3
Vehicles	32	33	32	31	32	29	29	27	25	29
<u>Public Assistance</u>										
Administration buildings	1	1	1	1	1	1	1	1	1	1
Vehicles	33	34	33	32	32	32	30	28	30	33
<u>Education</u>										
Libraries - main	1	1	1	1	1	1	1	1	1	1
Libraries - branches	3	3	3	3	3	3	3	3	3	3
Vehicles	2	3	3	3	3	3	3	3	3	3
<u>Recreation</u>										
Administration buildings	5	5	5	5	5	5	5	5	5	5
Sports fields	16	16	15	15	15	9	9	9	9	9
Vehicles	11	13	14	13	13	14	9	9	9	9

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



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