

**COUNTY OF MARIPOSA,
CALIFORNIA**



**FINANCIAL STATEMENTS
TOGETHER WITH
INDEPENDENT AUDITORS' REPORT
FOR THE YEAR ENDED
JUNE 30, 2010**

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COUNTY OF MARIPOSA, CALIFORNIA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2010

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INTRODUCTORY SECTION

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- **County Officials**

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**COUNTY OF MARIPOSA, CALIFORNIA
COUNTY OFFICIALS
FOR THE YEAR ENDED JUNE 30, 2010**

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	James 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	Michael Kinslow
Chief Probation Officer	Gail Neal
Child Support Services	Debra A. Walton
Community Services Director	Mary Williams
County Counsel	Steven W. Dahlem
County Librarian	Janet Chase Williams (Interim)
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	Allen Toschi
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, 2010, 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, 2010, 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 February 10, 2011, 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 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.

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Schedule of Funding Progress, and the Budgetary Comparison Schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements as a whole. The introductory section and the combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the financial statements. The combining nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements 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 do not express an opinion or provide any assurance on it.

A handwritten signature in cursive script that reads "Smith & Newell". The signature is written in dark ink and is positioned above the printed name of the firm.

Smith & Newell CPA's
Yuba City, California
February 10, 2011

MANAGEMENT'S DISCUSSION AND ANALYSIS
(Unaudited)

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Management Discussion and Analysis

June 30, 2010

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, 2010. 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 net assets of the County at the close of the fiscal year were \$59,997,746. Of this amount, \$3,040,926 represents unrestricted net assets that may be used to meet ongoing obligations of citizens and creditors. \$10,926,201 is restricted for specific purposes and \$46,030,619 is invested in capital assets, net of related debt.
- The County's total net assets decreased by \$1,047,721. This decrease is mostly attributable to Business-Type Activities. Expenditures exceeded program revenues by \$1,004,300 during the fiscal year for all business-type activities.
- As of June 30, 2010 the County's governmental funds reported combined ending fund balances of \$17,663,940, a decrease of \$433,804. The total undesignated fund balances of all governmental funds are \$11,632,980. The fund balance of the County general fund at June 30th was \$6,737,738. Of this amount, \$2,180,321 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 \$25,543,863, an increase of \$1,533,432 in comparison with the prior year. This resulted from an increase in recognized OPEB obligations of \$2,087,432 which more than offset a decrease of \$642,752 due to continuing payments on loans, leases, bonds, and certificates of participation. Recognition of OPEB obligations will continue to add \$2,000,000 or more each year to the County's long term liabilities. Amounts due within one year for both Governmental and Business-Type activities are \$1,486,580.
- The County has maintained a general reserve of \$2,312,417 under Government Code 29085 and 29086. This represents 5.09% of the 2009-10 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

	Governmental Activities		Business-type Activities	
	2010	2009	2010	2009
Current and Other Assets	\$ 29,378,870	\$ 27,642,750	\$ 791,511	\$ 1,058,706
Capital Assets	50,155,372	49,179,155	12,828,954	13,526,781
Total Assets	79,534,242	76,821,905	13,620,465	14,585,487
Current Liabilities	8,845,618	7,757,537	254,060	267,492
Non-Current Liabilities	17,955,339	16,329,365	6,101,944	6,049,234
Total Liabilities	26,800,957	24,086,902	6,356,004	6,316,726
Net Assets	<u>\$ 52,733,285</u>	<u>\$ 52,735,003</u>	<u>\$ 7,264,461</u>	<u>\$ 8,268,761</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, 2010, are summarized as follows:

	2010	2009
Invested in capital assets, net of related debt	\$ 46,030,619	\$ 45,109,477
Restricted:		
Debt Service	1,507,747	1,369,131
Capital Projects	2,100,183	1,609,135
Grants, Taxes and Fees	7,318,271	7,893,483
Unrestricted	3,040,926	5,022,538
Total Net Assets	<u>\$ 59,997,746</u>	<u>\$ 61,003,764</u>

CHANGES IN NET ASSETS AS OF JUNE 30

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
Revenues						
Program Revenues:						
Charges for services	\$ 5,468,753	\$ 5,082,814	\$ 2,412,353	\$ 2,289,422	\$ 7,881,106	\$ 7,372,236
Operating grants and contributions	25,563,159	23,567,581	91,542	144,673	25,654,701	23,712,254
Capital grants and contributions	554,369	165,515	57,153	-	611,522	165,515
General revenues:						
Transient occupancy taxes	10,381,306	9,683,077	-	-	10,381,306	9,683,077
Sales and use taxes	3,469,693	3,603,569	-	-	3,469,693	3,603,569
Property taxes	7,721,160	7,514,957	-	-	7,721,160	7,514,957
Property transfer taxes	59,540	72,442	-	-	59,540	72,442
Franchise taxes	171,737	175,052	-	-	171,737	175,052
Timber yield taxes	1,954	2,827	-	-	1,954	2,827
Grants and contributions-unrestricted	842,449	810,022	-	-	842,449	810,022
Tobacco settlement	173,512	208,086	-	-	173,512	208,086
Interest and investment earnings	435,989	497,517	91,085	98,601	527,074	596,118
Miscellaneous	473,628	591,961	251,942	266,083	725,570	858,044
Total revenue	<u>55,317,249</u>	<u>51,975,420</u>	<u>2,904,075</u>	<u>2,798,779</u>	<u>58,221,324</u>	<u>54,774,199</u>
Expenses						
General government	\$ 9,124,706	8,393,620	-	-	9,124,706	8,393,620
Public protection	18,014,565	17,547,022	-	-	18,014,565	17,547,022
Health and welfare	5,951,039	5,174,735	-	-	5,951,039	5,174,735
Public assistance	12,926,105	11,494,851	-	-	12,926,105	11,494,851
Education	683,808	680,659	-	-	683,808	680,659
Culture and recreation	500,958	493,724	-	-	500,958	493,724
Public ways and facilities	7,304,866	7,345,356	-	-	7,304,866	7,345,356
Solid waste	-	-	2,761,089	2,590,273	2,761,089	2,590,273
Airport	-	-	561,887	622,203	561,887	622,203
Building permits	-	-	571,460	671,771	571,460	671,771
Transit	-	-	265,096	250,031	265,096	250,031
Interest on long-term debt	603,466	434,210	-	-	603,466	434,210
Total expenses	<u>55,109,513</u>	<u>51,564,177</u>	<u>4,159,532</u>	<u>4,134,278</u>	<u>59,269,045</u>	<u>55,698,455</u>
Excess before transfers	207,736	411,243	(1,255,457)	(1,335,499)	(1,047,721)	(924,256)
Transfers	(251,157)	(285,267)	251,157	285,267	-	-
Change in net assets	<u>(43,421)</u>	<u>125,976</u>	<u>(1,004,300)</u>	<u>(1,050,232)</u>	<u>(1,047,721)</u>	<u>(924,256)</u>
Net Assets - July 1	52,735,003	52,410,995	8,268,761	9,517,025	61,003,764	61,928,020
Cumulative effect of change in accounting principle	41,703	-	-	-	41,703	-
Prior period adjustment	-	198,032	-	(198,032)	-	-
Net Assets - July 1, restated	<u>52,776,706</u>	<u>52,609,027</u>	<u>8,268,761</u>	<u>9,318,993</u>	<u>61,045,467</u>	<u>61,928,020</u>
Net Assets - June 30	<u>\$52,733,285</u>	<u>\$52,735,003</u>	<u>\$ 7,264,461</u>	<u>\$ 8,268,761</u>	<u>\$59,997,746</u>	<u>\$ 61,003,764</u>

LONG TERM DEBT

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

	Balance June 30, 2009	Additions	Retirements	Balance June 30, 2010	Term	Term Remaining
Governmental Activities						
<u>Certificates of Participation</u>						
Government Center	\$ 1,558,000		\$ 141,000	\$ 1,417,000	20	8
<u>Bonds</u>						
Yosemite West Wastewater Treatment						
Assessment Bonds Series 2004-A	2,568,000		33,000	2,535,000	40	34
Assessment Bonds-Series 2004-B	363,000		5,000	358,000	40	34
Lake Don Pedro Wastewater Treatment						
Assessment Bonds Series 2006-A	4,373,000		94,000	4,279,000	40	37
Assessment Bonds-Series 2007	1,023,449		23,500	999,949	40	37
<u>Capital Leases</u>						
Capital Lease-Fire Trucks CSA#3	4,137,018		252,656	3,884,362	15	14
Compensated Absences	1,878,521	1,003,236	957,593	1,924,164		
Net OPEB Obligation	1,926,880	2,778,431	791,116	3,914,195		
Total Governmental Activities	<u>\$ 17,827,868</u>	<u>\$ 3,781,667</u>	<u>\$ 2,297,865</u>	<u>\$ 19,311,670</u>		
Business-Type Activities						
<u>Certificates of Participation</u>						
Composting Facility (Solid Waste)	\$ 3,025,000		\$ 39,000	\$ 2,986,000	40	33
<u>Loans</u>						
Airport-Hangar Construction	165,380		13,760	151,620	17	9
Closure/Post Closure (Solid Waste)	2,432,680	54,684		2,487,364		
<u>Capital Leases</u>						
Solid Waste-Caterpillar 816F2	336,508		29,895	306,613	10	8
Solid Waste-2006 Kenworth T-800 Truck	47,104		10,941	36,163	7	3
Compensated Absences	52,427	41,084	52,659	40,852		
Net OPEB Obligation	123,464	127,551	27,434	223,581		
Total Business-Type Activities	<u>\$ 6,182,563</u>	<u>\$ 223,319</u>	<u>\$ 173,689</u>	<u>\$ 6,232,193</u>		

GOVERNMENTAL FUNDS

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

	<u>2010</u>	<u>2009</u>
Total Revenues	\$ 55,463,973	\$ 51,792,483
Total Expenditures	55,588,484	56,290,167
Excess of Revenues over Expenditures	(124,511)	(4,497,684)
Other Financing Sources (Uses)	(309,293)	4,077,576
Beginning Fund Balance	18,097,744	18,517,852
Ending Fund Balance	17,663,940	18,097,744
Net Change in Fund Balance	\$ (433,804)	\$ (420,108)

STATEMENT OF REVENUES

Taxes	\$ 9,387,308	\$ 9,255,078
Transient Occupancy	10,381,306	9,683,077
Licenses and Permits	175,776	180,127
Fines and Forfeitures	308,322	470,141
Use of Money and Property	336,618	407,143
Intergovernmental	29,239,383	26,587,976
Charges for Services	5,155,372	4,605,860
Other Revenues	479,888	603,081
Total Revenues	\$ 55,463,973	\$ 51,792,483

SUMMARY OF EXPENSES

General government	\$ 8,684,488	\$ 7,992,017
Public Protection	17,278,384	17,117,297
Health and Welfare	5,446,611	4,980,723
Public Assistance	12,423,183	11,024,592
Education	598,429	606,912
Culture and Recreation	302,872	313,989
Public Ways and Facilities	6,294,159	6,566,781
Debt Service		
Principal	549,156	413,551
Interest	603,466	847,761
Capital Outlay	3,407,736	6,840,095
Total Expenditures	\$ 55,588,484	\$ 56,290,167

WORK IN PROGRESS

At June 30, 2010, work in progress included items as follows:

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, and Priest-Coulterville Road.

ECONOMIC OUTLOOK AND FUTURE YEAR'S BUDGETS

The weakness in the national, state, and local economies will likely continue to plague most public agencies in California including Mariposa County. With a couple of exceptions, County tax revenues are flat or slightly decreasing as we enter into the next fiscal year. Business-type activities, such as Solid Waste and Building Permits continue to struggle with a downturn in revenues and ongoing financial strains impacting their profitability. On the bright side, a large percentage of our local revenues are generated through tourism and we have not experienced an overall downturn in this sector.

Yosemite National Park, which is primarily located in Mariposa County, provides Transient Occupancy Taxes that are the largest source of income for the general fund. Visitation to Yosemite has been excellent through the economic downturn and hit a level last year not seen since 1996. This has continued to provide stability to our largest source of tax revenue.

Retirement costs continue to represent a rising financial drain on the County. Retirement is provided through CalPERS, a public retirement system. This retirement system has incurred heavy investment losses recently, which created a significant upsurge in retirement rates. The retirement rates continued to increase for 2010-11 and future years should be expected to increase as well. Additionally, the unfunded liability for the future retirement costs has continued to increase. The County offers medical insurance as the only Other Post Employment Benefit. This is another significant ongoing cost that is paid by the County. This benefit also has a significant, and rising, unfunded liability. This cost eventually may subside in future years, depending on the escalation of health costs, as the County has implemented a 20 year vesting requirement to receive the full contribution towards this benefit.

There are some notable trends in the government-wide financials for the period of 2007 to 2010. The notable items over that three year period on the General Revenue side are:

The Transient Occupancy Tax increased \$1,153,590 (12.5%) despite a dip in 2009.
Property Taxes increased \$911,936 (13.4%) with an increase each year
Interest and Investment Earnings decreased \$569,667 (54.6%) as interest rates have declined

The notable items over that same three year period on the Governmental Activities side are:

General Government expense increased \$2,102,493 (29.9%)
Public Protection expense increased \$4,108,969 (29.5%)
Health and Welfare expense increased \$1,595,794 (36.6%)
Public Assistance expense increased \$3,531,467 (37.6%)
Public Ways and Facilities expense increased \$317,523 (4.5%)
Interest on Long Term Debt increased \$350,862 (138.9%)
Number of full-time County employees increased 32 (8.7%)

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, 2010

	Governmental Activities	Business-Type Activities	Total
<u>ASSETS</u>			
Cash and investments	\$ 22,119,237	\$ 1,009,875	\$ 23,129,112
Cash with fiscal agent	205,889	-	205,889
Accounts receivable	2,311,190	206,238	2,517,428
Taxes receivable	2,665,405	-	2,665,405
Due from other agencies	50,000	-	50,000
Internal balances	470,966	(470,966)	-
Prepaid costs	106,498	284	106,782
Inventory	483,108	46,080	529,188
Loans receivable	966,577	-	966,577
Capital assets:			
Non depreciable	11,246,461	96,157	11,342,618
Depreciable, net	38,908,911	12,732,797	51,641,708
Total capital assets	<u>50,155,372</u>	<u>12,828,954</u>	<u>62,984,326</u>
Total Assets	<u>79,534,242</u>	<u>13,620,465</u>	<u>93,154,707</u>
<u>LIABILITIES</u>			
Accounts payable	1,959,355	74,606	2,033,961
Accrued salaries and benefits	1,235,043	-	1,235,043
Accrued claims liability	3,304,000	-	3,304,000
Unearned revenue	990,889	49,205	1,040,094
Long-term liabilities:			
Due within one year	1,356,331	130,249	1,486,580
Due in more than one year	<u>17,955,339</u>	<u>6,101,944</u>	<u>24,057,283</u>
Total Liabilities	<u>26,800,957</u>	<u>6,356,004</u>	<u>33,156,961</u>
<u>NET ASSETS</u>			
Invested in capital assets, net of related debt	36,682,066	9,348,558	46,030,624
Restricted for:			
Debt service	1,507,747	-	1,507,747
Capital projects	2,100,183	-	2,100,183
Grants, taxes, and fees	7,318,271	-	7,318,271
Unrestricted	<u>5,125,018</u>	<u>(2,084,097)</u>	<u>3,040,921</u>
Total Net Assets	<u>\$ 52,733,285</u>	<u>\$ 7,264,461</u>	<u>\$ 59,997,746</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, 2010

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government	\$ 9,124,706	\$ 2,286,628	\$ 541,691	\$ -
Public protection	18,014,565	1,402,187	3,924,787	176,955
Health and welfare	5,951,039	142,737	3,636,886	-
Public assistance	12,926,105	3,898	11,298,168	-
Education	683,808	20,885	11,484	-
Culture and recreation	500,958	27,233	-	-
Public ways and facilities	7,304,866	1,585,185	6,150,143	377,414
Interest on long-term debt	603,466	-	-	-
Total Governmental Activities	55,109,513	5,468,753	25,563,159	554,369
Business-type activities:				
Solid waste	2,761,089	2,054,778	14,590	-
Airport	561,887	-	-	-
Building permits	571,460	335,392	-	-
Transit	265,096	22,183	76,952	57,153
Total Business-type Activities	4,159,532	2,412,353	91,542	57,153
Total	\$ 59,269,045	\$ 7,881,106	\$ 25,654,701	\$ 611,522

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

Cumulative effect of change in accounting principle

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
\$ (6,296,387)	\$ -	\$ (6,296,387)
(12,510,636)	-	(12,510,636)
(2,171,416)	-	(2,171,416)
(1,624,039)	-	(1,624,039)
(651,439)	-	(651,439)
(473,725)	-	(473,725)
807,876	-	807,876
(603,466)	-	(603,466)
<u>(23,523,232)</u>	<u>-</u>	<u>(23,523,232)</u>
-	(691,721)	(691,721)
-	(561,887)	(561,887)
-	(236,068)	(236,068)
-	(108,808)	(108,808)
<u>-</u>	<u>(1,598,484)</u>	<u>(1,598,484)</u>
<u>(23,523,232)</u>	<u>(1,598,484)</u>	<u>(25,121,716)</u>
10,381,306	-	10,381,306
3,469,693	-	3,469,693
7,721,160	-	7,721,160
59,540	-	59,540
171,737	-	171,737
1,954	-	1,954
842,449	-	842,449
173,512	-	173,512
435,989	91,085	527,074
473,628	251,942	725,570
(251,157)	251,157	-
<u>23,479,811</u>	<u>594,184</u>	<u>24,073,995</u>
<u>(43,421)</u>	<u>(1,004,300)</u>	<u>(1,047,721)</u>
52,735,003	8,268,761	61,003,764
41,703	-	41,703
<u>52,776,706</u>	<u>8,268,761</u>	<u>61,045,467</u>
<u>\$ 52,733,285</u>	<u>\$ 7,264,461</u>	<u>\$ 59,997,746</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, 2010

	General Fund	Road	Water Agency	Assistance	Other Governmental Funds
ASSETS					
Cash and investments	\$ 4,578,009	\$ 3,037,096	\$ 374,494	\$ -	\$ 8,231,557
Cash with fiscal agent	140,889	-	-	-	-
Accounts receivable	634,218	499,977	-	318,724	538,131
Taxes receivable	2,163,680	85,712	-	-	416,013
Due from other agencies	-	-	50,000	-	-
Due from other funds	2,129,386	-	-	-	-
Prepaid costs	93,962	-	-	-	12,536
Inventory	-	136,361	-	-	6,403
Advances to other funds	-	-	547,500	-	-
Loans receivable	-	-	966,577	-	-
Total Assets	\$ 9,740,144	\$ 3,759,146	\$ 1,938,571	\$ 318,724	\$ 9,204,640
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 776,474	\$ 815,992	\$ -	\$ -	\$ 239,974
Accrued salaries and benefits	1,235,043	-	-	-	-
Due to other funds	-	-	-	1,111,741	643,595
Deferred revenue	-	-	966,577	-	-
Unearned revenue	990,889	-	-	-	-
Advances from other funds	-	-	-	-	517,000
Total Liabilities	3,002,406	815,992	966,577	1,111,741	1,400,569
FUND BALANCES					
Reserved for:					
Long term receivables	-	-	547,500	-	-
Inventory	-	136,361	-	-	6,403
Debt service	-	-	-	-	501,273
Unreserved, reported in:					
General					
Designated	4,557,417	-	-	-	-
Undesignated	2,180,321	-	-	-	-
Special revenue funds					
Designated	-	-	-	-	282,006
Undesignated	-	2,806,793	424,494	(793,017)	3,907,732
Debt service funds					
Undesignated	-	-	-	-	1,006,474
Capital projects funds					
Undesignated	-	-	-	-	2,100,183
Total Fund Balances	6,737,738	2,943,154	971,994	(793,017)	7,804,071
Total Liabilities and Fund Balances	\$ 9,740,144	\$ 3,759,146	\$ 1,938,571	\$ 318,724	\$ 9,204,640

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

Total

\$ 16,221,156
140,889
1,991,050
2,665,405
50,000
2,129,386
106,498
142,764
547,500
966,577

\$ 24,961,225

\$ 1,832,440
1,235,043
1,755,336
966,577
990,889
517,000

7,297,285

547,500
142,764
501,273

4,557,417
2,180,321

282,006
6,346,002

1,006,474

2,100,183

17,663,940

\$ 24,961,225

COUNTY OF MARIPOSA, CALIFORNIA
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCES
TO THE GOVERNMENT-WIDE STATEMENT OF
NET ASSETS - GOVERNMENTAL ACTIVITIES
JUNE 30, 2010

Total Fund Balance - Total Governmental Funds	\$ 17,663,940
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.	47,236,184
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	315,235
Deferred revenue	966,577
Certain liabilities are not due and payable in the current period and therefore, are not reported in the governmental funds.	
Certificates of participation	(1,417,000)
Bonds payable	(8,171,949)
Capital leases	(3,884,362)
Compensated absences	(1,896,621)
Net OPEB obligation	(3,813,122)
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.	
	5,734,403
Net Assets of Governmental Activities	<u><u>\$ 52,733,285</u></u>

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, 2010

	General Fund	Road	Water Agency	Assistance	Other Governmental Funds
REVENUES					
Taxes	\$ 19,438,674	\$ -	\$ -	\$ -	\$ 329,940
Licenses and permits	175,776	-	-	-	-
Fines and forfeitures	58,795	115,724	-	-	133,803
Use of money and property	144,252	35,859	7,127	1,755	147,625
Intergovernmental	6,707,928	5,193,008	-	7,013,780	10,324,667
Charges for services	3,036,848	144,030	-	-	1,974,494
Other revenues	195,553	16,622	106,672	-	161,041
Total Revenues	29,757,826	5,505,243	113,799	7,015,535	13,071,570
EXPENDITURES					
Current:					
General government	8,489,837	-	-	-	194,651
Public protection	16,856,160	-	-	-	422,224
Health and welfare	4,791,315	-	-	-	655,296
Public assistance	8,898,919	-	-	-	3,524,264
Education	598,429	-	-	-	-
Culture and recreation	302,872	-	-	-	-
Public ways and facilities	831,390	4,528,815	24,783	-	909,171
Debt service:					
Principal	-	-	-	-	549,156
Interest and other charges	-	-	-	-	603,466
Capital outlay	681,660	2,280,066	-	-	446,010
Total Expenditures	41,450,582	6,808,881	24,783	-	7,304,238
Excess of Revenues Over (Under) Expenditures	(11,692,756)	(1,303,638)	89,016	7,015,535	5,767,332
OTHER FINANCING SOURCES (USES)					
Transfers in	13,293,777	1,515,753	-	-	1,696,039
Transfers out	(2,089,278)	-	(92,500)	(7,095,069)	(7,538,015)
Total Other Financing Sources (Uses)	11,204,499	1,515,753	(92,500)	(7,095,069)	(5,841,976)
Net Change in Fund Balances	(488,257)	212,115	(3,484)	(79,534)	(74,644)
Fund Balances - Beginning	7,225,995	2,731,039	975,478	(713,483)	7,878,715
Fund Balances - Ending	\$ 6,737,738	\$ 2,943,154	\$ 971,994	\$ (793,017)	\$ 7,804,071

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

Total

\$ 19,768,614
175,776
308,322
336,618
29,239,383
5,155,372
479,888

55,463,973

8,684,488
17,278,384
5,446,611
12,423,183
598,429
302,872
6,294,159

549,156
603,466
3,407,736

55,588,484

(124,511)

16,505,569
(16,814,862)

(309,293)

(433,804)

18,097,744

\$ 17,663,940

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, 2010

Net Change in Fund Balances - Total Governmental Funds	\$ (433,804)
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	3,407,736
Depreciation expense	(2,069,702)
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	549,156
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	(323,915)
Change in deferred revenue	(6,672)
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	(45,039)
Change in net OPEB obligation	(1,934,868)
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	
	813,687
Change in Net Assets of Governmental Activities	\$ (43,421)

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, 2010

	Business-type Activities Enterprise Funds			
	Solid Waste Operations	Solid Waste Closure	Airport	Other Enterprise Funds
ASSETS				
Current Assets:				
Cash and investments	\$ 500	\$ 848,910	\$ 85,663	\$ 74,802
Cash with fiscal agent	-	-	-	-
Accounts receivable	196,885	-	9,315	38
Prepaid costs	-	-	-	284
Inventory	-	-	46,080	-
Advances to other funds	-	-	-	-
Total Current Assets	197,385	848,910	141,058	75,124
Noncurrent Assets:				
Capital assets:				
Non depreciable	40,500	-	55,657	-
Depreciable, net	8,108,941	-	4,498,601	125,255
Total Noncurrent Assets	8,149,441	-	4,554,258	125,255
Total Assets	8,346,826	848,910	4,695,316	200,379
LIABILITIES				
Current Liabilities:				
Accounts payable	38,747	-	31,443	4,416
Due to other funds	80,843	-	10,652	282,555
Unearned revenue	-	-	-	49,205
Compensated absences	21,974	-	-	9,667
Certificates of participation	41,000	-	-	-
Loans	-	-	14,593	-
Capital lease payable	43,015	-	-	-
Estimated claims liability	-	-	-	-
Total Current Liabilities	225,579	-	56,688	345,843
Noncurrent Liabilities:				
Advances from other funds	96,916	-	-	-
Compensated absences	-	-	-	9,211
Certificates of participation	2,945,000	-	-	-
Loans	-	-	137,027	-
Capital lease payable	299,761	-	-	-
Closure/postclosure liability	-	2,487,364	-	-
Net OPEB obligation	139,356	-	16,629	67,596
Total Noncurrent Liabilities	3,481,033	2,487,364	153,656	76,807
Total Liabilities	3,706,612	2,487,364	210,344	422,650
NET ASSETS				
Invested in capital assets, net of related debt	4,820,665	-	4,402,638	125,255
Unrestricted	(180,451)	(1,638,454)	82,334	(347,526)
Total Net Assets	\$ 4,640,214	\$ (1,638,454)	\$ 4,484,972	\$ (222,271)

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

<u>Totals</u>	<u>Governmental Activities Internal Service Funds</u>
\$ 1,009,875	\$ 5,898,081
-	65,000
206,238	4,905
284	-
46,080	340,344
-	66,416
<u>1,262,477</u>	<u>6,374,746</u>
96,157	-
<u>12,732,797</u>	<u>2,919,188</u>
<u>12,828,954</u>	<u>2,919,188</u>
<u>14,091,431</u>	<u>9,293,934</u>
74,606	126,915
374,050	-
49,205	-
31,641	27,543
41,000	-
14,593	-
43,015	-
-	3,304,000
<u>628,110</u>	<u>3,458,458</u>
96,916	-
9,211	-
2,945,000	-
137,027	-
299,761	-
2,487,364	-
223,581	101,073
<u>6,198,860</u>	<u>101,073</u>
<u>6,826,970</u>	<u>3,559,531</u>
9,348,558	2,919,188
(2,084,097)	2,815,215
<u>\$ 7,264,461</u>	<u>\$ 5,734,403</u>

COUNTY OF MARIPOSA, CALIFORNIA
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET ASSETS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2010

	Business-type Activities Enterprise Funds			
	Solid Waste Operations	Solid Waste Closure	Airport	Other Enterprise Funds
<u>OPERATING REVENUES</u>				
Charges for services	\$ 2,054,778	\$ -	\$ -	\$ 357,575
Other revenues	695	50,000	146,092	55,155
Total Operating Revenues	2,055,473	50,000	146,092	412,730
<u>OPERATING EXPENSES</u>				
Salaries and benefits	875,443	-	51,098	552,331
Services and supplies	1,260,001	54,684	227,232	259,544
Insurance claims and adjustments	-	-	-	-
Depreciation	419,750	-	275,639	24,681
Total Operating Expenses	2,555,194	54,684	553,969	836,556
Operating Income (Loss)	(499,721)	(4,684)	(407,877)	(423,826)
<u>NON-OPERATING REVENUES (EXPENSES)</u>				
Intergovernmental	14,590	-	-	134,105
Interest income	517	16,060	76,697	(2,189)
Interest expense	(151,211)	-	(7,918)	-
Total Non-Operating Revenues (Expenses)	(136,104)	16,060	68,779	131,916
Income (Loss) Before Transfers	(635,825)	11,376	(339,098)	(291,910)
Transfers in	103,078	-	26,000	132,657
Transfers out	-	-	-	(10,578)
Change in Net Assets	(532,747)	11,376	(313,098)	(169,831)
Total Net Assets - Beginning	5,172,961	(1,649,830)	4,798,070	(52,440)
Total Net Assets - Ending	\$ 4,640,214	\$ (1,638,454)	\$ 4,484,972	\$ (222,271)

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

Totals	Governmental Activities Internal Service Funds
\$ 2,412,353	\$ 4,491,928
251,942	134,452
2,664,295	4,626,380
1,478,872	673,090
1,801,461	1,810,674
-	839,904
720,070	731,024
4,000,403	4,054,692
(1,336,108)	571,688
148,695	84,612
91,085	99,251
(159,129)	-
80,651	183,863
(1,255,457)	755,551
261,735	76,350
(10,578)	(18,214)
(1,004,300)	813,687
8,268,761	4,920,716
\$ 7,264,461	\$ 5,734,403

COUNTY OF MARIPOSA, CALIFORNIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2010

	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	\$ 2,164,299	\$ 50,000	\$ 155,458	\$ 412,917
Payments to suppliers	(1,258,039)	-	(234,674)	(258,936)
Payments to employees	(803,547)	-	(58,301)	(528,482)
Net Cash Provided (Used) by Operating Activities	102,713	50,000	(137,517)	(374,501)
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u>				
Grants and other receipts	14,590	-	-	96,084
Transfers from other funds	103,078	-	26,000	132,657
Transfers to other funds	-	-	-	(10,578)
Interfund loans received	-	-	10,652	181,567
Interfund loan repayments received	-	-	-	-
Interfund loans repaid	(39,011)	-	-	-
Net Cash Provided (Used) by Noncapital Financing Activities	78,657	-	36,652	399,730
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>				
Acquisition of capital assets	-	-	-	(71,403)
Proceeds from sale of capital assets	49,160	-	-	-
Principal paid on capital debt	(79,836)	-	(13,760)	-
Interest paid on capital debt	(151,211)	-	(7,918)	-
Net Cash Provided (Used) for Capital and Related Financing Activities	(181,887)	-	(21,678)	(71,403)
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>				
Interest and dividends	517	16,060	76,697	(2,189)
Net Cash Provided (Used) by Investing Activities	517	16,060	76,697	(2,189)
Net Increase (Decrease) in Cash and Cash Equivalents	-	66,060	(45,846)	(48,363)
Balances - Beginning of the Year	500	782,850	131,509	123,165
Balances - End of the Year	\$ 500	\$ 848,910	\$ 85,663	\$ 74,802
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</u>				
Operating income (loss)	\$ (499,721)	\$ (4,684)	\$ (407,877)	\$ (423,826)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	419,750	-	275,639	24,681
Decrease (increase) in:				
Accounts receivable	108,826	-	9,366	187
Prepaid costs	5,000	-	-	69
Inventory	-	-	(37,610)	-
Increase (decrease) in:				
Accounts payable	(3,038)	-	30,168	539
Compensated absences	(802)	-	(9,521)	(1,252)
Closure/postclosure	-	54,684	-	-
Net OPEB obligation	72,698	-	2,318	25,101
Net Cash Provided (Used) by Operating Activities	\$ 102,713	\$ 50,000	\$ (137,517)	\$ (374,501)

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

<u>Totals</u>	<u>Governmental Activities Internal Service Funds</u>
\$ 2,782,674	\$ 4,622,890
(1,751,649)	(2,640,117)
<u>(1,390,330)</u>	<u>(620,039)</u>
<u>(359,305)</u>	<u>1,362,734</u>
110,674	84,612
261,735	76,350
(10,578)	(18,214)
192,219	-
-	9,797
<u>(39,011)</u>	<u>-</u>
<u>515,039</u>	<u>152,545</u>
(71,403)	(268,163)
49,160	-
(93,596)	-
<u>(159,129)</u>	<u>-</u>
<u>(274,968)</u>	<u>(268,163)</u>
<u>91,085</u>	<u>99,251</u>
<u>91,085</u>	<u>99,251</u>
(28,149)	1,346,367
<u>1,038,024</u>	<u>4,616,714</u>
<u>\$ 1,009,875</u>	<u>\$ 5,963,081</u>
\$ (1,336,108)	\$ 571,688
720,070	731,024
118,379	(3,490)
5,069	16,793
(37,610)	(13,114)
27,669	6,782
(11,575)	604
54,684	-
<u>100,117</u>	<u>52,447</u>
<u>\$ (359,305)</u>	<u>\$ 1,362,734</u>

COUNTY OF MARIPOSA, CALIFORNIA
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
JUNE 30, 2010

	Investment Trust Funds	Agency
<u>ASSETS</u>		
Cash and investments	\$ 7,525,051	\$ 1,312,503
Total Assets	7,525,051	1,312,503
<u>LIABILITIES</u>		
Due to other agencies	50,000	-
Agency obligations	-	1,312,503
Total Liabilities	-	1,312,503
<u>NET ASSETS</u>		
Net assets held in trust for investment pool participants	\$ 7,475,051	\$ -

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, 2010

	Investment Trust Funds
<u>ADDITIONS</u>	
Contributions:	
Contributions to investment pool	\$ 3,008,616
Net investment income:	
Interest income	200,106
Total Additions	3,208,722
<u>DEDUCTIONS</u>	
Distributions from investment pool	1,202,588
Total Deductions	1,202,588
Change in Net Assets	2,006,134
Net Assets - Beginning	5,468,917
Net Assets - Ending	\$ 7,475,051

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, 2010

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. These statements include the financial activities of the overall government, except fiduciary activities. 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, 2010

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

B. Basis of Presentation (Continued)

Government-Wide Financial Statements (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, 2010

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

B. Basis of Presentation (Continued)

Fund Financial Statements (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 and proprietary funds financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. 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.

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

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.

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 cost 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.

COUNTY OF MARIPOSA, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2010

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

C. Basis of Accounting and Measurement Focus (Continued)

Fiduciary funds include trust funds and agency funds. All trust funds are reported using the economic measurement focus and the accrual basis of accounting. Agency funds are reported using the accrual basis of accounting to recognize receivables and payables.

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, 2010, the County Treasurer has not entered into any legally binding guarantees to support the value of 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. Licenses and permits, fines and forfeitures, and charges for services are considered to be measurable and available only when the County receives cash. 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, 2010

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, 2010 as follows:

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.	\$ 966,577
Total Loans Receivable	<u>\$ 966,577</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, 2010

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

J. Capital Assets (Continued)

Government-Wide Financial Statements

In the government-wide financial statements, property, plant, equipment, software, and infrastructure assets (roads, bridges, sidewalks, and similar items), are accounted for as exhaustible capital assets in both the governmental and business-type activities column. 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 data. 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 accumulated 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 is reported as liabilities in the government-wide financial statements. The long-term debt consists primarily of certificates of participation, bonds payable, 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. Long-term debt associated with proprietary fund operations is accounted for the same as in the government-wide financial statements.

COUNTY OF MARIPOSA, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2010

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. Other Post-Employment Benefits (OPEB)

The County of Mariposa provides, under a defined benefit plan, retiree healthcare benefits to qualifying employees retiring directly from the County. The benefit level is determined by date of hire and length of service. The County has contracted for medical coverage to be provided through an agent multiple-employer CalPERS Healthcare (PEMHCA) plan.

O. Fund Balances/Net Assets

Net Assets

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

- Invested in capital assets, net of related debt – 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 Balances

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, 2010, 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.

COUNTY OF MARIPOSA, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2010

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

O. Fund Balances/Net Assets (Continued)

Fund Balances (Continued)

At June 30, 2010, 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.

Designated for Retirement Costs - to reflect funds the County has set aside to fund retirement costs.

As of June 30, 2010, the County's designations are reported in the financial statements as follows:

	General	Other Governmental Funds
Designated for:		
General reserve	\$ 2,312,417	\$ 282,006
Unemployment	53,000	-
Accrued benefits	150,000	-
POB	2,000,000	-
Retirement Costs	42,000	-
Total	\$ 4,557,417	\$ 282,006

P. 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

On the government-wide financial statements, property tax revenues are recognized in the fiscal year for which they are levied. On the fund financial statements, 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.

COUNTY OF MARIPOSA, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2010

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

Q. 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.

R. 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

S. 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. GASB Statement No. 51, Accounting and Financial Reporting for Intangible Assets, was implemented. The County recorded a cumulative effect of change in accounting principle for the net amount of the software acquired prior to July 1, 2009.

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

	Governmental Activities
Net Assets, June 30, 2009, as previously reported	\$ 52,735,003
Adjustment associated with:	
Cumulative effect of change in accounting principle	41,703
Total Adjustments	41,703
Net Assets, July 1, 2009, as restated	\$ 52,776,706

B. Deficit Fund Balance/Net Assets

The following major governmental fund had a deficit fund balance at June 30, 2010. The deficit is expected to be eliminated through future reimbursements.

Assistance fund	\$ 793,017
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COUNTY OF MARIPOSA, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2010

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

B. Deficit Fund Balance/Net Assets (Continued)

The following non-major governmental funds had deficit fund balances at June 30, 2010. These deficits are expected to be eliminated through future reimbursements and through cost containment.

Coulterville Service Area fund	\$ 48,251
Housing Authority Voucher fund	2,512
Community Energy Grants fund	342,006
Community Services Program fund	92,485
Proposition 36 - Substance Abuse fund	2,616
Department of Justice fund	16
Sund Pelosso Murder Trial fund	1,577
LAFCO fund	2,459
Child Support Advance fund	5,701
IHSS Public Authority fund	43,384
Social Services Wrap Around fund	59,754
Micro Asst fund	826
Land Buildings & Improvements fund	25,604
Mariposa Creek R81606-0 fund	2,385
Coulterville Drainage fund	1,182
Yosemite West Wastewater Treatment Plant fund	368,000
Parks Grant- Prop 40 fund	7,982

The following major enterprise fund had a deficit net asset balance at June 30, 2010. This deficit is expected to be eliminated through future additional funding.

Solid Waste Closure	\$ 1,638,454
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The following non-major enterprise fund had a deficit net asset balance at June 30, 2010. This deficit is expected to be eliminated through increased charges.

Building Permits	\$ 325,413
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The following internal service fund had a deficit net asset balance at June 30, 2010. This deficit is expected to be eliminated through future user charges.

Risk Management Workers' Compensation fund	\$ 1,197,869
Risk Management Liability fund	26,053

C. Rebtable Arbitrage

The Tax Reform Act of 1986 instituted certain arbitrage restrictions with respect to the issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of all tax exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years. The County does not expect to incur a liability for rebatable arbitrage.

D. 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.

COUNTY OF MARIPOSA, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2010

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

E. Implementation of Governmental Accounting Standards Board Statements

GASB Statement No. 51

GASB has issued Statement No. 51, Accounting and Financial Reporting for Intangible Assets. The objective of this Statement is to establish accounting and financial reporting requirements for intangible assets to reduce prior inconsistencies in accounting for these assets. This statement requires that all intangible assets not specifically excluded by its scope provisions be classified as capital assets. This change is reported as a cumulative effect of a change in accounting principle in the amount of \$41,703 and is reflected as a restatement of beginning net assets invested in capital assets and an increase in capital assets in the governmental activities of the government-wide financial statements. As permitted by GASB Statement No. 51, the financial statements have not been restated for prior year costs associated with internally generated computer software. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2009.

GASB Statement No. 53

GASB Statement No. 53, Accounting and Financial Reporting for Derivative Instruments is effective for the County for fiscal year June 30, 2010. This statement establishes accounting and financial reporting requirements for derivative instruments entered into by state and local governments. The County has evaluated the requirements of GASB 53 and has determined that it does not hold any derivative instruments as defined in this Statement at June 30, 2010.

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 asset value of involuntary participation in the investment pool totaled \$7,525,051 at June 30, 2010.

As of June 30, 2010, the County's cash and investments are reported in the financial statements as follows:

Primary government	\$ 23,335,001
Investment trust funds	7,525,051
Agency funds	<u>1,312,503</u>
Total Cash and Investments	<u>\$ 32,172,555</u>

COUNTY OF MARIPOSA, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2010

NOTE 3: DETAILED NOTES (CONTINUED)

A. Cash and Investments (Continued)

As of June 30, 2010, the County's cash and investments consisted of the following:

Cash:	
Cash on hand	\$ 7,108
Deposits (less outstanding checks)	<u>2,326,582</u>
Total Cash in Treasurer's Pool	<u>2,333,690</u>
Deposits with fiscal agents	<u>205,889</u>
Total Cash	<u>2,539,579</u>
Investments:	
In Treasurer's pool	<u>29,632,976</u>
Total Investments in Treasurer's Pool	<u>29,632,976</u>
Total Cash and Investments	<u>\$ 32,172,555</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 \$2,532,471 and the bank balance was \$3,399,167. 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 of more than \$250,000 must be collateralized at 105 percent to 150 percent of the value of the deposit to guarantee the safety of the public funds. The first \$250,000 of the County's deposit are insured by the Federal Deposit Insurance Corporation (FDIC). Deposits more than the \$250,000 insured amount are collateralized. The County's investment policy does not further limit its deposits.

Investments

As of June 30, 2010, 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%	\$ 7,490,319	\$ 7,687,109	\$ -	\$ 15,177,428	2.75
Medium and Corporate Notes	4.00 - 6.00%	1,353,924	6,330,737	-	7,684,661	2.47
Local Agency Investment Fund (LAIF)	Variable	3,539,486	-	-	3,539,486	-
Municipal Bonds	1.23 -7.02%	<u>1,517,833</u>	<u>1,713,568</u>	-	<u>3,231,401</u>	<u>.58</u>
Total Pooled Investments		<u>\$ 13,901,562</u>	<u>\$ 15,731,414</u>	<u>-</u>	<u>29,632,976</u>	<u>1.33</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 market interest rates. 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 \$29,632,976 investment portfolio, over 47% 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 securities. 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, 2010

NOTE 3: DETAILED NOTES (CONTINUED)

A. Cash and Investments (Continued)

Investments (Continued)

<u>Investment at June 30, 2010</u>	<u>Standard & Poor's Rating</u>	<u>% of Portfolio</u>
Contra Costa County CA Pension Obligation	AAA	1.39
Fresno County CA Pension	AAA	1.34
Kern Water Agency	AAA	0.84
Sonoma County CA Pension Obligation	AA-	0.93
San Ramon, CA Public Finance Authority Tax	AAA	2.41
Irvine Ranch CA Water District	AAA	1.27
San Francisco Airports	A	1.35
Kern County CA Pension Obligation	AA	1.37
Federal Home Loan Bank	AAA	6.78
Federal National Mortgage Association	AAA	9.31
Federal Farm Credit Bank	AAA	7.51
US Treasury	AAA	27.61
Medium Term Corporate Notes	A+	8.44
Medium Term Corporate Notes	A	13.42
Medium Term Corporate Notes	AAA	1.01
Medium Term Corporate Notes	AA	3.07
LAIF	Unrated	11.95
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 51% of the County's investments at year-end are in U.S. Government Agency securities. 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, 2010, the County's investment position in the State of California Local Agency Investment Fund (LAIF) was \$3,539,486, 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 \$69,555,776,590. Of that amount, 94.58% is invested in non-derivative financial products and 5.42% 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, 2010

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, 2010 follows:

	<u>Internal Participants</u>	<u>External Participants</u>	<u>Total Pool</u>
Statement of Net Assets			
Cash on hand	\$ 6,558	\$ 550	\$ 7,108
Deposits (Less outstanding checks)	2,326,582	-	2,326,582
Investments	22,108,475	7,524,501	29,632,976
Other liabilities	-	(50,000)	(50,000)
Net Assets Held for Pool Participants	<u>\$ 24,441,615</u>	<u>\$ 7,475,051</u>	<u>\$ 31,916,666</u>
Statement of Changes in Net Assets			
Net assets at July 1, 2009	\$ 23,468,774	\$ 5,468,917	\$ 28,937,691
Net changes in investments by pool participants	<u>972,841</u>	<u>2,006,134</u>	<u>2,978,975</u>
Net Assets at June 30, 2010	<u>\$ 24,441,615</u>	<u>\$ 7,475,051</u>	<u>\$ 31,916,666</u>

B. Capital Assets

Capital assets activity for the year ended June 30, 2010, was as follows:

	<u>Balance July 1, 2009</u>	<u>Additions</u>	<u>Retirements</u>	<u>Adjustments/ Transfers</u>	<u>Balance June 30, 2010</u>
Governmental Activities					
Capital Assets, Not Being Depreciated:					
Land	\$ 3,745,141	\$ 94,934	\$ -	\$ -	\$ 3,840,075
Construction in progress	<u>11,018,036</u>	<u>2,503,599</u>	-	(6,115,249)	<u>7,406,386</u>
Total Capital Assets, Not Being Depreciated	<u>14,763,177</u>	<u>2,598,533</u>	-	(6,115,249)	<u>11,246,461</u>
Capital Assets, Being Depreciated:					
Buildings and Improvements	18,273,046	-	-	-	18,273,046
Equipment	13,690,334	1,136,708	(36,227)	4,137,018	18,927,833
Software	-	-	-	127,000	127,000
Infrastructure	<u>41,523,307</u>	-	-	1,978,231	<u>43,501,538</u>
Total Capital Assets, Being Depreciated	<u>73,486,687</u>	<u>1,136,708</u>	(36,227)	<u>6,242,249</u>	<u>80,829,417</u>
Less Accumulated Depreciation For:					
Buildings and Improvements	(6,016,215)	(488,418)	-	-	(6,504,633)
Equipment	(8,604,698)	(1,360,530)	36,227	-	(9,929,001)
Software	-	(5,444)	-	(85,297)	(90,741)
Infrastructure	<u>(24,449,796)</u>	<u>(946,335)</u>	-	-	<u>(25,396,131)</u>
Total Accumulated Depreciation	<u>(39,070,709)</u>	<u>(2,800,727)</u>	<u>36,227</u>	<u>(85,297)</u>	<u>(41,920,506)</u>
Total Capital Assets, Being Depreciated, Net	<u>34,415,978</u>	<u>(1,664,019)</u>	-	<u>6,156,952</u>	<u>38,908,911</u>
Governmental Activities Capital Assets, Net	<u>\$ 49,179,155</u>	<u>\$ 934,514</u>	<u>\$ -</u>	<u>\$ 41,703</u>	<u>\$ 50,155,372</u>

COUNTY OF MARIPOSA, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2010

NOTE 3: DETAILED NOTES (CONTINUED)

B. Capital Assets (Continued)

	Balance July 1, 2009	Additions	Retirements	Adjustments/ Transfers	Balance June 30, 2010
Business-Type Activities					
Capital Assets, Not Being Depreciated:					
Land	\$ 96,157	\$ -	\$ -	\$ -	\$ 96,157
Total Capital Assets, Not Being Depreciated	<u>96,157</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>96,157</u>
Capital Assets, Being Depreciated:					
Buildings and Improvements	13,804,054	-	-	-	13,804,054
Equipment	1,816,698	71,403	(87,945)	-	1,800,156
Total Capital Assets, Being Depreciated	<u>15,620,752</u>	<u>71,403</u>	<u>(87,945)</u>	<u>-</u>	<u>15,604,210</u>
Less Accumulated Depreciation For:					
Buildings and Improvements	(1,374,324)	(594,803)	-	-	(1,969,127)
Equipment	(815,804)	(125,267)	38,785	-	(902,286)
Total Accumulated Depreciation	<u>(2,190,128)</u>	<u>(720,070)</u>	<u>38,785</u>	<u>-</u>	<u>(2,871,413)</u>
Total Capital Assets, Being Depreciated, Net	<u>13,430,624</u>	<u>(648,667)</u>	<u>(49,160)</u>	<u>-</u>	<u>12,732,797</u>
Business-Type Activities Capital Assets, Net	<u>\$ 13,526,781</u>	<u>(\$ 648,667)</u>	<u>(\$ 49,160)</u>	<u>\$ -</u>	<u>\$ 12,828,954</u>

Depreciation

Depreciation expense was charged to governmental functions as follows:

General government	\$ 187,439
Public protection	506,004
Health and welfare	345,267
Public assistance	69,269
Education	58,109
Culture and Recreation	194,615
Public ways and facilities	<u>708,999</u>
Subtotal Governmental funds	2,069,702

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>731,025</u>
Total Depreciation Expense – Governmental Functions	<u>\$ 2,800,727</u>

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

Solid Waste	\$ 419,750
Airport	275,639
Building Permits	3,944
Transit	<u>20,737</u>
Total Depreciation Expense – Business-Type Functions	<u>\$ 720,070</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, and Priest Coulterville Road.

COUNTY OF MARIPOSA, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2010

NOTE 3: DETAILED NOTES (CONTINUED)

C. Unearned/Deferred Revenue

At June 30, 2010, 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	\$ -	\$ 950,889	\$ 950,889
Federal grant revenue	-	40,000	40,000
Water Agency			
Mariposa Public Utility District water tank project loan receivable	966,577	-	966,577
Non Major Enterprise Funds			
Mariposa County Transportation Commission allocation	-	49,205	49,205
Total	<u>\$ 966,577</u>	<u>\$ 1,040,094</u>	<u>\$2,006,671</u>

D. Long-Term Liabilities

The following is a summary of all long-term liabilities transactions for the year ended June 30, 2010:

	<u>Balance</u> <u>July 1, 2009</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>June 30, 2010</u>	<u>Amounts</u> <u>Due Within</u> <u>One Year</u>
Governmental Activities					
Certificates of Participation	\$ 1,558,000	\$ -	\$ 141,000	\$ 1,417,000	\$ 148,000
Bonds	8,327,449	-	155,500	8,171,949	124,000
Capital Leases (Note 3E)	4,137,018	-	252,656	3,884,362	178,575
Compensated Absences(Note 1M)	1,878,521	1,003,236	957,593	1,924,164	905,756
Net OPEB Obligation (Note 5)	<u>1,926,880</u>	<u>2,778,431</u>	<u>791,116</u>	<u>3,914,195</u>	<u>-</u>
Total Governmental Activities	<u>\$ 17,827,868</u>	<u>\$ 3,781,667</u>	<u>\$ 2,297,865</u>	<u>\$ 19,311,670</u>	<u>\$ 1,356,331</u>
Business-Type Activities					
Certificates of Participation	\$ 3,025,000	\$ -	\$ 39,000	\$ 2,986,000	\$ 41,000
Loans	165,380	-	13,760	151,620	14,593
Closure/Post Closure (Note 3F)	2,432,680	54,684	-	2,487,364	-
Capital Leases (Note 3E)	383,612	-	40,836	342,776	43,015
Compensated Absences(Note 1M)	52,427	41,084	52,659	40,852	31,641
Net OPEB Obligation (Note 5)	<u>123,464</u>	<u>127,551</u>	<u>27,434</u>	<u>223,581</u>	<u>-</u>
Total Business-Type Activities	<u>\$ 6,182,563</u>	<u>\$ 223,319</u>	<u>\$ 173,689</u>	<u>\$ 6,232,193</u>	<u>\$ 130,249</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</u> <u>Activities</u>	<u>Business-Type</u> <u>Activities</u>
At June 30, 2010, 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 on August 1, 2017. The certificates were used for capital improvement projects.	\$ 1,417,000	\$ -
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 maturity on December 1, 2043. The certificates were used for capital improvement projects.	-	2,986,000
Total Certificates of Participation	<u>\$ 1,417,000</u>	<u>\$ 2,986,000</u>

COUNTY OF MARIPOSA, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2010

NOTE 3: DETAILED NOTES (CONTINUED)

D. Long-Term Liabilities (Continued)

	Governmental Activities	Business-Type Activities
At June 30, 2010, 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.	\$ 2,535,000	\$ -
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.	358,000	-
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 maturity on September 2, 2046. The bonds were used for capital improvement projects.	999,949	-
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 maturity on September 2, 2046. The bonds were used for capital improvement projects.	4,279,000	-
Total Bonds	\$ 8,171,949	\$ -

At June 30, 2010, 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 on December 21, 2019. The loan proceeds were used for capital improvement projects.	-	151,620
Total Loans	\$ -	\$ 151,620

At June 30, 2010, the annual debt service requirements were summarized as follows:

Certificates of Participation

Year Ended June 30	Governmental Activities		Business-Type Activities		Total
	Principal	Interest	Principal	Interest	
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	180,000	34,350	48,000	118,533	380,883
2016-2020	597,000	45,775	272,000	559,640	1,474,415
2021-2025	-	-	336,000	495,253	831,253
2026-2030	-	-	414,000	415,862	829,862
2031-2035	-	-	511,000	317,879	828,879
2036-2040	-	-	627,000	197,434	824,434
2041-2045	-	-	605,000	52,764	657,764
Total	\$ 1,417,000	\$ 301,525	\$ 2,986,000	\$ 2,650,642	\$ 7,355,167

COUNTY OF MARIPOSA, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2010

NOTE 3: DETAILED NOTES (CONTINUED)

D. Long-Term Liabilities (Continued)

Bonds

Year Ended June 30	Governmental Activities		Business-Type Activities		Total
	Principal	Interest	Principal	Interest	
2011	\$ 124,000	\$ 346,095	\$ -	\$ -	\$ 470,095
2012	127,500	340,783	-	-	468,283
2013	132,500	335,302	-	-	467,802
2014	136,000	329,642	-	-	465,642
2015	141,500	323,779	-	-	465,279
2016-2020	782,500	1,523,572	-	-	2,306,072
2021-2025	913,000	1,344,884	-	-	2,257,884
2026-2030	1,080,000	1,134,205	-	-	2,214,205
2031-2035	1,280,500	884,424	-	-	2,164,924
2036-2040	1,520,500	588,112	-	-	2,108,612
2041-2045	1,582,949	234,761	-	-	1,817,710
2046-2050	351,000	18,859	-	-	369,859
Total	<u>\$ 8,171,949</u>	<u>\$ 7,404,418</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,576,367</u>

Loans

Year Ended June 30	Governmental Activities		Business-Type Activities		Total
	Principal	Interest	Principal	Interest	
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	-	-	17,929	4,225	22,154
2016-2020	-	-	70,315	7,916	78,231
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 151,620</u>	<u>\$ 36,825</u>	<u>\$ 188,445</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, 2010
Governmental activities	6.49%	\$ 3,884,362
Business-Type Activities	5.50%	342,776
Total		<u>\$ 4,227,138</u>

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

	Governmental Activities	Business-Type Activities
Equipment	\$ 4,137,018	\$ 517,423
Less: accumulated depreciation	(145,050)	(84,816)
Net Value	<u>\$ 3,991,968</u>	<u>\$ 432,607</u>

COUNTY OF MARIPOSA, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2010

NOTE 3: DETAILED NOTES (CONTINUED)

E. Leases (Continued)

Capital Leases (Continued)

As of June 30, 2010, capital lease annual amortization is as follows:

Year ending June 30:	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
2011	\$ 430,670	\$ 61,646
2012	430,670	61,646
2013	430,670	61,631
2014	430,670	48,403
2015	430,670	48,403
2016-2020	2,153,355	145,209
2021-2025	<u>1,722,682</u>	<u>-</u>
Total requirements	6,029,387	426,938
Less interest	<u>(2,145,025)</u>	<u>(84,162)</u>
Present Value of Remaining Payments	<u>\$ 3,884,362</u>	<u>\$ 342,776</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 \$2,487,364 reported as closure/post closure liability at June 30, 2010, represents the cumulative amount reported to date based on the use of 61.93 percent of total estimated site capacity.

The County will recognize the remaining estimated cost of closure and post closure care of \$1,528,838, 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 2010. 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, 2010, cash and investments of \$848,910 was held for funding purposes resulting in a deficit of \$1,638,454 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, 2010:

	<u>Due from Other funds</u>	<u>Due to Other funds</u>
General Fund	\$ 2,129,386	\$ -
Assistance	-	1,111,741
Nonmajor Governmental Funds	-	643,595
Solid Waste Operations	-	80,843
Airport	-	10,652
Nonmajor Enterprise Funds	<u>-</u>	<u>282,555</u>
Total	<u>\$ 2,129,386</u>	<u>\$ 2,129,386</u>

COUNTY OF MARIPOSA, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2010

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, 2010:

	<u>Advance to Other Funds</u>	<u>Advance from Other Funds</u>
Water Agency	\$ 547,500	\$ -
Nonmajor Governmental Funds	-	517,000
Solid Waste Operations Fund	-	96,916
Internal Service Funds	<u>66,416</u>	<u>-</u>
Total	<u>\$ 613,916</u>	<u>\$ 613,916</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, 2010:

Transfer	<u>Transfer</u>	
	<u>In</u>	<u>Out</u>
General Fund	\$ 13,293,777	\$ 2,089,278
Road	1,515,753	-
Water Agency Assistance	-	92,500
Nonmajor Governmental Funds	1,696,039	7,538,015
Solid Waste Operations	103,078	-
Airport	26,000	-
Nonmajor Enterprise Funds	132,657	10,578
Internal Service Funds	<u>76,350</u>	<u>18,214</u>
Total	<u>\$ 16,843,654</u>	<u>\$ 16,843,654</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 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 2009/2010 was 16.950 percent for miscellaneous employees and 26.962 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, 2010

NOTE 4: EMPLOYEES' RETIREMENT PLAN (CONTINUED)

Annual Pension Cost

For fiscal year 2009/2010, the County's annual pension cost of \$2,592,530 for the miscellaneous plan and \$1,066,543 for the safety plan was equal to the County's required and actual contributions. The required contribution was determined as part of the June 30, 2007, 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 three year period (smoothed market value). PERS unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. 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. 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, 2008	\$ 2,153,526	100%	-
June 30, 2009	2,471,780	100%	-
June 30, 2010	2,592,530	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, 2008	\$ 931,408	100%	-
June 30, 2009	1,037,310	100%	-
June 30, 2010	1,066,543	100%	-

Funded Status and Funding Progress

As of June 30, 2009, the most recent actuarial valuation date, the miscellaneous plan was 78.4 percent funded. The actuarial accrued liability for benefits was \$68,925,723 and the actuarial value of assets was \$54,066,953, resulting in an unfunded actuarial accrued liability (UAAL) of \$14,858,770. The covered payroll (annual payroll of active employees covered by the plan) was \$14,729,220, and the ratio of the UAAL to the covered payroll was 100.9 percent.

The safety plan had less than 100 active members in at least one valuation since June 30, 2003, therefore 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: OTHER POSTEMPLOYMENT BENEFITS (OPEB)

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, 2010

NOTE 5: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (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 2009-10, the maximum monthly County contributions for retirees are as follows.

Employee/Retiree Group:	Single	Two-party	Family
Elected Officials & Department Heads	\$803.81	\$803.81	\$803.81
Mariposa County Managerial/Confidential Organization (MCMCO)	803.81	803.81	803.81
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)	803.81	803.81	803.81
Courts SEIU	323.25	434.08	470.18
Courts Management	803.81	803.81	803.81

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:

2009-09 Fiscal year: Single - \$471/mo.; Two-party - \$886/mo.; Family - \$1,129/mo.
 2010-10 Fiscal year: Single - \$478/mo.; Two-party - \$909/mo.; Family - \$1,167/mo.

These dollar amounts will be increased each year after 2010-10 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, 2010

NOTE 5: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

Annual OPEB Cost and Net OPEB Obligation

The County's OPEB cost (expense) is calculated based on the annual required contribution of the employer (ARC). The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess). (The following table shows the County's annual OPEB cost for the year, the amount actually contributed to the plan, and the resulting net OPEB obligation.)

Annual required contribution	\$ 2,936,840
Interest on prior year net OPEB obligation	102,520
Amortization of prior year net OPEB obligation	<u>(133,378)</u>
Annual OPEB Cost	2,905,982
Contributions made:	
Pay as you go contribution	<u>(818,550)</u>
Increase in net OPEB obligation	2,087,432
Net OPEB Obligation - Beginning of Year	<u>2,050,344</u>
Net OPEB Obligation - End of Year	<u><u>\$ 4,137,776</u></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 and prior 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
6/30/10	2,905,982	818,550	28.17%	4,137,776

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 of 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, 2009. 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, 2010 was 30 years.

COUNTY OF MARIPOSA, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2010

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, 2010, 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, 2010, there was a deficit in net assets of the risk management funds of \$1,197,232. This deficit was the result of unfunded Workers' Compensation of \$1,197,869 and liability of \$26,053 and insurance net assets of \$26,690.

Changes in the County's estimated claims liability amount for the fiscal years 2008, 2009, and 2010 were as follows:

	Estimated Claims Beginning of Fiscal Year	Claims and Changes in Estimates	Balance of Claims Payments	Estimated Claims End of Fiscal Year
2008	\$ 3,460,000	\$ 870,296	\$ 870,296	\$ 3,460,000
2009	3,460,000	755,737	911,737	3,304,000
2010	3,304,000	839,904	839,904	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.

B. Subsequent Events

Management has evaluated events subsequent to June 30, 2010 through February 10, 2011, the date on which the financial statements were available for issuance. Management has determined no subsequent events requiring disclosure have occurred.

COUNTY OF MARIPOSA, CALIFORNIA
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2010

NOTE 7: OTHER INFORMATION (CONTINUED)

C. 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 four member counties and seven members elected by the public entity membership. 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.

D. Proposition 1A Borrowing by the State of California

Under the provisions of Proposition 1A and as part of the 2009-10 budget package passed by the California state legislature on July 28, 2009, the State of California borrowed 8% of the amount of property tax revenue, including those property taxes associated with the in-lieu motor vehicle license fee, the triple flip in lieu sales tax, and supplemental property tax, apportioned to cities, counties and special districts (excluding redevelopment agencies). The state is required to repay this borrowing plus interest by June 30, 2013. After repayment of this initial borrowing, the California legislature may consider only one additional borrowing within a ten-year period. The amount of this borrowing pertaining to the County was \$637,094.

Authorized with the 2009-10 State budget package, the Proposition 1A Securitization Program was instituted by the California Statewide Communities Development Authority ("California Communities"), a joint powers authority sponsored by the California State Association of Counties and the League of California Cities, to enable local governments to sell their Proposition 1A receivables to California Communities. Under the Securitization Program, California Communities simultaneously purchased the Proposition 1A receivables and issued bonds ("Prop 1A Bonds") to provide local agencies with cash proceeds in two equal installments, on January 15, 2010 and May 3, 2010. The purchase price paid to the local agencies equaled 100% of the amount of the property tax reduction. All transaction costs of issuance and interest were paid to the State of California. Participating local agencies have no obligation on the bonds and no credit exposure to the State. The County participated in the securitization program and accordingly property taxes have been recorded in the same manner as if the State had not exercised its rights under Proposition 1A. The receivable sale proceeds were equal to the book value and, as a result, no gain or loss was recorded.

REQUIRED SUPPLEMENTARY INFORMATION
(Unaudited)

COUNTY OF MARIPOSA, CALIFORNIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2010

1. SCHEDULE OF FUNDING PROGRESS - PENSION

Miscellaneous Plan:

The table below shows a three-year analysis of the most recent 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 for the County 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, 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%
June 30, 2009	68,925,723	54,066,953	14,858,770	78.4%	57.3%	14,729,220	100.9%

Safety Plan:

The County specific funding information is no longer available for the Safety Plan. The County's Safety Plan participates in a risk sharing pool with other safety plans. Participation was required as of June 30, 2003 (when CalPERS set up risk sharing pools) since the plan had less than 100 active members at that time.

Funding information is available on a pooled-basis only and can be obtained upon request to the County or directly from CalPERS, P.O. Box 942709, Sacramento, CA 94229-2709.

2. SCHEDULE OF FUNDING PROGRESS - OTHER POSTEMPLOYMENT BENEFITS (OPEB)

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, 2009, 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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
<u>REVENUES</u>				
Taxes	\$ 18,434,189	\$ 18,502,178	\$ 19,438,674	\$ 936,496
Licenses and permits	177,200	177,200	175,776	(1,424)
Fines and forfeitures	64,100	60,700	58,795	(1,905)
Use of money and property	215,002	157,002	144,252	(12,750)
Intergovernmental	7,005,605	7,418,289	6,707,928	(710,361)
Charges for services	3,089,784	2,998,742	3,036,848	38,106
Other revenues	283,596	266,762	195,553	(71,209)
Total Revenues	<u>29,269,476</u>	<u>29,580,873</u>	<u>29,757,826</u>	<u>176,953</u>
<u>EXPENDITURES</u>				
Current:				
General government	8,705,150	8,877,713	8,489,837	387,876
Public protection	17,326,927	17,650,227	16,856,160	794,067
Health and welfare	4,853,168	5,275,670	4,791,315	484,355
Public assistance	9,303,873	9,503,151	8,898,919	604,232
Education	625,998	625,998	598,429	27,569
Culture and recreation	317,054	317,054	302,872	14,182
Public ways and facilities	901,561	901,561	831,390	70,171
Capital outlay	1,119,734	1,415,783	681,660	734,123
Total Expenditures	<u>43,153,465</u>	<u>44,567,157</u>	<u>41,450,582</u>	<u>3,116,575</u>
Excess of Revenues Over (Under) Expenditures	<u>(13,883,989)</u>	<u>(14,986,284)</u>	<u>(11,692,756)</u>	<u>3,293,528</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	13,044,941	14,206,255	13,293,777	(912,478)
Transfers out	(2,270,425)	(2,328,444)	(2,089,278)	239,166
Total Other Financing Sources (Uses)	<u>10,774,516</u>	<u>11,877,811</u>	<u>11,204,499</u>	<u>(673,312)</u>
Net Change in Fund Balances	<u>(3,109,473)</u>	<u>(3,108,473)</u>	<u>(488,257)</u>	<u>2,620,216</u>
Fund Balances - Beginning	<u>7,225,995</u>	<u>7,225,995</u>	<u>7,225,995</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 4,116,522</u>	<u>\$ 4,117,522</u>	<u>\$ 6,737,738</u>	<u>\$ 2,620,216</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, 2010

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
<u>REVENUES</u>				
Fines and forfeitures	\$ 120,000	\$ 120,000	\$ 115,724	\$ (4,276)
Use of money and property	20,000	20,000	35,859	15,859
Intergovernmental	6,479,211	7,347,975	5,193,008	(2,154,967)
Charges for services	105,000	105,000	144,030	39,030
Other revenues	10,000	10,000	16,622	6,622
Total Revenues	6,734,211	7,602,975	5,505,243	(2,097,732)
<u>EXPENDITURES</u>				
Current:				
Public ways and facilities	4,848,093	5,034,723	4,528,815	505,908
Capital outlay	5,971,938	6,790,877	2,280,066	4,510,811
Total Expenditures	10,820,031	11,825,600	6,808,881	5,016,719
Excess of Revenues Over (Under) Expenditures	(4,085,820)	(4,222,625)	(1,303,638)	2,918,987
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	1,605,317	1,605,317	1,515,753	(89,564)
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	1,605,317	1,605,317	1,515,753	(89,564)
Net Change in Fund Balances	(2,480,503)	(2,617,308)	212,115	2,829,423
Fund Balances - Beginning	2,731,039	2,731,039	2,731,039	-
Fund Balances - Ending	\$ 250,536	\$ 113,731	\$ 2,943,154	\$ 2,829,423

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, 2010

	<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	\$ 5,560	\$ 5,560	\$ 7,127	\$ 1,567
Other revenues	215,917	215,917	106,672	(109,245)
Total Revenues	<u>221,477</u>	<u>221,477</u>	<u>113,799</u>	<u>(107,678)</u>
<u>EXPENDITURES</u>				
Current:				
Public ways and facilities	380,454	380,454	24,783	355,671
Total Expenditures	<u>380,454</u>	<u>380,454</u>	<u>24,783</u>	<u>355,671</u>
Excess of Revenues Over (Under) Expenditures	<u>(158,977)</u>	<u>(158,977)</u>	<u>89,016</u>	<u>247,993</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	-	-	-	-
Transfers out	(92,500)	(92,500)	(92,500)	-
Total Other Financing Sources (Uses)	<u>(92,500)</u>	<u>(92,500)</u>	<u>(92,500)</u>	<u>-</u>
Net Change in Fund Balances	<u>(251,477)</u>	<u>(251,477)</u>	<u>(3,484)</u>	<u>247,993</u>
Fund Balances - Beginning	<u>975,478</u>	<u>975,478</u>	<u>975,478</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 724,001</u>	<u>\$ 724,001</u>	<u>\$ 971,994</u>	<u>\$ 247,993</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, 2010

	<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	\$ -	\$ -	\$ 1,755	\$ 1,755
Intergovernmental revenue	6,652,366	6,700,887	7,013,780	312,893
Total Revenues	<u>6,652,366</u>	<u>6,700,887</u>	<u>7,015,535</u>	<u>314,648</u>
<u>EXPENDITURES</u>				
Current:				
Public assistance	474,667	254,676	-	254,676
Total Expenditures	<u>474,667</u>	<u>254,676</u>	<u>-</u>	<u>254,676</u>
Excess of Revenues Over (Under) Expenditures	<u>6,177,699</u>	<u>6,446,211</u>	<u>7,015,535</u>	<u>569,324</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	-	-	-	-
Transfers out	(6,938,761)	(7,207,273)	(7,095,069)	112,204
Total Other Financing Sources (Uses)	<u>(6,938,761)</u>	<u>(7,207,273)</u>	<u>(7,095,069)</u>	<u>112,204</u>
Net Change in Fund Balances	<u>(761,062)</u>	<u>(761,062)</u>	<u>(79,534)</u>	<u>681,528</u>
Fund Balances - Beginning	<u>(713,483)</u>	<u>(713,483)</u>	<u>(713,483)</u>	<u>-</u>
Fund Balances - Ending	<u>\$ (1,474,545)</u>	<u>\$ (1,474,545)</u>	<u>\$ (793,017)</u>	<u>\$ 681,528</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, 2010

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.

B. SCHEDULE OF FUNDING PROGRESS - OTHER POSTEMPLOYMENT BENEFITS (OPEB)

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 NONMAJOR FUND STATEMENTS

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NONMAJOR GOVERNMENTAL FUNDS

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COUNTY OF MARIPOSA, CALIFORNIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2010

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Totals
ASSETS				
Cash and investments	\$ 4,296,128	\$ 1,405,697	\$ 2,529,732	\$ 8,231,557
Accounts receivable	284,725	102,050	151,356	538,131
Taxes receivable	416,013	-	-	416,013
Prepaid costs	12,536	-	-	12,536
Inventory	6,403	-	-	6,403
	Total Assets	\$ 1,507,747	\$ 2,681,088	\$ 9,204,640
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 237,163	\$ -	\$ 2,811	\$ 239,974
Due to other funds	483,501	-	160,094	643,595
Advances from other funds	99,000	-	418,000	517,000
	Total Liabilities	-	580,905	1,400,569
FUND BALANCES				
Reserved for:				
Inventory	6,403	-	-	6,403
Debt service	-	501,273	-	501,273
Unreserved:				
Designated	282,006	-	-	282,006
Undesignated	3,907,732	1,006,474	2,100,183	7,014,389
	Total Fund Balances	1,507,747	2,100,183	7,804,071
	Total Liabilities and Fund Balances	\$ 1,507,747	\$ 2,681,088	\$ 9,204,640

COUNTY OF MARIPOSA, CALIFORNIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2010

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Totals
<u>REVENUES</u>				
Taxes	\$ 329,940	\$ -	\$ -	\$ 329,940
Fines and forfeitures	53,516	-	80,287	133,803
Use of money and property	89,002	17,460	41,163	147,625
Intergovernmental	9,716,114	-	608,553	10,324,667
Charges for services	1,404,209	570,285	-	1,974,494
Other revenues	161,041	-	-	161,041
Total Revenues	11,753,822	587,745	730,003	13,071,570
<u>EXPENDITURES</u>				
Current:				
General government	191,977	-	2,674	194,651
Public protection	422,224	-	-	422,224
Health and welfare	655,296	-	-	655,296
Public assistance	3,524,264	-	-	3,524,264
Public ways and facilities	879,157	-	30,014	909,171
Debt service				
Principal	-	549,156	-	549,156
Interest and other charges	545	602,921	-	603,466
Capital outlay	175,754	-	270,256	446,010
Total Expenditures	5,849,217	1,152,077	302,944	7,304,238
Excess of Revenues Over (Under) Expenditures	5,904,605	(564,332)	427,059	5,767,332
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	803,106	702,948	189,985	1,696,039
Transfers out	(7,412,019)	-	(125,996)	(7,538,015)
Total Other Financing Sources (Uses)	(6,608,913)	702,948	63,989	(5,841,976)
Net Change in Fund Balances	(704,308)	138,616	491,048	(74,644)
Fund Balances - Beginning	4,900,449	1,369,131	1,609,135	7,878,715
Fund Balances - Ending	\$ 4,196,141	\$ 1,507,747	\$ 2,100,183	\$ 7,804,071

NONMAJOR GOVERNMENTAL FUNDS
Special Revenue Funds

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COUNTY OF MARIPOSA, CALIFORNIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2010

	Transportation Commission	Fish and Game	Law Library	Yosemite West Bond Administration	CSA 3 Fire Assessments
ASSETS					
Cash and investments	\$ 385,700	\$ 14,561	\$ 4,428	\$ 3,898	\$ 245,317
Accounts receivable	65,919	-	2,251	1,242	28,184
Taxes receivable	69,500	-	-	-	-
Prepaid costs	-	-	-	-	-
Inventory	-	-	-	-	-
Total Assets	\$ 521,119	\$ 14,561	\$ 6,679	\$ 5,140	\$ 273,501
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 70	\$ -	\$ 836	\$ -	\$ -
Due to other funds	57,494	-	-	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	57,564	-	836	-	-
FUND BALANCES					
Reserved for:					
Inventory	-	-	-	-	-
Unreserved:					
Designated	-	-	-	-	-
Undesignated	463,555	14,561	5,843	5,140	273,501
Total Fund Balances	463,555	14,561	5,843	5,140	273,501
Total Liabilities and Fund Balances	\$ 521,119	\$ 14,561	\$ 6,679	\$ 5,140	\$ 273,501

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	Mariposa Parking Maintenance District
\$ 34,267	\$ 112,897	\$ 53,225	\$ 2,232	\$ 49,417	\$ 24,568	\$ 251,732	\$ 5,866
9,686	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	1,500
-	-	-	-	-	-	-	-
<u>\$ 43,953</u>	<u>\$ 112,897</u>	<u>\$ 53,225</u>	<u>\$ 2,232</u>	<u>\$ 49,417</u>	<u>\$ 24,568</u>	<u>\$ 251,732</u>	<u>\$ 7,366</u>
\$ -	\$ -	\$ 2,476	\$ 672	\$ 14,944	\$ -	\$ 93	\$ -
-	-	-	-	-	-	-	-
-	-	99,000	-	-	-	-	-
-	-	101,476	672	14,944	-	93	-
-	-	-	-	-	-	-	-
-	70,672	-	-	-	16,142	178,971	-
43,953	42,225	(48,251)	1,560	34,473	8,426	72,668	7,366
43,953	112,897	(48,251)	1,560	34,473	24,568	251,639	7,366
<u>\$ 43,953</u>	<u>\$ 112,897</u>	<u>\$ 53,225</u>	<u>\$ 2,232</u>	<u>\$ 49,417</u>	<u>\$ 24,568</u>	<u>\$ 251,732</u>	<u>\$ 7,366</u>

COUNTY OF MARIPOSA, CALIFORNIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2010

	Mariposa Pines Sewer Zone	Wawona Service Area	Yosemite West Maintenance District	Asset Forfeiture	Sheriff Asset Forfeiture
<u>ASSETS</u>					
Cash and investments	\$ 27,261	\$ 25,832	\$ 118,943	\$ 3,904	\$ 19,543
Accounts receivable	-	-	-	-	-
Taxes receivable	-	-	-	-	-
Prepaid costs	-	-	-	-	-
Inventory	-	-	-	-	-
Total Assets	\$ 27,261	\$ 25,832	\$ 118,943	\$ 3,904	\$ 19,543
<u>LIABILITIES AND FUND BALANCES</u>					
LIABILITIES					
Accounts payable	\$ 961	\$ 264	\$ 7,522	\$ -	\$ -
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	961	264	7,522	-	-
FUND BALANCES					
Reserved for:					
Inventory	-	-	-	-	-
Unreserved:					
Designated	-	16,221	-	-	-
Undesignated	26,300	9,347	111,421	3,904	19,543
Total Fund Balances	26,300	25,568	111,421	3,904	19,543
Total Liabilities and Fund Balances	\$ 27,261	\$ 25,832	\$ 118,943	\$ 3,904	\$ 19,543

District Attorney Asset Forfeiture	COPS Grant	Community Family Resources	SLESF	Housing and Community Development Administration	Housing Authority Voucher	Community Energy Grants	Community Services Program
\$ 609	\$ 1	\$ 16,030	\$ -	\$ 96,358	\$ -	\$ -	\$ -
-	-	-	12,789	-	-	-	-
-	-	-	-	-	-	448	90
-	-	-	-	-	-	6,403	-
<u>\$ 609</u>	<u>\$ 1</u>	<u>\$ 16,030</u>	<u>\$ 12,789</u>	<u>\$ 96,358</u>	<u>\$ -</u>	<u>\$ 6,851</u>	<u>\$ 90</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 183	\$ 60,182	\$ 81,671
-	-	-	10,922	-	2,329	288,675	10,904
-	-	-	-	-	-	-	-
-	-	-	10,922	-	2,512	348,857	92,575
-	-	-	-	-	-	6,403	-
-	-	-	-	-	-	-	-
609	1	16,030	1,867	96,358	(2,512)	(348,409)	(92,485)
609	1	16,030	1,867	96,358	(2,512)	(342,006)	(92,485)
<u>\$ 609</u>	<u>\$ 1</u>	<u>\$ 16,030</u>	<u>\$ 12,789</u>	<u>\$ 96,358</u>	<u>\$ -</u>	<u>\$ 6,851</u>	<u>\$ 90</u>

COUNTY OF MARIPOSA, CALIFORNIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2010

	TANF Incentives	Senior Center Office	Senior Nutrition Office	Proposition 36 - Substance Abuse	Forest Reserve HR 2389
<u>ASSETS</u>					
Cash and investments	\$ 143,608	\$ -	\$ 16,162	\$ -	\$ 218,115
Accounts receivable	-	645	5,900	-	-
Taxes receivable	-	-	-	-	-
Prepaid costs	-	658	1,498	-	-
Inventory	-	-	-	-	-
Total Assets	\$ 143,608	\$ 1,303	\$ 23,560	\$ -	\$ 218,115
<u>LIABILITIES AND FUND BALANCES</u>					
LIABILITIES					
Accounts payable	\$ 145	\$ 468	\$ 5,820	\$ -	\$ 1,457
Due to other funds	-	371	-	2,616	-
Advances from other funds	-	-	-	-	-
Total Liabilities	145	839	5,820	2,616	1,457
FUND BALANCES					
Reserved for:					
Inventory	-	-	-	-	-
Unreserved:					
Designated	-	-	-	-	-
Undesignated	143,463	464	17,740	(2,616)	216,658
Total Fund Balances	143,463	464	17,740	(2,616)	216,658
Total Liabilities and Fund Balances	\$ 143,608	\$ 1,303	\$ 23,560	\$ -	\$ 218,115

Camp Wawona EIR	South Shore Ranches List	Yosemite Cascades EIR	Silvertip Resort EIR	Vallecito Spec Plan EIR	JJCPA - Probation	Rural Law Enforcement	Individual Education Plan
\$ 19,881	\$ 1,053	\$ 4,473	\$ 16,563	\$ 17,503	\$ -	\$ 199,352	\$ 44,935
-	-	-	-	-	12,483	121,934	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 19,881</u>	<u>\$ 1,053</u>	<u>\$ 4,473</u>	<u>\$ 16,563</u>	<u>\$ 17,503</u>	<u>\$ 12,483</u>	<u>\$ 321,286</u>	<u>\$ 44,935</u>
\$ 422	\$ -	\$ -	\$ 840	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	12,483	-	-
-	-	-	-	-	-	-	-
<u>422</u>	<u>-</u>	<u>-</u>	<u>840</u>	<u>-</u>	<u>12,483</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>19,459</u>	<u>1,053</u>	<u>4,473</u>	<u>15,723</u>	<u>17,503</u>	<u>-</u>	<u>321,286</u>	<u>44,935</u>
<u>19,459</u>	<u>1,053</u>	<u>4,473</u>	<u>15,723</u>	<u>17,503</u>	<u>-</u>	<u>321,286</u>	<u>44,935</u>
<u>\$ 19,881</u>	<u>\$ 1,053</u>	<u>\$ 4,473</u>	<u>\$ 16,563</u>	<u>\$ 17,503</u>	<u>\$ 12,483</u>	<u>\$ 321,286</u>	<u>\$ 44,935</u>

COUNTY OF MARIPOSA, CALIFORNIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2010

	Youth Council	DNA Identification	Microfilm Planning	Domestic Violence Probation	County Inmate Welfare
<u>ASSETS</u>					
Cash and investments	\$ 1,585	\$ 48,824	\$ 230	\$ 1,029	\$ 43,218
Accounts receivable	-	-	-	-	1,079
Taxes receivable	-	-	-	-	-
Prepaid costs	-	-	-	-	-
Inventory	-	-	-	-	-
Total Assets	\$ 1,585	\$ 48,824	\$ 230	\$ 1,029	\$ 44,297
<u>LIABILITIES AND FUND BALANCES</u>					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 7,478
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	-	-	-	-	7,478
FUND BALANCES					
Reserved for:					
Inventory	-	-	-	-	-
Unreserved:					
Designated	-	-	-	-	-
Undesignated	1,585	48,824	230	1,029	36,819
Total Fund Balances	1,585	48,824	230	1,029	36,819
Total Liabilities and Fund Balances	\$ 1,585	\$ 48,824	\$ 230	\$ 1,029	\$ 44,297

Incentive Social Services	Tax Collector Funds	Department of Justice	Drug Program	Tobacco Trust	Sund Pelosso Murder Trial	LAFCO	Child Support Advance
\$ 3,125	\$ 40,832	\$ -	\$ 13,442	\$ 449,669	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	20,815	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 3,125</u>	<u>\$ 61,647</u>	<u>\$ -</u>	<u>\$ 13,442</u>	<u>\$ 449,669</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ 1,875	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	16	-	-	1,577	2,459	5,701
-	-	-	-	-	-	-	-
-	1,875	16	-	-	1,577	2,459	5,701
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,125	59,772	(16)	13,442	449,669	(1,577)	(2,459)	(5,701)
3,125	59,772	(16)	13,442	449,669	(1,577)	(2,459)	(5,701)
<u>\$ 3,125</u>	<u>\$ 61,647</u>	<u>\$ -</u>	<u>\$ 13,442</u>	<u>\$ 449,669</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF MARIPOSA, CALIFORNIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2010

	Don Pedro Bond Admin	Children's Fund	Sheriff Fingerprint Identification	Animal Control	Emergency Medical Services
<u>ASSETS</u>					
Cash and investments	\$ 4,721	\$ 309	\$ 12,400	\$ 1,796	\$ 214,378
Accounts receivable	3,287	-	-	-	-
Taxes receivable	-	-	-	-	-
Prepaid costs	-	-	-	-	-
Inventory	-	-	-	-	-
Total Assets	\$ 8,008	\$ 309	\$ 12,400	\$ 1,796	\$ 214,378
<u>LIABILITIES AND FUND BALANCES</u>					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 12,400
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	-	-	-	-	12,400
FUND BALANCES					
Reserved for:					
Inventory	-	-	-	-	-
Unreserved:					
Designated	-	-	-	-	-
Undesignated	8,008	309	12,400	1,796	201,978
Total Fund Balances	8,008	309	12,400	1,796	201,978
Total Liabilities and Fund Balances	\$ 8,008	\$ 309	\$ 12,400	\$ 1,796	\$ 214,378

Recorder's Modernization	Drug & Alcohol Program	State Fire Marshall	Welfare	Alcohol Program	Tobacco Cessation	Recorder Cash Difference	Criminal Lab
\$ 21,140	\$ 13,709	\$ 15,007	\$ 3,534	\$ 11,153	\$ 7,086	\$ 1,380	\$ 16,611
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 21,140</u>	<u>\$ 13,709</u>	<u>\$ 15,007</u>	<u>\$ 3,534</u>	<u>\$ 11,153</u>	<u>\$ 7,086</u>	<u>\$ 1,380</u>	<u>\$ 16,611</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
21,140	13,709	15,007	3,534	11,153	7,086	1,380	16,611
<u>21,140</u>	<u>13,709</u>	<u>15,007</u>	<u>3,534</u>	<u>11,153</u>	<u>7,086</u>	<u>1,380</u>	<u>16,611</u>
<u>\$ 21,140</u>	<u>\$ 13,709</u>	<u>\$ 15,007</u>	<u>\$ 3,534</u>	<u>\$ 11,153</u>	<u>\$ 7,086</u>	<u>\$ 1,380</u>	<u>\$ 16,611</u>

COUNTY OF MARIPOSA, CALIFORNIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2010

	Micrographics Conversion	Medical Bounty	Realignment - Health	Realignment - Mental Health	Realignment - Social Services
<u>ASSETS</u>					
Cash and investments	\$ 62,623	\$ 61	\$ 18,109	\$ -	\$ 53,587
Accounts receivable	-	-	-	-	-
Taxes receivable	-	-	40,078	67,141	218,479
Prepaid costs	-	-	-	-	-
Inventory	-	-	-	-	-
Total Assets	\$ 62,623	\$ 61	\$ 58,187	\$ 67,141	\$ 272,066
<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	62,623	61	58,187	67,141	272,066
Total Fund Balances	62,623	61	58,187	67,141	272,066
Total Liabilities and Fund Balances	\$ 62,623	\$ 61	\$ 58,187	\$ 67,141	\$ 272,066

Perinatal Programs	MPSA Aggregate Planning	Vital/ Health Recorder	Vital/ Health Clerk	STC Program	Public Health Emergency	Local Enforcement Agency	1st Five Visiting Physician
\$ 10,666	\$ 84,842	\$ 24,264	\$ 1,118	\$ -	\$ 7,737	\$ -	\$ 7,121
-	-	-	-	1,431	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 10,666</u>	<u>\$ 84,842</u>	<u>\$ 24,264</u>	<u>\$ 1,118</u>	<u>\$ 1,431</u>	<u>\$ 7,737</u>	<u>\$ -</u>	<u>\$ 7,121</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	990	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	990	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
10,666	84,842	24,264	1,118	441	7,737	-	7,121
10,666	84,842	24,264	1,118	441	7,737	-	7,121
<u>\$ 10,666</u>	<u>\$ 84,842</u>	<u>\$ 24,264</u>	<u>\$ 1,118</u>	<u>\$ 1,431</u>	<u>\$ 7,737</u>	<u>\$ -</u>	<u>\$ 7,121</u>

COUNTY OF MARIPOSA, CALIFORNIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2010

	DHS - West Nile Virus	Automated Warrant System	Mental Health Services Act	IHSS Public Authority	Economic Development Strategy
<u>ASSETS</u>					
Cash and investments	\$ 230	\$ 43,063	\$ 680,713	\$ -	\$ 14
Accounts receivable	-	-	-	-	-
Taxes receivable	-	-	-	-	-
Prepaid costs	-	-	8,342	-	-
Inventory	-	-	-	-	-
Total Assets	\$ 230	\$ 43,063	\$ 689,055	\$ -	\$ 14
<u>LIABILITIES AND FUND BALANCES</u>					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ 13,277	\$ 693	\$ -
Due to other funds	-	-	-	42,691	-
Advances from other funds	-	-	-	-	-
Total Liabilities	-	-	13,277	43,384	-
FUND BALANCES					
Reserved for:					
Inventory	-	-	-	-	-
Unreserved:					
Designated	-	-	-	-	-
Undesignated	230	43,063	675,778	(43,384)	14
Total Fund Balances	230	43,063	675,778	(43,384)	14
Total Liabilities and Fund Balances	\$ 230	\$ 43,063	\$ 689,055	\$ -	\$ 14

Sheriff - Civil Matters	HRSA Bio-Terrorism	Pacific Bell Settlement	Revenue & Recovery - Prob	Youthful Offender Prob	SSN Truncation Recorder	Hazardous Materials Clean Up	CUPA Programs
\$ 6,740	\$ 2,276	\$ 3,648	\$ 284	\$ 65,338	\$ 4,972	\$ 19,454	\$ 23,084
-	17,895	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 6,740</u>	<u>\$ 20,171</u>	<u>\$ 3,648</u>	<u>\$ 284</u>	<u>\$ 65,338</u>	<u>\$ 4,972</u>	<u>\$ 19,454</u>	<u>\$ 23,084</u>
\$ -	\$ -	\$ -	\$ 283	\$ 4,951	\$ -	\$ 873	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	283	4,951	-	873	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
6,740	20,171	3,648	1	60,387	4,972	18,581	23,084
6,740	20,171	3,648	1	60,387	4,972	18,581	23,084
<u>\$ 6,740</u>	<u>\$ 20,171</u>	<u>\$ 3,648</u>	<u>\$ 284</u>	<u>\$ 65,338</u>	<u>\$ 4,972</u>	<u>\$ 19,454</u>	<u>\$ 23,084</u>

COUNTY OF MARIPOSA, CALIFORNIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2010

	Social Services Wrap Around	Sheriff Civil	Micro Asst	HPP H1N1	PHER Phase II, III
<u>ASSETS</u>					
Cash and investments	\$ -	\$ 934	\$ -	\$ 4,343	\$ 14,625
Accounts receivable	-	-	-	-	-
Taxes receivable	-	-	-	-	-
Prepaid costs	-	-	-	-	-
Inventory	-	-	-	-	-
Total Assets	\$ -	\$ 934	\$ -	\$ 4,343	\$ 14,625
<u>LIABILITIES AND FUND BALANCES</u>					
LIABILITIES					
Accounts payable	\$ 16,307	\$ -	\$ -	\$ -	\$ -
Due to other funds	43,447	-	826	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	59,754	-	826	-	-
FUND BALANCES					
Reserved for:					
Inventory	-	-	-	-	-
Unreserved:					
Designated	-	-	-	-	-
Undesignated	(59,754)	934	(826)	4,343	14,625
Total Fund Balances	(59,754)	934	(826)	4,343	14,625
Total Liabilities and Fund Balances	\$ -	\$ 934	\$ -	\$ 4,343	\$ 14,625

Pandemic Influenza State	CDC PHEP Phase III	Totals
\$ 23,854	\$ 29,016	\$ 4,296,128
-	-	284,725
-	-	416,013
-	-	12,536
-	-	6,403
<u>\$ 23,854</u>	<u>\$ 29,016</u>	<u>\$ 5,015,805</u>
\$ -	\$ -	\$ 237,163
-	-	483,501
-	-	99,000
-	-	819,664
-	-	6,403
-	-	282,006
<u>23,854</u>	<u>29,016</u>	<u>3,907,732</u>
<u>23,854</u>	<u>29,016</u>	<u>4,196,141</u>
<u>\$ 23,854</u>	<u>\$ 29,016</u>	<u>\$ 5,015,805</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, 2010

	Transportation Commission	Fish and Game	Law Library	Yosemite West Bond Administration	CSA 3 Fire Assessments
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	1,389	-	-	-
Use of money and property	7,211	396	65	60	4,468
Intergovernmental	660,327	-	-	-	-
Charges for services	-	-	10,115	7,894	582,385
Other revenues	-	-	-	-	-
Total Revenues	667,538	1,785	10,180	7,954	586,853
EXPENDITURES					
Current:					
General government	-	-	-	6,129	-
Public protection	-	5,648	12,974	-	17,301
Health and welfare	-	-	-	-	-
Public assistance	-	-	-	-	-
Public ways and facilities	157,378	-	-	-	-
Debt service					
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	157,378	5,648	12,974	6,129	17,301
Excess of Revenues Over (Under) Expenditures	510,160	(3,863)	(2,794)	1,825	569,552
OTHER FINANCING SOURCES (USES)					
Transfers in	11,300	-	7,805	-	100,000
Transfers out	(341,510)	-	-	-	(571,022)
Total Other Financing Sources (Uses)	(330,210)	-	7,805	-	(471,022)
Net Change in Fund Balances	179,950	(3,863)	5,011	1,825	98,530
Fund Balances - Beginning	283,605	18,424	832	3,315	174,971
Fund Balances - Ending	\$ 463,555	\$ 14,561	\$ 5,843	\$ 5,140	\$ 273,501

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	Mariposa Parking Maintenance District
\$ -	\$ 10,136	\$ -	\$ -	\$ 94,862	\$ 3,749	\$ 46,244	\$ 5,334
-	-	-	-	-	-	-	-
918	2,259	1,132	290	1,919	478	4,792	249
-	141	-	-	1,427	45	687	80
89,798	-	115,629	-	77,033	-	-	-
-	1	53	1,615	78	-	-	-
<u>90,716</u>	<u>12,537</u>	<u>116,814</u>	<u>1,905</u>	<u>175,319</u>	<u>4,272</u>	<u>51,723</u>	<u>5,663</u>
-	-	-	-	-	-	-	-
68,018	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	3,364	86,194	15,058	152,819	1,308	13,150	10,035
-	-	545	-	-	-	-	-
-	-	-	-	13,766	-	-	-
<u>68,018</u>	<u>3,364</u>	<u>86,739</u>	<u>15,058</u>	<u>166,585</u>	<u>1,308</u>	<u>13,150</u>	<u>10,035</u>
<u>22,698</u>	<u>9,173</u>	<u>30,075</u>	<u>(13,153)</u>	<u>8,734</u>	<u>2,964</u>	<u>38,573</u>	<u>(4,372)</u>
-	-	-	-	-	-	-	-
-	-	-	-	(42,977)	-	-	-
-	-	-	-	(42,977)	-	-	-
22,698	9,173	30,075	(13,153)	(34,243)	2,964	38,573	(4,372)
<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>	<u>11,738</u>
<u>\$ 43,953</u>	<u>\$ 112,897</u>	<u>\$ (48,251)</u>	<u>\$ 1,560</u>	<u>\$ 34,473</u>	<u>\$ 24,568</u>	<u>\$ 251,639</u>	<u>\$ 7,366</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, 2010

	Mariposa Pines Sewer Zone	Wawona Service Area	Yosemite West Maintenance District	Asset Forfeiture	Sheriff Asset Forfeiture
REVENUES					
Taxes	\$ 31,810	\$ -	\$ 137,805	\$ -	\$ -
Fines and forfeitures	-	-	-	-	-
Use of money and property	646	548	3,520	81	406
Intergovernmental	476	-	2,065	-	-
Charges for services	6,304	76,593	227,570	-	-
Other revenues	-	-	313	-	-
Total Revenues	39,236	77,141	371,273	81	406
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public protection	-	-	-	-	-
Health and welfare	-	-	-	-	-
Public assistance	-	-	-	-	-
Public ways and facilities	31,646	74,350	320,941	-	-
Debt service					
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	31,646	74,350	320,941	-	-
Excess of Revenues Over (Under) Expenditures	7,590	2,791	50,332	81	406
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	(5,000)	-	(16,500)	-	-
Total Other Financing Sources (Uses)	(5,000)	-	(16,500)	-	-
Net Change in Fund Balances	2,590	2,791	33,832	81	406
Fund Balances - Beginning	23,710	22,777	77,589	3,823	19,137
Fund Balances - Ending	\$ 26,300	\$ 25,568	\$ 111,421	\$ 3,904	\$ 19,543

District Attorney Asset Forfeiture	COPS Grant	Community Family Resources	SLESF	Housing and Community Development Administration	Housing Authority Voucher	Community Energy Grants	Community Services Program
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
12	-	358	588	2,057	507	3	-
-	-	30,588	108,696	-	505,684	204,537	299,316
-	-	-	-	-	-	-	-
-	-	-	-	-	759	3,978	-
12	-	30,946	109,284	2,057	506,950	208,518	299,316
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	10,452	-	391	597,621	473,096	358,406
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	37,160	-
-	-	10,452	-	391	597,621	510,256	358,406
12	-	20,494	109,284	1,666	(90,671)	(301,738)	(59,090)
-	-	-	-	-	-	-	5,928
-	-	(23,806)	(108,696)	(3,000)	-	(1,227)	-
-	-	(23,806)	(108,696)	(3,000)	-	(1,227)	5,928
12	-	(3,312)	588	(1,334)	(90,671)	(302,965)	(53,162)
597	1	19,342	1,279	97,692	88,159	(39,041)	(39,323)
\$ 609	\$ 1	\$ 16,030	\$ 1,867	\$ 96,358	\$ (2,512)	\$ (342,006)	\$ (92,485)

COUNTY OF MARIPOSA, CALIFORNIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2010

	TANF Incentives	Senior Center Office	Senior Nutrition Office	Proposition 36 - Substance Abuse	Forest Reserve HR 2389
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-	-
Use of money and property	-	-	5	38	4,707
Intergovernmental	-	7,107	58,777	29,537	36,899
Charges for services	-	-	-	3,208	-
Other revenues	-	6,666	50,197	-	-
Total Revenues	-	13,773	108,979	32,783	41,606
EXPENDITURES					
Current:					
General government	-	-	-	-	56,690
Public protection	-	-	-	-	-
Health and welfare	-	-	-	-	-
Public assistance	12,607	78,748	219,935	2,426	-
Public ways and facilities	-	-	-	-	-
Debt service					
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	12,607	78,748	219,935	2,426	56,690
Excess of Revenues Over (Under) Expenditures	(12,607)	(64,975)	(110,956)	30,357	(15,084)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	59,918	112,870	-	-
Transfers out	(25,000)	-	-	(62,959)	-
Total Other Financing Sources (Uses)	(25,000)	59,918	112,870	(62,959)	-
Net Change in Fund Balances	(37,607)	(5,057)	1,914	(32,602)	(15,084)
Fund Balances - Beginning	181,070	5,521	15,826	29,986	231,742
Fund Balances - Ending	\$ 143,463	\$ 464	\$ 17,740	\$ (2,616)	\$ 216,658

Camp Wawona EIR	South Shore Ranches List	Yosemite Cascades EIR	Silvertip Resort EIR	Vallecito Spec Plan EIR	JJCPA - Probation	Rural Law Enforcement	Individual Education Plan
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
493	22	93	-	-	(109)	8,346	935
-	-	-	-	-	42,081	412,320	-
-	-	-	59,774	-	-	-	-
-	-	-	-	-	-	-	-
493	22	93	59,774	-	41,972	420,666	935
-	-	-	-	-	-	-	-
5,033	-	-	48,696	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
5,033	-	-	48,696	-	-	-	-
(4,540)	22	93	11,078	-	41,972	420,666	935
-	-	-	-	-	-	-	-
-	-	-	-	-	(26,802)	(433,138)	-
-	-	-	-	-	(26,802)	(433,138)	-
(4,540)	22	93	11,078	-	15,170	(12,472)	935
23,999	1,031	4,380	4,645	17,503	(15,170)	333,758	44,000
\$ 19,459	\$ 1,053	\$ 4,473	\$ 15,723	\$ 17,503	\$ -	\$ 321,286	\$ 44,935

COUNTY OF MARIPOSA, CALIFORNIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2010

	Youth Council	DNA Identification	Microfilm Planning	Domestic Violence Probation	County Inmate Welfare
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	11,070	-	1,466	-
Use of money and property	32	954	1	16	979
Intergovernmental	-	-	-	-	-
Charges for services	-	-	296	-	-
Other revenues	-	-	-	-	30,081
Total Revenues	32	12,024	297	1,482	31,060
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public protection	-	4,941	-	1,020	41,187
Health and welfare	-	-	-	-	-
Public assistance	-	-	-	-	-
Public ways and facilities	-	-	-	-	-
Debt service					
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	-	4,941	-	1,020	41,187
Excess of Revenues Over (Under) Expenditures	32	7,083	297	462	(10,127)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	32	7,083	297	462	(10,127)
Fund Balances - Beginning	1,553	41,741	(67)	567	46,946
Fund Balances - Ending	\$ 1,585	\$ 48,824	\$ 230	\$ 1,029	\$ 36,819

Incentive Social Services	Tax Collector Funds	Department of Justice	Drug Program	Tobacco Trust	Sund Pelosso Murder Trial	LAFCO	Child Support Advance
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	1,740	1,868	-	-	-	-
-	862	-	253	17,789	67	(42)	-
-	-	-	-	173,512	-	-	649,692
-	16,080	-	-	-	-	1,600	-
400	440	-	-	-	-	-	-
<u>400</u>	<u>17,382</u>	<u>1,740</u>	<u>2,121</u>	<u>191,301</u>	<u>67</u>	<u>1,558</u>	<u>649,692</u>
-	26,626	-	-	71,978	-	-	-
-	-	480	-	-	5,860	1,733	-
-	-	-	-	-	-	-	-
240	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	94,934	-	-	-
<u>240</u>	<u>26,626</u>	<u>480</u>	<u>-</u>	<u>166,912</u>	<u>5,860</u>	<u>1,733</u>	<u>-</u>
<u>160</u>	<u>(9,244)</u>	<u>1,260</u>	<u>2,121</u>	<u>24,389</u>	<u>(5,793)</u>	<u>(175)</u>	<u>649,692</u>
-	-	-	-	-	-	-	-
-	-	-	-	(485,000)	-	-	(643,207)
-	-	-	-	(485,000)	-	-	(643,207)
160	(9,244)	1,260	2,121	(460,611)	(5,793)	(175)	6,485
<u>2,965</u>	<u>69,016</u>	<u>(1,276)</u>	<u>11,321</u>	<u>910,280</u>	<u>4,216</u>	<u>(2,284)</u>	<u>(12,186)</u>
<u>\$ 3,125</u>	<u>\$ 59,772</u>	<u>\$ (16)</u>	<u>\$ 13,442</u>	<u>\$ 449,669</u>	<u>\$ (1,577)</u>	<u>\$ (2,459)</u>	<u>\$ (5,701)</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, 2010

	Don Pedro Bond Admin	Children's Fund	Sheriff Fingerprint Identification	Animal Control	Emergency Medical Services
<u>REVENUES</u>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	7,019	-	23,054
Use of money and property	71	42	-	38	5,245
Intergovernmental	-	402	-	-	-
Charges for services	8,992	493	-	-	-
Other revenues	-	16	-	-	-
Total Revenues	9,063	953	7,019	38	28,299
<u>EXPENDITURES</u>					
Current:					
General government	6,041	-	-	-	-
Public protection	-	-	-	-	-
Health and welfare	-	-	-	-	57,146
Public assistance	-	20,000	-	-	-
Public ways and facilities	-	-	-	-	-
Debt service					
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	29,894	-	-
Total Expenditures	6,041	20,000	29,894	-	57,146
Excess of Revenues Over (Under) Expenditures	3,022	(19,047)	(22,875)	38	(28,847)
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers in	-	17,818	-	-	-
Transfers out	-	-	-	-	(21,759)
Total Other Financing Sources (Uses)	-	17,818	-	-	(21,759)
Net Change in Fund Balances	3,022	(1,229)	(22,875)	38	(50,606)
Fund Balances - Beginning	4,986	1,538	35,275	1,758	252,584
Fund Balances - Ending	\$ 8,008	\$ 309	\$ 12,400	\$ 1,796	\$ 201,978

Recorder's Modernization	Drug & Alcohol Program	State Fire Marshall	Welfare	Alcohol Program	Tobacco Cessation	Recorder Cash Difference	Criminal Lab
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	3,394	-	-	1,740	-	-	776
256	-	312	-	-	1,301	-	-
-	-	-	-	-	150,000	-	-
16,433	-	-	-	-	-	-	-
-	-	-	-	-	-	456	-
<u>16,689</u>	<u>3,394</u>	<u>312</u>	<u>-</u>	<u>1,740</u>	<u>151,301</u>	<u>456</u>	<u>776</u>
16,934	-	-	-	-	-	120	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>16,934</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>120</u>	<u>-</u>
<u>(245)</u>	<u>3,394</u>	<u>312</u>	<u>-</u>	<u>1,740</u>	<u>151,301</u>	<u>336</u>	<u>776</u>
7,100	-	-	-	-	-	-	-
-	-	-	-	-	(166,068)	-	-
<u>7,100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(166,068)</u>	<u>-</u>	<u>-</u>
6,855	3,394	312	-	1,740	(14,767)	336	776
<u>14,285</u>	<u>10,315</u>	<u>14,695</u>	<u>3,534</u>	<u>9,413</u>	<u>21,853</u>	<u>1,044</u>	<u>15,835</u>
<u>\$ 21,140</u>	<u>\$ 13,709</u>	<u>\$ 15,007</u>	<u>\$ 3,534</u>	<u>\$ 11,153</u>	<u>\$ 7,086</u>	<u>\$ 1,380</u>	<u>\$ 16,611</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, 2010

	Micrographics Conversion	Medical Bounty	Realignment - Health	Realignment - Mental Health	Realignment - Social Services
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-	-
Use of money and property	1,285	-	-	-	(1)
Intergovernmental	-	-	993,904	581,451	1,356,352
Charges for services	4,940	-	-	-	-
Other revenues	-	-	-	-	-
Total Revenues	6,225	-	993,904	581,451	1,356,351
EXPENDITURES					
Current:					
General government	6,633	-	-	-	-
Public protection	-	-	-	-	-
Health and welfare	-	-	435,062	9,811	-
Public assistance	-	-	-	-	-
Public ways and facilities	-	-	-	-	-
Debt service					
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	6,633	-	435,062	9,811	-
Excess of Revenues Over (Under) Expenditures	(408)	-	558,842	571,640	1,356,351
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	195,039
Transfers out	-	-	(738,975)	(806,961)	(1,895,956)
Total Other Financing Sources (Uses)	-	-	(738,975)	(806,961)	(1,700,917)
Net Change in Fund Balances	(408)	-	(180,133)	(235,321)	(344,566)
Fund Balances - Beginning	63,031	61	238,320	302,462	616,632
Fund Balances - Ending	\$ 62,623	\$ 61	\$ 58,187	\$ 67,141	\$ 272,066

Perinatal Programs	MPSA Aggregate Planning	Vital/ Health Recorder	Vital/ Health Clerk	STC Program	Public Health Emergency	Local Enforcement Agency	1st Five Visiting Physician
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
439	1,765	479	23	(1)	391	99	570
-	-	-	-	11,303	140,910	14,578	-
-	-	2,145	71	-	-	-	-
-	-	-	-	-	-	-	65,000
<u>439</u>	<u>1,765</u>	<u>2,624</u>	<u>94</u>	<u>11,302</u>	<u>141,301</u>	<u>14,677</u>	<u>65,570</u>
-	-	-	-	-	-	-	-
-	-	-	-	14,886	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	14,886	-	-	-
<u>439</u>	<u>1,765</u>	<u>2,624</u>	<u>94</u>	<u>(3,584)</u>	<u>141,301</u>	<u>14,677</u>	<u>65,570</u>
-	-	-	-	-	-	-	-
(10,420)	-	-	-	-	(133,564)	(14,677)	(61,935)
(10,420)	-	-	-	-	(133,564)	(14,677)	(61,935)
(9,981)	1,765	2,624	94	(3,584)	7,737	-	3,635
20,647	83,077	21,640	1,024	4,025	-	-	3,486
<u>\$ 10,666</u>	<u>\$ 84,842</u>	<u>\$ 24,264</u>	<u>\$ 1,118</u>	<u>\$ 441</u>	<u>\$ 7,737</u>	<u>\$ -</u>	<u>\$ 7,121</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, 2010

	DHS - West Nile Virus	Automated Warrant System	Mental Health Services Act	IHSS Public Authority	Economic Development Strategy
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-	-
Use of money and property	8	861	6,310	(876)	15
Intergovernmental	-	-	2,494,482	134,808	-
Charges for services	-	2,370	170	-	-
Other revenues	339	-	-	-	-
Total Revenues	347	3,231	2,500,962	133,932	15
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public protection	-	-	-	-	-
Health and welfare	504	-	-	-	-
Public assistance	-	-	1,559,062	13,617	-
Public ways and facilities	-	-	-	-	-
Debt service	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	504	-	1,559,062	13,617	-
Excess of Revenues Over (Under) Expenditures	(157)	3,231	941,900	120,315	15
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	30,252	-
Transfers out	-	-	(203,828)	(144,684)	(710)
Total Other Financing Sources (Uses)	-	-	(203,828)	(114,432)	(710)
Net Change in Fund Balances	(157)	3,231	738,072	5,883	(695)
Fund Balances - Beginning	387	39,832	(62,294)	(49,267)	709
Fund Balances - Ending	\$ 230	\$ 43,063	\$ 675,778	\$ (43,384)	\$ 14

Sheriff - Civil Matters	HRSA Bio-Terrorism	Pacific Bell Settlement	Revenue & Recovery - Prob	Youthful Offender Prob	SSN Truncation Recorder	Hazardous Materials Clean Up	CUPA Programs
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
156	34	115	1	2	183	-	607
-	162,660	-	-	117,000	-	-	5,183
1,670	-	-	86,978	-	4,738	-	-
-	-	-	649	-	-	-	-
<u>1,826</u>	<u>162,694</u>	<u>115</u>	<u>87,628</u>	<u>117,002</u>	<u>4,921</u>	<u>-</u>	<u>5,790</u>
-	-	-	-	-	-	-	-
3,685	-	-	82,360	108,402	-	-	-
-	146,700	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	12,914	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>3,685</u>	<u>146,700</u>	<u>-</u>	<u>82,360</u>	<u>108,402</u>	<u>-</u>	<u>12,914</u>	<u>-</u>
<u>(1,859)</u>	<u>15,994</u>	<u>115</u>	<u>5,268</u>	<u>8,600</u>	<u>4,921</u>	<u>(12,914)</u>	<u>5,790</u>
-	-	-	-	-	-	-	-
-	(14,507)	(2,226)	-	-	(7,100)	-	(9,598)
-	(14,507)	(2,226)	-	-	(7,100)	-	(9,598)
(1,859)	1,487	(2,111)	5,268	8,600	(2,179)	(12,914)	(3,808)
<u>8,599</u>	<u>18,684</u>	<u>5,759</u>	<u>(5,267)</u>	<u>51,787</u>	<u>7,151</u>	<u>31,495</u>	<u>26,892</u>
<u>\$ 6,740</u>	<u>\$ 20,171</u>	<u>\$ 3,648</u>	<u>\$ 1</u>	<u>\$ 60,387</u>	<u>\$ 4,972</u>	<u>\$ 18,581</u>	<u>\$ 23,084</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, 2010

	Social Services Wrap Around	Sheriff Civil	Micro Asst	HPP H1N1	PHER Phase II, III
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-	-
Use of money and property	(679)	4	-	92	736
Intergovernmental	-	-	-	13,968	157,497
Charges for services	-	930	-	-	-
Other revenues	-	-	-	-	-
Total Revenues	(679)	934	-	14,060	158,233
EXPENDITURES					
Current:					
General government	-	-	826	-	-
Public protection	-	-	-	-	-
Health and welfare	-	-	-	6,073	-
Public assistance	177,663	-	-	-	-
Public ways and facilities	-	-	-	-	-
Debt service	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	177,663	-	826	6,073	-
Excess of Revenues Over (Under) Expenditures	(178,342)	934	(826)	7,987	158,233
OTHER FINANCING SOURCES (USES)					
Transfers in	255,076	-	-	-	-
Transfers out	(136,488)	-	-	(3,644)	(143,608)
Total Other Financing Sources (Uses)	118,588	-	-	(3,644)	(143,608)
Net Change in Fund Balances	(59,754)	934	(826)	4,343	14,625
Fund Balances - Beginning	-	-	-	-	-
Fund Balances - Ending	\$ (59,754)	\$ 934	\$ (826)	\$ 4,343	\$ 14,625

Pandemic Influenza State	CDC PHEP Phase III	Totals
\$ -	\$ -	\$ 329,940
-	-	53,516
263	452	89,002
62,660	94,962	9,716,114
-	-	1,404,209
		161,041
<u>62,923</u>	<u>95,414</u>	<u>11,753,822</u>
-	-	191,977
-	-	422,224
-	-	655,296
-	-	3,524,264
-	-	879,157
-	-	545
-	-	175,754
<u>-</u>	<u>-</u>	<u>5,849,217</u>
<u>62,923</u>	<u>95,414</u>	<u>5,904,605</u>
-	-	803,106
<u>(39,069)</u>	<u>(66,398)</u>	<u>(7,412,019)</u>
<u>(39,069)</u>	<u>(66,398)</u>	<u>(6,608,913)</u>
23,854	29,016	(704,308)
-	-	4,900,449
<u>\$ 23,854</u>	<u>\$ 29,016</u>	<u>\$ 4,196,141</u>

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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, 2010

	<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	\$ 278,332	\$ 159,308	\$ 95,808
Accounts receivable	-	-	-	12,882	1,289
Total Assets	<u>\$ 1,324</u>	<u>\$ 18,430</u>	<u>\$ 278,332</u>	<u>\$ 172,190</u>	<u>\$ 97,097</u>
<u>LIABILITIES AND FUND BALANCES</u>					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	-	-	-	-	-
FUND BALANCES					
Reserved for:					
Debt service	-	-	273,085	-	98,222
Unreserved:					
Undesignated	1,324	18,430	5,247	172,190	(1,125)
Total Fund Balances	<u>1,324</u>	<u>18,430</u>	<u>278,332</u>	<u>172,190</u>	<u>97,097</u>
Total Liabilities and Fund Balances	<u>\$ 1,324</u>	<u>\$ 18,430</u>	<u>\$ 278,332</u>	<u>\$ 172,190</u>	<u>\$ 97,097</u>

Don Pedro Bond 2006	Don Pedro Bond Reserve	Special Assessment Debt CSA #3	Totals
\$ 284,126	\$ 121,612	\$ 446,757	\$ 1,405,697
79,896	7,983	-	102,050
<u>\$ 364,022</u>	<u>\$ 129,595</u>	<u>\$ 446,757</u>	<u>\$ 1,507,747</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	129,966	-	501,273
364,022	(371)	446,757	1,006,474
<u>364,022</u>	<u>129,595</u>	<u>446,757</u>	<u>1,507,747</u>
<u>\$ 364,022</u>	<u>\$ 129,595</u>	<u>\$ 446,757</u>	<u>\$ 1,507,747</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, 2010

	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	\$ -	\$ -	\$ -	\$ 2,904	\$ 1,794
Charges for services	-	-	-	164,147	16,416
Total Revenues	-	-	-	167,051	18,210
<u>EXPENDITURES</u>					
Debt service:					
Principal	-	-	141,000	38,000	-
Interest and other charges	-	-	74,371	124,211	-
Total Expenditures	-	-	215,371	162,211	-
Excess of Revenues Over (Under) Expenditures	-	-	(215,371)	4,840	18,210
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers in	-	-	267,948	-	-
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	267,948	-	-
Net Change in Fund Balances	-	-	52,577	4,840	18,210
Fund Balances - Beginning	1,324	18,430	225,755	167,350	78,887
Fund Balances - Ending	\$ 1,324	\$ 18,430	\$ 278,332	\$ 172,190	\$ 97,097

Don Pedro Bond 2006	Don Pedro Bond Reserve	Special Assessment Debt CSA #3	Totals
\$ 5,668	\$ 2,174	\$ 4,920	\$ 17,460
355,761	33,961	-	570,285
<u>361,429</u>	<u>36,135</u>	<u>4,920</u>	<u>587,745</u>
117,500	-	252,656	549,156
226,325	-	178,014	602,921
<u>343,825</u>	<u>-</u>	<u>430,670</u>	<u>1,152,077</u>
<u>17,604</u>	<u>36,135</u>	<u>(425,750)</u>	<u>(564,332)</u>
-	-	435,000	702,948
-	-	-	-
<u>-</u>	<u>-</u>	<u>435,000</u>	<u>702,948</u>
17,604	36,135	9,250	138,616
346,418	93,460	437,507	1,369,131
<u>\$ 364,022</u>	<u>\$ 129,595</u>	<u>\$ 446,757</u>	<u>\$ 1,507,747</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, 2010

	Land Buildings & Improvements	Courthouse Construction	MCCJF Construction	Mariposa Creek Project	Mariposa Creek R81606-0
<u>ASSETS</u>					
Cash and investments	\$ 24,396	\$ 678,358	\$ 230,701	\$ 4,307	\$ -
Accounts receivable	-	-	-	-	-
Total Assets	<u>\$ 24,396</u>	<u>\$ 678,358</u>	<u>\$ 230,701</u>	<u>\$ 4,307</u>	<u>\$ -</u>
<u>LIABILITIES AND FUND BALANCES</u>					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	2,385
Advances from other funds	50,000	-	-	-	-
Total Liabilities	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,385</u>
FUND BALANCES					
Unreserved:					
Undesignated	(25,604)	678,358	230,701	4,307	(2,385)
Total Fund Balances	<u>(25,604)</u>	<u>678,358</u>	<u>230,701</u>	<u>4,307</u>	<u>(2,385)</u>
Total Liabilities and Fund Balances	<u>\$ 24,396</u>	<u>\$ 678,358</u>	<u>\$ 230,701</u>	<u>\$ 4,307</u>	<u>\$ -</u>

PTMISEA Projects	Sidewalk Projects	Coulterville Drainage	Data Processing CIP	Bridgeport Fire Station	Coulterville Service Area Utility Capital	Don Pedro Sewer Zone Utility Capital	Mariposa Pines Sewer Zone Utility Capital
\$ 76,339	\$ 39,535	\$ -	\$ 161,051	\$ 78,258	\$ 36,464	\$ 326,989	\$ 176,502
-	-	-	-	-	-	-	-
<u>\$ 76,339</u>	<u>\$ 39,535</u>	<u>\$ -</u>	<u>\$ 161,051</u>	<u>\$ 78,258</u>	<u>\$ 36,464</u>	<u>\$ 326,989</u>	<u>\$ 176,502</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	1,182	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	1,182	-	-	-	-	-
76,339	39,535	(1,182)	161,051	78,258	36,464	326,989	176,502
<u>76,339</u>	<u>39,535</u>	<u>(1,182)</u>	<u>161,051</u>	<u>78,258</u>	<u>36,464</u>	<u>326,989</u>	<u>176,502</u>
<u>\$ 76,339</u>	<u>\$ 39,535</u>	<u>\$ -</u>	<u>\$ 161,051</u>	<u>\$ 78,258</u>	<u>\$ 36,464</u>	<u>\$ 326,989</u>	<u>\$ 176,502</u>

COUNTY OF MARIPOSA, CALIFORNIA
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2010

	Yosemite West Maintenance Utility Capital	Don Pedro Wastewater Treatment Plant	Yosemite West Wastewater Treatment Plant	Youth Facilities	Airport Projects
ASSETS					
Cash and investments	\$ 278,790	\$ 378,014	\$ -	\$ 6,259	\$ 22,933
Accounts receivable	-	-	-	-	-
Total Assets	\$ 278,790	\$ 378,014	\$ -	\$ 6,259	\$ 22,933
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	368,000	-	-
Total Liabilities	-	-	368,000	-	-
FUND BALANCES					
Unreserved:					
Undesignated	278,790	378,014	(368,000)	6,259	22,933
Total Fund Balances	278,790	378,014	(368,000)	6,259	22,933
Total Liabilities and Fund Balances	\$ 278,790	\$ 378,014	\$ -	\$ 6,259	\$ 22,933

Catheys Valley Park Expansion	Greeley Hill Library	Field of Dreams	Parks Grants - Prop 40	Totals
\$ 10,221	\$ 8	\$ 607	\$ -	\$ 2,529,732
-	-	-	151,356	151,356
<u>\$ 10,221</u>	<u>\$ 8</u>	<u>\$ 607</u>	<u>\$ 151,356</u>	<u>\$ 2,681,088</u>
\$ -	\$ -	\$ -	\$ 2,811	\$ 2,811
-	-	-	156,527	160,094
-	-	-	-	418,000
-	-	-	159,338	580,905
10,221	8	607	(7,982)	2,100,183
10,221	8	607	(7,982)	2,100,183
<u>\$ 10,221</u>	<u>\$ 8</u>	<u>\$ 607</u>	<u>\$ 151,356</u>	<u>\$ 2,681,088</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, 2010

	Land Buildings & Improvements	Courthouse Construction	MCCJF Construction	Mariposa Creek Project	Mariposa Creek R81606-0
<u>REVENUES</u>					
Fines and forfeitures	\$ -	\$ 64,491	\$ 15,796	\$ -	\$ -
Use of money and property	(1)	13,275	4,581	-	(85)
Intergovernmental	-	-	-	-	5,850
Total Revenues	(1)	77,766	20,377	-	5,765
<u>EXPENDITURES</u>					
Current:					
General government	-	2,674	-	-	-
Public ways & facilities	-	-	-	-	-
Capital outlay	103,405	-	-	-	-
Total Expenditures	103,405	2,674	-	-	-
Excess of Revenues Over (Under) Expenditures	(103,406)	75,092	20,377	-	5,765
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers in	-	-	-	-	-
Transfers out	(5,488)	-	-	-	-
Total Other Financing Sources (Uses)	(5,488)	-	-	-	-
Net Change in Fund Balances	(108,894)	75,092	20,377	-	5,765
Fund Balances - Beginning	83,290	603,266	210,324	4,307	(8,150)
Fund Balances - Ending	\$ (25,604)	\$ 678,358	\$ 230,701	\$ 4,307	\$ (2,385)

PTMISEA Projects	Sidewalk Projects	Coulterville Drainage	Data Processing CIP	Bridgeport Fire Station	Coulterville Service Area Utility Capital	Don Pedro Sewer Zone Utility Capital	Mariposa Pines Sewer Zone Utility Capital
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	1	(213)	-	1	759	5,908	3,568
76,339	2,700	27,286	-	-	-	-	-
<u>76,339</u>	<u>2,701</u>	<u>27,073</u>	<u>-</u>	<u>1</u>	<u>759</u>	<u>5,908</u>	<u>3,568</u>
-	-	-	-	-	-	-	-
-	-	30,014	-	-	-	-	-
-	6,713	-	-	3,397	-	-	-
<u>-</u>	<u>6,713</u>	<u>30,014</u>	<u>-</u>	<u>3,397</u>	<u>-</u>	<u>-</u>	<u>-</u>
76,339	(4,012)	(2,941)	-	(3,396)	759	5,908	3,568
-	-	-	-	-	-	42,977	5,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	42,977	5,000
76,339	(4,012)	(2,941)	-	(3,396)	759	48,885	8,568
-	43,547	1,759	161,051	81,654	35,705	278,104	167,934
<u>\$ 76,339</u>	<u>\$ 39,535</u>	<u>\$ (1,182)</u>	<u>\$ 161,051</u>	<u>\$ 78,258</u>	<u>\$ 36,464</u>	<u>\$ 326,989</u>	<u>\$ 176,502</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, 2010

	Yosemite West Maintenance Utility Capital	Don Pedro Wastewater Treatment Plant	Yosemite West Wastewater Treatment Plant	Youth Facilities	Airport Projects
REVENUES					
Fines and forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -
Use of money and property	3,235	8,770	1,348	-	-
Intergovernmental	-	198,003	-	-	-
Total Revenues	<u>3,235</u>	<u>206,773</u>	<u>1,348</u>	<u>-</u>	<u>-</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public ways & facilities	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>3,235</u>	<u>206,773</u>	<u>1,348</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	137,008	-	-	-	-
Transfers out	-	-	(120,508)	-	-
Total Other Financing Sources (Uses)	<u>137,008</u>	<u>-</u>	<u>(120,508)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	140,243	206,773	(119,160)	-	-
Fund Balances - Beginning	<u>138,547</u>	<u>171,241</u>	<u>(248,840)</u>	<u>6,259</u>	<u>22,933</u>
Fund Balances - Ending	<u>\$ 278,790</u>	<u>\$ 378,014</u>	<u>\$ (368,000)</u>	<u>\$ 6,259</u>	<u>\$ 22,933</u>

Catheys Valley Park Expansion	Greeley Hill Library	Field of Dreams	Parks Grant - Prop 40	Totals
\$ -	\$ -	\$ -	\$ -	\$ 80,287
-	-	13	3	41,163
-	-	-	298,375	608,553
-	-	13	298,378	730,003
-	-	-	-	2,674
-	-	-	-	30,014
-	-	-	156,741	270,256
-	-	-	156,741	302,944
-	-	13	141,637	427,059
-	-	-	5,000	189,985
-	-	-	-	(125,996)
-	-	-	5,000	63,989
-	-	13	146,637	491,048
10,221	8	594	(154,619)	1,609,135
<u>\$ 10,221</u>	<u>\$ 8</u>	<u>\$ 607</u>	<u>\$ (7,982)</u>	<u>\$ 2,100,183</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, 2010

	<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	\$ -	\$ 74,602	\$ 74,802
Accounts receivable	-	-	38	38
Prepaid costs	171	-	113	284
Total Current Assets	<u>371</u>	<u>-</u>	<u>74,753</u>	<u>75,124</u>
Noncurrent Assets:				
Capital assets:				
Depreciable, net	12,072	-	113,183	125,255
Total Noncurrent Assets	<u>12,072</u>	<u>-</u>	<u>113,183</u>	<u>125,255</u>
Total Assets	<u>12,443</u>	<u>-</u>	<u>187,936</u>	<u>200,379</u>
<u>LIABILITIES</u>				
Current Liabilities:				
Accounts payable	2,324	-	2,092	4,416
Due to other funds	282,555	-	-	282,555
Unearned revenue	-	-	49,205	49,205
Compensated absences	4,726	-	4,941	9,667
Total Current Liabilities	<u>289,605</u>	<u>-</u>	<u>56,238</u>	<u>345,843</u>
Noncurrent Liabilities:				
Compensated absences	327	-	8,884	9,211
Net OPEB obligation	47,924	-	19,672	67,596
Total Noncurrent Liabilities	<u>48,251</u>	<u>-</u>	<u>28,556</u>	<u>76,807</u>
Total Liabilities	<u>337,856</u>	<u>-</u>	<u>84,794</u>	<u>422,650</u>
<u>NET ASSETS</u>				
Invested in capital assets	12,072	-	113,183	125,255
Unrestricted	(337,485)	-	(10,041)	(347,526)
Total Net Assets	<u>\$ (325,413)</u>	<u>\$ -</u>	<u>\$ 103,142</u>	<u>\$ (222,271)</u>

COUNTY OF MARIPOSA, CALIFORNIA
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET ASSETS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED JUNE 30, 2010

	Building Permits	Solid Waste Special Projects	Transit	Totals
<u>OPERATING REVENUES</u>				
Charges for services	\$ 335,392	\$ -	\$ 22,183	\$ 357,575
Other revenues	17,134	-	38,021	55,155
Total Operating Revenues	352,526	-	60,204	412,730
<u>OPERATING EXPENSES</u>				
Salaries and benefits	371,905	-	180,426	552,331
Services and supplies	195,611	-	63,933	259,544
Depreciation	3,944	-	20,737	24,681
Total Operating Expenses	571,460	-	265,096	836,556
Operating Income (Loss)	(218,934)	-	(204,892)	(423,826)
<u>NON-OPERATING REVENUES (EXPENSES)</u>				
Intergovernmental	-	-	134,105	134,105
Interest income	(2,951)	-	762	(2,189)
Total Non-Operating Revenues (Expenses)	(2,951)	-	134,867	131,916
Income (Loss) Before Transfers	(221,885)	-	(70,025)	(291,910)
Transfers in	22,007	-	110,650	132,657
Transfers out	-	(10,578)	-	(10,578)
Change in Net Assets	(199,878)	(10,578)	40,625	(169,831)
Total Net Assets - Beginning	(125,535)	10,578	62,517	(52,440)
Total Net Assets - Ending	\$ (325,413)	\$ -	\$ 103,142	\$ (222,271)

COUNTY OF MARIPOSA, CALIFORNIA
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED JUNE 30, 2010

	Building Permits	Solid Waste Special Projects	Transit	Totals
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>				
Receipts from customers	\$ 352,526	\$ -	\$ 60,391	\$ 412,917
Payments to suppliers	(194,736)	-	(64,200)	(258,936)
Payments to employees	(358,413)	-	(170,069)	(528,482)
Net Cash Provided (Used) by Operating Activities	(200,623)	-	(173,878)	(374,501)
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u>				
Grants and other receipts	-	-	96,084	96,084
Transfers from other funds	22,007	-	110,650	132,657
Transfers to other funds	-	(10,578)	-	(10,578)
Interfund loans received	181,567	-	-	181,567
Net Cash Provided (Used) by Noncapital Financing Activities	203,574	(10,578)	206,734	399,730
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>				
Acquisition of capital assets	-	-	(71,403)	(71,403)
Net Cash Provided (Used) by Capital and Related Financing Activities	-	-	(71,403)	(71,403)
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>				
Interest and dividends	(2,951)	-	762	(2,189)
Net Cash Provided (Used) by Investing Activities	(2,951)	-	762	(2,189)
Net Increase (Decrease) in Cash and Cash Equivalents	-	(10,578)	(37,785)	(48,363)
Balances - Beginning of Year	200	10,578	112,387	123,165
Balances - End of Year	\$ 200	\$ -	\$ 74,602	\$ 74,802
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</u>				
Operating income (loss)	\$ (218,934)	\$ -	\$ (204,892)	\$ (423,826)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	3,944	-	20,737	24,681
Decrease (increase) in:				
Accounts receivable	-	-	187	187
Prepaid costs	69	-	-	69
Increase (decrease) in:				
Accounts payable	806	-	(267)	539
Compensated absences	(1,568)	-	316	(1,252)
Net OPEB obligation	15,060	-	10,041	25,101
Net Cash Provided (Used) by Operating Activities	\$ (200,623)	\$ -	\$ (173,878)	\$ (374,501)

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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, 2010

	<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	\$ 211,559	\$ 706,050	\$ 1,554,609	\$ 1,343,867
Cash with fiscal agent	-	-	-	-
Accounts receivable	4,905	-	-	-
Inventory	340,344	-	-	-
Advances to other funds	-	-	-	66,416
Total Current Assets	<u>556,808</u>	<u>706,050</u>	<u>1,554,609</u>	<u>1,410,283</u>
Noncurrent Assets:				
Capital assets:				
Depreciable, net	547,761	321,379	945,855	1,104,193
Total Noncurrent Assets	<u>547,761</u>	<u>321,379</u>	<u>945,855</u>	<u>1,104,193</u>
Total Assets	<u>1,104,569</u>	<u>1,027,429</u>	<u>2,500,464</u>	<u>2,514,476</u>
<u>LIABILITIES</u>				
Current Liabilities:				
Accounts payable	27,346	-	59,341	-
Compensated absences	27,543	-	-	-
Estimated claims liability	-	-	-	-
Total Current Liabilities	<u>54,889</u>	<u>-</u>	<u>59,341</u>	<u>-</u>
Noncurrent Liabilities:				
Net OPEB obligation	101,073	-	-	-
Total Noncurrent Liabilities	<u>101,073</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>155,962</u>	<u>-</u>	<u>59,341</u>	<u>-</u>
<u>NET ASSETS</u>				
Invested in capital assets	547,761	321,379	945,855	1,104,193
Unrestricted	400,846	706,050	1,495,268	1,410,283
Total Net Assets	<u>\$ 948,607</u>	<u>\$ 1,027,429</u>	<u>\$ 2,441,123</u>	<u>\$ 2,514,476</u>

Risk Management

Workers'			
Insurance	Compensation	Liability	Totals
\$ 27,514	\$ 1,909,049	\$ 145,433	\$ 5,898,081
-	65,000	-	65,000
-	-	-	4,905
-	-	-	340,344
-	-	-	66,416
<u>27,514</u>	<u>1,974,049</u>	<u>145,433</u>	<u>6,374,746</u>
-	-	-	2,919,188
-	-	-	2,919,188
<u>27,514</u>	<u>1,974,049</u>	<u>145,433</u>	<u>9,293,934</u>
824	27,918	11,486	126,915
-	-	-	27,543
-	3,144,000	160,000	3,304,000
<u>824</u>	<u>3,171,918</u>	<u>171,486</u>	<u>3,458,458</u>
-	-	-	101,073
-	-	-	101,073
<u>824</u>	<u>3,171,918</u>	<u>171,486</u>	<u>3,559,531</u>
-	-	-	2,919,188
<u>26,690</u>	<u>(1,197,869)</u>	<u>(26,053)</u>	<u>2,815,215</u>
<u>\$ 26,690</u>	<u>\$ (1,197,869)</u>	<u>\$ (26,053)</u>	<u>\$ 5,734,403</u>

COUNTY OF MARIPOSA, CALIFORNIA
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET ASSETS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2010

	Fleet Maintenance	Fire Replacement	Vehicle Replacement	Heavy Equipment Replacement
<u>OPERATING REVENUES</u>				
Charges for services	\$ 1,205,839	\$ 338,972	\$ 379,926	\$ 338,604
Other revenues	89,379	25,015	11,642	6,323
Total Operating Revenues	1,295,218	363,987	391,568	344,927
<u>OPERATING EXPENSES</u>				
Salaries and benefits	673,090	-	-	-
Services and supplies	731,849	-	-	-
Insurance claims and adjustments	-	-	-	-
Depreciation	29,246	118,333	381,539	201,906
Total Operating Expenses	1,434,185	118,333	381,539	201,906
Operating Income (Loss)	(138,967)	245,654	10,029	143,021
<u>NON-OPERATING REVENUES (EXPENSES)</u>				
Intergovernmental	84,612	-	-	-
Interest income	31,311	9,240	1	23,818
Total Non-Operating Revenues (Expenses)	115,923	9,240	1	23,818
Income (Loss) Before Transfers	(23,044)	254,894	10,030	166,839
Transfers in	-	-	-	-
Transfers out	(18,214)	-	-	-
Change in Net Assets	(41,258)	254,894	10,030	166,839
Total Net Assets - Beginning	989,865	772,535	2,431,093	2,347,637
Total Net Assets - Ending	\$ 948,607	\$ 1,027,429	\$ 2,441,123	\$ 2,514,476

Risk Management

Insurance	Workers' Compensation	Liability	Totals
\$ 1,057,937	\$ 954,000	\$ 216,650	\$ 4,491,928
-	2,093	-	134,452
<u>1,057,937</u>	<u>956,093</u>	<u>216,650</u>	<u>4,626,380</u>
-	-	-	673,090
219,260	518,737	340,828	1,810,674
839,904	-	-	839,904
-	-	-	731,024
<u>1,059,164</u>	<u>518,737</u>	<u>340,828</u>	<u>4,054,692</u>
<u>(1,227)</u>	<u>437,356</u>	<u>(124,178)</u>	<u>571,688</u>
-	-	-	84,612
<u>(291)</u>	<u>34,047</u>	<u>1,125</u>	<u>99,251</u>
<u>(291)</u>	<u>34,047</u>	<u>1,125</u>	<u>183,863</u>
(1,518)	471,403	(123,053)	755,551
-	-	76,350	76,350
-	-	-	(18,214)
<u>(1,518)</u>	<u>471,403</u>	<u>(46,703)</u>	<u>813,687</u>
<u>28,208</u>	<u>(1,669,272)</u>	<u>20,650</u>	<u>4,920,716</u>
<u>\$ 26,690</u>	<u>\$ (1,197,869)</u>	<u>\$ (26,053)</u>	<u>\$ 5,734,403</u>

COUNTY OF MARIPOSA, CALIFORNIA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2010

	Fleet Maintenance	Fire Replacement	Vehicle Replacement	Heavy Equipment Replacement
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>				
Receipts from customers	\$ 1,290,313	\$ 363,987	\$ 391,568	\$ 344,927
Payments to suppliers	(732,951)	-	-	-
Payments to employees	(620,039)	-	-	-
Net Cash Provided (Used) by Operating Activities	(62,677)	363,987	391,568	344,927
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u>				
Grants and other receipts	84,612	-	-	-
Transfers from other funds	-	-	-	-
Transfers to other funds	(18,214)	-	-	-
Interfund loan repayments received	-	-	-	9,797
Net Cash Provided (Used) by Noncapital Financing Activities	66,398	-	-	9,797
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>				
Acquisition of capital assets	(110,623)	-	(56,615)	(100,925)
Net Cash Provided (Used) by Capital and Related Financing Activities	(110,623)	-	(56,615)	(100,925)
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>				
Interest and dividends	31,311	9,240	1	23,818
Net Cash Provided (Used) by Investing Activities	31,311	9,240	1	23,818
Net Increase (Decrease) in Cash and Cash Equivalents	(75,591)	373,227	334,954	277,617
Balances - Beginning of the Year	287,150	332,823	1,219,655	1,066,250
Balances - End of the Year	\$ 211,559	\$ 706,050	\$ 1,554,609	\$ 1,343,867
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</u>				
Operating income (loss)	\$ (138,967)	\$ 245,654	\$ 10,029	\$ 143,021
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	29,246	118,333	381,539	201,906
Decrease (increase) in:				
Accounts receivable	(4,905)	-	-	-
Prepaid costs	-	-	-	-
Inventory	(13,114)	-	-	-
Increase (decrease) in:				
Accounts payable	12,012	-	-	-
Compensated absences	604	-	-	-
Net OPEB obligation	52,447	-	-	-
Net Cash Provided (Used) by Operating Activities	\$ (62,677)	\$ 363,987	\$ 391,568	\$ 344,927

Risk Management

Workers'			
Insurance	Compensation	Liability	Totals
\$ 1,057,937	\$ 957,508	\$ 216,650	\$ 4,622,890
(1,042,570)	(523,310)	(341,286)	(2,640,117)
-	-	-	(620,039)
<u>15,367</u>	<u>434,198</u>	<u>(124,636)</u>	<u>1,362,734</u>
-	-	-	84,612
-	-	76,350	76,350
-	-	-	(18,214)
-	-	-	<u>9,797</u>
-	-	76,350	<u>152,545</u>
-	-	-	(268,163)
-	-	-	<u>(268,163)</u>
<u>(291)</u>	<u>34,047</u>	<u>1,125</u>	<u>99,251</u>
<u>(291)</u>	<u>34,047</u>	<u>1,125</u>	<u>99,251</u>
15,076	468,245	(47,161)	1,346,367
<u>12,438</u>	<u>1,505,804</u>	<u>192,594</u>	<u>4,616,714</u>
<u>\$ 27,514</u>	<u>\$ 1,974,049</u>	<u>\$ 145,433</u>	<u>\$ 5,963,081</u>
\$ (1,227)	\$ 437,356	\$ (124,178)	\$ 571,688
-	-	-	731,024
-	1,415	-	(3,490)
16,793	-	-	16,793
-	-	-	(13,114)
(199)	(4,573)	(458)	6,782
-	-	-	604
-	-	-	<u>52,447</u>
<u>\$ 15,367</u>	<u>\$ 434,198</u>	<u>\$ (124,636)</u>	<u>\$ 1,362,734</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, 2010

	<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	\$ 76,895	\$ 7,160,638	\$ 287,518	\$ 7,525,051
Total Assets	<u>76,895</u>	<u>7,160,638</u>	<u>287,518</u>	<u>7,525,051</u>
<u>LIABILITIES</u>				
Due to other agencies	-	-	50,000	50,000
Total Liabilities	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>
<u>NET ASSETS</u>				
Net assets held in trust for pool participants	<u>\$ 76,895</u>	<u>\$ 7,160,638</u>	<u>\$ 237,518</u>	<u>\$ 7,475,051</u>

COUNTY OF MARIPOSA, CALIFORNIA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
INVESTMENT TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 2010

	<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	\$ 14,330	\$ 2,645,642	\$ 348,644	\$ 3,008,616
Net investment income:				
Interest income	-	197,439	2,667	200,106
Total Additions	<u>14,330</u>	<u>2,843,081</u>	<u>351,311</u>	<u>3,208,722</u>
<u>DEDUCTIONS</u>				
Distributions from investment pool	<u>25,711</u>	<u>1,082,721</u>	<u>94,156</u>	<u>1,202,588</u>
Total Deductions	<u>25,711</u>	<u>1,082,721</u>	<u>94,156</u>	<u>1,202,588</u>
Increase (Decrease) in Net Assets	(11,381)	1,760,360	257,155	2,006,134
Net Assets - Beginning	<u>88,276</u>	<u>5,400,278</u>	<u>(19,637)</u>	<u>5,468,917</u>
Net Assets - Ending	<u>\$ 76,895</u>	<u>\$ 7,160,638</u>	<u>\$ 237,518</u>	<u>\$ 7,475,051</u>

COUNTY OF MARIPOSA, CALIFORNIA
COMBINING STATEMENT OF ASSETS AND LIABILITIES
AGENCY FUNDS
JUNE 30, 2010

	County Agency Funds	Totals
<u>ASSETS</u>		
Cash and investments	\$ 1,312,503	\$ 1,312,503
Total Assets	\$ 1,312,503	\$ 1,312,503
<u>LIABILITIES</u>		
Agency obligations	\$ 1,312,503	\$ 1,312,503
Total Liabilities	\$ 1,312,503	\$ 1,312,503

COUNTY OF MARIPOSA, CALIFORNIA
COMBINING STATEMENT OF CHANGES
IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2010

<u>County Agency Funds</u>	<u>Balance</u> <u>June 30, 2009</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2010</u>
<u>ASSETS</u>				
Cash and investments	\$ 1,387,912	\$ 91,982	\$ 167,391	\$ 1,312,503
Total Assets	<u>\$ 1,387,912</u>	<u>\$ 91,982</u>	<u>\$ 167,391</u>	<u>\$ 1,312,503</u>
<u>LIABILITIES</u>				
Agency obligations	\$ 1,387,912	\$ 91,982	\$ 167,391	\$ 1,312,503
Total Liabilities	<u>\$ 1,387,912</u>	<u>\$ 91,982</u>	<u>\$ 167,391</u>	<u>\$ 1,312,503</u>