

COUNTY OF MARIPOSA, CALIFORNIA



**FINANCIAL STATEMENTS
TOGETHER WITH
INDEPENDENT AUDITORS' REPORT
FOR THE YEAR ENDED
JUNE 30, 2009**

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COUNTY OF MARIPOSA, CALIFORNIA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2009

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INTRODUCTORY SECTION

-
- **County Elected and Appointed Officials**

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**COUNTY OF MARIPOSA, CALIFORNIA
COUNTY OFFICIALS
FOR THE YEAR ENDED JUNE 30, 2009**

ELECTED OFFICIALS

Supervisor, District 1	Brad Aborn
Supervisor, District 2	Lyle Turpin
Supervisor, District 3	Janet Bibby
Supervisor, District 4	Kevin Cann
Supervisor, District 5	Jim Allen
Assessor/Recorder	Becky Crafts
Auditor-Controller	Christopher Ebie
District Attorney	Bob Brown
Sheriff/Coroner/Public Administrator	Brian Muller
Superior Court Judge	Wayne R. Parrish
Superior Court Judge	F. Dana Walton
Treasurer/Tax Collector/Clerk	Keith Williams

DEPARTMENT DIRECTORS/ADMINISTRATORS

Administrative Officer	Richard J. Benson
Agricultural Commissioner	Kathleen Boze
Building Department Director	Vacant
Chief Probation Officer	Gail Neal
Child Support Services	Debra A. Walton
Community Services Director	Mary Williams
County Counsel	Steven W. Dahlem
County Librarian	Vacant
Farm Advisor	Maxwell Norton
Fire Chief/Emergency Planning Coordinator	James Wilson
Human Services Director	James Rydingsword
Planning Director	Kris Schenk
Public Health Officer	Charles Mosher, MD
Public Works Director	Dana Hertfelder
Technical Services Director	Rick Peresan

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FINANCIAL SECTION

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- **Independent Auditor's Report**
 - **Management's Discussion and Analysis**
 - **Basic Financial Statements**
 - **Required Supplementary Information**
 - **Combining Nonmajor Fund Statements**

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INDEPENDENT AUDITOR'S REPORT

To The Board of Supervisors and the Grand Jury
County of Mariposa
Mariposa, California

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Mariposa, California (County), as of and for the year ended June 30, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

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

In accordance with Government Auditing Standards, we have also issued our report dated December 31, 2009, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis, the Schedule of Funding Progress, and the Budgetary Comparison Schedules, as listed in the table of contents are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, the combining nonmajor fund financial statements and the separately issued Financial Data Schedule are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining nonmajor fund financial statements and the Financial Data Schedule have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.


Smith & Newell CPA's
Yuba City, California
December 31, 2009

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MANAGEMENT'S DISCUSSION AND ANALYSIS
(Unaudited)

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Management Discussion and Analysis

June 30, 2009

This section of the Mariposa County Annual Financial Report presents a discussion and analysis of the County's financial performance during the fiscal year ended June 30, 2009. Please read it in conjunction with the County's basic financial statements following this section.

Mariposa County is an agency of the Commonwealth of California and is governed by the Mariposa County Board of Supervisors.

Mariposa County provides various governmental services including public protection, public ways and road construction, building permits, public health, public assistance, planning, solid waste facilities, airport, library and parks. There are also eleven special districts governed by the Board of Supervisors providing lighting, sewer, water and parking services.

FINANCIAL HIGHLIGHTS

- The assets of the County exceeded liabilities at the close of the fiscal year by \$61,003,764. Of this amount, \$5,022,538 represents unrestricted net assets that may be used to meet ongoing obligations of citizens and creditors. \$10,871,749 is restricted for specific purposes and \$45,109,477 is invested in capital assets, net of related debt.
- The government's total assets decreased by \$924,256. This decrease is mostly attributable to Business-Type Activities. Expenditures outpaced program revenues during the fiscal year in all business-type activities.
- As of June 30, 2009 the County's governmental funds reported combined ending fund balances of \$18,097,744, a decrease of \$420,108/ The total undesignated fund balances of all governmental funds are \$12,056,338. The fund balance of the County general fund at June 30th was \$7,225,995. Of this amount, \$2,539,598 is undesignated and available as a financial resource for next year's budget.
- The County's total long-term liabilities for Governmental and Business-type activities are \$24,010,431, an increase of \$6,501,658 in comparison with the prior year. The increase resulted primarily from the lease-purchase of fire trucks consisting of eleven contender pumpers and four water tenders (\$4,137,018), the recognition of Other Post Employment Benefits (\$2,936,840) and a Caterpillar 816F2 for the Solid Waste Division. Amounts due within one year for both Governmental and Business-Type activities are \$1,631,832.
- The County has maintained a general reserve of \$2,312,417 under Government Code 29085 and 29086. This represents 4.98% of the 2008-09 general fund adopted budget.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to Mariposa County's basic financial statements. Mariposa County's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

STATEMENT OF NET ASSETS

The Statement of Net Assets presents information on all of the county's assets and liabilities, with the difference between the two reported as net assets. Increases and decreases in net assets may serve as a useful indicator of whether or not the financial position of the County is improving or deteriorating. The statement of net assets also provides information on unrestricted and restricted net assets and net assets invested in capital assets, net of related debt.

SUMMARY OF THE STATEMENT OF NET ASSETS

	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
Current Assets	\$ 26,669,501	\$ 26,402,051	\$ 1,058,706	\$ 1,397,827
Non-Current Assets	50,152,404	44,799,629	13,526,781	13,852,221
Total Assets	76,821,905	71,201,680	14,585,487	15,250,048
Current Liabilities	7,757,537	7,959,371	267,492	323,824
Non-Current Liabilities	16,329,365	10,774,955	6,049,234	5,465,557
Total Liabilities	24,086,902	18,734,326	6,316,726	5,789,381
Net Assets	<u>\$ 52,735,003</u>	<u>\$ 52,467,354</u>	<u>\$ 8,268,761</u>	<u>\$ 9,460,667</u>

NET ASSETS

Net assets represent the residual interest in the county's assets after liabilities are deducted. The County's net assets at June 30, 2009, are summarized as follows:

NET ASSETS

	<u>2009</u>	<u>2008</u>
Invested in capital assets, net of related debt	\$ 45,109,477	\$ 44,260,487
Restricted:		
Debt Service	1,369,131	886,368
Capital Projects	1,609,135	1,261,882
Grants, Taxes and Fees	7,893,483	7,514,791
Unrestricted	5,022,538	8,004,493
Total Net Assets	<u>\$ 61,003,764</u>	<u>\$ 61,928,021</u>

CHANGES IN NET ASSETS AS OF JUNE 30

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Revenues						
Program Revenues:						
Charges for services	\$ 5,082,814	\$ 4,257,641	\$ 2,289,422	\$ 2,544,623	\$ 7,372,236	\$ 6,802,264
Operating grants and contributions	23,567,581	22,342,503	144,673	172,500	23,712,254	22,515,003
Capital grants and contributions	165,515	463,230	-	-	165,515	463,230
General revenues:						
Transient occupancy taxes	9,683,077	10,331,070	-	-	9,683,077	10,331,070
Sales and use taxes	3,603,569	3,894,818	-	-	3,603,569	3,894,818
Property taxes	7,514,957	7,315,689	-	-	7,514,957	7,315,689
Property transfer taxes	72,442	96,674	-	-	72,442	96,674
Franchise taxes	175,052	162,111	-	-	175,052	162,111
Timber yield taxes	2,827	6,067	-	-	2,827	6,067
Grants and contributions-unrestricted	810,022	506,425	-	-	810,022	506,425
Tobacco settlement	208,086	189,368	-	-	208,086	189,368
Interest and investment earnings	497,517	835,277	98,601	76,708	596,118	911,985
Miscellaneous	591,961	698,130	266,083	190,185	858,044	888,315
Total revenues	<u>51,975,420</u>	<u>51,099,003</u>	<u>2,798,779</u>	<u>2,984,016</u>	<u>54,774,199</u>	<u>54,083,019</u>
Expenses						
General government	8,393,620	7,759,847	-	-	8,393,620	7,759,847
Public protection	17,547,022	15,471,510	-	-	17,547,022	15,471,510
Health and welfare	5,174,735	4,570,387	-	-	5,174,735	4,570,387
Public assistance	11,494,851	10,107,854	-	-	11,494,851	10,107,854
Education	680,659	597,629	-	-	680,659	597,629
Culture and recreation	493,724	433,943	-	-	493,724	433,943
Public ways and facilities	7,345,356	6,600,892	-	-	7,345,356	6,600,892
Solid waste	-	-	2,590,273	2,474,467	2,590,273	2,474,467
Airport	-	-	622,203	354,720	622,203	354,720
Building permits	-	-	671,771	677,177	671,771	677,177
Transit	-	-	250,031	248,021	250,031	248,021
Interest on long-term debt	434,210	403,740	-	-	434,210	403,740
Total expenses	<u>51,564,177</u>	<u>45,945,802</u>	<u>4,134,278</u>	<u>3,754,385</u>	<u>55,698,455</u>	<u>49,700,187</u>
Excess before transfers	411,243	5,153,201	(1,335,499)	(770,369)	(924,256)	4,382,832
Transfers	(285,267)	(5,381,455)	285,267	5,381,455	-	-
Change in net assets	<u>125,976</u>	<u>(228,254)</u>	<u>(1,050,232)</u>	<u>4,611,086</u>	<u>(924,256)</u>	<u>4,382,832</u>
Net assets - July 1	52,410,995	51,694,565	9,517,025	4,849,581	61,928,020	56,544,146
Prior period adjustment	198,032	1,001,243	(198,032)	-	-	1,001,243
Net assets - July 1, restated	<u>52,609,027</u>	<u>52,695,808</u>	<u>9,318,993</u>	<u>4,849,581</u>	<u>61,928,020</u>	<u>57,545,389</u>
Net assets - June 30	<u>\$ 52,735,003</u>	<u>\$ 52,467,554</u>	<u>\$ 8,268,761</u>	<u>\$ 9,460,667</u>	<u>\$ 61,003,764</u>	<u>\$ 61,928,221</u>

CAPITAL ASSETS

At June 30, 2009, governmental activities capital assets increase was due primarily to construction in progress additions. The main construction in progress is the work performed on the lease-purchase of eleven fire trucks. In addition, work in progress was also performed on the airport project and the road work projects.

LONG TERM DEBT

Information on long term liabilities for Mariposa County is as follows:

	Balance June 30, 2008	Additions	Retirements	Adjustments	Balance June 30, 2009	Term	Term Remaining
Governmental Activities							
<u>Certificates of Participation</u>							
Government Center	\$ 1,692,000	\$ -	\$ 134,000	\$ -	\$ 1,558,000	20	9
<u>Bonds</u>							
Yosemite West Wastewater Treatment							
Assessment Bonds Series 2004-A	2,600,000	-	32,000	-	2,568,000	40	35
Assessment Bonds-Series 2004-B	367,000	-	4,000	-	363,000	40	35
Lake Don Pedro Wastewater Treatment							
Assessment Bonds Series 2006-A	4,440,000	-	67,000	-	4,373,000	40	38
Assessment Bonds-Series 2007	970,609	229,391	176,551	-	1,023,449	40	38
<u>Loans</u>							
Airport Hangar Construction	198,032	-	-	(198,032)	-		
<u>Capital Leases</u>							
Capital Lease-Fire Trucks CSA#3	19,199	4,137,018	19,199	-	4,137,018	15	15
Compensated Absences	1,677,437	992,373	791,289	-	1,878,521		
Net OPEB Obligation	-	2,785,618	858,738	-	1,926,880		
Total Governmental Activities	<u>\$ 11,964,277</u>	<u>\$ 8,144,400</u>	<u>\$ 2,082,777</u>	<u>\$ (198,032)</u>	<u>\$ 17,827,868</u>		
Business-Type Activities							
<u>Certificates of Participation</u>							
Composting Facility (Solid Waste)	\$ 3,062,000	\$ -	\$ 37,000	\$ -	\$ 3,025,000	40	34
<u>Loans</u>							
Airport-Hangar Construction	-	-	32,655	198,035	165,380	17	10
Closure/Post Closure (Solid Waste)	2,384,011	48,669	-	-	2,432,680		
<u>Capital Leases</u>							
Solid Waste-Caterpillar 816F2	-	384,911	48,403	-	336,508	10	9
Solid Waste-2006 Kenworth T-800 Truck	57,513	-	10,409	-	47,104	7	4
Compensated Absences	40,972	45,316	33,861	-	52,427		
Net OPEB Obligation	-	151,222	27,758	-	123,464		
Total Business-Type Activities	<u>\$ 5,544,496</u>	<u>\$ 630,118</u>	<u>\$ 190,086</u>	<u>\$ 198,035</u>	<u>\$ 6,182,563</u>		

GOVERNMENTAL FUNDS

SUMMARY OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	<u>2009</u>	<u>2008</u>
Total Revenues	\$ 51,792,483	\$ 50,797,903
Total Expenditures	56,290,167	51,830,933
Excess of Revenues over Expenditures	(4,497,684)	(1,033,030)
Other Financing Sources (Uses)	4,077,576	485,747
Beginning Fund Balance	18,517,852	19,121,493
Ending Fund Balance	18,097,744	18,574,210
Net Change in Fund Balance	\$ (420,108)	\$ (547,283)

STATEMENT OF REVENUES

Taxes	\$ 9,255,078	\$ 9,117,036
Transient Occupancy	9,683,077	10,331,070
Licenses and Permits	180,127	167,092
Fines and Forfeitures	470,141	361,298
Use of Money and Property	407,143	730,154
Intergovernmental	26,587,976	25,487,817
Charges for Services	4,605,860	3,892,355
Other Revenues	603,081	711,081
Total Revenues	\$ 51,792,483	\$ 50,797,903

SUMMARY OF EXPENSES

General government	\$ 7,992,017	\$ 7,695,721
Public Protection	17,117,297	16,082,183
Health and Welfare	4,980,723	4,592,996
Public Assistance	11,024,592	10,078,428
Education	606,912	557,795
Culture and Recreation	313,989	301,395
Public Ways and Facilities	6,566,781	6,137,921
Debt Service		
Principal	413,551	282,794
Interest	434,210	403,740
Capital Outlay	6,840,095	5,697,960
Total Expenditures	\$ 56,290,167	\$ 51,830,933

ECONOMIC OUTLOOK AND FUTURE YEAR'S BUDGETS

The turmoil in the national and local economies continues to affect most public agencies in California including Mariposa County. A large percentage of our local revenues are generated through tourism and fortunately we have not experienced the downturn as severely as other parts of the State. Nevertheless, Mariposa County has experienced a restricted economy. Most tax revenues are flat or slightly decreasing as we enter into the next fiscal year. Property values continue to decline and it is probable we may be required to apply a negative secured tax roll factor of about ¼ of 1 percent in 2010-11. Business-type activities, such as Solid Waste and Building Permits have experienced a downturn in revenues placing financial constraints in these areas.

Retirement costs continue to represent a financial drain on the county. Retirement is provided through CalPERS, a public retirement system that has incurred heavy investment losses recently. This has an effect on the retirement rates. The retirement rates increased only slightly for 2009-10 but future years are anticipated to increase. The county offers medical insurance as the only Other Post Employment Benefit. This is another significant ongoing cost that is borne of the county. This cost eventually should subside in future years as the county has implemented a 20 year vesting requirement to receive the full contribution towards this benefit.

Yosemite National Park is primarily located in Mariposa County. This provides Transient Occupancy Tax that is nearly double what the county receives in property taxes. Visitation to Yosemite has been excellent through the economic downturn. This has continued to provide stability to our largest source of tax revenue.

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 government's finances. Questions concerning this report or requests for additional information should be directed to the Mariposa County Auditor's Office, P.O. Box 729, Mariposa, California 95338-0729.

BASIC FINANCIAL STATEMENTS
Government-Wide Financial Statements

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

ASSETS	Governmental Activities	Business-Type Activities	Total
Cash and investments	\$ 21,042,838	\$ 1,038,024	\$ 22,080,862
Cash with fiscal agent	168,203	-	168,203
Accounts receivable	2,059,321	324,617	2,383,938
Taxes receivable	2,537,150	-	2,537,150
Due from other agencies	19,637	-	19,637
Internal balances	317,758	(317,758)	-
Prepaid costs	104,216	5,353	109,569
Inventory	420,378	8,470	428,848
Loans receivable	973,249	-	973,249
Capital assets:			
Non depreciable	14,763,177	96,157	14,859,334
Depreciable, net	34,415,978	13,430,624	47,846,602
Total capital assets	<u>49,179,155</u>	<u>13,526,781</u>	<u>62,705,936</u>
Total Assets	<u>76,821,905</u>	<u>14,585,487</u>	<u>91,407,392</u>
LIABILITIES			
Accounts payable	920,284	46,937	967,221
Accrued salaries and benefits	1,162,301	-	1,162,301
Accrued claims liability	3,304,000	-	3,304,000
Unearned revenue	872,449	87,226	959,675
Long-term liabilities:			
Due within one year	1,498,503	133,329	1,631,832
Due in more than one year	16,329,365	6,049,234	22,378,599
Total Liabilities	<u>24,086,902</u>	<u>6,316,726</u>	<u>30,403,628</u>
NET ASSETS			
Invested in capital assets, net of related debt	35,156,688	9,952,789	45,109,477
Restricted for:			
Debt service	1,369,131	-	1,369,131
Capital projects	1,609,135	-	1,609,135
Grants, taxes, and fees	7,893,483	-	7,893,483
Unrestricted	6,706,566	(1,684,028)	5,022,538
Total Net Assets	<u>\$ 52,735,003</u>	<u>\$ 8,268,761</u>	<u>\$ 61,003,764</u>

The notes to the basic financial statements are an integral part of this statement.

COUNTY OF MARIPOSA, CALIFORNIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2009

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government	\$ 8,393,620	\$ 1,949,870	\$ 673,094	\$ 20,069
Public protection	17,547,022	1,384,434	4,253,188	-
Health and welfare	5,174,735	220,887	3,376,416	-
Public assistance	11,494,851	280	9,280,088	-
Education	680,659	19,004	11,267	-
Culture and recreation	493,724	25,426	-	-
Public ways and facilities	7,345,356	1,482,913	5,973,528	145,446
Interest on long-term debt	434,210	-	-	-
Total Governmental Activities	51,564,177	5,082,814	23,567,581	165,515
Business-type activities:				
Solid waste	2,590,273	1,919,613	10,000	-
Airport	622,203	-	25,000	-
Building permits	671,771	344,983	-	-
Transit	250,031	24,826	109,673	-
Total Business-type Activities	4,134,278	2,289,422	144,673	-
Total	\$ 55,698,455	\$ 7,372,236	\$ 23,712,254	\$ 165,515

General revenues:

Taxes:

- Transient occupancy taxes
- Sales and use taxes
- Property taxes
- Property transfer taxes
- Franchise taxes
- Timber yield taxes
- Grants and contributions - unrestricted
- Tobacco settlement
- Interest and investment earnings
- Miscellaneous

Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets - Beginning

Prior period adjustment

Net Assets - Beginning, Restated

Net Assets - Ending

The notes to the basic financial statements are an integral part of this statement.

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

Governmental Activities	Business- Type Activities	Total
\$ (5,750,587)	\$ -	\$ (5,750,587)
(11,909,400)	-	(11,909,400)
(1,577,432)	-	(1,577,432)
(2,214,483)	-	(2,214,483)
(650,388)	-	(650,388)
(468,298)	-	(468,298)
256,531	-	256,531
(434,210)	-	(434,210)
<u>(22,748,267)</u>	<u>-</u>	<u>(22,748,267)</u>
-	(660,660)	(660,660)
-	(597,203)	(597,203)
-	(326,788)	(326,788)
-	(115,532)	(115,532)
<u>-</u>	<u>(1,700,183)</u>	<u>(1,700,183)</u>
<u>(22,748,267)</u>	<u>(1,700,183)</u>	<u>(24,448,450)</u>
9,683,077	-	9,683,077
3,603,569	-	3,603,569
7,514,957	-	7,514,957
72,442	-	72,442
175,052	-	175,052
2,827	-	2,827
810,022	-	810,022
208,086	-	208,086
497,517	98,601	596,118
591,961	266,083	858,044
(285,267)	285,267	-
<u>22,874,243</u>	<u>649,951</u>	<u>23,524,194</u>
<u>125,976</u>	<u>(1,050,232)</u>	<u>(924,256)</u>
52,410,995	9,517,025	61,928,020
<u>198,032</u>	<u>(198,032)</u>	<u>-</u>
<u>52,609,027</u>	<u>9,318,993</u>	<u>61,928,020</u>
<u>\$ 52,735,003</u>	<u>\$ 8,268,761</u>	<u>\$ 61,003,764</u>

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BASIC FINANCIAL STATEMENTS
Fund Financial Statements

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COUNTY OF MARIPOSA, CALIFORNIA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2009

	General Fund	Road	Water Agency	Assistance	Other Governmental Funds
<u>ASSETS</u>					
Cash and investments	\$ 4,995,314	\$ 2,493,895	\$ 318,026	\$ -	\$ 8,683,889
Cash with fiscal agent	103,203	-	-	-	-
Accounts receivable	582,369	208,917	-	316,120	311,350
Taxes receivable	2,155,824	-	-	-	381,326
Due from other funds	1,812,923	-	-	-	-
Prepaid costs	76,492	-	-	-	10,931
Inventory	-	86,145	-	-	7,003
Advances to other funds	170,980	-	657,500	-	-
Loans receivable	-	-	973,249	-	-
Total Assets	\$ 9,897,105	\$ 2,788,957	\$ 1,948,775	\$ 316,120	\$ 9,394,499
<u>LIABILITIES AND FUND BALANCES</u>					
LIABILITIES					
Accounts payable	\$ 636,360	\$ 57,918	\$ 48	\$ -	\$ 165,166
Accrued salaries and benefits	1,162,301	-	-	-	-
Due to other funds	-	-	-	1,029,603	552,638
Deferred revenue	-	-	973,249	-	-
Unearned revenue	872,449	-	-	-	-
Advances from other funds	-	-	-	-	797,980
Total Liabilities	2,671,110	57,918	973,297	1,029,603	1,515,784
FUND BALANCES					
Reserved for:					
Long term receivables	170,980	-	657,500	-	-
Inventory	-	86,145	-	-	7,003
Debt service	-	-	-	-	344,440
Unreserved, reported in:					
General					
Designated	4,515,417	-	-	-	-
Undesignated	2,539,598	-	-	-	-
Special revenue funds					
Designated	-	-	-	-	259,921
Undesignated	-	2,644,894	317,978	(713,483)	4,633,525
Debt service funds					
Undesignated	-	-	-	-	1,024,691
Capital projects funds					
Undesignated	-	-	-	-	1,609,135
Total Fund Balances	7,225,995	2,731,039	975,478	(713,483)	7,878,715
Total Liabilities and Fund Balances	\$ 9,897,105	\$ 2,788,957	\$ 1,948,775	\$ 316,120	\$ 9,394,499

The notes to the basic financial statements are an integral part of this statement.

Total

\$ 16,491,124
103,203
1,418,756
2,537,150
1,812,923
87,423
93,148
828,480
973,249

\$ 24,345,456

\$ 859,492
1,162,301
1,582,241
973,249
872,449
797,980

6,247,712

828,480
93,148
344,440

4,515,417
2,539,598

259,921
6,882,914

1,024,691

1,609,135

18,097,744

\$ 24,345,456

COUNTY OF MARIPOSA, CALIFORNIA
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCES
TO THE GOVERNMENT-WIDE STATEMENT OF
NET ASSETS - GOVERNMENTAL ACTIVITIES
JUNE 30, 2009

Total Fund Balance - Total Governmental Funds	\$ 18,097,744
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds balance sheets.	45,856,447
Other long term assets are not available to pay for current period expenditures and therefore, are not reported in the funds or are reported as deferred in the governmental funds.	
Accounts receivable	639,150
Deferred revenue	973,249
Certain liabilities are not due and payable in the current period and therefore, are not reported in the governmental funds.	
Certificates of participation	(1,558,000)
Bonds payable	(8,327,449)
Capital leases	(4,137,018)
Compensated absences	(1,851,582)
Net OPEB obligation	(1,878,254)
Internal service funds are used by management to charge the cost of certain activities, such as insurance and equipment maintenance and operations, to individual funds. The assets and liabilities of the internal service funds must be added to the statement of net assets.	
	4,920,716
Net Assets of Governmental Activities	\$ 52,735,003

The notes to the basic financial statements are an integral part of this statement.

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

	<u>General Fund</u>	<u>Road</u>	<u>Water Agency</u>	<u>Assistance</u>	<u>Other Governmental Funds</u>
<u>REVENUES</u>					
Taxes	\$ 18,617,978	\$ -	\$ -	\$ -	\$ 320,177
Licenses and permits	180,127	-	-	-	-
Fines and forfeitures	68,497	144,447	-	-	257,197
Use of money and property	208,666	28,104	7,196	-	163,177
Intergovernmental	6,558,764	5,022,181	-	6,013,030	8,994,001
Charges for services	2,609,890	162,385	-	-	1,833,585
Other revenues	273,583	22,256	111,762	-	195,480
Total Revenues	28,517,505	5,379,373	118,958	6,013,030	11,763,617
<u>EXPENDITURES</u>					
Current:					
General government	7,774,365	-	-	-	217,652
Public protection	16,607,239	-	-	-	510,058
Health and welfare	4,420,849	-	-	-	559,874
Public assistance	8,163,074	-	-	-	2,861,518
Education	606,912	-	-	-	-
Culture and recreation	313,989	-	-	-	-
Public ways and facilities	970,237	4,670,542	31,671	-	894,331
Debt service:					
Principal	-	-	-	-	413,551
Interest and other charges	-	-	-	-	434,210
Capital outlay	4,641,751	1,712,497	-	-	485,847
Total Expenditures	43,498,416	6,383,039	31,671	-	6,377,041
Excess of Revenues Over (Under) Expenditures	(14,980,911)	(1,003,666)	87,287	6,013,030	5,386,576
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers in	11,619,510	1,964,952	-	-	1,435,858
Transfers out	(2,460,791)	(13,592)	(18,000)	(6,290,164)	(6,526,606)
Issuance of debt	4,137,018	-	-	-	229,391
Total Other Financing Sources (Uses)	13,295,737	1,951,360	(18,000)	(6,290,164)	(4,861,357)
Net Change in Fund Balances	(1,685,174)	947,694	69,287	(277,134)	525,219
Fund Balances - Beginning	8,911,169	1,783,345	906,191	(436,349)	7,353,496
Fund Balances - Ending	\$ 7,225,995	\$ 2,731,039	\$ 975,478	\$ (713,483)	\$ 7,878,715

The notes to the basic financial statements are an integral part of this statement.

Total

\$ 18,938,155
180,127
470,141
407,143
26,587,976
4,605,860
603,081

51,792,483

7,992,017
17,117,297
4,980,723
11,024,592
606,912
313,989
6,566,781

413,551
434,210
6,840,095

56,290,167

(4,497,684)

15,020,320
(15,309,153)
4,366,409

4,077,576

(420,108)

18,517,852

\$ 18,097,744

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

Net Change in Fund Balances - Total Governmental Funds \$ (420,108)

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Expenditures for capital outlay	6,840,095
Depreciation expense	(1,454,608)
Various adjustments affecting capital assets (including sales, trade-ins, and developer contributions)	12,069

Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.

Principal retirements	413,551
Proceeds from issuance of debt	(4,366,409)

Some revenues reported in the statement of activities will not be collected for several months after the County's year end and do not provide current financial resources and therefore are not reported as revenues in the governmental funds.

Change in accounts receivable	82,012
Change in deferred revenue	(11,761)

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 the governmental funds.

Change in compensated absences	(196,334)
Change in net OPEB obligation	(1,878,254)

Internal service funds are used by management to charge the cost of certain activities, such as insurance and equipment maintenance and operations, to individual funds. The net revenue (expense) of certain internal service funds is reported with governmental activities

1,105,723

Change in Net Assets of Governmental Activities \$ 125,976

The notes to the basic financial statements are an integral part of this statement.

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

	Business-type Activities Enterprise Funds			
	Solid Waste Operations	Solid Waste Closure	Airport	Other Enterprise Funds
ASSETS				
Current Assets:				
Cash and investments	\$ 500	\$ 782,850	\$ 131,509	\$ 123,165
Cash with fiscal agent	-	-	-	-
Accounts receivable	305,711	-	18,681	225
Prepaid costs	5,000	-	-	353
Inventory	-	-	8,470	-
Advances to other funds	-	-	-	-
Total Current Assets	311,211	782,850	158,660	123,743
Noncurrent Assets:				
Capital assets:				
Non depreciable	40,500	-	55,657	-
Depreciable, net	8,577,851	-	4,774,240	78,533
Total Noncurrent Assets	8,618,351	-	4,829,897	78,533
Total Assets	8,929,562	782,850	4,988,557	202,276
LIABILITIES				
Current Liabilities:				
Accounts payable	41,785	-	1,275	3,877
Due to other funds	110,057	-	-	100,988
Unearned revenue	-	-	-	87,226
Compensated absences	22,776	-	4,821	12,136
Advances from other funds	106,713	-	-	-
Certificates of participation	39,000	-	-	-
Loans	-	-	13,760	-
Capital lease payable	40,836	-	-	-
Estimated claims liability	-	-	-	-
Total Current Liabilities	361,167	-	19,856	204,227
Noncurrent Liabilities:				
Compensated absences	-	-	4,700	7,994
Certificates of participation	2,986,000	-	-	-
Loans	-	-	151,620	-
Capital lease payable	342,776	-	-	-
Closure/postclosure liability	-	2,432,680	-	-
Net OPEB obligation	66,658	-	14,311	42,495
Total Noncurrent Liabilities	3,395,434	2,432,680	170,631	50,489
Total Liabilities	3,756,601	2,432,680	190,487	254,716
NET ASSETS				
Invested in capital assets, net of related debt	5,209,739	-	4,664,517	78,533
Unrestricted	(36,778)	(1,649,830)	133,553	(130,973)
Total Net Assets	\$ 5,172,961	\$ (1,649,830)	\$ 4,798,070	\$ (52,440)

The notes to the basic financial statements are an integral part of this statement.

<u>Totals</u>	<u>Governmental Activities Internal Service Funds</u>
\$ 1,038,024	\$ 4,551,714
-	65,000
324,617	1,415
5,353	16,793
8,470	327,230
-	76,213
<u>1,376,464</u>	<u>5,038,365</u>
96,157	-
<u>13,430,624</u>	<u>3,322,708</u>
<u>13,526,781</u>	<u>3,322,708</u>
<u>14,903,245</u>	<u>8,361,073</u>
46,937	60,792
211,045	-
87,226	-
39,733	15,585
106,713	-
39,000	-
13,760	-
40,836	-
-	3,304,000
<u>585,250</u>	<u>3,380,377</u>
12,694	11,354
2,986,000	-
151,620	-
342,776	-
2,432,680	-
123,464	48,626
<u>6,049,234</u>	<u>59,980</u>
<u>6,634,484</u>	<u>3,440,357</u>
9,952,789	3,322,708
(1,684,028)	1,598,008
<u>\$ 8,268,761</u>	<u>\$ 4,920,716</u>

COUNTY OF MARIPOSA, CALIFORNIA
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET ASSETS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2009

	Business-type Activities Enterprise Funds			Other Enterprise Funds
	Solid Waste Operations	Solid Waste Closure	Airport	
<u>OPERATING REVENUES</u>				
Charges for services	\$ 1,919,613	\$ -	\$ -	\$ 369,809
Other revenues	40,801	50,044	167,700	7,538
Total Operating Revenues	<u>1,960,414</u>	<u>50,044</u>	<u>167,700</u>	<u>377,347</u>
<u>OPERATING EXPENSES</u>				
Salaries and benefits	802,236	-	148,917	662,620
Services and supplies	1,186,858	48,669	188,505	237,667
Insurance claims and adjustments	-	-	-	-
Depreciation	417,328	-	275,155	21,515
Total Operating Expenses	<u>2,406,422</u>	<u>48,669</u>	<u>612,577</u>	<u>921,802</u>
Operating Income (Loss)	<u>(446,008)</u>	<u>1,375</u>	<u>(444,877)</u>	<u>(544,455)</u>
<u>NON-OPERATING REVENUES (EXPENSES)</u>				
Intergovernmental	10,000	-	25,000	109,673
Interest income	2,207	17,679	73,742	4,973
Interest expense	(135,182)	-	(9,626)	-
Total Non-Operating Revenues (Expenses)	<u>(122,975)</u>	<u>17,679</u>	<u>89,116</u>	<u>114,646</u>
Income (Loss) Before Transfers	<u>(568,983)</u>	<u>19,054</u>	<u>(355,761)</u>	<u>(429,809)</u>
Transfers in	42,968	-	185,267	100,000
Transfers out	-	-	-	(42,968)
Change in Net Assets	<u>(526,015)</u>	<u>19,054</u>	<u>(170,494)</u>	<u>(372,777)</u>
Total Net Assets - Beginning	5,698,976	(1,668,884)	5,166,596	320,337
Prior period adjustment	-	-	(198,032)	-
Total Net Assets - Beginning, Adjusted	<u>5,698,976</u>	<u>(1,668,884)</u>	<u>4,968,564</u>	<u>320,337</u>
Total Net Assets - Ending	<u>\$ 5,172,961</u>	<u>\$ (1,649,830)</u>	<u>\$ 4,798,070</u>	<u>\$ (52,440)</u>

The notes to the basic financial statements are an integral part of this statement.

<u>Totals</u>	<u>Governmental Activities Internal Service Funds</u>
\$ 2,289,422	\$ 4,461,786
266,083	201,000
<u>2,555,505</u>	<u>4,662,786</u>
1,613,773	613,670
1,661,699	1,497,504
-	911,737
<u>713,998</u>	<u>702,862</u>
<u>3,989,470</u>	<u>3,725,773</u>
<u>(1,433,965)</u>	<u>937,013</u>
144,673	74,890
98,601	90,254
<u>(144,808)</u>	<u>-</u>
<u>98,466</u>	<u>165,144</u>
(1,335,499)	1,102,157
328,235	57,275
<u>(42,968)</u>	<u>(53,709)</u>
<u>(1,050,232)</u>	<u>1,105,723</u>
9,517,025	3,814,993
<u>(198,032)</u>	<u>-</u>
<u>9,318,993</u>	<u>3,814,993</u>
<u>\$ 8,268,761</u>	<u>\$ 4,920,716</u>

COUNTY OF MARIPOSA, CALIFORNIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2009

	Business-type Activities			
	Enterprise Funds			
	Solid Waste Operations	Solid Waste Closure	Airport	Other Enterprise Funds
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>				
Receipts from customers	\$ 1,928,911	\$ 50,044	\$ 159,469	\$ 377,711
Payments to suppliers	(1,207,414)	-	(176,189)	(237,120)
Payments to employees	(726,584)	-	(125,085)	(627,185)
Net Cash Provided (Used) by Operating Activities	(5,087)	50,044	(141,805)	(486,594)
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u>				
Grants and other receipts	10,000	-	332,500	15,621
Transfers from other funds	42,968	-	185,267	100,000
Transfers to other funds	-	-	-	(42,968)
Interfund loans received	110,057	-	-	100,988
Interfund loan repayments received	-	-	-	-
Interfund loans repaid	(9,466)	-	(297,449)	-
Net Cash Provided (Used) by Noncapital Financing Activities	153,559	-	220,318	173,641
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>				
Acquisition of capital assets	-	-	(8,686)	-
Proceeds from sale of capital assets	(5,539)	-	-	10,578
Principal paid on capital debt	(95,812)	-	(32,655)	-
Interest paid on capital debt	(135,182)	-	(9,623)	-
Net Cash Provided (Used) for Capital and Related Financing Activities	(236,533)	-	(50,964)	10,578
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>				
Interest and dividends	2,208	17,679	73,742	4,972
Net Cash Provided (Used) by Investing Activities	2,208	17,679	73,742	4,972
Net Increase (Decrease) in Cash and Cash Equivalents	(85,853)	67,723	101,291	(297,403)
Balances - Beginning of the Year	86,353	715,127	30,218	420,568
Balances - End of the Year	\$ 500	\$ 782,850	\$ 131,509	\$ 123,165

The notes to the basic financial statements are an integral part of this statement.

<u>Totals</u>	<u>Governmental Activities Internal Service Funds</u>
\$ 2,516,135	\$ 4,661,371
(1,620,723)	(2,675,036)
<u>(1,478,854)</u>	<u>(560,294)</u>
(583,442)	1,426,041
358,121	74,890
328,235	57,275
(42,968)	(53,709)
211,045	-
-	9,466
<u>(306,915)</u>	<u>-</u>
547,518	87,922
(8,686)	(683,474)
5,039	13,633
(128,467)	(19,199)
<u>(144,805)</u>	<u>-</u>
(276,919)	(689,040)
98,601	90,253
98,601	90,253
(214,242)	915,176
<u>1,252,266</u>	<u>3,701,538</u>
<u>\$ 1,038,024</u>	<u>\$ 4,616,714</u>

COUNTY OF MARIPOSA, CALIFORNIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2009

	Business-type Activities			
	Enterprise Funds			
	Solid Waste Operations	Solid Waste Closure	Airport	Other Enterprise Funds
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</u>				
Operating income (loss)	\$ (446,008)	\$ 1,375	\$ (444,877)	\$ (544,455)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	417,328	-	275,155	21,515
Decrease (increase) in:				
Accounts receivable	(31,503)	-	(8,231)	364
Prepaid costs	(5,000)	-	-	(16)
Inventory	-	-	14,043	-
Increase (decrease) in:				
Accounts payable	(15,556)	-	(1,727)	563
Compensated absences	8,994	-	9,521	(7,060)
Closure/postclosure	-	48,669	-	-
Estimated claims liability	-	-	-	-
Net OPEB obligation	66,658	-	14,311	42,495
Net Cash Provided (Used) by Operating Activities	<u>\$ (5,087)</u>	<u>\$ 50,044</u>	<u>\$ (141,805)</u>	<u>\$ (486,594)</u>
<u>NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES</u>				
Acquisition of equipment under capital lease	(384,911)	-	-	-
Borrowing under capital lease	384,911	-	-	-

The notes to the basic financial statements are an integral part of this statement.

Totals	Governmental Activities Internal Service Funds
\$ (1,433,965)	\$ 937,013
713,998	702,862
(39,370)	(1,415)
(5,016)	(16,793)
14,043	(70,006)
(16,720)	(22,996)
11,455	4,750
48,669	-
-	(156,000)
123,464	48,626
\$ (583,442)	\$ 1,426,041
(384,911)	-
384,911	-

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

	Investment Trust Funds	Agency
<u>ASSETS</u>		
Cash and investments	\$ 5,488,554	\$ 1,387,912
Total Assets	5,488,554	1,387,912
<u>LIABILITIES</u>		
Due to other funds	19,637	-
Agency obligations	-	1,387,912
Total Liabilities	-	1,387,912
<u>NET ASSETS</u>		
Net assets held in trust for investment pool participants	\$ 5,468,917	\$ -

The notes to the basic financial statements are an integral part of this statement.

COUNTY OF MARIPOSA, CALIFORNIA
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2009

	<u>Investment Trust Funds</u>
<u>ADDITIONS</u>	
Contributions:	
Contributions to investment pool	\$ 1,321,361
Net investment income:	
Interest income	<u>318,754</u>
Total Additions	<u>1,640,115</u>
<u>DEDUCTIONS</u>	
Distributions from investment pool	<u>1,842,646</u>
Total Deductions	<u>1,842,646</u>
Change in Net Assets	(202,531)
Net Assets - Beginning	<u>5,671,448</u>
Net Assets - Ending	<u>\$ 5,468,917</u>

The notes to the basic financial statements are an integral part of this statement.

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BASIC FINANCIAL STATEMENTS
Notes to Basic Financial Statements

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

NOTE 1: FINANCIAL REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The County operates under an Administrator-Board of Supervisors form of government and provides various services on a countywide basis including law and justice, education, detention, social services and health, fire protection, road construction, road maintenance, transportation, park and recreation facilities, elections and records, communications, planning, zoning, and tax collection.

The accounting methods and procedures adopted by the County conform to generally accepted accounting principles as applied to governmental entities. These financial statements present the government and its component units, entities for which the government is considered to be financially accountable under the criteria set by Governmental Accounting Standards Board (GASB) Statement No. 14.

The governmental reporting entity consists of the County (Primary Government) and its component units. Component units are legally separate organizations for which the Board of Supervisors is financially accountable or other organizations whose component units nature and significant relationship with the County are such that exclusion would cause the County's financial statements to be misleading or incomplete. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and (i) either the County's ability to impose its will on the organization or (ii) there is potential for the organization to provide a financial benefit to or impose a financial burden on the County.

Reporting for component units on the County's financial statements can be blended or discretely presented. Blended component units are, although legally separate entities, in substance part of the County's operations and, therefore, data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, would be reported in a separate column in the government-wide financial statements to emphasize it is legally separate from the government.

For financial reporting purposes, the County's basic financial statements include all financial activities that are controlled by or are dependent upon actions taken by the County's Board. The financial statements of the individual component units may be obtained by writing to the County of Mariposa, Auditor-Controller's Office, PO Box 729, Mariposa, California, 95338.

Component units that are blended into the reporting activity types of the County's report are presented below:

Water Agency

The Water Agency was established to provide water services to residents. The governing body is substantially the same as the primary government, and the County and the component unit are financially interdependent, hence, the unit is presented by blending with the primary government.

Local Transportation Commission

The Local Transportation Commission was established to provide transportation services to residents. The governing body is substantially the same as the primary government, and the County and the component unit are financially interdependent, hence, the unit is presented by blending with the primary government.

B. Basis of Presentation

Government-Wide Financial Statements

The statement of net assets and statement of activities display information on all of the non-fiduciary activities of the County and its blended component units. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the governmental and business-type activities of the County. Governmental activities, which are normally supported by taxes and inter-governmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties.

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

NOTE 1: FINANCIAL REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

The statement of activities presents a comparison between direct expenses and program revenues for each different identifiable activity of the County's business-type activities and each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and; therefore, are clearly identifiable to a particular function. Certain indirect costs, which cannot be identified and broken down, are included in the program expense reported for individual functions and activities. Program revenues include (1) charges paid by the recipients of goods and services offered by the program, (2) operating grants and contributions, and (3) capital grants and contributions. Taxes and other items not properly included among program revenues are presented instead as general revenues.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

- Total assets, liabilities, revenues or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- Total assets, liabilities, revenues or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The County reports the following major governmental funds:

- The General fund is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the County that are not accounted for through other funds. For the County, the General Fund includes such activities as public protection, public ways and facilities, health and welfare, public assistance, education, and recreation services.
- The Road fund is a special revenue fund used to account for revenue and expenditures for streets and road expansion.
- The Water Agency fund is a special revenue fund used to account for revenues and expenditures for the Mariposa County Water agency.
- The Assistance fund is a special revenue fund used to account for revenues and expenditures for assistance programs.

The County reports the following major proprietary funds:

- The Solid Waste Operations fund is an enterprise fund used to account for solid waste activity.
- The Solid Waste Closure fund is an enterprise fund used to account for activity related to solid waste closure activity.
- The Airport fund is an enterprise fund used to account for airport activity.

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

NOTE 1: FINANCIAL REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

The County reports the following additional fund types:

- Internal Service Funds account for the County's fleet maintenance, fire replacement, vehicle replacement, heavy equipment replacement, and self insurance programs which provide services to other departments on a cost reimbursement basis.
- The Investment Trust Funds account for the assets of legally separate entities that deposit cash with the County Treasurer. The assets of these funds are held in trust for other agencies and are part of the County's external pool. The external investment pool is made up of three separate funds; Trial Courts, School Districts, and Special Districts governed by Local Boards. These funds account for assets, primarily cash and investments in the County's investment pool, owned by legally separate entities such as school and community colleges, and special districts governed by local boards, regional boards and authorities. The County is obligated to disburse monies from these funds on demand.
- Agency Funds account for the receipt and disbursement of various taxes, deposits, deductions, and property collected by the County, acting in the capacity of an agent for distribution to other governmental units or other organizations. The agency funds maintained by the County include:

County Agency Funds - Accounts for all assets under the control of County departments which are held in a fiduciary capacity.

C. Basis of Accounting and Measurement Focus

The government-wide, proprietary funds and fiduciary funds financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. However, because agency funds only report assets and liabilities, they do not have a measurement focus. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property and sales tax, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from sales tax are recognized when the underlying transactions take place. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. The County considers revenues reported in the governmental funds to be available if they are collected within sixty days after the end of the current fiscal year. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to claims and judgments are recorded only when payment is due. Governmental capital assets acquisitions are reported as expenditures in the various functions of the governmental funds. Proceeds of governmental long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, grants, entitlements, special assessments and investment earnings associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues in the current fiscal period when they meet the measurable and available criteria. Fines, licenses and permits, and charges for services are considered to be measurable and available only when the County receives cash.

For its business-type activities and enterprise funds, the County has elected under Governmental Accounting Standards Board (GASB) Statement No. 20, "Accounting and Financial Reporting For Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting", to apply all applicable GASB pronouncements as well as any applicable pronouncements of the Financial Accounting Standards Board, the Accounting Principles Board or any Accounting Research Bulletins issued on or before November 30, 1989 unless those pronouncements conflict with or contradict GASB pronouncements. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes accounting principles generally accepted in the United States of America (GAAP) for governmental units.

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

**NOTE 1: FINANCIAL REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

C. Basis of Accounting and Measurement Focus (Continued)

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

D. Cash and Cash Equivalents

For purposes of the accompanying statement of cash flows, the County considers all highly liquid investments with a maturity of three months or less when purchased, to be cash equivalents. All cash and investments of the proprietary fund types are pooled with the County's pooled cash and investments.

E. Cash and Investments

The County sponsors an investment pool that is managed by the County Treasurer. The Treasurer invests on behalf of most funds of the County and external participants in accordance with the California State Government Code and the County's investment policy. State statutes authorize the County to invest its cash surplus in obligations of the U.S. Treasury, agencies and instrumentalities, corporate bonds, medium term notes, bankers' acceptances, certificates of deposit, commercial paper, repurchase agreements, and the State of California Local Agency Investment Fund. Income from pooled investments is allocated to the individual funds or external participants based on the fund or participant's average daily cash balance at quarter end in relation to the total pool investments. Interest income earned in agency funds where there are no interest earnings requirements are assigned to the General Fund per County Policy. Income from non-pooled investments is recorded based on the specific investments held by the fund. The interest income is recorded in the fund that earned the interest.

Investment transactions are recorded on the trade date. Investments are reported at fair value which is determined using selected bases annually. The fair value represents the amount the County could reasonably expect to receive for an investment in a current sale between a willing buyer and seller. Short term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Cash deposits are reported at carrying amount which reasonably estimates fair value. Managed funds not listed on an established market are reported at the estimated fair value as determined by the respective fund managers based on quoted sales prices of the underlying securities.

Participant's equity in the investment pool is determined by the dollar amount of participant deposits, adjusted for withdrawals and distributed investment income. Investment income is determined on an amortized cost basis. Amortized premiums and accreted discounts, accrued interest, and realized gains and losses, net of expenses, are apportioned to pool participants each quarter. This method differs from the fair value method used to value investments in these financial statements, as unrealized gains or losses are not apportioned to pool participants. During the fiscal year ended June 30, 2009, the County Treasurer has not entered into any legally binding guarantees to support the participant equity in the investment pool.

F. Receivables

In the government-wide and proprietary fund financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivable balances for the governmental activities include taxes, grants, and interest. Business-type activities report user fees and interest earnings as their major receivables.

In the fund financial statements, material receivables in governmental funds include revenue accruals such as taxes, grants, interest, and other similar intergovernmental revenues since they are usually both measurable and available. Nonexchange transactions collectible but not available are deferred in the fund financial statements in accordance with modified accrual, but not deferred in the government-wide financial statements in accordance with the accrual basis.

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

NOTE 1: FINANCIAL REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Interfund Transactions

Interfund transactions are reflected as either loans, services provided or used, reimbursements or transfers.

Loans reported as receivables and payables 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) as appropriate and are subject to elimination upon consolidation. Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances". Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not available financial resources.

Services provided or used, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. These services provide information on the net cost of each government function and therefore are not eliminated in the process of preparing the government-wide statement of activities.

Reimbursements occur when the funds responsible for particular expenditures or expenses repay the funds that initially paid for them. Such reimbursements are treated as an adjustment to expenditures or expenses; that is, a corresponding increase in expenditures or expenses in the reimbursing fund and a corresponding decrease in expenditures or expenses in the reimbursed fund.

All other interfund transactions are treated as transfers. Transfers between governmental and proprietary funds are netted as part of the reconciliation to the government-wide presentation.

See Note 3 for details of interfund transactions, including receivables and payables at year end.

H. Inventory and Prepaid Costs

Inventories are stated at cost (first-in, first-out basis) for governmental and proprietary funds. Inventory recorded by governmental funds includes postage and materials and supplies for roads. Governmental fund inventories are recorded as expenditures at the time the inventory is consumed. Inventory recorded by proprietary funds include supplies for internal service funds. Proprietary fund inventories are recorded as expenses at the time the inventory is consumed.

Certain payments to vendors reflect costs applicable to future accounting periods and are accounted for as prepaid costs.

I. Loans Receivable

The Mariposa County Water Agency fund had loans receivable at June 30, 2009 as follows:

Mariposa Public Utility District - Idle Wheels Water System (semi-annual payments of \$11,835, including both principal and interest, commencing January 1, 1990 over 20 years at 1 percent interest rate)	\$ 5,917
Mariposa Public Utility District - Loaned monies for a water tank project with a zero interest rate. Payments are made through hook up fees of \$755 each.	<u>967,332</u>
Total Loans Receivable	<u>\$ 973,249</u>

J. Capital Assets

The accounting treatment over property, plant, and equipment (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

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

NOTE 1: FINANCIAL REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Capital Assets (Continued)

Government-Wide Financial Statements

Capital assets, which include property, plant, equipment, and infrastructure assets (roads, bridges, sidewalks, and similar items), are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the County as assets with a cost of more than \$5,000 for equipment and improvements and an estimated useful life of more than three years. Such assets are recorded at historical or estimated historical cost. Estimated historical cost was arrived at by a variety of methods including the use of factors and comparative dates. Infrastructure assets, including roads, have been stated at estimated historical cost. Contributed capital assets are recorded at estimated fair market value at the date of donation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

<u>Depreciable Asset</u>	<u>Estimated Lives</u>
Equipment	3-25 years
Structures and improvements	5-50 years
Infrastructure	20-75 years

Maintenance and repairs are charged to operations when incurred. Betterments and major improvements which significantly increase values, change capacities or extended useful lives are capitalized. Upon sale or retirement of capital assets, the cost and related accumulation depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same as in the government-wide financial statements.

K. Unearned Revenue/Deferred Revenue

Unearned revenue is recorded for assets recognized in connection with a transaction before the earnings process is complete. Those assets are offset by a corresponding liability for unearned revenue.

Deferred revenue is recorded under the modified accrual basis of accounting when revenue which has been earned during the current period has met the measurable criteria but has not met the available criteria.

See Note 3 for details of unearned/deferred revenues at year end.

L. Long-Term Debt

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental and business-type resources are reported as liabilities in the government-wide financial statements. The long-term debt consists primarily of certificates of participation, bonds payable, installment contracts, accrued compensated absences, capital leases payable, closure/post closure liability, and net OPEB obligation.

Long-term debt for governmental funds is not reported as a liability in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest is reported as expenditures. The accounting for proprietary funds is the same in the fund financial statements as it is in the government-wide financial statements.

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

NOTE 1: FINANCIAL REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused vacation leave. In the government-wide financial statements the accrued compensated absences is recorded as an expense and related liability, with the current portion estimated based on historical trends. In the governmental fund financial statements, the expenditures and liabilities related to those obligations are recognized only when they mature. In the proprietary funds the accrued compensated absences is recorded as an expense and related liability in the year earned. The County includes its share of social security and medicare taxes payable on behalf of the employees in the accrual for compensated absences.

N. Fund Balances/Net Assets

Government-Wide Financial Statements

Equity is classified as net assets and displayed in three components:

- Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. These principally include restrictions for capital projects, debt service requirements and other special revenue fund purposes.
- Unrestricted net assets – All other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

When both restricted and unrestricted net assets are available, unrestricted resources are depleted first before the restricted resources are used.

Fund Financial Statements

In the governmental fund financial statements reserves and designations segregate portions of fund balance. Reservations of fund balance are for amounts that are not available or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance are established by action of management and represent tentative plans that are subject to change.

At June 30, 2009, reservations of fund balance included:

Reserved for Long-Term Receivables - to reflect the portion of assets which do not represent available, spendable resources.

Reserved for Inventory - to reflect the portion of assets which do not represent available spendable resources.

Reserved for Debt Service - to reflect the funds held for future payment on debt principal and interest.

At June 30, 2009, designations of fund balance included:

Designated for General Reserve - to reflect the funds the County has set aside to fund subsequent year expenditures and projects not yet approved.

Designated for Unemployment - to reflect the funds the County has set aside to fund subsequent unemployment expenditures.

Designated for Accrued Benefits - to reflect the funds the County has set aside to fund accrued benefits.

Designated for POB - to reflect funds the County has set aside to fund pension obligation bonds.

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

NOTE 1: FINANCIAL REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Fund Balances/Net Assets (Continued)

Fund Financial Statements (Continued)

As of June 30, 2009, the County's designations are reported in the financial statements as follows:

	General	Other Governmental Funds
Designated for:		
General reserve	\$ 2,312,417	\$ 259,921
Unemployment	43,000	-
Accrued benefits	160,000	-
POB	2,000,000	-
Total	\$ 4,515,417	\$ 259,921

O. Property Tax

The State of California's (State) Constitution Article XIII A provides that the combined maximum property tax rate on any given property may not exceed 1 percent of its assessed value unless an additional amount for general obligation debt has been approved by voters. Assessed value is calculated at 100 percent of market value, as defined by Article XIII A, and may be adjusted by no more than 2 percent per year unless the property is sold or transferred. The State Legislature has determined the method of distribution of receipts from a 1 percent tax levy among the County, cities, school districts, and other districts.

The County of Mariposa is responsible for assessing, collecting, and distributing property taxes in accordance with State law. Property taxes are levied on both secured (real property) and unsecured (personal property other than land and buildings) property. Supplemental property taxes are assessed upon transfer of ownership in property or completion of new construction.

The County levies, bills, and collects property taxes as follows:

	Secured	Unsecured
Valuation/lien dates	January 1	January 1
Levy dates	October 1	July 1
Due Dates	November 1 (1 st installment) February 1 (2 nd installment)	July 1
Delinquent dates	December 10 (1 st installment) April 10 (2 nd installment)	August 31

The term "unsecured" refers to taxes on personal property other than land and buildings. These taxes are secured by liens on the personal property being taxed. Property tax revenues are recognized in the fiscal year for which they are levied, provided they are due and collected within sixty days after fiscal year-end.

P. Grant Revenues

Certain grant revenues are recognized when specific related expenditures have been incurred. In other grant programs, monies are virtually unrestricted as to purpose of expenditure and are only revocable for failure to comply with prescribed compliance requirements. These revenues are recognized at the time of receipt, or earlier if susceptible to accrual criteria is met. Cash received prior to incurrence of the related expenditure is recorded as unearned revenue.

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

NOTE 1: FINANCIAL REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Q. Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function for both governmental and business-type activities.

In the fund financial statements, expenditures are classified as follows:

- Government Funds – By Character
 - Current (further classified by function)
 - Debt Service
 - Capital Outlay
- Proprietary Fund – By Operating and Nonoperating

R. Estimates

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

NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Restatement of Fund Balance/Net Assets

Adjustments resulting from errors or a change to comply with provisions of the accounting standards are treated as adjustments to prior periods. Accordingly, the County reports these changes as restatements of beginning net assets. During the current year the County reclassified long-term debt that was related to the airport from governmental activities to the airport enterprise fund.

The impact of the restatements on the net assets on the government-wide financial statements as previously reported is presented below:

	Governmental Activities	Business-type Activities
Net Assets, June 30, 2008, as previously reported	\$ 52,410,995	\$ 9,517,025
Adjustment associated with:		
Correction of long-term debt	198,032	(198,032)
Total Adjustments	198,032	(198,032)
Net Assets, July 1, 2009, as restated	\$ 52,609,027	\$ 9,318,993

The impact of the restatements on the net assets on the fund financial statements as previously reported is presented below:

	Airport
Net Assets, June 30, 2008, as previously reported	\$ 5,166,596
Adjustment associated with:	
Correction of long-term debt	(198,032)
Total Adjustments	(198,032)
Net Assets, July 1, 2009, as restated	\$ 4,968,564

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

NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

B. Deficit Fund Balance/Net Assets

The following major governmental fund had a deficit fund balance at June 30, 2009. The deficit is expected to be eliminated through future reimbursements.

Assistance fund	\$ 713,483
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The following non-major governmental funds had deficit fund balances at June 30, 2009. These deficits are expected to be eliminated through future reimbursements and through cost containment.

Coulterville Service Area fund	\$ 78,326
Community Energy Grants fund	39,041
Community Services Program fund	39,323
JJCPA - Probation fund	15,170
Microfilm Planning fund	67
Department of Justice fund	1,276
LAFCO fund	2,284
Child Support Incentives fund	12,186
Mental Health Services Act fund	62,294
IHSS Public Authority fund	49,267
Revenue and Recovery Prob fund	5,267
Mariposa Creek R81606-0 fund	8,150
Yosemite West Wastewater Treatment Plant fund	248,840
Parks Grant- Prop 40 fund	154,619

The following major enterprise fund had a deficit net asset balance at June 30, 2009. This deficit is expected to be eliminated through future additional funding.

Solid Waste Closure	\$ 1,649,830
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The following non-major enterprise fund had a deficit net asset balance at June 30, 2009. This deficit is expected to be eliminated through increased charges.

Building Permits	\$ 125,535
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The following internal service fund had a deficit net asset balance at June 30, 2009. This deficit is expected to be eliminated through future user charges.

Risk Management Workers' Compensation fund	\$ 1,669,272
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C. Gann Spending Limitation

Under Article XIII B of the California Constitution (the Gann Spending Limitation), the County is restricted as to the amount of annual appropriations from proceeds of taxes, and if proceeds of taxes exceed allowed appropriations, the excess must either be refunded to the State Controller or returned to the taxpayers through revised tax rates, revised fee schedules or other refund arrangements. The County did not exceed its spending limit for the year ended June 30, 2009.

D. Implementation of Governmental Accounting Standards Board Statements

GASB Statement No. 45

The County implemented GASB Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions. This statement addresses how state and local governments should account for and report their costs and obligations related to postemployment healthcare and other nonpension benefits. These benefits are collectively referred to as other postemployment benefits (OPEB).

The GASB allows governments to apply this statement prospectively, establish the OPEB liability at zero at the beginning of the initial year of implementation, and does not require governments to fund the OPEB plans. The statement supersedes or amends all previous authoritative guidance on accounting and financial reporting for an employer's OPEB expense and related information.

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

NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

D. Implementation of Governmental Accounting Standards Board Statements (Continued)

GASB Statement No. 49

The County implemented GASB Statement No. 49, Accounting and Financial Reporting for Pollution Remediation Obligations. This statement establishes accounting and financial reporting standards for pollution (including contamination) remediation obligations, which are obligations to address the current or potential detrimental effects of existing pollution by participating in pollution remediation activities such as site assessments and cleanups. The County has evaluated the requirements of GASB 49 and has determined that no liability exists at June 30, 2009, for pollution remediation obligations.

GASB Statement No. 52

GASB Statement No. 52, Land and Other Real Estate Held as Investments by Endowments is effective for the County for fiscal year June 30, 2009. This statement improves the quality of financial reporting by requiring endowments to report their land and other real estate investments at fair value, creating consistency in reporting among similar entities that exist to invest resources for the purpose of generating income. The County has evaluated the requirements of GASB 52 and has determined that it does not hold any land or other real estate as investments by endowments at June 30, 2009.

NOTE 3: DETAILED NOTES

A. Cash and Investments

The County sponsors an investment pool that is managed by the County Treasurer for the purpose of increasing interest earnings through investment activities. The investment pool is not registered with the Securities and Exchange Commission as an investment company. Investments made by the Treasurer are regulated by the California Government Code and by the County's investment policy. The objectives of the policy are in order of priority, safety, liquidity, yield and public trust. The Board of Supervisors review and approve the investment policy annually. The County Treasurer prepares and submits a comprehensive investment report to the Board of Supervisors and the investment pool participants every quarter. The report covers the type of investments in the pool, maturity dates, par value, actual cost and fair value. All cash and investments with the exception of deposits with fiscal agents are considered a part of the investment pool.

The County sponsored investment pool includes both internal and external participants. The portion of the pool attributable to external pool participants, which are considered involuntary participants, are included in the primary government as an Investment Trust Fund which does not have separate financial reports. The State of California statutes require certain special districts and other governmental entities to maintain their cash surplus with the County Treasurer. The net assets value of involuntary participation in the investment pool totaled \$5,488,554 at June 30, 2009.

As of June 30, 2009, the County's cash and investments are reported in the financial statements as follows:

Primary government	\$ 22,249,065
Investment trust funds	5,488,554
Agency funds	<u>1,387,912</u>
Total Cash and Investments	<u>\$ 29,125,531</u>

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

NOTE 3: DETAILED NOTES (CONTINUED)

A. Cash and Investments (Continued)

As of June 30, 2009, the County's cash and investments consisted of the following:

Cash:	
Cash on hand	\$ 5,888
Deposits (less outstanding checks)	<u>3,123,290</u>
Total Cash in Treasurer's Pool	<u>3,129,178</u>
Deposits with fiscal agents	<u>168,203</u>
Total Cash	<u>3,297,381</u>
Investments:	
In Treasurer's pool	<u>25,828,150</u>
Total Investments in Treasurer's Pool	<u>25,828,150</u>
Total Cash and Investments	<u>\$ 29,125,531</u>

Cash

At year end, the carrying amount of the County's cash deposits (including amount in checking accounts and money market accounts and deposits with fiscal agents) was \$3,291,493 and the bank balance was \$4,877,572. The difference between the bank balance and the carrying amount represents outstanding checks and deposits in transit.

Custodial Credit Risk For Deposits - Custodial Credit Risk is the risk that, in the event of the failure of a depository financial institution, the County will not be able to recover its deposits or collateral securities that are in the possession of an outside party. The County's investment policy requires that deposits in banks must meet the requirements of the California Government Code. Under this code, deposits in excess of the Federal Deposit Insurance Corporation coverage must be collateralized at 105 percent to 150 percent of the value of the deposit to guarantee the safety of the public funds.

Investments

As of June 30, 2009, the County had the following investments:

	Interest Rates	Maturities			Fair Value	Weighted Average Maturity (Years)
		0-1 year	1-5 years	Over 5 years		
Pooled Investments						
Government Agencies	3.45 - 6.87%	\$ 3,620,030	\$ 10,212,483	\$ -	\$ 13,832,513	1.42
Medium and Corporate Notes	4.00 - 6.00%	596,930	5,561,075	-	6,158,005	2.49
Local Agency Investment Fund (LAIF)	Variable	3,144,440	-	-	3,144,440	-
Municipal Bonds	5.15%	-	<u>2,693,192</u>	-	<u>2,693,192</u>	1.93
Total Pooled Investments		<u>\$ 7,361,400</u>	<u>\$ 18,466,750</u>	<u>-</u>	<u>25,828,150</u>	<u>1.55</u>

Interest Rate Risk - Interest rate risk is the risk of loss due to the fair value of an investment falling due to interest rates rising. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in the market interest rate. Through its investment policy, the County manages its exposure to fair value losses arising from increasing interest rates by limiting the maturity of its investments to 5 years or less. Of the County's \$25,828,150 investment portfolio, over 28% of the investments have a maturity of one year or less. Of the remainder, none have a maturity of more than 5 years.

Credit Risk - Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law and County investment policy limit investments in commercial paper to the rating of A1 or better by Standards and Poor's or P-1 or better by Moody's Investors Service; and corporate bonds to the rating of A or better by both Standards & Poor's and Moody's Investors Service. No limits are placed on U.S. government agency securities and U.S. Treasuries. The County's investment policy does not further limit its investment choices.

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

NOTE 3: DETAILED NOTES (CONTINUED)

A. Cash and Investments (Continued)

Investments (Continued)

<u>Investment at June 30, 2009</u>	<u>Standard & Poor's Rating</u>	<u>% of Portfolio</u>
Contra Costa County CA Fire District	AA-	1.94
Fresno County CA Pension	A+	1.54
Kern Water Agency	AAA	1.27
Sonoma County CA Pension Obligation	AA-	1.37
San Ramon, CA Public Finance Authority Tax	A	2.81
Kern County CA Pension Obligation	A+	1.63
Federal Home Loan Bank	AAA	3.99
Federal National Mortgage Association	AAA	2.19
Federal Farm Credit Bank	AAA	4.97
US Treasury	AAA	41.82
Medium and Corporate Notes	A+	8.53
Medium and Corporate Notes	A	6.71
Medium and Corporate Notes	AA-	1.60
Medium and Corporate Notes	AAA	2.97
Medium Term Corporate Notes	AA	2.16
Medium Term Corporate Notes	AAE	0.99
Medium Term Corporate Notes	Ae	1.17
LAIF	Unrated	12.34
Total		<u>100%</u>

Custodial Credit Risk - Custodial Credit Risk is the risk that, in the event of the failure of a depository financial institution, the County will not be able to recover its deposits or collateral securities that are in the possession of an outside party. To mitigate the custodial credit risk the County requires that all of its managed investments be held in the name of the County. The County's investment policy does not further limit the exposure to custodial credit risk.

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of the County's investment in a single issuer of securities. When investments are concentrated in one issuer, this concentration presents a heightened risk of potential loss. State law restricts the County's investments in commercial paper to 40% of its investment pool and to 10% per issuer, corporate bonds and medium term notes to 30% of its investment pool and to 10% per issuer, and bankers acceptances to 15% of its investment pool and to 10% per issuer. Nearly 54% of the County's investments at year-end are in U.S. Government or Agencies issues. There is no limitation on amounts invested in these types of issues.

Investment in Local Agency Investment Fund - The County of Mariposa is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. At June 30, 2009, the County's investment position in the State of California Local Agency Investment Fund (LAIF) was \$3,144,440, which approximates fair value and is the same as the value of the pool shares. The total amount invested by all public agencies in LAIF on that day was \$50,853,707,566. Of that amount, 85.29% is invested in non-derivative financial products and 14.71% in structured notes and asset-backed securities. The value of the pool shares in LAIF is determined on an amortized cost basis, which approximates fair value. The Local Investment Advisory Board, which consists of five members designated by State Statute, has oversight responsibility for LAIF.

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

NOTE 3: DETAILED NOTES (CONTINUED)

A. Cash and Investments (Continued)

County Investment Pool Condensed Financial Information

A condensed statement of net assets and changes in net assets for the investment pool as of and for the year ended June 30, 2009 follows:

	<u>Internal Participants</u>	<u>External Participants</u>	<u>Total Pool</u>
Statement of Net Assets			
Cash on hand	\$ 5,338	\$ 550	\$ 5,888
Deposits (Less outstanding checks)	3,123,290	-	3,123,290
Investments	20,340,146	5,488,004	25,828,150
Other liabilities	<u>-</u>	<u>(19,637)</u>	<u>(19,637)</u>
Net Assets Held for Pool Participants	<u>\$ 23,468,774</u>	<u>\$ 5,468,917</u>	<u>\$ 28,937,691</u>
Statement of Changes in Net Assets			
Net assets at July 1, 2008	\$ 22,953,627	\$ 5,671,448	\$ 28,625,075
Net changes in investments by pool participants	<u>515,147</u>	<u>(202,531)</u>	<u>312,616</u>
Net Assets at June 30, 2009	<u>\$ 23,468,774</u>	<u>\$ 5,468,917</u>	<u>\$ 28,937,691</u>

B. Capital Assets

Capital assets activity for the year ended June 30, 2009, was as follows:

	<u>Balance July 1, 2008</u>	<u>Additions</u>	<u>Retirements</u>	<u>Adjustments/ Transfers</u>	<u>Balance June 30, 2009</u>
Governmental Activities					
Capital Assets, Not Being Depreciated:					
Land	\$ 3,744,490	\$ 651	\$ -	\$ -	\$ 3,745,141
Construction in progress	<u>13,099,426</u>	<u>6,084,627</u>	<u>-</u>	<u>(8,166,017)</u>	<u>11,018,036</u>
Total Capital Assets, Not Being Depreciated	<u>16,843,916</u>	<u>6,085,278</u>	<u>-</u>	<u>(8,166,017)</u>	<u>14,763,177</u>
Capital Assets, Being Depreciated:					
Buildings and Improvements	17,860,281	-	-	412,765	18,273,046
Equipment	12,586,756	1,442,411	(373,163)	34,330	13,690,334
Infrastructure	<u>33,800,490</u>	<u>1,530</u>	<u>-</u>	<u>7,721,287</u>	<u>41,523,307</u>
Total Capital Assets, Being Depreciated	<u>64,247,527</u>	<u>1,443,941</u>	<u>(373,163)</u>	<u>8,168,382</u>	<u>73,486,687</u>
Less Accumulated Depreciation For:					
Buildings and Improvements	(5,548,696)	(467,519)	-	-	(6,016,215)
Equipment	(7,785,220)	(1,183,063)	363,585	-	(8,604,698)
Infrastructure	<u>(23,942,908)</u>	<u>(506,888)</u>	<u>-</u>	<u>-</u>	<u>(24,449,796)</u>
Total Accumulated Depreciation	<u>(37,276,824)</u>	<u>(2,157,470)</u>	<u>363,585</u>	<u>-</u>	<u>(39,070,709)</u>
Total Capital Assets, Being Depreciated, Net	<u>26,970,703</u>	<u>(713,529)</u>	<u>(9,578)</u>	<u>8,168,382</u>	<u>34,415,978</u>
Governmental Activities Capital Assets, Net	<u>\$ 43,814,619</u>	<u>\$ 5,371,749</u>	<u>(\$ 9,578)</u>	<u>\$ 2,365</u>	<u>\$ 49,179,155</u>

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

NOTE 3: DETAILED NOTES (CONTINUED)

B. Capital Assets (Continued)

	<u>Balance</u> <u>July 1, 2008</u>	<u>Additions</u>	<u>Retirements</u>	<u>Adjustments/ Transfers</u>	<u>Balance</u> <u>June 30, 2009</u>
Business-Type Activities					
Capital Assets, Not Being Depreciated:					
Land	\$ 96,157	\$ -	\$ -	\$ -	\$ 96,157
Construction In Progress	<u>766,160</u>	<u>-</u>	<u>-</u>	<u>(766,160)</u>	<u>-</u>
Total Capital Assets, Not Being Depreciated	<u>862,317</u>	<u>-</u>	<u>-</u>	<u>(766,160)</u>	<u>96,157</u>
Capital Assets, Being Depreciated:					
Buildings and Improvements	13,055,894	-	(18,000)	766,160	13,804,054
Equipment	<u>1,428,944</u>	<u>393,597</u>	<u>(5,843)</u>	<u>-</u>	<u>1,816,698</u>
Total Capital Assets, Being Depreciated	<u>14,484,838</u>	<u>393,597</u>	<u>(23,843)</u>	<u>766,160</u>	<u>15,620,752</u>
Less Accumulated Depreciation For:					
Buildings and Improvements	(792,482)	(594,803)	12,961	-	(1,374,324)
Equipment	<u>(702,452)</u>	<u>(119,195)</u>	<u>5,843</u>	<u>-</u>	<u>(815,804)</u>
Total Accumulated Depreciation	<u>(1,494,934)</u>	<u>(713,998)</u>	<u>18,804</u>	<u>-</u>	<u>(2,190,128)</u>
Total Capital Assets, Being Depreciated, Net	<u>12,989,904</u>	<u>(320,401)</u>	<u>(5,039)</u>	<u>766,160</u>	<u>13,430,624</u>
Business-Type Activities Capital Assets, Net	<u>\$ 13,852,221</u>	<u>(\$ 320,401)</u>	<u>(\$ 5,039)</u>	<u>\$ -</u>	<u>\$ 13,526,781</u>

Depreciation

Depreciation expense was charged to governmental functions as follows:

General government	\$ 202,960
Public protection	327,525
Health and welfare	63,234
Public assistance	79,693
Education	47,460
Culture and Recreation	181,478
Public ways and facilities	<u>552,258</u>
Subtotal Governmental funds	1,454,608

Depreciation on capital assets held by the County's internal service funds are charged to the various functions based on their usage of the assets

	<u>702,862</u>
Total Depreciation Expense – Governmental Functions	<u>\$ 2,157,470</u>

Depreciation expense was charged to the business-type functions as follows:

Solid Waste	\$ 417,328
Airport	275,155
Building Permits	9,210
Transit	<u>12,305</u>
Total Depreciation Expense – Business-Type Functions	<u>\$ 713,998</u>

Construction In Progress

Construction in progress related primarily to work performed on sidewalk projects, Bridgeport Fire Station, Youth Facilities/Skate Park, Mariposa Creek Project, Catheys Valley Park Expansion, Courthouse Renovation, Field of Dreams, Greeley Hill Community Center, Rockhouse Remodel, Priest Coulterville Road and eleven fire engines and four water tenders.

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

NOTE 3: DETAILED NOTES (CONTINUED)

C. Unearned/Deferred Revenue

At June 30, 2009, the components of deferred revenue and unearned revenue reported were as follows:

	<u>Deferred</u>	<u>Unearned</u>	<u>Total</u>
General Fund			
Federal payments in lieu of taxes	\$ -	\$ 872,449	\$ 872,449
Non Major Governmental Funds			
Mariposa Public Utility District Idle Wheels Water System loan receivable	5,917	-	5,917
Mariposa Public Utility District water tank project loan receivable	967,332	-	967,332
Non Major Enterprise Funds			
Mariposa County Transportation Commission allocation	-	87,226	87,226
Total	<u>\$ 973,249</u>	<u>\$ 959,675</u>	<u>\$1,932,924</u>

D. Long-Term Liabilities

The following is a summary of all long-term liabilities transactions for the year ended June 30, 2009:

	Balance <u>July 1, 2008</u>	<u>Additions</u>	<u>Retirements</u>	<u>Adjustments</u>	Balance <u>June 30, 2009</u>	Amounts Due Within <u>One Year</u>
Governmental Activities						
Certificates of Participation	\$ 1,692,000	\$ -	\$ 134,000	\$ -	\$ 1,558,000	\$ 141,000
Bonds	8,377,609	229,391	279,551	-	8,327,449	120,500
Loans	198,032	-	-	(198,032)	-	-
Capital Leases (Note 3E)	19,199	4,137,018	19,199	-	4,137,018	252,656
Compensated Absences(Note 1M)	1,677,437	992,373	791,289	-	1,878,521	984,347
Net OPEB Obligation (Note 5)	-	2,785,618	858,738	-	1,926,880	-
Total Governmental Activities	<u>\$ 11,964,277</u>	<u>\$ 8,144,400</u>	<u>\$ 2,082,777</u>	<u>(\$ 198,032)</u>	<u>\$ 17,827,868</u>	<u>\$ 1,498,503</u>
Business-Type Activities						
Certificates of Participation	\$ 3,062,000	\$ -	\$ 37,000	\$ -	\$ 3,025,000	\$ 39,000
Loans	-	-	32,655	198,035	165,380	13,760
Closure/Post Closure (Note 3F)	2,384,011	48,669	-	-	2,432,680	-
Capital Leases (Note 3E)	57,513	384,911	58,812	-	383,612	40,836
Compensated Absences(Note 1M)	40,972	45,316	33,861	-	52,427	39,733
Net OPEB Obligation (Note 5)	-	151,222	27,758	-	123,464	-
Total Business-Type Activities	<u>\$ 5,544,496</u>	<u>\$ 630,118</u>	<u>\$ 190,086</u>	<u>\$ 198,035</u>	<u>\$ 6,182,563</u>	<u>\$ 133,329</u>

Internal service funds predominately serve the governmental funds. Accordingly, long-term liabilities for these funds are included as part of the above totals for governmental activities. The capital lease liability is liquidated by lease payments made by the departments leasing the equipment. Compensated absences for the governmental activities are generally liquidated by the fund where the accrued liability occurred.

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
At June 30, 2009, Certificates of Participation consisted of the following:		
County Government Center Certificates of Participation, dated June 30, 1999, payable in annual installments of \$82,850 to \$209,000 with an interest rate of 5.00% and maturity of August 1, 2017. The certificates were used for capital improvements projects.	\$ 1,558,000	\$ -
County of Mariposa - Solid Waste Project Certificates of Participation, dated December 11, 2003, payable in annual installments of \$33,000 to \$161,000, with an interest rate of 4.25% and a maturity on December 1, 2043. The certificates were used for capital improvement projects.	-	3,025,000
Total Certificates of Participation	<u>\$ 1,558,000</u>	<u>\$ 3,025,000</u>

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

NOTE 3: DETAILED NOTES (CONTINUED)

D. Long-Term Liabilities (Continued)

	Governmental Activities	Business-Type Activities
At June 30, 2009, Bonds consisted of the following:		
County of Mariposa Assessment District No. 01-1 Limited Obligation Improvements Bonds Series 2004-A, dated July 20, 2004, payable in annual installments of \$14,000 to \$136,000, with an interest rate of 4.25% and maturity on September 2, 2044. The bonds were used for capital improvement projects.	\$ 2,568,000	\$ -
County of Mariposa - Assessment District No. 01-1 Limited Obligation Improvements Bonds Series 2004-B, dated July 20, 2004, payable in annual installments of \$2,000 to \$20,000, with an interest rate of 4.375% and maturity on September 2, 2044. The bonds were used for capital improvement projects.	363,000	-
County of Mariposa Assessment District No. 05-01 Limited Obligation Improvement Bonds Series 2007, dated February 15, 2007, payable in annual installments of \$13,000 to \$60,000 with an interest rate of 4.125% and a maturity on September 2, 2046. The bonds were used for capital improvement projects.	1,023,449	-
County of Mariposa Assessment District No. 05-01 Limited Obligation Improvement Bonds Series 2006-A, dated October 12, 2006, payable in annual installments of \$60,000 to \$179,000, with an interest rate of 4.25% and a maturity on September 2, 2046. The bonds were used for capital improvement projects.	<u>4,373,000</u>	<u>-</u>
Total Bonds	<u>\$ 8,327,449</u>	<u>\$ -</u>
	Governmental Activities	Business-Type Activities

At June 30, 2009, Loans consisted of the following:

Department of Transportation Hangar Complex loan, dated December 21, 2001 payable in annual installments of \$9,640 to \$20,431, with an interest rate of 4.788% and maturity date of December 21, 2019. The loan proceeds were used for capital improvements projects.	-	165,380
Total Loans	<u>\$ -</u>	<u>\$ 165,380</u>

The annual aggregate maturities for the years subsequent to June 30, 2009, are as follows:

Year Ended June 30	Certificates of Participation				
	Governmental Activities		Business-Type Activities		Total
	Principal	Interest	Principal	Interest	
2010	\$ 141,000	\$ 74,375	\$ 39,000	\$ 127,734	\$ 382,109
2011	148,000	67,150	41,000	126,034	382,184
2012	156,000	59,550	42,000	124,270	381,820
2013	164,000	51,550	44,000	122,443	381,993
2014	172,000	43,150	46,000	120,530	381,680
2015-2019	777,000	80,125	261,000	570,966	1,689,091
2020-2024	-	-	322,000	509,235	831,235
2025-2029	-	-	397,000	433,096	830,096
2030-2034	-	-	490,000	339,150	829,150
2035-2039	-	-	602,000	223,550	825,550
2040-2044	-	-	741,000	81,366	822,366
Total	<u>\$ 1,558,000</u>	<u>\$ 375,900</u>	<u>\$ 3,025,000</u>	<u>\$ 2,778,374</u>	<u>\$ 7,737,274</u>

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

NOTE 3: DETAILED NOTES (CONTINUED)

D. Long-Term Liabilities (Continued)

Year Ended June 30	Bonds				
	Governmental Activities		Business-Type Activities		Total
	Principal	Interest	Principal	Interest	
2010	\$ 120,500	\$ 351,900	\$ -	\$ -	\$ 472,400
2011	124,000	347,348	-	-	471,348
2012	127,500	342,019	-	-	469,519
2013	132,000	336,520	-	-	468,520
2014	136,000	330,840	-	-	466,840
2015-2019	756,500	1,561,724	-	-	2,318,224
2020-2024	885,000	1,387,956	-	-	2,272,956
2025-2029	1,048,500	1,183,581	-	-	2,232,081
2030-2034	1,242,500	941,212	-	-	2,183,712
2035-2039	1,473,500	653,725	-	-	2,127,225
2040-2044	1,749,000	312,571	-	-	2,061,571
2045-2049	532,449	39,481	-	-	571,930
Total	<u>\$ 8,327,449</u>	<u>\$ 7,788,877</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,116,326</u>

Year Ended June 30	Loans				
	Governmental Activities		Business-Type Activities		Total
	Principal	Interest	Principal	Interest	
2010	\$ -	\$ -	13,760	7,918	21,678
2011	-	-	14,593	7,259	21,852
2012	-	-	15,427	6,560	21,987
2013	-	-	16,261	5,822	22,083
2014	-	-	17,095	5,043	22,138
2015-2019	-	-	88,244	12,139	100,383
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 165,380</u>	<u>\$ 44,741</u>	<u>\$ 210,121</u>

E. Leases

Operating Leases

Rental expenses incurred under operating leases are not considered material.

Capital Leases

The County has entered into certain capital lease agreements under which the related equipment will become the property of the County when all terms of the lease agreements are met.

	Stated Interest Rate	Present Value of Remaining Payments at June 30, 2009
Governmental activities	6.49%	\$ 4,137,018
Business-Type Activities	5.50%	383,612
Total		<u>\$ 4,520,630</u>

Equipment and related accumulated depreciation under capital lease are as follows:

	Governmental Activities	Business-Type Activities
Equipment	\$ 4,137,018	\$ 517,723
Less: accumulated depreciation	-	(52,290)
Net Value	<u>\$ 4,137,018</u>	<u>\$ 465,433</u>

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

NOTE 3: DETAILED NOTES (CONTINUED)

E. Leases (Continued)

Capital Leases (Continued)

As of June 30, 2009, capital lease annual amortization is as follows:

Year ending June 30:	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
2010	\$ 430,670	\$ 61,646
2011	430,670	61,646
2012	430,670	61,646
2013	430,670	61,646
2014	430,670	48,403
2014-2019	2,153,355	193,612
2020-2024	<u>2,153,355</u>	<u>-</u>
Total requirements	6,460,060	488,599
Less interest	<u>(2,323,042)</u>	<u>(104,987)</u>
Present Value of Remaining Payments	<u>\$ 4,137,018</u>	<u>\$ 383,612</u>

F. Closure/Post Closure

The County of Mariposa has one landfill site. State and Federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain closure and post closure maintenance and monitoring functions at the landfill site for thirty years after closure. Although closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and post closure costs as an expenditure in each year based on landfill capacity used as of each balance sheet date. The \$2,432,680 reported as closure/post closure liability at June 30, 2009, represents the cumulative amount reported to date based on the use of 61.30 percent of total estimated site capacity.

The County will recognize the remaining estimated cost of closure and post closure care of \$1,535,899, as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post closure care in 2009. Actual costs may be higher due to inflation, change in technology or changes in regulations.

The County is required by State and Federal laws and regulations to make annual contributions to an account to finance closure and post closure care. At June 30, 2009, cash and investments of \$782,850 was held for funding purposes resulting in a deficit of \$1,649,830 in the Solid Waste Closure fund. The County expects that future inflation costs will be paid from interest earnings on annual contributions to the closure reserve. However, if interest earnings are inadequate or additional post closure care requirements are determined, (due to changes in technology or applicable laws or regulations, for example) these costs may need to be covered by charges to future landfill users or from future tax revenue.

G. Interfund Transactions

Due To/From Other Funds

During the course of operations, transactions occur between funds to account for goods received or services rendered. These receivables and payables are classified as due from or due to other funds. In addition, when funds overdraw their share of pooled cash, the receivables and payables are also classified as due from or due to other funds. The following are due from and due to balances as of June 30, 2009:

	<u>Due from Other funds</u>	<u>Due to Other funds</u>
General Fund	\$ 1,812,923	\$ -
Assistance Fund	-	1,029,603
Nonmajor Governmental Funds	-	552,638
Solid Waste Operations	-	110,057
Nonmajor Enterprise Funds	-	100,988
Investment Trust Funds	<u>-</u>	<u>19,637</u>
Total	<u>\$ 1,812,923</u>	<u>\$ 1,812,923</u>

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

NOTE 3: DETAILED NOTES (CONTINUED)

G. Interfund Transactions (Continued)

Advances To/From Other Funds

Advances to/from other funds are non-current interfund loans and are offset by a fund balance reserve account in applicable governmental funds to indicate they are not available for appropriations and are not expendable available financial resources. The following are advances to/from other funds as of June 30, 2009:

	<u>Advance to Other Funds</u>	<u>Advance from Other Funds</u>
General Fund	\$ 170,980	\$ -
Water Agency	657,500	-
Nonmajor Governmental Funds	-	797,980
Solid Waste Operations Fund	-	106,713
Internal Service Funds	<u>76,213</u>	<u>-</u>
Total	<u>\$ 904,693</u>	<u>\$ 904,693</u>

Transfers

Transfers are indicative of funding for capital projects, lease payments or debt service, subsidies of various County operations and re-allocations of special revenues. The following are the interfund transfers for fiscal year ended June 30, 2009:

Transfer	<u>Transfer In</u>	<u>Out</u>
General Fund	\$ 11,619,510	\$ 2,460,791
Road	1,964,952	13,592
Water Agency	-	18,000
Assistance	-	6,290,164
Nonmajor Governmental Funds	1,435,858	6,526,606
Solid Waste Operations	42,968	-
Airport	185,267	-
Nonmajor Enterprise Funds	100,000	42,968
Internal Service Funds	<u>57,275</u>	<u>53,709</u>
Total	<u>\$ 15,405,830</u>	<u>\$ 15,405,830</u>

NOTE 4: EMPLOYEES' RETIREMENT PLAN

Plan Description

The County contributes to the California Public Employees Retirement System (PERS), an agent multiple-employer public employee defined benefit plan. PERS provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. PERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by statute. Copies of PERS' annual financial report may be obtained from their executive office – 400 P Street, Sacramento, CA 95814.

Funding Policy

Miscellaneous plan members in PERS are required to contribute 8 percent of their annual covered salary. Safety plan members are required to contribute 9 percent of their annual covered salary. The County is required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members. The actuarial methods and assumptions used are those adopted by the PERS Board of Administration. The required employer contribution rate for fiscal year 2008/2009 was 17.056 percent for miscellaneous employees and 27.573 percent for safety employees. The contribution requirements of the plan are established by State statute and the employer contribution rate is established and may be amended by PERS. The County is required to contribute the remaining amounts necessary to fund the benefits of its members using the actuarial basis adopted by the PERS Board of Administrators.

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

NOTE 4: EMPLOYEES' RETIREMENT PLAN (CONTINUED)

Annual Pension Cost

For fiscal year 2008/2009, the County's annual pension cost of \$2,471,780 for the miscellaneous plan and \$1,037,310 for the safety plan was equal to the County's required and actual contributions. The required contribution for fiscal year 2008/2009 was determined as part of the June 30, 2006, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions included (a) 7.75 percent investment rate of return (net of administrative expenses), (b) projected annual salary increases of 3.25 percent to 14.45 percent for miscellaneous plan and 3.25 percent to 14.45 percent for safety plan, depending on age, service, and type of employment, and (c) 3.25 percent per year cost of living adjustment. Both (a) and (b) included an inflation component of 3.0 percent. The actuarial value of PERS assets was determined using techniques that smooth the effect of short term volatility in the market value of investments over a two to five year period depending on the size of the investment gains or losses.

Initial unfunded liabilities are amortized over a closed period that depends on the plan's date of entry into PERS. Subsequent plan amendments are amortized as a level percentage of pay over a closed 20 year period. Gains and losses that occur in the operation of the plan are amortized over a rolling period, which results in an amortization of 10% of unamortized gains and losses each year. If the plan's accrued liability exceeds the actuarial value of plan assets, then the amortization payment on the total unfunded liability may not be lower than the payment calculated over a 30 year amortization period. The table below presents three year trend information.

Miscellaneous:

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
June 30, 2007	\$ 1,891,988	100%	-
June 30, 2008	2,153,526	100%	-
June 30, 2009	2,471,780	100%	-

Safety:

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
June 30, 2007	\$ 863,045	100%	-
June 30, 2008	931,408	100%	-
June 30, 2009	1,037,310	100%	-

Funded Status and Funding Progress

As of June 30, 2008, the most recent actuarial valuation date, the miscellaneous plan was 81.7 percent funded. The actuarial accrued liability for benefits was \$61,362,855, and the actuarial value of assets was \$50,162,095, resulting in an unfunded actuarial accrued liability (UAAL) of \$11,200,760. The covered payroll (annual payroll of active employees covered by the plan) was \$13,791,264, and the ratio of the UAAL to the covered payroll was 81.2 percent.

Since the safety plan had less than 100 active members in at least one valuation since June 30, 2003, it is required to participate in a risk pool and does not present individual plan funded status.

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

NOTE 5: POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS

Plan Description

The County of Mariposa provides integrated medical/prescription drug coverage through CalPERS under the Public Employees' Medical and Hospital Care Act (PEMHCA). Employees may choose from one of six medical plan options: Blue Shield HMO, Blue Shield Net Value, Kaiser, PERSChoice, PERSSelect, or PERSCare; a seventh option, PORAC, is also available to safety employees.

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

NOTE 5: POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

Plan Description (Continued)

The County sets its monthly contribution rates for health insurance on behalf of active employees through negotiations with its employee associations and through discussions with its non-represented employees. Employees may designate additional amounts contributed by the County to a deferred compensation plan to be used for the purpose of paying PEMHCA premiums; the County then remits these additional amounts to CalPERS as employee contributions.

The County offers the same medical plans to its retirees as to its active employees, with the exception that once a retiree becomes eligible for Medicare (that is, reaches age 65), he or she must join a Medicare HMO or a Medicare Supplement plan under PEMHCA.

Employees hired prior to January 1, 2007 (or May 1, 2007 for Elected Officials and Department Heads) become eligible to retire and receive County-paid healthcare benefits upon attainment of age 50 and 5 years of covered PERS service, or by qualifying disability retirement status. Benefits are paid for the lifetime of the retiree. The County pays for 100% of the cost of a retiree's PEMHCA premiums up to stated dollar amounts that apply to both active employees and retirees of each bargaining unit. For 2008-09, the maximum monthly County contributions for retirees are as follows.

Employee/Retiree Group:	Single	Two-party	Family
Elected Officials & Department Heads	\$779.60	\$779.60	\$779.60
Mariposa County Managerial/Confidential Organization (MCMCO)	779.60	779.60	779.60
Service Employees International Union (SEIU)	316.08	476.92	613.01
Jail Officers, Probation Officers, Sheriff's Deputies	413.01	501.91	538.01
Sheriff's Management Association (SMA)	779.60	779.60	779.60
Courts SEIU	323.25	434.08	470.18
Courts Management	779.60	779.60	779.60

Employees in this benefit tier have the option of making a one-time, irrevocable election to be covered under the State Formula upon retirement (see following for more details.)

Employees first hired on or after January 1, 2007 (or May 1, 2007 for Elected Officials and Department Heads) will be subject to the State "100/90" contribution formula and graded vesting schedule pursuant to California Code Section 22893. The vesting schedule is as follows: 50% of the maximum County contribution will be earned after 10 years of PERS service (5 of which must be with the County), with an additional 5% per year, until reaching 100% of the maximum County contribution after 20 or more years of service. The State contribution schedule is currently as follows:

2008-09 Fiscal year: Single - \$471/mo.; Two-party - \$886/mo.; Family - \$1,129/mo.
 2009-10 Fiscal year: Single - \$478/mo.; Two-party - \$909/mo.; Family - \$1,167/mo.

These dollar amounts will be increased each year after 2009-10 based on average PEMHCA premiums, using the formula set forth in Code Section 22893.

Funding Policy

As required by GASB 45, an actuary will determine the County's Annual Required Contributions (ARC) at least once every two fiscal years. The ARC is calculated in accordance with certain parameters, and includes (1) the Normal Cost for one year, and (2) a component for amortization of the total unfunded actuarial accrued liability (UAL) over a period not to exceed 30 years.

GASB 45 does not require pre-funding of OPEB benefits. Therefore, the County's funding policy is to continue to pay healthcare premiums for retirees as they fall due. The County has elected not to establish an irrevocable trust at this time. The Board of Supervisors reserves the authority to review and amend this funding policy from time to time, in order to ensure that the funding policy continues to best suit the circumstances of the County.

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

NOTE 5: POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

Annual OPEB Cost and Net OPEB Obligation

The following table shows the components of the County's Annual OPEB Cost for the fiscal year ended June 30, 2009, the amount actually contributed to the plan, and changes in the County's Net OPEB Obligation/(Asset):

Annual required contribution	<u>\$ 2,936,840</u>
Annual OPEB Cost	2,936,840
Contributions made:	
Pay as you go contribution	<u>(886,496)</u>
Increase in net OPEB obligation	2,050,344
Net OPEB Obligation - Beginning of Year	<u>-</u>
Net OPEB Obligation - End of Year	<u>\$ 2,050,344</u>

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the current year is as follows:

<u>Fiscal Year</u> <u>Ended</u>	<u>Annual OPEB</u> <u>Cost</u>	<u>Actual</u> <u>Contribution</u>	<u>Percentage of Annual</u> <u>OPEB Cost Contributed</u>	<u>Net OPEB</u> <u>Obligation</u>
6/30/09	\$ 2,936,840	\$ 886,496	30.19%	\$ 2,050,344

The quantifications of costs set forth above should not be interpreted in any way as vesting such benefits: rather the disclosures are made solely to comply with the County's reporting obligations under GASB 45, as the County understands these obligations.

Funded Status and Funding Progress

As of July 1, 2008, the most recent actuarial valuation date, the plan was 0.00 percent funded. The actuarial accrued liability for benefits was \$24,640,613 and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$24,640,613. The covered payroll (annual payroll of employees covered by the plan) was \$17,741,309, and the ratio to the UAAL to the covered payroll was 138.89 percent

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information (RSI) following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of the valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The plan's most recent actuarial valuation was performed as of July 1, 2008. In that valuation, the Projected Unit Credit (PUC) Cost Method was used. The actuarial assumptions included a 5 percent investment rate of return (net of administrative expenses) and an annual healthcare cost trend rate of 8 percent initially, reduced by decrements to an ultimate rate of 5 percent after 3 years. These assumptions reflect an implicit 3.0 percent general inflation assumption. The County's unfunded actuarial accrued liability is being amortized as a level dollar amount on an open basis over 30 years. The remaining amortization period as of June 30, 2009 was 30 years.

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

NOTE 6: 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 employees; natural disasters; unemployment benefits; and dental benefits provided to employees. The County is self-insured for its general and auto liability, workers' compensation, malpractice liability, and employees' dental coverage. The County has Risk Management Funds (internal service funds) where assets are set aside for claim settlements associated with the above risks of loss up to certain limits. Excess coverage is provided by the California State Association of Counties, Excess Insurance Authority (Authority), a joint powers authority, whose purpose is to develop, and fund programs of excess insurance for its member counties. The Authority is governed by a Board of Directors consisting of representatives of the member counties.

Settled claims resulting from risks have not exceeded the commercial insurance in any of the past fiscal years.

The unpaid claims liability included in the Risk Management Internal Service funds is based on the results of actuarial studies and include amounts for claims incurred, but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amount of pay outs, and other economic and social factors. It is the County's practice to obtain full actuarial studies every three years. Annual premiums are charges by each self-insurance fund using various allocation methods, which include actual costs, trends in claims experience, and number of participants.

All funds of the County participate in the program and make payments to the Risk Management Funds based on actuarial estimates of the amounts needed to pay prior and current year claims insurance premiums, and to establish a reserve for catastrophic losses. The claims liability of \$3,304,000 reported in the funds at June 30, 2009, is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Estimates of the liabilities for incurred (both reported and unreported), but unpaid claims are actuarially determined. Liabilities are based on the estimated cost of settling the claims.

At June 30, 2009, there was a deficit in net assets of the risk management funds of \$1,620,414. This deficit was the result of unfunded Workers' Compensation of \$1,669,272 offset by General Liability net assets of \$20,650 and insurance net assets of \$28,208.

Changes in the County's estimated claims liability amount for the fiscal years 2007, 2008, and 2009 were as follows:

	Estimated Claims Beginning of Fiscal Year	Claims and Changes in Estimates	Balance of Claims Payments	Estimated Claims End of Fiscal Year
2007	\$ 3,431,532	\$ 533,862	\$ 505,394	\$ 3,460,000
2008	3,460,000	870,296	870,296	3,460,000
2009	3,460,000	755,737	911,737	3,304,000

NOTE 7: OTHER INFORMATION

A. Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

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

NOTE 7: OTHER INFORMATION (CONTINUED)

B. Joint Agencies

The CSAC Excess Insurance Authority is a joint powers authority organized for the purpose of developing and funding excess insurance programs for member counties. The Authority operates public entity risk pools for workers' compensation, comprehensive liability, property and medical malpractice, and the pool purchases excess insurance and services for members. The Authority is under the control and direction of a board of directors consisting of representatives of the fifty member counties. There is no significant financial interest or ongoing financial responsibility on the part of the County with this Authority.

Complete audited financial statements for CSAC Excess Insurance Authority can be obtained from the Authority's office at 3017 Gold Canal Drive, Suite 300, Rancho Cordova, California 95670.

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REQUIRED SUPPLEMENTARY INFORMATION
(Unaudited)

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COUNTY OF MARIPOSA, CALIFORNIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2009

1. SCHEDULE OF FUNDING PROGRESS - PENSION

The table below shows a three-year analysis of the actuarial value of assets as a percentage of the actuarial accrued liability and the unfunded actuarial accrued liability as a percentage of the annual covered payroll as of June 30, 2009 for the County Miscellaneous Plan.

Miscellaneous Plan:

Valuation Date	Entry Age Normal Accrued Liability	Actuarial Value of Assets	Unfunded Liability (Excess Assets)	Funded Ratios		Annual Covered Payroll	UAAL as a % of Payroll
				Actuarial Value	Market Value		
June 30, 2006	\$ 50,102,891	\$ 40,918,792	\$ 9,184,099	81.7%	86.6%	\$ 11,675,006	78.7%
June 30, 2007	55,679,699	45,626,643	10,053,056	81.9%	94.8%	12,604,264	79.8%
June 30, 2008	61,362,855	50,162,095	11,200,760	81.7%	83.1%	13,791,264	81.2%

2. SCHEDULE OF FUNDING PROGRESS - OTHER POST-EMPLOYMENT BENEFITS

The table below shows a one year analysis of the actuarial value of assets as a percentage of the actuarial accrued liability and the unfunded actuarial accrued liability as a percentage of the annual covered payroll as of July 1, 2008, for the County Other Post-Employment Benefit Plan. As additional years are available, a three year trend analysis will be presented.

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Entry Age	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage Of Covered Payroll
July 1, 2008	\$ -	\$ 24,640,613	\$ 24,640,613	0.00%	\$ 17,741,309	138.89%

See the accompanying notes to the required supplementary information.

COUNTY OF MARIPOSA, CALIFORNIA
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
<u>REVENUES</u>				
Taxes	\$ 18,171,096	\$ 18,164,438	\$ 18,617,978	\$ 453,540
Licenses and permits	166,200	166,200	180,127	13,927
Fines and forfeitures	69,700	69,700	68,497	(1,203)
Use of money and property	275,300	275,300	208,666	(66,634)
Intergovernmental	7,788,792	8,983,057	6,558,764	(2,424,293)
Charges for services	2,914,712	2,724,746	2,609,890	(114,856)
Other revenues	166,109	334,873	273,583	(61,290)
Total Revenues	<u>29,551,909</u>	<u>30,718,314</u>	<u>28,517,505</u>	<u>(2,200,809)</u>
<u>EXPENDITURES</u>				
Current:				
General government	8,447,416	8,736,344	7,774,365	961,979
Public protection	18,076,242	18,925,594	16,607,239	2,318,355
Health and welfare	5,136,106	4,885,538	4,420,849	464,689
Public assistance	8,610,708	8,957,525	8,163,074	794,451
Education	624,674	628,275	606,912	21,363
Culture and recreation	340,259	344,175	313,989	30,186
Public ways and facilities	1,041,067	1,069,479	970,237	99,242
Capital outlay	1,524,414	1,649,756	4,641,751	(2,991,995)
Total Expenditures	<u>43,800,886</u>	<u>45,196,686</u>	<u>43,498,416</u>	<u>1,698,270</u>
Excess of Revenues Over (Under) Expenditures	<u>(14,248,977)</u>	<u>(14,478,372)</u>	<u>(14,980,911)</u>	<u>(502,539)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	12,856,073	12,896,395	11,619,510	(1,276,885)
Transfers out	(2,613,980)	(2,769,530)	(2,460,791)	308,739
Issuance of debt	-	-	4,137,018	4,137,018
Total Other Financing Sources (Uses)	<u>10,242,093</u>	<u>10,126,865</u>	<u>13,295,737</u>	<u>3,168,872</u>
Net Change in Fund Balances	<u>(4,006,884)</u>	<u>(4,351,507)</u>	<u>(1,685,174)</u>	<u>2,666,333</u>
Fund Balances - Beginning	<u>8,911,169</u>	<u>8,911,169</u>	<u>8,911,169</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 4,904,285</u>	<u>\$ 4,559,662</u>	<u>\$ 7,225,995</u>	<u>\$ 2,666,333</u>

See the accompanying notes to the required supplementary information.

COUNTY OF MARIPOSA, CALIFORNIA
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
ROAD - MAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
<u>REVENUES</u>				
Fines and forfeitures	\$ 115,000	\$ 115,000	\$ 144,447	\$ 29,447
Use of money and property	15,000	15,000	28,104	13,104
Intergovernmental	7,018,042	7,526,031	5,022,181	(2,503,850)
Charges for services	137,000	137,000	162,385	25,385
Other revenues	15,000	15,000	22,256	7,256
Total Revenues	<u>7,300,042</u>	<u>7,808,031</u>	<u>5,379,373</u>	<u>(2,428,658)</u>
<u>EXPENDITURES</u>				
Current:				
Public ways and facilities	5,024,302	4,991,920	4,670,542	321,378
Capital outlay	5,954,631	6,333,641	1,712,497	4,621,144
Total Expenditures	<u>10,978,933</u>	<u>11,325,561</u>	<u>6,383,039</u>	<u>4,942,522</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,678,891)</u>	<u>(3,517,530)</u>	<u>(1,003,666)</u>	<u>2,513,864</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	2,027,312	1,964,951	1,964,952	1
Transfers out	(13,592)	(13,592)	(13,592)	-
Total Other Financing Sources (Uses)	<u>2,013,720</u>	<u>1,951,359</u>	<u>1,951,360</u>	<u>1</u>
Net Change in Fund Balances	<u>(1,665,171)</u>	<u>(1,566,171)</u>	<u>947,694</u>	<u>2,513,865</u>
Fund Balances - Beginning	<u>1,783,345</u>	<u>1,783,345</u>	<u>1,783,345</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 118,174</u>	<u>\$ 217,174</u>	<u>\$ 2,731,039</u>	<u>\$ 2,513,865</u>

See the accompanying notes to the required supplementary information.

COUNTY OF MARIPOSA, CALIFORNIA
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
WATER AGENCY - MAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
<u>REVENUES</u>				
Use of money and property	\$ 4,669	\$ 4,669	\$ 7,196	\$ 2,527
Other revenues	121,762	121,762	111,762	(10,000)
Total Revenues	<u>126,431</u>	<u>126,431</u>	<u>118,958</u>	<u>(7,473)</u>
<u>EXPENDITURES</u>				
Current:				
Public ways and facilities	294,174	294,174	31,671	262,503
Total Expenditures	<u>294,174</u>	<u>294,174</u>	<u>31,671</u>	<u>262,503</u>
Excess of Revenues Over (Under) Expenditures	<u>(167,743)</u>	<u>(167,743)</u>	<u>87,287</u>	<u>255,030</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	-	-	-	-
Transfers out	(18,000)	(18,000)	(18,000)	-
Total Other Financing Sources (Uses)	<u>(18,000)</u>	<u>(18,000)</u>	<u>(18,000)</u>	<u>-</u>
Net Change in Fund Balances	<u>(185,743)</u>	<u>(185,743)</u>	<u>69,287</u>	<u>255,030</u>
Fund Balances - Beginning	<u>906,191</u>	<u>906,191</u>	<u>906,191</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 720,448</u>	<u>\$ 720,448</u>	<u>\$ 975,478</u>	<u>\$ 255,030</u>

See the accompanying notes to the required supplementary information.

COUNTY OF MARIPOSA, CALIFORNIA
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
ASSISTANCE - MAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
<u>REVENUES</u>				
Intergovernmental revenue	\$ 6,351,278	\$ 6,529,476	\$ 6,013,030	\$ (516,446)
Total Revenues	<u>6,351,278</u>	<u>6,529,476</u>	<u>6,013,030</u>	<u>(516,446)</u>
<u>EXPENDITURES</u>				
Current:				
Public assistance	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>6,351,278</u>	<u>6,529,476</u>	<u>6,013,030</u>	<u>(516,446)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	-	-	-	-
Transfers out	(5,914,930)	(6,093,128)	(6,290,164)	(197,036)
Total Other Financing Sources (Uses)	<u>(5,914,930)</u>	<u>(6,093,128)</u>	<u>(6,290,164)</u>	<u>(197,036)</u>
Net Change in Fund Balances	436,348	436,348	(277,134)	(713,482)
Fund Balances - Beginning	<u>(436,349)</u>	<u>(436,349)</u>	<u>(436,349)</u>	<u>-</u>
Fund Balances - Ending	<u>\$ (1)</u>	<u>\$ (1)</u>	<u>\$ (713,483)</u>	<u>\$ (713,482)</u>

See the accompanying notes to the required supplementary information.

COUNTY OF MARIPOSA, CALIFORNIA
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2009

A. SCHEDULE OF FUNDING PROGRESS - PENSION

The Schedule of Funding Progress - Pension presents a consolidated snapshot of the County's ability to meet current and future liabilities with the plan assets. Of particular interest to most is the funded status ratio. This ratio conveys a plan's level of assets to liabilities, an important indicator to determine the financial health of the pension plan. The closer the plan is to a 100% funded status, the better position it will be in to meet all of its future liabilities.

The County of Mariposa has less than 100 active employee members in its Safety Plan and is required to participate in a risk pool. Therefore, the individual plan funded status is not presented.

B. SCHEDULE OF FUNDING PROGRESS - OTHER POSTEMPLOYMENT BENEFITS

The Schedule of Funding Progress - Other Postemployment Benefits provides a consolidated snapshot of the County's ability to meet current and future liabilities with the plan assets. Of particular interest to most is the funded status ratio. This ratio conveys a plan's level of assets to liabilities, an important indicator to determine the financial health of the OPEB plan. The closer the plan is to a 100% funded status, the better position it will be in to meet all of its future liabilities.

C. BUDGETARY BASIS OF ACCOUNTING

The County follows these procedures annually in establishing the budgetary data reflected in the financial statements:

1. The County Administrative Officer submits to the Board of Supervisors a proposed draft budget for the fiscal year commencing the following July 1. The budget includes proposed expenditures and the means of financing them.
2. The Board of Supervisors reviews the proposed budget at regularly scheduled meetings, which are open to the public. The Board also conducts a public hearing on the proposed budget to obtain comments from interested persons.
3. Prior to July 1, the budget is adopted through the passage of a resolution.
4. 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 motion during the fiscal year. The County Administrative Officer may authorize transfers from one object or purpose to another within the same department.

Formal budgetary integration is employed as a management control device during the year. The County presents a comparison of annual budgets to actual results for the County's General and Major Special Revenue funds. The amounts reported on the budgetary basis are generally on a basis consistent with accounting principles generally accepted in the United States of America (GAAP).

**COMBINING FUND STATEMENTS
AND SCHEDULES**

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NONMAJOR GOVERNMENTAL FUNDS

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COUNTY OF MARIPOSA, CALIFORNIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2009

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Totals
<u>ASSETS</u>				
Cash and investments	\$ 4,869,864	\$ 1,354,900	\$ 2,459,125	\$ 8,683,889
Accounts receivable	262,045	14,231	35,074	311,350
Taxes receivable	381,326	-	-	381,326
Prepaid costs	10,931	-	-	10,931
Inventory	7,003	-	-	7,003
Total Assets	\$ 5,531,169	\$ 1,369,131	\$ 2,494,199	\$ 9,394,499
<u>LIABILITIES AND FUND BALANCES</u>				
LIABILITIES				
Accounts payable	\$ 161,240	\$ -	\$ 3,926	\$ 165,166
Due to other funds	360,480	-	192,158	552,638
Advances from other funds	109,000	-	688,980	797,980
Total Liabilities	630,720	-	885,064	1,515,784
FUND BALANCES				
Reserved for:				
Inventory	7,003	-	-	7,003
Debt service	-	344,440	-	344,440
Unreserved:				
Designated	259,921	-	-	259,921
Undesignated	4,633,525	1,024,691	1,609,135	7,267,351
Total Fund Balances	4,900,449	1,369,131	1,609,135	7,878,715
Total Liabilities and Fund Balances	\$ 5,531,169	\$ 1,369,131	\$ 2,494,199	\$ 9,394,499

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

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Totals
<u>REVENUES</u>				
Taxes	\$ 320,177	\$ -	\$ -	\$ 320,177
Fines and forfeitures	145,991	-	111,206	257,197
Use of money and property	99,729	15,893	47,555	163,177
Intergovernmental	8,798,481	-	195,520	8,994,001
Charges for services	1,371,713	461,872	-	1,833,585
Other revenues	186,930	-	8,550	195,480
Total Revenues	10,923,021	477,765	362,831	11,763,617
<u>EXPENDITURES</u>				
Current:				
General government	216,802	-	850	217,652
Public protection	510,058	-	-	510,058
Health and welfare	559,874	-	-	559,874
Public assistance	2,861,518	-	-	2,861,518
Public ways and facilities	846,693	-	47,638	894,331
Debt service				
Principal	-	250,000	163,551	413,551
Interest and other charges	723	433,487	-	434,210
Capital outlay	249,205	-	236,642	485,847
Total Expenditures	5,244,873	683,487	448,681	6,377,041
Excess of Revenues Over (Under) Expenditures	5,678,148	(205,722)	(85,850)	5,386,576
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	449,289	688,485	298,084	1,435,858
Transfers out	(6,458,374)	-	(68,232)	(6,526,606)
Issuance of debt	-	-	229,391	229,391
Total Other Financing Sources (Uses)	(6,009,085)	688,485	459,243	(4,861,357)
Net Change in Fund Balances	(330,937)	482,763	373,393	525,219
Fund Balances - Beginning	5,231,386	886,368	1,235,742	7,353,496
Fund Balances - Ending	\$ 4,900,449	\$ 1,369,131	\$ 1,609,135	\$ 7,878,715

NONMAJOR GOVERNMENTAL FUNDS
Special Revenue Funds

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COUNTY OF MARIPOSA, CALIFORNIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2009

	<u>Transportation Commission</u>	<u>Fish and Game</u>	<u>Law Library</u>	<u>Yosemite West Bond Administration</u>	<u>Roads Special Projects</u>
<u>ASSETS</u>					
Cash and investments	\$ 222,301	\$ 18,424	\$ 287	\$ 2,517	\$ -
Accounts receivable	29,190	-	1,578	798	-
Taxes receivable	67,400	-	-	-	-
Prepaid costs	-	-	-	-	-
Inventory	-	-	-	-	-
Total Assets	\$ 318,891	\$ 18,424	\$ 1,865	\$ 3,315	\$ -
<u>LIABILITIES AND FUND BALANCES</u>					
LIABILITIES					
Accounts payable	\$ 2,627	\$ -	\$ 1,033	\$ -	\$ -
Due to other funds	32,659	-	-	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	35,286	-	1,033	-	-
FUND BALANCES					
Reserved for:					
Inventory	-	-	-	-	-
Unreserved:					
Designated	-	-	-	-	-
Undesignated	283,605	18,424	832	3,315	-
Total Fund Balances	283,605	18,424	832	3,315	-
Total Liabilities and Fund Balances	\$ 318,891	\$ 18,424	\$ 1,865	\$ 3,315	\$ -

CSA 3 Fire Assessments	Don Pedro Fire Protection	Coulterville Lighting District	Coulterville Service Area	Don Pedro Service Area 1-M	Don Pedro Sewer Zone 1	Hornitos Lighting District	Mariposa Lighting District
\$ 169,811	\$ 19,814	\$ 103,724	\$ 35,852	\$ 15,385	\$ 70,421	\$ 21,604	\$ 213,117
5,160	1,441	-	10	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 174,971</u>	<u>\$ 21,255</u>	<u>\$ 103,724</u>	<u>\$ 35,862</u>	<u>\$ 15,385</u>	<u>\$ 70,421</u>	<u>\$ 21,604</u>	<u>\$ 213,117</u>
\$ -	\$ -	\$ -	\$ 5,188	\$ 672	\$ 1,705	\$ -	\$ 51
-	-	-	-	-	-	-	-
-	-	-	109,000	-	-	-	-
-	-	-	114,188	672	1,705	-	51
-	-	-	-	-	-	-	-
-	-	70,672	-	-	-	16,142	156,886
174,971	21,255	33,052	(78,326)	14,713	68,716	5,462	56,180
174,971	21,255	103,724	(78,326)	14,713	68,716	21,604	213,066
<u>\$ 174,971</u>	<u>\$ 21,255</u>	<u>\$ 103,724</u>	<u>\$ 35,862</u>	<u>\$ 15,385</u>	<u>\$ 70,421</u>	<u>\$ 21,604</u>	<u>\$ 213,117</u>

COUNTY OF MARIPOSA, CALIFORNIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2009

	Mariposa Parking Maintenance District	Mariposa Pines Sewer Zone	Wawona Service Area	Yosemite West Maintenance District	Asset Forfeiture
<u>ASSETS</u>					
Cash and investments	\$ 10,238	\$ 24,485	\$ 22,777	\$ 94,211	\$ 3,823
Accounts receivable	-	-	-	10	-
Taxes receivable	-	-	-	-	-
Prepaid costs	1,500	-	-	-	-
Inventory	-	-	-	-	-
Total Assets	\$ 11,738	\$ 24,485	\$ 22,777	\$ 94,221	\$ 3,823
<u>LIABILITIES AND FUND BALANCES</u>					
LIABILITIES					
Accounts payable	\$ -	\$ 775	\$ -	\$ 16,632	\$ -
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	-	775	-	16,632	-
FUND BALANCES					
Reserved for:					
Inventory	-	-	-	-	-
Unreserved:					
Designated	-	-	16,221	-	-
Undesignated	11,738	23,710	6,556	77,589	3,823
Total Fund Balances	11,738	23,710	22,777	77,589	3,823
Total Liabilities and Fund Balances	\$ 11,738	\$ 24,485	\$ 22,777	\$ 94,221	\$ 3,823

Sheriff Asset Forfeiture	District Attorney Asset Forfeiture	COPS Grant	Community Family Resources	SLESF	Housing and Community Development Administration	Housing Authority Voucher	Community Energy Grants
\$ 19,137	\$ 597	\$ 1	\$ 2,847	\$ -	\$ 97,716	\$ 88,083	\$ -
-	-	-	29,991	47,935	-	-	46,098
-	-	-	-	-	-	-	-
-	-	-	-	-	-	402	-
-	-	-	-	-	-	-	7,003
<u>\$ 19,137</u>	<u>\$ 597</u>	<u>\$ 1</u>	<u>\$ 32,838</u>	<u>\$ 47,935</u>	<u>\$ 97,716</u>	<u>\$ 88,485</u>	<u>\$ 53,101</u>
\$ -	\$ -	\$ -	\$ 13,496	\$ -	\$ 24	\$ 326	\$ 5,835
-	-	-	-	46,656	-	-	86,307
-	-	-	-	-	-	-	-
-	-	-	13,496	46,656	24	326	92,142
-	-	-	-	-	-	-	7,003
-	-	-	-	-	-	-	-
19,137	597	1	19,342	1,279	97,692	88,159	(46,044)
19,137	597	1	19,342	1,279	97,692	88,159	(39,041)
<u>\$ 19,137</u>	<u>\$ 597</u>	<u>\$ 1</u>	<u>\$ 32,838</u>	<u>\$ 47,935</u>	<u>\$ 97,716</u>	<u>\$ 88,485</u>	<u>\$ 53,101</u>

COUNTY OF MARIPOSA, CALIFORNIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2009

	Community Services Program	TANF Incentives	Airport Hangar Project	Senior Center Office	Senior Nutrition Office
<u>ASSETS</u>					
Cash and investments	\$ -	\$ 181,070	\$ -	\$ 4,927	\$ 13,733
Accounts receivable	50,009	-	-	648	9,013
Taxes receivable	-	-	-	-	-
Prepaid costs	402	-	-	651	1,482
Inventory	-	-	-	-	-
Total Assets	\$ 50,411	\$ 181,070	\$ -	\$ 6,226	\$ 24,228
<u>LIABILITIES AND FUND BALANCES</u>					
LIABILITIES					
Accounts payable	\$ 34,445	\$ -	\$ -	\$ 705	\$ 8,402
Due to other funds	55,289	-	-	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	89,734	-	-	705	8,402
FUND BALANCES					
Reserved for:					
Inventory	-	-	-	-	-
Unreserved:					
Designated	-	-	-	-	-
Undesignated	(39,323)	181,070	-	5,521	15,826
Total Fund Balances	(39,323)	181,070	-	5,521	15,826
Total Liabilities and Fund Balances	\$ 50,411	\$ 181,070	\$ -	\$ 6,226	\$ 24,228

Proposition 36 - Substance Abuse	Forest Reserve HR 2389	Camp Wawona EIR	South Shore Ranches List	Yosemite Cascades EIR	Silvertip Resort EIR	Vallecito Spec Plan EIR	JJCPA - Probation
\$ 28,767	\$ 232,718	\$ 30,664	\$ 1,031	\$ 4,380	\$ 9,901	\$ 17,503	\$ -
1,246	-	-	-	-	-	-	6,517
-	-	-	-	-	-	-	-
1,497	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 31,510</u>	<u>\$ 232,718</u>	<u>\$ 30,664</u>	<u>\$ 1,031</u>	<u>\$ 4,380</u>	<u>\$ 9,901</u>	<u>\$ 17,503</u>	<u>\$ 6,517</u>
\$ 1,524	\$ 976	\$ 6,665	\$ -	\$ -	\$ 5,256	\$ -	\$ -
-	-	-	-	-	-	-	21,687
-	-	-	-	-	-	-	-
<u>1,524</u>	<u>976</u>	<u>6,665</u>	<u>-</u>	<u>-</u>	<u>5,256</u>	<u>-</u>	<u>21,687</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>29,986</u>	<u>231,742</u>	<u>23,999</u>	<u>1,031</u>	<u>4,380</u>	<u>4,645</u>	<u>17,503</u>	<u>(15,170)</u>
<u>29,986</u>	<u>231,742</u>	<u>23,999</u>	<u>1,031</u>	<u>4,380</u>	<u>4,645</u>	<u>17,503</u>	<u>(15,170)</u>
<u>\$ 31,510</u>	<u>\$ 232,718</u>	<u>\$ 30,664</u>	<u>\$ 1,031</u>	<u>\$ 4,380</u>	<u>\$ 9,901</u>	<u>\$ 17,503</u>	<u>\$ 6,517</u>

COUNTY OF MARIPOSA, CALIFORNIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2009

	<u>Designated Buddy</u>	<u>Rural Law Enforcement</u>	<u>Individual Education Plan</u>	<u>Youth Council</u>	<u>DNA Identification</u>
<u>ASSETS</u>					
Cash and investments	\$ -	\$ 356,008	\$ 44,000	\$ 1,553	\$ 41,741
Accounts receivable	-	-	-	-	-
Taxes receivable	-	-	-	-	-
Prepaid costs	-	-	-	-	-
Inventory	-	-	-	-	-
Total Assets	\$ -	\$ 356,008	\$ 44,000	\$ 1,553	\$ 41,741
<u>LIABILITIES AND FUND BALANCES</u>					
LIABILITIES					
Accounts payable	\$ -	\$ 22,250	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	-	22,250	-	-	-
FUND BALANCES					
Reserved for:					
Inventory	-	-	-	-	-
Unreserved:					
Designated	-	-	-	-	-
Undesignated	-	333,758	44,000	1,553	41,741
Total Fund Balances	-	333,758	44,000	1,553	41,741
Total Liabilities and Fund Balances	\$ -	\$ 356,008	\$ 44,000	\$ 1,553	\$ 41,741

<u>Microfilm Planning</u>	<u>Domestic Violence Probation</u>	<u>County Inmate Welfare</u>	<u>Incentive Social Services</u>	<u>Tax Collector Funds</u>	<u>Department of Justice</u>	<u>Drug Program</u>	<u>Tobacco Trust</u>
\$ -	\$ 567	\$ 45,940	\$ 3,245	\$ 51,635	\$ -	\$ 11,321	\$ 910,280
-	-	3,470	-	51	-	-	-
-	-	-	-	18,591	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 567</u>	<u>\$ 49,410</u>	<u>\$ 3,245</u>	<u>\$ 70,277</u>	<u>\$ -</u>	<u>\$ 11,321</u>	<u>\$ 910,280</u>
\$ -	\$ -	\$ 2,464	\$ 280	\$ 1,261	\$ -	\$ -	\$ -
67	-	-	-	-	1,276	-	-
-	-	-	-	-	-	-	-
<u>67</u>	<u>-</u>	<u>2,464</u>	<u>280</u>	<u>1,261</u>	<u>1,276</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>(67)</u>	<u>567</u>	<u>46,946</u>	<u>2,965</u>	<u>69,016</u>	<u>(1,276)</u>	<u>11,321</u>	<u>910,280</u>
<u>(67)</u>	<u>567</u>	<u>46,946</u>	<u>2,965</u>	<u>69,016</u>	<u>(1,276)</u>	<u>11,321</u>	<u>910,280</u>
<u>\$ -</u>	<u>\$ 567</u>	<u>\$ 49,410</u>	<u>\$ 3,245</u>	<u>\$ 70,277</u>	<u>\$ -</u>	<u>\$ 11,321</u>	<u>\$ 910,280</u>

COUNTY OF MARIPOSA, CALIFORNIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2009

	Sund Pelosso Murder Trial	LAFCO	Child Support Incentives	Don Pedro Bond Admin	Children's Fund
<u>ASSETS</u>					
Cash and investments	\$ 4,216	\$ -	\$ -	\$ 2,001	\$ 1,538
Accounts receivable	-	-	-	2,985	-
Taxes receivable	-	-	-	-	-
Prepaid costs	-	-	-	-	-
Inventory	-	-	-	-	-
Total Assets	\$ 4,216	\$ -	\$ -	\$ 4,986	\$ 1,538
<u>LIABILITIES AND FUND BALANCES</u>					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	2,284	12,186	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	-	2,284	12,186	-	-
FUND BALANCES					
Reserved for:					
Inventory	-	-	-	-	-
Unreserved:					
Designated	-	-	-	-	-
Undesignated	4,216	(2,284)	(12,186)	4,986	1,538
Total Fund Balances	4,216	(2,284)	(12,186)	4,986	1,538
Total Liabilities and Fund Balances	\$ 4,216	\$ -	\$ -	\$ 4,986	\$ 1,538

Sheriff Fingerprint Identification	Animal Control	Emergency Medical Services	Recorder's Modernization	Drug & Alcohol Program	State Fire Marshall	Welfare	Alcohol Program
\$ 35,275	\$ 1,758	\$ 252,584	\$ 14,285	\$ 10,315	\$ 14,695	\$ 3,534	\$ 9,413
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 35,275</u>	<u>\$ 1,758</u>	<u>\$ 252,584</u>	<u>\$ 14,285</u>	<u>\$ 10,315</u>	<u>\$ 14,695</u>	<u>\$ 3,534</u>	<u>\$ 9,413</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
35,275	1,758	252,584	14,285	10,315	14,695	3,534	9,413
35,275	1,758	252,584	14,285	10,315	14,695	3,534	9,413
<u>\$ 35,275</u>	<u>\$ 1,758</u>	<u>\$ 252,584</u>	<u>\$ 14,285</u>	<u>\$ 10,315</u>	<u>\$ 14,695</u>	<u>\$ 3,534</u>	<u>\$ 9,413</u>

COUNTY OF MARIPOSA, CALIFORNIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2009

	<u>Tobacco Cessation</u>	<u>Recorder Cash Difference</u>	<u>Criminal Lab</u>	<u>Micrographics Conversion</u>	<u>Medical Bounty</u>
<u>ASSETS</u>					
Cash and investments	\$ 21,853	\$ 868	\$ 15,835	\$ 63,801	\$ 61
Accounts receivable	-	176	-	-	-
Taxes receivable	-	-	-	-	-
Prepaid costs	-	-	-	-	-
Inventory	-	-	-	-	-
Total Assets	<u>\$ 21,853</u>	<u>\$ 1,044</u>	<u>\$ 15,835</u>	<u>\$ 63,801</u>	<u>\$ 61</u>
<u>LIABILITIES AND FUND BALANCES</u>					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ 770	\$ -
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>770</u>	<u>-</u>
FUND BALANCES					
Reserved for:					
Inventory	-	-	-	-	-
Unreserved:					
Designated	-	-	-	-	-
Undesignated	21,853	1,044	15,835	63,031	61
Total Fund Balances	<u>21,853</u>	<u>1,044</u>	<u>15,835</u>	<u>63,031</u>	<u>61</u>
Total Liabilities and Fund Balances	<u>\$ 21,853</u>	<u>\$ 1,044</u>	<u>\$ 15,835</u>	<u>\$ 63,801</u>	<u>\$ 61</u>

<u>Realignment - Health</u>	<u>Realignment - Mental Health</u>	<u>Realignment - Social Services</u>	<u>Perinatal Programs</u>	<u>MPSA Aggregate Planning</u>	<u>Vital/ Health Recorder</u>	<u>Vital/ Health Clerk</u>	<u>STC Program</u>
\$ 200,404	\$ 248,025	\$ 413,650	\$ 20,647	\$ 83,077	\$ 21,640	\$ 1,024	\$ 4,112
-	-	-	-	-	-	-	-
37,916	54,437	202,982	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 238,320</u>	<u>\$ 302,462</u>	<u>\$ 616,632</u>	<u>\$ 20,647</u>	<u>\$ 83,077</u>	<u>\$ 21,640</u>	<u>\$ 1,024</u>	<u>\$ 4,112</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	87
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
238,320	302,462	616,632	20,647	83,077	21,640	1,024	4,025
238,320	302,462	616,632	20,647	83,077	21,640	1,024	4,025
<u>\$ 238,320</u>	<u>\$ 302,462</u>	<u>\$ 616,632</u>	<u>\$ 20,647</u>	<u>\$ 83,077</u>	<u>\$ 21,640</u>	<u>\$ 1,024</u>	<u>\$ 4,112</u>

COUNTY OF MARIPOSA, CALIFORNIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2009

	Public Health Emergency	Moyer Program	Local Enforcement Agency	1st Five Visiting Physician	DHS - West Nile Virus
<u>ASSETS</u>					
Cash and investments	\$ -	\$ -	\$ -	\$ 3,486	\$ 387
Accounts receivable	-	-	-	-	-
Taxes receivable	-	-	-	-	-
Prepaid costs	-	-	-	-	-
Inventory	-	-	-	-	-
Total Assets	\$ -	\$ -	\$ -	\$ 3,486	\$ 387
<u>LIABILITIES AND FUND BALANCES</u>					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	-	-	-	-	-
FUND BALANCES					
Reserved for:					
Inventory	-	-	-	-	-
Unreserved:					
Designated	-	-	-	-	-
Undesignated	-	-	-	3,486	387
Total Fund Balances	-	-	-	3,486	387
Total Liabilities and Fund Balances	\$ -	\$ -	\$ -	\$ 3,486	\$ 387

<u>Automated Warrant System</u>	<u>Mental Health Services Act</u>	<u>IHSS Public Authority</u>	<u>Economic Development Strategy</u>	<u>Sheriff - Civil Matters</u>	<u>HRSA Bio-Terrorism</u>	<u>Pacific Bell Settlement</u>	<u>Revenue & Recovery - Prob</u>
\$ 39,832	\$ -	\$ -	\$ 709	\$ 8,599	\$ -	\$ 5,759	\$ -
-	-	-	-	-	24,473	-	-
-	4,997	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 39,832</u>	<u>\$ 4,997</u>	<u>\$ -</u>	<u>\$ 709</u>	<u>\$ 8,599</u>	<u>\$ 24,473</u>	<u>\$ 5,759</u>	<u>\$ -</u>
\$ -	\$ 25,464	\$ 39	\$ -	\$ -	\$ -	\$ -	\$ 42
-	41,827	49,228	-	-	5,789	-	5,225
-	-	-	-	-	-	-	-
-	<u>67,291</u>	<u>49,267</u>	-	-	<u>5,789</u>	-	<u>5,267</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
39,832	(62,294)	(49,267)	709	8,599	18,684	5,759	(5,267)
39,832	(62,294)	(49,267)	709	8,599	18,684	5,759	(5,267)
<u>\$ 39,832</u>	<u>\$ 4,997</u>	<u>\$ -</u>	<u>\$ 709</u>	<u>\$ 8,599</u>	<u>\$ 24,473</u>	<u>\$ 5,759</u>	<u>\$ -</u>

COUNTY OF MARIPOSA, CALIFORNIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2009

	<u>Youthful Offender Prob</u>	<u>Fish Camp Fire Auxiliary</u>	<u>SSN Truncation Recorder</u>	<u>Hazardous Materials Clean Up</u>	<u>CUPA Programs</u>
<u>ASSETS</u>					
Cash and investments	\$ 52,753	\$ -	\$ 7,151	\$ 32,775	\$ 25,646
Accounts receivable	-	-	-	-	1,246
Taxes receivable	-	-	-	-	-
Prepaid costs	-	-	-	-	-
Inventory	-	-	-	-	-
Total Assets	\$ 52,753	\$ -	\$ 7,151	\$ 32,775	\$ 26,892
<u>LIABILITIES AND FUND BALANCES</u>					
LIABILITIES					
Accounts payable	\$ 966	\$ -	\$ -	\$ 1,280	\$ -
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	966	-	-	1,280	-
FUND BALANCES					
Reserved for:					
Inventory	-	-	-	-	-
Unreserved:					
Designated	-	-	-	-	-
Undesignated	51,787	-	7,151	31,495	26,892
Total Fund Balances	51,787	-	7,151	31,495	26,892
Total Liabilities and Fund Balances	\$ 52,753	\$ -	\$ 7,151	\$ 32,775	\$ 26,892

Totals

\$ 4,869,864
262,045
381,326
10,931
7,003
\$ 5,531,169

\$ 161,240
360,480
109,000
630,720

7,003
259,921
4,633,525
4,900,449
\$ 5,531,169

COUNTY OF MARIPOSA, CALIFORNIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2009

	<u>Transportation Commission</u>	<u>Fish and Game</u>	<u>Law Library</u>	<u>Yosemite West Bond Administration</u>	<u>Road Special Projects</u>
<u>REVENUES</u>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	1,133	-	-	-
Use of money and property	8,370	444	(45)	306	-
Intergovernmental	707,991	-	-	-	296,560
Charges for services	-	-	9,289	7,700	-
Other revenues	-	-	-	-	-
Total Revenues	<u>716,361</u>	<u>1,577</u>	<u>9,244</u>	<u>8,006</u>	<u>296,560</u>
<u>EXPENDITURES</u>					
Current:					
General government	-	-	-	7,584	-
Public protection	-	2,453	14,396	-	-
Health and welfare	-	-	-	-	-
Public assistance	-	-	-	-	-
Public ways and facilities	194,707	-	-	-	2,361
Debt service					
Interest and other charges	-	-	-	-	-
Capital outlay	22,578	-	-	-	-
Total Expenditures	<u>217,285</u>	<u>2,453</u>	<u>14,396</u>	<u>7,584</u>	<u>2,361</u>
Excess of Revenues Over (Under) Expenditures	<u>499,076</u>	<u>(876)</u>	<u>(5,152)</u>	<u>422</u>	<u>294,199</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers in	11,300	-	8,129	-	-
Transfers out	(473,400)	-	-	(10,000)	(68,281)
Total Other Financing Sources (Uses)	<u>(462,100)</u>	<u>-</u>	<u>8,129</u>	<u>(10,000)</u>	<u>(68,281)</u>
Net Change in Fund Balances	36,976	(876)	2,977	(9,578)	225,918
Fund Balances - Beginning	<u>246,629</u>	<u>19,300</u>	<u>(2,145)</u>	<u>12,893</u>	<u>(225,918)</u>
Fund Balances - Ending	<u>\$ 283,605</u>	<u>\$ 18,424</u>	<u>\$ 832</u>	<u>\$ 3,315</u>	<u>\$ -</u>

CSA 3 Fire Assessments	Don Pedro Fire Protection	Coulterville Lighting District	Coulterville Service Area	Don Pedro Service Area 1-M	Don Pedro Sewer Zone 1	Hornitos Lighting District	Mariposa Lighting District
\$ -	\$ -	\$ 9,637	\$ -	\$ -	\$ 97,311	\$ 3,583	\$ 43,968
-	-	-	-	-	-	-	-
2,318	678	2,404	946	419	2,680	483	4,696
-	-	140	-	-	1,547	45	689
540,389	75,773	-	107,602	81	54,106	-	-
-	-	-	150	2,038	10	-	-
<u>542,707</u>	<u>76,451</u>	<u>12,181</u>	<u>108,698</u>	<u>2,538</u>	<u>155,654</u>	<u>4,111</u>	<u>49,353</u>
-	-	-	-	-	-	-	-
32,736	67,098	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	3,419	78,878	7,516	130,048	1,307	15,870
-	-	-	595	-	-	-	-
-	-	-	12,743	-	61,965	-	-
<u>32,736</u>	<u>67,098</u>	<u>3,419</u>	<u>92,216</u>	<u>7,516</u>	<u>192,013</u>	<u>1,307</u>	<u>15,870</u>
<u>509,971</u>	<u>9,353</u>	<u>8,762</u>	<u>16,482</u>	<u>(4,978)</u>	<u>(36,359)</u>	<u>2,804</u>	<u>33,483</u>
100,000	-	-	10,000	-	53,820	-	-
(435,000)	-	-	-	-	(37,350)	-	-
<u>(335,000)</u>	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>16,470</u>	<u>-</u>	<u>-</u>
174,971	9,353	8,762	26,482	(4,978)	(19,889)	2,804	33,483
-	11,902	94,962	(104,808)	19,691	88,605	18,800	179,583
<u>\$ 174,971</u>	<u>\$ 21,255</u>	<u>\$ 103,724</u>	<u>\$ (78,326)</u>	<u>\$ 14,713</u>	<u>\$ 68,716</u>	<u>\$ 21,604</u>	<u>\$ 213,066</u>

COUNTY OF MARIPOSA, CALIFORNIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2009

	Mariposa Parking Maintenance District	Mariposa Pines Sewer Zone	Wawona Service Area	Yosemite West Maintenance District	Asset Forfeiture
<u>REVENUES</u>					
Taxes	\$ 5,126	\$ 30,052	\$ -	\$ 130,500	\$ -
Fines and forfeitures	-	-	-	-	-
Use of money and property	437	617	807	2,836	92
Intergovernmental	80	475	-	2,064	-
Charges for services	-	6,246	60,615	211,301	-
Other revenues	-	-	-	654	-
Total Revenues	5,643	37,390	61,422	347,355	92
<u>EXPENDITURES</u>					
Current:					
General government	-	-	-	-	-
Public protection	-	-	-	-	-
Health and welfare	-	-	-	-	-
Public assistance	-	-	-	-	-
Public ways and facilities	4,560	33,327	66,066	293,698	-
Debt service					
Interest and other charges	128	-	-	-	-
Capital outlay	-	-	-	6,919	-
Total Expenditures	4,688	33,327	66,066	300,617	-
Excess of Revenues Over (Under) Expenditures	955	4,063	(4,644)	46,738	92
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	(12,200)	-
Total Other Financing Sources (Uses)	-	-	-	(12,200)	-
Net Change in Fund Balances	955	4,063	(4,644)	34,538	92
Fund Balances - Beginning	10,783	19,647	27,421	43,051	3,731
Fund Balances - Ending	\$ 11,738	\$ 23,710	\$ 22,777	\$ 77,589	\$ 3,823

Sheriff Asset Forfeiture	District Attorney Asset Forfeiture	COPS Grant	Community Family Resources	SLESF	Housing and Community Development Administration	Housing Authority Voucher	Community Energy Grants
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
462	15	-	333	619	2,354	3,591	-
-	-	3,654	29,991	107,562	-	669,519	205,772
-	-	-	-	-	-	-	-
-	-	-	-	-	9,181	578	772
<u>462</u>	<u>15</u>	<u>3,654</u>	<u>30,324</u>	<u>108,181</u>	<u>11,535</u>	<u>673,688</u>	<u>206,544</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	27,663	-	1,391	731,639	288,009
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>27,663</u>	<u>-</u>	<u>1,391</u>	<u>731,639</u>	<u>288,009</u>
<u>462</u>	<u>15</u>	<u>3,654</u>	<u>2,661</u>	<u>108,181</u>	<u>10,144</u>	<u>(57,951)</u>	<u>(81,465)</u>
-	-	-	-	-	-	-	-
-	-	-	-	(107,562)	(8,000)	(11,807)	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(107,562)</u>	<u>(8,000)</u>	<u>(11,807)</u>	<u>-</u>
462	15	3,654	2,661	619	2,144	(69,758)	(81,465)
18,675	582	(3,653)	16,681	660	95,548	157,917	42,424
<u>\$ 19,137</u>	<u>\$ 597</u>	<u>\$ 1</u>	<u>\$ 19,342</u>	<u>\$ 1,279</u>	<u>\$ 97,692</u>	<u>\$ 88,159</u>	<u>\$ (39,041)</u>

COUNTY OF MARIPOSA, CALIFORNIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2009

	Community Services Program	TANF Incentives	Airport Hangar Project	Senior Center Office	Senior Nutrition Office
<u>REVENUES</u>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-	-
Use of money and property	(779)	-	-	(1)	1
Intergovernmental	239,898	-	-	8,730	51,394
Charges for services	-	-	-	-	-
Other revenues	241	-	-	6,557	50,446
Total Revenues	239,360	-	-	15,286	101,841
<u>EXPENDITURES</u>					
Current:					
General government	-	-	-	-	-
Public protection	-	-	-	-	-
Health and welfare	-	-	-	-	-
Public assistance	274,686	(17)	-	78,733	212,076
Public ways and facilities	-	-	-	-	-
Debt service					
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	274,686	(17)	-	78,733	212,076
Excess of Revenues Over (Under) Expenditures	(35,326)	17	-	(63,447)	(110,235)
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers in	9,000	-	-	62,252	112,526
Transfers out	(19,823)	-	(43,206)	-	-
Total Other Financing Sources (Uses)	(10,823)	-	(43,206)	62,252	112,526
Net Change in Fund Balances	(46,149)	17	(43,206)	(1,195)	2,291
Fund Balances - Beginning	6,826	181,053	43,206	6,716	13,535
Fund Balances - Ending	\$ (39,323)	\$ 181,070	\$ -	\$ 5,521	\$ 15,826

Proposition 36 - Substance Abuse	Forest Reserve HR 2389	Camp Wawona EIR	South Shore Ranches List	Yosemite Cascades EIR	Silvertip Resort EIR	Vallecito Spec Plan EIR	JJCPA - Probation
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
1,228	6,051	263	25	106	-	-	651
230,002	40,999	-	-	-	-	-	36,572
-	-	107,154	-	-	40,018	-	-
-	-	-	-	-	-	-	-
<u>231,230</u>	<u>47,050</u>	<u>107,417</u>	<u>25</u>	<u>106</u>	<u>40,018</u>	<u>-</u>	<u>37,223</u>
-	85,973	-	-	-	-	-	-
-	-	89,889	-	-	45,088	-	310
-	-	-	-	-	-	-	-
188,031	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>188,031</u>	<u>85,973</u>	<u>89,889</u>	<u>-</u>	<u>-</u>	<u>45,088</u>	<u>-</u>	<u>310</u>
43,199	(38,923)	17,528	25	106	(5,070)	-	36,913
-	-	-	-	-	-	-	-
(40,623)	-	-	-	-	-	-	(66,789)
<u>(40,623)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(66,789)</u>
2,576	(38,923)	17,528	25	106	(5,070)	-	(29,876)
27,410	270,665	6,471	1,006	4,274	9,715	17,503	14,706
<u>\$ 29,986</u>	<u>\$ 231,742</u>	<u>\$ 23,999</u>	<u>\$ 1,031</u>	<u>\$ 4,380</u>	<u>\$ 4,645</u>	<u>\$ 17,503</u>	<u>\$ (15,170)</u>

COUNTY OF MARIPOSA, CALIFORNIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2009

	<u>Designated Buddy</u>	<u>Rural Law Enforcement</u>	<u>Individual Education Plan</u>	<u>Youth Council</u>	<u>DNA Identification</u>
<u>REVENUES</u>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-	13,663
Use of money and property	3	15,632	858	38	795
Intergovernmental	-	500,000	10,287	-	-
Charges for services	-	-	-	-	-
Other revenues	-	-	-	-	-
Total Revenues	3	515,632	11,145	38	14,458
<u>EXPENDITURES</u>					
Current:					
General government	-	-	-	-	-
Public protection	-	22,250	-	-	-
Health and welfare	-	-	-	-	-
Public assistance	180	-	-	-	-
Public ways and facilities	-	-	-	-	-
Debt service					
Interest and other charges	-	-	-	-	-
Capital outlay	-	145,000	-	-	-
Total Expenditures	180	167,250	-	-	-
Excess of Revenues Over (Under) Expenditures	(177)	348,382	11,145	38	14,458
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers in	-	-	-	-	-
Transfers out	-	(457,145)	-	-	-
Total Other Financing Sources (Uses)	-	(457,145)	-	-	-
Net Change in Fund Balances	(177)	(108,763)	11,145	38	14,458
Fund Balances - Beginning	177	442,521	32,855	1,515	27,283
Fund Balances - Ending	\$ -	\$ 333,758	\$ 44,000	\$ 1,553	\$ 41,741

<u>Microfilm Planning</u>	<u>Domestic Violence Probation</u>	<u>County Inmate Welfare</u>	<u>Incentive Social Services</u>	<u>Tax Collector Funds</u>	<u>Department of Justice</u>	<u>Drug Program</u>	<u>Tobacco Trust</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	1,479	-	-	-	1,923	3,335	-
10	90	1,212	1	1,288	-	215	19,519
-	-	-	-	-	-	-	208,086
360	-	-	-	15,410	-	-	-
-	-	35,690	2,700	643	-	-	-
<u>370</u>	<u>1,569</u>	<u>36,902</u>	<u>2,701</u>	<u>17,341</u>	<u>1,923</u>	<u>3,550</u>	<u>227,605</u>
-	-	-	-	25,508	-	-	-
1,000	7,777	35,312	-	-	3,600	-	-
-	-	-	-	-	-	-	-
-	-	-	371	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,000</u>	<u>7,777</u>	<u>35,312</u>	<u>371</u>	<u>25,508</u>	<u>3,600</u>	<u>-</u>	<u>-</u>
<u>(630)</u>	<u>(6,208)</u>	<u>1,590</u>	<u>2,330</u>	<u>(8,167)</u>	<u>(1,677)</u>	<u>3,550</u>	<u>227,605</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	(100,000)
-	-	-	-	-	-	-	(100,000)
<u>(630)</u>	<u>(6,208)</u>	<u>1,590</u>	<u>2,330</u>	<u>(8,167)</u>	<u>(1,677)</u>	<u>3,550</u>	<u>127,605</u>
<u>563</u>	<u>6,775</u>	<u>45,356</u>	<u>635</u>	<u>77,183</u>	<u>401</u>	<u>7,771</u>	<u>782,675</u>
<u>\$ (67)</u>	<u>\$ 567</u>	<u>\$ 46,946</u>	<u>\$ 2,965</u>	<u>\$ 69,016</u>	<u>\$ (1,276)</u>	<u>\$ 11,321</u>	<u>\$ 910,280</u>

COUNTY OF MARIPOSA, CALIFORNIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2009

	Sund Pelosso Murder Trial	LAFCO	Child Support Incentives	Don Pedro Bond Admin	Children's Fund
<u>REVENUES</u>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-	-
Use of money and property	(4)	(32)	-	490	84
Intergovernmental	-	-	658,096	-	410
Charges for services	-	1,600	-	21,563	500
Other revenues	4,301	-	-	-	79
Total Revenues	4,297	1,568	658,096	22,053	1,073
<u>EXPENDITURES</u>					
Current:					
General government	-	-	-	7,422	-
Public protection	4,301	1,884	-	-	-
Health and welfare	-	-	-	-	-
Public assistance	-	-	-	-	13,000
Public ways and facilities	-	-	-	-	-
Debt service					
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	4,301	1,884	-	7,422	13,000
Excess of Revenues Over (Under) Expenditures	(4)	(316)	658,096	14,631	(11,927)
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers in	2,009	-	-	-	-
Transfers out	-	-	(678,828)	(27,202)	-
Total Other Financing Sources (Uses)	2,009	-	(678,828)	(27,202)	-
Net Change in Fund Balances	2,005	(316)	(20,732)	(12,571)	(11,927)
Fund Balances - Beginning	2,211	(1,968)	8,546	17,557	13,465
Fund Balances - Ending	\$ 4,216	\$ (2,284)	\$ (12,186)	\$ 4,986	\$ 1,538

Sheriff Fingerprint Identification	Animal Control	Emergency Medical Services	Recorder's Modernization	Drug & Alcohol Program	State Fire Marshal	Welfare	Alcohol Program
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8,368	-	110,454	-	2,776	-	-	1,924
-	42	3,708	1,458	-	354	-	1
-	-	-	-	-	-	-	-
-	-	-	17,338	-	-	-	-
-	-	-	-	-	-	1,084	-
<u>8,368</u>	<u>42</u>	<u>114,162</u>	<u>18,796</u>	<u>2,776</u>	<u>354</u>	<u>1,084</u>	<u>1,925</u>
-	-	-	84,545	-	-	-	-
-	-	-	-	-	-	-	-
-	-	5,000	-	638	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	5,000	84,545	638	-	-	-
<u>8,368</u>	<u>42</u>	<u>109,162</u>	<u>(65,749)</u>	<u>2,138</u>	<u>354</u>	<u>1,084</u>	<u>1,925</u>
-	-	-	-	-	-	-	-
-	-	-	-	(24,638)	-	-	(25,516)
-	-	-	-	(24,638)	-	-	(25,516)
<u>8,368</u>	<u>42</u>	<u>109,162</u>	<u>(65,749)</u>	<u>(22,500)</u>	<u>354</u>	<u>1,084</u>	<u>(23,591)</u>
<u>26,907</u>	<u>1,716</u>	<u>143,422</u>	<u>80,034</u>	<u>32,815</u>	<u>14,341</u>	<u>2,450</u>	<u>33,004</u>
<u>\$ 35,275</u>	<u>\$ 1,758</u>	<u>\$ 252,584</u>	<u>\$ 14,285</u>	<u>\$ 10,315</u>	<u>\$ 14,695</u>	<u>\$ 3,534</u>	<u>\$ 9,413</u>

COUNTY OF MARIPOSA, CALIFORNIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2009

	<u>Tobacco Cessation</u>	<u>Recorder Cash Difference</u>	<u>Criminal Lab</u>	<u>Micrographics Conversion</u>	<u>Medical Bounty</u>
<u>REVENUES</u>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	936	-	-
Use of money and property	1,519	1	-	1,584	-
Intergovernmental	150,000	-	-	-	-
Charges for services	-	-	-	5,089	-
Other revenues	-	(123)	-	-	-
Total Revenues	151,519	(122)	936	6,673	-
<u>EXPENDITURES</u>					
Current:					
General government	-	-	-	5,770	-
Public protection	-	-	-	-	-
Health and welfare	24,138	-	-	-	-
Public assistance	-	-	-	-	(19)
Public ways and facilities	-	-	-	-	-
Debt service					
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	24,138	-	-	5,770	(19)
Excess of Revenues Over (Under) Expenditures	127,381	(122)	936	903	19
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers in	-	-	-	-	-
Transfers out	(134,647)	-	-	-	-
Total Other Financing Sources (Uses)	(134,647)	-	-	-	-
Net Change in Fund Balances	(7,266)	(122)	936	903	19
Fund Balances - Beginning	29,119	1,166	14,899	62,128	42
Fund Balances - Ending	\$ 21,853	\$ 1,044	\$ 15,835	\$ 63,031	\$ 61

Realignment - Health	Realignment - Mental Health	Realignment - Social Services	Perinatal Programs	MPSA Aggregate Planning	Vital/ Health Recorder	Vital/ Health Clerk	STC Program
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	1	-	648	2,004	491	23	1
1,044,995	606,790	1,409,161	-	-	-	-	8,951
-	-	-	-	-	2,270	81	-
-	-	-	-	-	-	-	-
<u>1,044,995</u>	<u>606,791</u>	<u>1,409,161</u>	<u>648</u>	<u>2,004</u>	<u>2,761</u>	<u>104</u>	<u>8,952</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	11,690
435,062	51,067	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>435,062</u>	<u>51,067</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,690</u>
<u>609,933</u>	<u>555,724</u>	<u>1,409,161</u>	<u>648</u>	<u>2,004</u>	<u>2,761</u>	<u>104</u>	<u>(2,738)</u>
-	-	28,132	-	-	-	-	-
(821,264)	(732,409)	(1,583,597)	(6,376)	-	-	-	-
<u>(821,264)</u>	<u>(732,409)</u>	<u>(1,555,465)</u>	<u>(6,376)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(211,331)	(176,685)	(146,304)	(5,728)	2,004	2,761	104	(2,738)
<u>449,651</u>	<u>479,147</u>	<u>762,936</u>	<u>26,375</u>	<u>81,073</u>	<u>18,879</u>	<u>920</u>	<u>6,763</u>
<u>\$ 238,320</u>	<u>\$ 302,462</u>	<u>\$ 616,632</u>	<u>\$ 20,647</u>	<u>\$ 83,077</u>	<u>\$ 21,640</u>	<u>\$ 1,024</u>	<u>\$ 4,025</u>

COUNTY OF MARIPOSA, CALIFORNIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2009

	Public Health Emergency	Moyer Program	Local Enforcement Agency	1st Five Visiting Physician	DHS - West Nile Virus
<u>REVENUES</u>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-	-
Use of money and property	969	-	96	510	31
Intergovernmental	177,455	-	16,231	-	-
Charges for services	-	-	-	-	-
Other revenues	-	-	-	40,000	140
Total Revenues	178,424	-	16,327	40,510	171
<u>EXPENDITURES</u>					
Current:					
General government	-	-	-	-	-
Public protection	-	-	-	-	-
Health and welfare	-	3,338	-	-	1,063
Public assistance	-	-	-	-	-
Public ways and facilities	-	-	-	-	-
Debt service					
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	-	3,338	-	-	1,063
Excess of Revenues Over (Under) Expenditures	178,424	(3,338)	16,327	40,510	(892)
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers in	-	-	-	-	-
Transfers out	(182,771)	-	(16,327)	(40,000)	-
Total Other Financing Sources (Uses)	(182,771)	-	(16,327)	(40,000)	-
Net Change in Fund Balances	(4,347)	(3,338)	-	510	(892)
Fund Balances - Beginning	4,347	3,338	-	2,976	1,279
Fund Balances - Ending	\$ -	\$ -	\$ -	\$ 3,486	\$ 387

<u>Automated Warrant System</u>	<u>Mental Health Services Act</u>	<u>IHSS Public Authority</u>	<u>Economic Development Strategy</u>	<u>Sheriff - Civil Matters</u>	<u>HRSA Bio-Terrorism</u>	<u>Pacific Bell Settlement</u>	<u>Revenue & Recovery - Prob</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
903	1,448	(927)	17	164	212	116	3
-	990,958	152,266	-	-	76,689	-	-
3,795	200	-	-	2,960	-	-	75,418
-	-	200	-	-	-	1,500	30
<u>4,698</u>	<u>992,606</u>	<u>151,539</u>	<u>17</u>	<u>3,124</u>	<u>76,901</u>	<u>1,616</u>	<u>75,451</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	80,718
-	-	-	-	-	39,568	-	-
-	1,022,153	23,622	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>1,022,153</u>	<u>23,622</u>	<u>-</u>	<u>-</u>	<u>39,568</u>	<u>-</u>	<u>80,718</u>
<u>4,698</u>	<u>(29,547)</u>	<u>127,917</u>	<u>17</u>	<u>3,124</u>	<u>37,333</u>	<u>1,616</u>	<u>(5,267)</u>
-	-	34,121	-	-	-	-	-
-	(92,450)	(166,649)	-	-	(19,631)	(521)	-
<u>-</u>	<u>(92,450)</u>	<u>(132,528)</u>	<u>-</u>	<u>-</u>	<u>(19,631)</u>	<u>(521)</u>	<u>-</u>
4,698	(121,997)	(4,611)	17	3,124	17,702	1,095	(5,267)
35,134	59,703	(44,656)	692	5,475	982	4,664	-
<u>\$ 39,832</u>	<u>\$ (62,294)</u>	<u>\$ (49,267)</u>	<u>\$ 709</u>	<u>\$ 8,599</u>	<u>\$ 18,684</u>	<u>\$ 5,759</u>	<u>\$ (5,267)</u>

COUNTY OF MARIPOSA, CALIFORNIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2009

	Youthful Offender Prob	Fish Camp Fire Auxiliary	SSN Truncation Recorder	Hazardous Materials Clean Up	CUPA Programs
<u>REVENUES</u>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-	-
Use of money and property	1	-	27	1	717
Intergovernmental	117,000	-	-	-	37,422
Charges for services	-	-	4,855	-	-
Other revenues	-	1,927	-	28,132	-
Total Revenues	117,001	1,927	4,882	28,133	38,139
<u>EXPENDITURES</u>					
Current:					
General government	-	-	-	-	-
Public protection	87,629	1,927	-	-	-
Health and welfare	-	-	-	-	-
Public assistance	-	-	-	-	-
Public ways and facilities	-	-	-	14,936	-
Debt service					
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	87,629	1,927	-	14,936	-
Excess of Revenues Over (Under) Expenditures	29,372	-	4,882	13,197	38,139
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers in	-	-	-	18,000	-
Transfers out	(3,115)	-	-	-	(11,247)
Total Other Financing Sources (Uses)	(3,115)	-	-	18,000	(11,247)
Net Change in Fund Balances	26,257	-	4,882	31,197	26,892
Fund Balances - Beginning	25,530	-	2,269	298	-
Fund Balances - Ending	\$ 51,787	\$ -	\$ 7,151	\$ 31,495	\$ 26,892

Totals

\$ 320,177
145,991
99,729
8,798,481
1,371,713
186,930

10,923,021

216,802
510,058
559,874
2,861,518
846,693

723
249,205

5,244,873

5,678,148

449,289
(6,458,374)

(6,009,085)

(330,937)

5,231,386

\$ 4,900,449

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NONMAJOR GOVERNMENTAL FUNDS
Debt Service Funds

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COUNTY OF MARIPOSA, CALIFORNIA
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
JUNE 30, 2009

	<u>Mariposa Parking Bond</u>	<u>Yosemite West Bond</u>	<u>Government Center COP</u>	<u>Yosemite West Bond 2004</u>	<u>Yosemite West Bond Reserve</u>
<u>ASSETS</u>					
Cash and investments	\$ 1,324	\$ 18,430	\$ 225,755	\$ 164,491	\$ 78,601
Accounts receivable	-	-	-	2,859	286
Total Assets	<u>\$ 1,324</u>	<u>\$ 18,430</u>	<u>\$ 225,755</u>	<u>\$ 167,350</u>	<u>\$ 78,887</u>
<u>LIABILITIES AND FUND BALANCES</u>					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	-	-	-	-	-
FUND BALANCES					
Reserved for:					
Debt service	-	-	220,512	-	63,366
Unreserved:					
Undesignated	1,324	18,430	5,243	167,350	15,521
Total Fund Balances	<u>1,324</u>	<u>18,430</u>	<u>225,755</u>	<u>167,350</u>	<u>78,887</u>
Total Liabilities and Fund Balances	<u>\$ 1,324</u>	<u>\$ 18,430</u>	<u>\$ 225,755</u>	<u>\$ 167,350</u>	<u>\$ 78,887</u>

<u>Don Pedro Bond 2006</u>	<u>Don Pedro Bond Reserve</u>	<u>Special Assessment Debt CSA #3</u>	<u>Totals</u>
\$ 336,340	\$ 92,452	\$ 437,507	\$ 1,354,900
10,078	1,008	-	14,231
<u>\$ 346,418</u>	<u>\$ 93,460</u>	<u>\$ 437,507</u>	<u>\$ 1,369,131</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	60,562	-	344,440
<u>346,418</u>	<u>32,898</u>	<u>437,507</u>	<u>1,024,691</u>
<u>346,418</u>	<u>93,460</u>	<u>437,507</u>	<u>1,369,131</u>
<u>\$ 346,418</u>	<u>\$ 93,460</u>	<u>\$ 437,507</u>	<u>\$ 1,369,131</u>

COUNTY OF MARIPOSA, CALIFORNIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2009

	Mariposa Parking Bond	Yosemite West Bond	Government Center COP	Yosemite West Bond 2004	Yosemite West Bond Reserve
<u>REVENUES</u>					
Use of money and property	\$ -	\$ -	\$ 1	\$ 3,335	\$ 1,663
Charges for services	-	-	-	138,595	13,858
Total Revenues	-	-	1	141,930	15,521
<u>EXPENDITURES</u>					
Debt service:					
Principal	-	-	134,000	36,000	-
Interest and other charges	-	-	81,246	125,789	-
Total Expenditures	-	-	215,246	161,789	-
Excess of Revenues Over (Under) Expenditures	-	-	(215,245)	(19,859)	15,521
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers in	-	-	216,283	10,000	-
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	216,283	10,000	-
Net Change in Fund Balances	-	-	1,038	(9,859)	15,521
Fund Balances - Beginning	1,324	18,430	224,717	177,209	63,366
Fund Balances - Ending	\$ 1,324	\$ 18,430	\$ 225,755	\$ 167,350	\$ 78,887

<u>Don Pedro Bond 2006</u>	<u>Don Pedro Bond Reserve</u>	<u>Special Assessment Debt CSA #3</u>	<u>Totals</u>
\$ 6,730	\$ 1,657	\$ 2,507	\$ 15,893
283,380	26,039	-	461,872
290,110	27,696	2,507	477,765
80,000	-	-	250,000
226,452	-	-	433,487
306,452	-	-	683,487
(16,342)	27,696	2,507	(205,722)
22,000	5,202	435,000	688,485
-	-	-	-
22,000	5,202	435,000	688,485
5,658	32,898	437,507	482,763
340,760	60,562	-	886,368
<u>\$ 346,418</u>	<u>\$ 93,460</u>	<u>\$ 437,507</u>	<u>\$ 1,369,131</u>

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NONMAJOR GOVERNMENTAL FUNDS
Capital Projects Funds

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

	<u>Land Buildings & Improvements</u>	<u>Courthouse Construction</u>	<u>MCCJF Construction</u>	<u>Courthouse Renovation</u>	<u>Mariposa Creek Project</u>
<u>ASSETS</u>					
Cash and investments	\$ 133,290	\$ 603,266	\$ 210,324	\$ -	\$ 4,307
Accounts receivable	-	-	-	-	-
Total Assets	<u>\$ 133,290</u>	<u>\$ 603,266</u>	<u>\$ 210,324</u>	<u>\$ -</u>	<u>\$ 4,307</u>
<u>LIABILITIES AND FUND BALANCES</u>					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Advances from other funds	50,000	-	-	-	-
Total Liabilities	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Unreserved:					
Undesignated	83,290	603,266	210,324	-	4,307
Total Fund Balances	<u>83,290</u>	<u>603,266</u>	<u>210,324</u>	<u>-</u>	<u>4,307</u>
Total Liabilities and Fund Balances	<u>\$ 133,290</u>	<u>\$ 603,266</u>	<u>\$ 210,324</u>	<u>\$ -</u>	<u>\$ 4,307</u>

Mariposa Creek R81606-0	Sidewalk Projects	Coulterville Drainage	Fire Truck Replacement	Data Processing CIP	Bridgeport Fire Station	Coulterville Service Area Utility Capital	Don Pedro Sewer Zone Utility Capital
\$ -	\$ 43,547	\$ -	\$ -	\$ 161,051	\$ 81,654	\$ 35,705	\$ 278,104
-	-	35,074	-	-	-	-	-
<u>\$ -</u>	<u>\$ 43,547</u>	<u>\$ 35,074</u>	<u>\$ -</u>	<u>\$ 161,051</u>	<u>\$ 81,654</u>	<u>\$ 35,705</u>	<u>\$ 278,104</u>
\$ -	\$ -	\$ 3,926	\$ -	\$ -	\$ -	\$ -	\$ -
8,150	-	29,389	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>8,150</u>	<u>-</u>	<u>33,315</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(8,150)	43,547	1,759	-	161,051	81,654	35,705	278,104
(8,150)	43,547	1,759	-	161,051	81,654	35,705	278,104
<u>\$ -</u>	<u>\$ 43,547</u>	<u>\$ 35,074</u>	<u>\$ -</u>	<u>\$ 161,051</u>	<u>\$ 81,654</u>	<u>\$ 35,705</u>	<u>\$ 278,104</u>

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

	<u>Mariposa Pines Sewer Zone Utility Capital</u>	<u>Yosemite West Maintenance Utility Capital</u>	<u>Don Pedro Wastewater Treatment Plant</u>	<u>Yosemite West Wastewater Treatment Plant</u>	<u>Youth Facilities</u>
<u>ASSETS</u>					
Cash and investments	\$ 167,934	\$ 138,547	\$ 442,221	\$ 119,160	\$ 6,259
Accounts receivable	-	-	-	-	-
Total Assets	<u>\$ 167,934</u>	<u>\$ 138,547</u>	<u>\$ 442,221</u>	<u>\$ 119,160</u>	<u>\$ 6,259</u>
<u>LIABILITIES AND FUND BALANCES</u>					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	270,980	368,000	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>270,980</u>	<u>368,000</u>	<u>-</u>
FUND BALANCES					
Unreserved:					
Undesignated	167,934	138,547	171,241	(248,840)	6,259
Total Fund Balances	<u>167,934</u>	<u>138,547</u>	<u>171,241</u>	<u>(248,840)</u>	<u>6,259</u>
Total Liabilities and Fund Balances	<u>\$ 167,934</u>	<u>\$ 138,547</u>	<u>\$ 442,221</u>	<u>\$ 119,160</u>	<u>\$ 6,259</u>

<u>Airport Projects</u>	<u>Catheys Valley Park Expansion</u>	<u>Greeley Hill Library</u>	<u>Field of Dreams</u>	<u>Parks Grants - Prop 40</u>	<u>Totals</u>
\$ 22,933	\$ 10,221	\$ 8	\$ 594	\$ -	\$ 2,459,125
-	-	-	-	-	35,074
<u>\$ 22,933</u>	<u>\$ 10,221</u>	<u>\$ 8</u>	<u>\$ 594</u>	<u>\$ -</u>	<u>\$ 2,494,199</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,926
-	-	-	-	154,619	192,158
-	-	-	-	-	688,980
-	-	-	-	154,619	885,064
22,933	10,221	8	594	(154,619)	1,609,135
22,933	10,221	8	594	(154,619)	1,609,135
<u>\$ 22,933</u>	<u>\$ 10,221</u>	<u>\$ 8</u>	<u>\$ 594</u>	<u>\$ -</u>	<u>\$ 2,494,199</u>

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

	<u>Land Buildings & Improvements</u>	<u>Courthouse Construction</u>	<u>MCCJF Construction</u>	<u>Courthouse Renovation</u>	<u>Mariposa Creek Project</u>
<u>REVENUES</u>					
Fines and forfeitures	\$ -	\$ 84,574	\$ 26,632	\$ -	\$ -
Use of money and property	-	13,188	4,592	-	-
Intergovernmental	-	-	-	-	-
Other revenues	-	-	-	-	-
Total Revenues	<u>-</u>	<u>97,762</u>	<u>31,224</u>	<u>-</u>	<u>-</u>
<u>EXPENDITURES</u>					
Current:					
General government	-	850	-	-	-
Public ways & facilities	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Capital outlay	38,918	-	-	-	253
Total Expenditures	<u>38,918</u>	<u>850</u>	<u>-</u>	<u>-</u>	<u>253</u>
Excess of Revenues Over (Under) Expenditures	<u>(38,918)</u>	<u>96,912</u>	<u>31,224</u>	<u>-</u>	<u>(253)</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers in	163,534	-	-	-	-
Transfers out	(104)	-	-	-	-
Issuance of debt	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>163,430</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	124,512	96,912	31,224	-	(253)
Fund Balances - Beginning	<u>(41,222)</u>	<u>506,354</u>	<u>179,100</u>	<u>-</u>	<u>4,560</u>
Fund Balances - Ending	<u>\$ 83,290</u>	<u>\$ 603,266</u>	<u>\$ 210,324</u>	<u>\$ -</u>	<u>\$ 4,307</u>

Mariposa Creek R81606-0	Sidewalk Projects	Coulterville Drainage	Fire Truck Replacement	Data Processing CIP	Bridgeport Fire Station	Coulterville Service Area Utility Capital	Don Pedro Sewer Zone Utility Capital
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(132)	-	95	63	-	-	996	5,808
-	-	35,074	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>(132)</u>	<u>-</u>	<u>35,169</u>	<u>63</u>	<u>-</u>	<u>-</u>	<u>996</u>	<u>5,808</u>
-	-	-	-	-	-	-	-
6,500	-	41,138	-	-	-	-	-
-	-	-	-	-	-	-	-
-	2,120	-	-	-	360	-	-
<u>6,500</u>	<u>2,120</u>	<u>41,138</u>	<u>-</u>	<u>-</u>	<u>360</u>	<u>-</u>	<u>-</u>
<u>(6,632)</u>	<u>(2,120)</u>	<u>(5,969)</u>	<u>63</u>	<u>-</u>	<u>(360)</u>	<u>996</u>	<u>5,808</u>
-	-	-	-	10,000	-	-	37,350
-	-	-	(4,308)	-	-	(10,000)	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,308)</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>	<u>37,350</u>
(6,632)	(2,120)	(5,969)	(4,245)	10,000	(360)	(9,004)	43,158
(1,518)	45,667	7,728	4,245	151,051	82,014	44,709	234,946
<u>\$ (8,150)</u>	<u>\$ 43,547</u>	<u>\$ 1,759</u>	<u>\$ -</u>	<u>\$ 161,051</u>	<u>\$ 81,654</u>	<u>\$ 35,705</u>	<u>\$ 278,104</u>

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

	Mariposa Pines Sewer Zone Utility Capital	Yosemite West Maintenance Utility Capital	Don Pedro Wastewater Treatment Plant	Yosemite West Wastewater Treatment Plant	Youth Facilities
<u>REVENUES</u>					
Fines and forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -
Use of money and property	4,051	2,941	14,339	2,897	-
Intergovernmental	-	-	-	-	-
Other revenues	-	8,550	-	-	-
Total Revenues	4,051	11,491	14,339	2,897	-
<u>EXPENDITURES</u>					
Current:					
General government	-	-	-	-	-
Public ways & facilities	-	-	-	-	-
Debt service:					
Principal	-	-	163,551	-	-
Capital outlay	-	-	14,229	1,530	-
Total Expenditures	-	-	177,780	1,530	-
Excess of Revenues Over (Under) Expenditures	4,051	11,491	(163,441)	1,367	-
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers in	-	12,200	75,000	-	-
Transfers out	-	-	(53,820)	-	-
Issuance of debt	-	-	229,391	-	-
Total Other Financing Sources (Uses)	-	12,200	250,571	-	-
Net Change in Fund Balances	4,051	23,691	87,130	1,367	-
Fund Balances - Beginning	163,883	114,856	84,111	(250,207)	6,259
Fund Balances - Ending	\$ 167,934	\$ 138,547	\$ 171,241	\$ (248,840)	\$ 6,259

Airport Projects	Catheys Valley Park Expansion	Greeley Hill Library	Field of Dreams	Parks Grant - Prop 40	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111,206
-	-	1,152	26	(2,461)	47,555
-	-	-	-	160,446	195,520
-	-	-	-	-	8,550
-	-	1,152	26	157,985	362,831
-	-	-	-	-	850
-	-	-	-	-	47,638
-	-	-	-	-	163,551
-	-	78,647	-	100,585	236,642
-	-	78,647	-	100,585	448,681
-	-	(77,495)	26	57,400	(85,850)
-	-	-	-	-	298,084
-	-	-	-	-	(68,232)
-	-	-	-	-	229,391
-	-	-	-	-	459,243
-	-	(77,495)	26	57,400	373,393
22,933	10,221	77,503	568	(212,019)	1,235,742
<u>\$ 22,933</u>	<u>\$ 10,221</u>	<u>\$ 8</u>	<u>\$ 594</u>	<u>\$ (154,619)</u>	<u>\$ 1,609,135</u>

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NONMAJOR PROPRIETARY FUNDS
Enterprise Funds

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COUNTY OF MARIPOSA, CALIFORNIA
COMBINING STATEMENT OF NET ASSETS
NONMAJOR ENTERPRISE FUNDS
JUNE 30, 2009

	<u>Building Permits</u>	<u>Solid Waste Special Projects</u>	<u>Transit</u>	<u>Totals</u>
<u>ASSETS</u>				
Current Assets:				
Cash and investments	\$ 200	\$ 10,578	\$ 112,387	\$ 123,165
Accounts receivable	-	-	225	225
Prepaid costs	240	-	113	353
Total Current Assets	<u>440</u>	<u>10,578</u>	<u>112,725</u>	<u>123,743</u>
Noncurrent Assets:				
Capital assets:				
Depreciable, net	16,016	-	62,517	78,533
Total Noncurrent Assets	<u>16,016</u>	<u>-</u>	<u>62,517</u>	<u>78,533</u>
Total Assets	<u>16,456</u>	<u>10,578</u>	<u>175,242</u>	<u>202,276</u>
<u>LIABILITIES</u>				
Current Liabilities:				
Accounts payable	1,518	-	2,359	3,877
Due to other funds	100,988	-	-	100,988
Unearned revenue	-	-	87,226	87,226
Compensated absences	6,621	-	5,515	12,136
Total Current Liabilities	<u>109,127</u>	<u>-</u>	<u>95,100</u>	<u>204,227</u>
Noncurrent Liabilities:				
Compensated absences	-	-	7,994	7,994
Net OPEB obligation	32,864	-	9,631	42,495
Total Noncurrent Liabilities	<u>32,864</u>	<u>-</u>	<u>17,625</u>	<u>50,489</u>
Total Liabilities	<u>141,991</u>	<u>-</u>	<u>112,725</u>	<u>254,716</u>
<u>NET ASSETS</u>				
Invested in capital assets	16,016	-	62,517	78,533
Unrestricted	(141,551)	10,578	-	(130,973)
Total Net Assets	<u>\$ (125,535)</u>	<u>\$ 10,578</u>	<u>\$ 62,517</u>	<u>\$ (52,440)</u>

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

	Building Permits	Solid Waste Special Projects	Transit	Totals
<u>OPERATING REVENUES</u>				
Charges for services	\$ 344,983	\$ -	\$ 24,826	\$ 369,809
Other revenues	7,538	-	-	7,538
Total Operating Revenues	352,521	-	24,826	377,347
<u>OPERATING EXPENSES</u>				
Salaries and benefits	487,560	-	175,060	662,620
Services and supplies	175,001	-	62,666	237,667
Depreciation	9,210	-	12,305	21,515
Total Operating Expenses	671,771	-	250,031	921,802
Operating Income (Loss)	(319,250)	-	(225,205)	(544,455)
<u>NON-OPERATING REVENUES (EXPENSES)</u>				
Intergovernmental	-	-	109,673	109,673
Interest income	1,746	-	3,227	4,973
Total Non-Operating Revenues (Expenses)	1,746	-	112,900	114,646
Income (Loss) Before Transfers	(317,504)	-	(112,305)	(429,809)
Transfers in	-	-	100,000	100,000
Transfers out	-	(42,968)	-	(42,968)
Change in Net Assets	(317,504)	(42,968)	(12,305)	(372,777)
Total Net Assets - Beginning	191,969	53,546	74,822	320,337
Total Net Assets - Ending	\$ (125,535)	\$ 10,578	\$ 62,517	\$ (52,440)

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

	<u>Building Permits</u>	<u>Solid Waste Special Projects</u>	<u>Transit</u>	<u>Totals</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>				
Receipts from customers	\$ 352,521	\$ -	\$ 25,190	\$ 377,711
Payments to suppliers	(175,140)	-	(61,980)	(237,120)
Payments to employees	(461,134)	-	(166,051)	(627,185)
Net Cash Provided (Used) by Operating Activities	<u>(283,753)</u>	<u>-</u>	<u>(202,841)</u>	<u>(486,594)</u>
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u>				
Grants and other receipts	-	-	15,621	15,621
Transfers from other funds	-	-	100,000	100,000
Transfers to other funds	-	(42,968)	-	(42,968)
Interfund loans received	100,988	-	-	100,988
Net Cash Provided (Used) by Noncapital Financing Activities	<u>100,988</u>	<u>(42,968)</u>	<u>115,621</u>	<u>173,641</u>
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>				
Proceeds from sale of capital assets	-	10,578	-	10,578
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>-</u>	<u>10,578</u>	<u>-</u>	<u>10,578</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>				
Interest and dividends	1,745	-	3,227	4,972
Net Cash Provided (Used) by Investing Activities	<u>1,745</u>	<u>-</u>	<u>3,227</u>	<u>4,972</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(181,020)	(32,390)	(83,993)	(297,403)
Balances - Beginning of Year	181,220	42,968	196,380	420,568
Balances - End of Year	<u>\$ 200</u>	<u>\$ 10,578</u>	<u>\$ 112,387</u>	<u>\$ 123,165</u>
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</u>				
Operating income (loss)	\$ (319,250)	\$ -	\$ (225,205)	\$ (544,455)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	9,210	-	12,305	21,515
Decrease (increase) in:				
Accounts receivable	-	-	364	364
Prepaid costs	(240)	-	224	(16)
Increase (decrease) in:				
Accounts payable	101	-	462	563
Compensated absences	(6,438)	-	(622)	(7,060)
Net OPEB obligation	32,864	-	9,631	42,495
Net Cash Provided (Used) by Operating Activities	<u>\$ (283,753)</u>	<u>\$ -</u>	<u>\$ (202,841)</u>	<u>\$ (486,594)</u>

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INTERNAL SERVICE FUNDS

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

	<u>Fleet Maintenance</u>	<u>Fire Replacement</u>	<u>Vehicle Replacement</u>	<u>Heavy Equipment Replacement</u>
<u>ASSETS</u>				
Current Assets:				
Cash and investments	\$ 287,150	\$ 332,823	\$ 1,219,655	\$ 1,066,250
Cash with fiscal agent	-	-	-	-
Accounts receivable	-	-	-	-
Prepaid costs	-	-	-	-
Inventory	327,230	-	-	-
Advances to other funds	-	-	-	76,213
Total Current Assets	<u>614,380</u>	<u>332,823</u>	<u>1,219,655</u>	<u>1,142,463</u>
Noncurrent Assets:				
Capital assets:				
Depreciable, net	466,384	439,712	1,211,438	1,205,174
Total Noncurrent Assets	<u>466,384</u>	<u>439,712</u>	<u>1,211,438</u>	<u>1,205,174</u>
Total Assets	<u>1,080,764</u>	<u>772,535</u>	<u>2,431,093</u>	<u>2,347,637</u>
<u>LIABILITIES</u>				
Current Liabilities:				
Accounts payable	15,334	-	-	-
Compensated absences	15,585	-	-	-
Estimated claims liability	-	-	-	-
Total Current Liabilities	<u>30,919</u>	<u>-</u>	<u>-</u>	<u>-</u>
Noncurrent Liabilities:				
Compensated absences	11,354	-	-	-
Net OPEB obligation	48,626	-	-	-
Total Noncurrent Liabilities	<u>59,980</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>90,899</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>NET ASSETS</u>				
Invested in capital assets	466,384	439,712	1,211,438	1,205,174
Unrestricted	523,481	332,823	1,219,655	1,142,463
Total Net Assets	<u>\$ 989,865</u>	<u>\$ 772,535</u>	<u>\$ 2,431,093</u>	<u>\$ 2,347,637</u>

Risk Management			
Workers'			
Insurance	Compensation	Liability	Totals
\$ 12,438	\$ 1,440,804	\$ 192,594	\$ 4,551,714
-	65,000	-	65,000
-	1,415	-	1,415
16,793	-	-	16,793
-	-	-	327,230
-	-	-	76,213
<u>29,231</u>	<u>1,507,219</u>	<u>192,594</u>	<u>5,038,365</u>
-	-	-	3,322,708
-	-	-	3,322,708
<u>29,231</u>	<u>1,507,219</u>	<u>192,594</u>	<u>8,361,073</u>
1,023	32,491	11,944	60,792
-	-	-	15,585
-	3,144,000	160,000	3,304,000
<u>1,023</u>	<u>3,176,491</u>	<u>171,944</u>	<u>3,380,377</u>
-	-	-	11,354
-	-	-	48,626
-	-	-	59,980
<u>1,023</u>	<u>3,176,491</u>	<u>171,944</u>	<u>3,440,357</u>
-	-	-	3,322,708
<u>28,208</u>	<u>(1,669,272)</u>	<u>20,650</u>	<u>1,598,008</u>
<u>\$ 28,208</u>	<u>\$ (1,669,272)</u>	<u>\$ 20,650</u>	<u>\$ 4,920,716</u>

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

	<u>Fleet Maintenance</u>	<u>Fire Replacement</u>	<u>Vehicle Replacement</u>	<u>Heavy Equipment Replacement</u>
<u>OPERATING REVENUES</u>				
Charges for services	\$ 1,225,773	\$ 132,927	\$ 545,858	\$ 338,233
Other revenues	161,635	(1,278)	(2,855)	7,694
Total Operating Revenues	<u>1,387,408</u>	<u>131,649</u>	<u>543,003</u>	<u>345,927</u>
<u>OPERATING EXPENSES</u>				
Salaries and benefits	613,670	-	-	-
Services and supplies	823,688	-	-	-
Insurance claims and adjustments	-	-	-	-
Depreciation	27,606	113,431	388,460	173,365
Total Operating Expenses	<u>1,464,964</u>	<u>113,431</u>	<u>388,460</u>	<u>173,365</u>
Operating Income (Loss)	<u>(77,556)</u>	<u>18,218</u>	<u>154,543</u>	<u>172,562</u>
<u>NON-OPERATING REVENUES (EXPENSES)</u>				
Intergovernmental	74,890	-	-	-
Interest income	28,370	6,615	-	26,793
Total Non-Operating Revenues (Expenses)	<u>103,260</u>	<u>6,615</u>	<u>-</u>	<u>26,793</u>
Income (Loss) Before Transfers	<u>25,704</u>	<u>24,833</u>	<u>154,543</u>	<u>199,355</u>
Transfers in	-	4,308	39,375	13,592
Transfers out	(53,709)	-	-	-
Change in Net Assets	<u>(28,005)</u>	<u>29,141</u>	<u>193,918</u>	<u>212,947</u>
Total Net Assets - Beginning	<u>1,017,870</u>	<u>743,394</u>	<u>2,237,175</u>	<u>2,134,690</u>
Total Net Assets - Ending	<u>\$ 989,865</u>	<u>\$ 772,535</u>	<u>\$ 2,431,093</u>	<u>\$ 2,347,637</u>

Risk Management			
Insurance	Workers' Compensation	Liability	Totals
\$ 1,084,345	\$ 754,000	\$ 380,650	\$ 4,461,786
-	35,770	34	201,000
<u>1,084,345</u>	<u>789,770</u>	<u>380,684</u>	<u>4,662,786</u>
-	-	-	613,670
162,254	194,124	317,438	1,497,504
911,737	-	-	911,737
-	-	-	702,862
<u>1,073,991</u>	<u>194,124</u>	<u>317,438</u>	<u>3,725,773</u>
<u>10,354</u>	<u>595,646</u>	<u>63,246</u>	<u>937,013</u>
-	-	-	74,890
(813)	28,006	1,283	90,254
<u>(813)</u>	<u>28,006</u>	<u>1,283</u>	<u>165,144</u>
9,541	623,652	64,529	1,102,157
-	-	-	57,275
-	-	-	(53,709)
9,541	623,652	64,529	1,105,723
18,667	(2,292,924)	(43,879)	3,814,993
<u>\$ 28,208</u>	<u>\$ (1,669,272)</u>	<u>\$ 20,650</u>	<u>\$ 4,920,716</u>

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

	<u>Fleet Maintenance</u>	<u>Fire Replacement</u>	<u>Vehicle Replacement</u>	<u>Heavy Equipment Replacement</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>				
Receipts from customers	\$ 1,387,408	\$ 131,649	\$ 543,003	\$ 345,927
Payments to suppliers	(913,078)	-	-	(768)
Payments to employees	(560,294)	-	-	-
Net Cash Provided (Used) by Operating Activities	(85,964)	131,649	543,003	345,159
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u>				
Grants and other receipts	74,890	-	-	-
Transfers from other funds	-	4,308	39,375	13,592
Transfers to other funds	(53,709)	-	-	-
Interfund loan repayments received	-	-	-	9,466
Net Cash Provided (Used) by Noncapital Financing Activities	21,181	4,308	39,375	23,058
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>				
Acquisition of capital assets	-	(83,333)	(264,834)	(335,307)
Proceeds from sale of capital assets	-	(2,646)	16,279	-
Principal paid on capital debt	-	-	-	(19,199)
Net Cash Provided (Used) by Capital and Related Financing Activities	-	(85,979)	(248,555)	(354,506)
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>				
Interest and dividends	28,369	6,615	-	26,793
Net Cash Provided (Used) by Investing Activities	28,369	6,615	-	26,793
Net Increase (Decrease) in Cash and Cash Equivalents	(36,414)	56,593	333,823	40,504
Balances - Beginning of the Year	323,564	276,230	885,832	1,025,746
Balances - End of the Year	\$ 287,150	\$ 332,823	\$ 1,219,655	\$ 1,066,250
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</u>				
Operating income (loss)	\$ (77,556)	\$ 18,218	\$ 154,543	\$ 172,562
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	27,606	113,431	388,460	173,365
Decrease (increase) in:				
Accounts receivable	-	-	-	-
Prepaid costs	-	-	-	-
Inventory	(70,006)	-	-	-
Increase (decrease) in:				
Accounts payable	(19,384)	-	-	(768)
Compensated absences	4,750	-	-	-
Estimated claims liability	-	-	-	-
Net OPEB obligation	48,626	-	-	-
Net Cash Provided (Used) by Operating Activities	\$ (85,964)	\$ 131,649	\$ 543,003	\$ 345,159

Risk Management			
Insurance	Workers' Compensation	Liability	Totals
\$ 1,084,345	\$ 788,355	\$ 380,684	\$ 4,661,371
(1,089,851)	(376,696)	(294,643)	(2,675,036)
-	-	-	(560,294)
(5,506)	411,659	86,041	1,426,041
-	-	-	74,890
-	-	-	57,275
-	-	-	(53,709)
-	-	-	9,466
-	-	-	87,922
-	-	-	(683,474)
-	-	-	13,633
-	-	-	(19,199)
-	-	-	(689,040)
(813)	28,006	1,283	90,253
(813)	28,006	1,283	90,253
(6,319)	439,665	87,324	915,176
18,757	1,066,139	105,270	3,701,538
<u>\$ 12,438</u>	<u>\$ 1,505,804</u>	<u>\$ 192,594</u>	<u>\$ 4,616,714</u>
\$ 10,354	\$ 595,646	\$ 63,246	\$ 937,013
-	-	-	702,862
-	(1,415)	-	(1,415)
(16,793)	-	-	(16,793)
-	-	-	(70,006)
933	7,428	(11,205)	(22,996)
-	-	-	4,750
-	(190,000)	34,000	(156,000)
-	-	-	48,626
<u>\$ (5,506)</u>	<u>\$ 411,659</u>	<u>\$ 86,041</u>	<u>\$ 1,426,041</u>

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FIDUCIARY FUNDS

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COUNTY OF MARIPOSA, CALIFORNIA
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
INVESTMENT TRUST FUNDS
JUNE 30, 2009

	<u>Trial Courts</u>	<u>School Districts</u>	<u>Special Districts Governed by Local Boards</u>	<u>Totals</u>
<u>ASSETS</u>				
Cash and investments	\$ 88,276	\$ 5,400,278	\$ -	\$ 5,488,554
Total Assets	<u>88,276</u>	<u>5,400,278</u>	<u>-</u>	<u>5,488,554</u>
<u>LIABILITIES</u>				
Due to other funds	-	-	19,637	19,637
Total Liabilities	<u>-</u>	<u>-</u>	<u>19,637</u>	<u>19,637</u>
<u>NET ASSETS</u>				
Net assets held in trust for pool participants	<u>\$ 88,276</u>	<u>\$ 5,400,278</u>	<u>\$ (19,637)</u>	<u>\$ 5,468,917</u>

COUNTY OF MARIPOSA, CALIFORNIA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
INVESTMENT TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 2009

	<u>Trial Courts</u>	<u>School Districts</u>	<u>Special Districts Governed by Local Board</u>	<u>Totals</u>
<u>ADDITIONS</u>				
Contributions:				
Contributions to investment pool	\$ 27,530	\$ 1,255,136	\$ 38,695	\$ 1,321,361
Net investment income:				
Interest income	-	318,733	21	318,754
Total Additions	<u>27,530</u>	<u>1,573,869</u>	<u>38,716</u>	<u>1,640,115</u>
<u>DEDUCTIONS</u>				
Distributions from investment pool	<u>141,740</u>	<u>1,598,683</u>	<u>102,223</u>	<u>1,842,646</u>
Total Deductions	<u>141,740</u>	<u>1,598,683</u>	<u>102,223</u>	<u>1,842,646</u>
Increase (Decrease) in Net Assets	(114,210)	(24,814)	(63,507)	(202,531)
Net Assets - Beginning	<u>202,486</u>	<u>5,425,092</u>	<u>43,870</u>	<u>5,671,448</u>
Net Assets - Ending	<u>\$ 88,276</u>	<u>\$ 5,400,278</u>	<u>\$ (19,637)</u>	<u>\$ 5,468,917</u>

COUNTY OF MARIPOSA, CALIFORNIA
COMBINING STATEMENT OF ASSETS AND LIABILITIES
AGENCY FUNDS
JUNE 30, 2009

	<u>County</u> <u>Agency Funds</u>	<u>Totals</u>
<u>ASSETS</u>		
Cash and investments	<u>\$ 1,387,912</u>	<u>\$ 1,387,912</u>
Total Assets	<u><u>\$ 1,387,912</u></u>	<u><u>\$ 1,387,912</u></u>
<u>LIABILITIES</u>		
Agency obligations	<u>\$ 1,387,912</u>	<u>\$ 1,387,912</u>
Total Liabilities	<u><u>\$ 1,387,912</u></u>	<u><u>\$ 1,387,912</u></u>

COUNTY OF MARIPOSA, CALIFORNIA
COMBINING STATEMENT OF CHANGES
IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2009

<u>County Agency Fund</u>	<u>Balance</u> <u>June 30, 2008</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2009</u>
<u>ASSETS</u>				
Cash and investments	\$ 1,423,605	\$ 175,101	\$ 210,794	\$ 1,387,912
Total Assets	<u>\$ 1,423,605</u>	<u>\$ 175,101</u>	<u>\$ 210,794</u>	<u>\$ 1,387,912</u>
<u>LIABILITIES</u>				
Agency obligations	\$ 1,423,605	\$ 175,101	\$ 210,794	\$ 1,387,912
Total Liabilities	<u>\$ 1,423,605</u>	<u>\$ 175,101</u>	<u>\$ 210,794</u>	<u>\$ 1,387,912</u>