

**COUNTY OF MARIPOSA,
CALIFORNIA**



**FINANCIAL STATEMENTS
TOGETHER WITH
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED
JUNE 30, 2012**

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COUNTY OF MARIPOSA
Annual Financial Report
For the Year Ended June 30, 2012

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INTRODUCTORY SECTION

- **County Officials**

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COUNTY OF MARIPOSA
County Officials
For the Year Ended June 30, 2012

ELECTED OFFICIALS

Supervisor, District 1. Lee Stetson
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. William Davis
District Attorney. Robert Brown
Sheriff/Coroner/Public Administrator. Douglas A. Binnewies
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. Pete Judy
Child Support Services. Debra A. Walton
Community Services Director. Terri Haworth
County Counsel. Steven W. Dahlem
County Librarian. Janet Chase Williams
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. Peter Rei (Interim)
Technical Services Director. Rick Peresan

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FINANCIAL SECTION

- **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 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, 2012, 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.

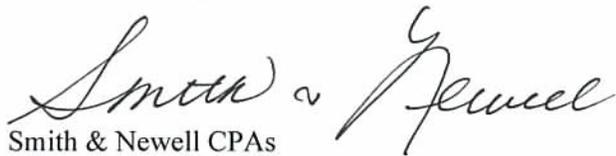
In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of June 30, 2012, and the respective changes in financial position and, where applicable, cash flows 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 22, 2013, 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.

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

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and budgetary comparison information 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.

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 combining nonmajor fund statements are presented for purposes of additional analysis and are not a required part of the financial statements. The combining nonmajor fund 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.


Smith & Newell CPAs
Yuba City, California
February 22, 2013

**Management's Discussion and Analysis
(Unaudited)**

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Management Discussion and Analysis

June 30, 2012

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, 2012. 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 County's total assets increased by \$3,065,969 to a total of \$96,864,388. This increase is primarily attributable to an increase in cash and investments of \$433,579 and an increase in capital assets of \$2,755,776.
- The County's total liabilities for Governmental and Business-type activities are \$37,843,173, an increase of \$1,991,013 in comparison with the prior year. This essentially resulted from the following items:
 - An increase in recognized OPEB obligations of \$1,539,412. Recognition of OPEB obligations will continue to add approximately \$2,000,000 each year to the County's long term liabilities.
 - An increase of \$575,750 for Solid Waste post-closure corrective action costs.
 - An increase of \$258,617 in unearned revenue due primarily to continued expenditures in Mental Health not matching the funding specifications. However, this was expected as part of the corrective action plan submitted to and approved by the State.
 - An increase of \$678,000 in Accrued Claims liability at June 30, 2012.
 - A decrease of \$624,377 from continuing payments on loans, leases, bonds, and certificates.
 - A decrease in accounts payable of \$522,702.
- The net assets of the County at the close of the fiscal year were \$59,021,215. Of this amount, \$51,153,724 is invested in capital assets, net of related debt, \$1,380,686 is restricted for debt service and \$498,274 is restricted for capital projects. The balance of \$5,988,531 is available to meet the ongoing obligations of the County government.
- As of June 30, 2012 the County's governmental funds reported combined ending fund balances of \$14,897,353, an increase of \$361,103. This amount is divided into the following fund types:
 - \$1,127,305 is Non-spendable;
 - \$7,919,939 is Restricted for designated uses;
 - \$3,200,797 is Committed;
 - the balance of \$2,649,312 is Assigned or Unassigned.
- The fund balance of the County general fund at June 30th was \$5,520,858. This amount is divided into the following fund types:
 - \$478,997 is Non-spendable;
 - the balance of \$5,041,861 is Assigned or Unassigned.
- The County has maintained a general reserve of \$2,312,417 under Government Code 29085 and 29086. This represents 5.22% of the 2011-12 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 composed of three segments: 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	
	2012	2011	2012	2011
Current Assets	\$ 28,587,008	\$ 27,797,274	\$ 1,343,576	\$ 862,580
Non-Current Assets	54,825,003	52,464,795	12,108,801	12,673,770
Total Assets	83,412,011	80,262,069	13,452,377	13,536,350
Current Liabilities	10,571,470	9,960,958	179,102	325,357
Non-Current Liabilities	20,480,830	19,493,775	6,611,771	6,072,070
Total Liabilities	31,052,300	29,454,733	6,790,873	6,397,427
Net Assets	<u>\$ 52,359,711</u>	<u>\$ 50,807,336</u>	<u>\$ 6,661,504</u>	<u>\$ 7,138,923</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, 2012, are summarized as follows:

	2012	2011
Invested in capital assets, net of related debt	\$ 51,153,724	\$ 47,773,481
Restricted:		
General government	272,043	1,162,143
Public protection	1,495,339	1,163,742
Health and welfare	686,278	586,628
Public assistance	1,591,395	1,147,878
Education	408,300	398,631
Public ways & facilities	2,261,581	3,246,465
Debt Service	1,380,686	1,390,582
Capital Projects	498,274	2,452,130
Unrestricted	(726,405)	(1,375,421)
Total Net Assets	<u>\$ 59,021,215</u>	<u>\$ 57,946,259</u>

CHANGES IN NET ASSETS AS OF JUNE 30

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
<u>Revenues</u>						
Program Revenues:						
Charges for services	\$ 4,843,301	\$ 5,048,910	\$ 2,553,700	\$ 2,532,350	\$ 7,397,001	\$ 7,581,260
Operating grants and contributions	25,392,929	25,562,856	123,534	95,582	25,516,463	25,658,438
Capital grants and contributions	2,061,235	413,991	321,431	347,738	2,382,666	761,729
General revenues:						
Transient occupancy taxes	11,456,101	10,669,627	-	-	11,456,101	10,669,627
Sales and use taxes	1,733,564	3,555,651	-	-	1,733,564	3,555,651
Property taxes	7,514,389	7,506,786	-	-	7,514,389	7,506,786
Property transfer taxes	70,063	57,424	-	-	70,063	57,424
Timber yield taxes	3,748	1,048	-	-	3,748	1,048
Franchise fees	168,181	171,471	-	-	168,181	171,471
Grants and contributions-unrestricted	997,661	983,045	-	-	997,661	983,045
Tobacco settlement	162,203	159,060	-	-	162,203	159,060
Interest and investment earnings	165,310	455,758	10,437	20,796	175,747	476,554
Miscellaneous	1,033,954	1,216,853	105,306	123,671	1,139,260	1,340,524
Total revenue	55,602,639	55,802,480	3,114,408	3,120,137	58,717,047	58,922,617
<u>Expenses</u>						
General government	\$ 8,720,854	\$ 8,546,705	-	-	8,720,854	8,546,705
Public protection	17,998,561	17,490,989	-	-	17,998,561	17,490,989
Health and welfare	5,615,403	5,647,164	-	-	5,615,403	5,647,164
Public assistance	12,031,712	14,190,899	-	-	12,031,712	14,190,899
Education	741,908	750,298	-	-	741,908	750,298
Culture and recreation	484,690	555,877	-	-	484,690	555,877
Public ways and facilities	7,517,098	7,671,560	-	-	7,517,098	7,671,560
Solid waste	-	-	2,948,350	2,545,795	2,948,350	2,545,795
Airport	-	-	332,877	323,582	332,877	323,582
Building permits	-	-	430,075	454,705	430,075	454,705
Transit	-	-	248,857	270,379	248,857	270,379
Interest on long-term debt	638,105	663,435	-	-	638,105	663,435
Total expenses	53,748,331	55,516,927	3,960,159	3,594,461	57,708,490	59,111,388
Excess before transfers	1,854,308	285,553	(845,751)	(474,324)	1,008,557	(188,771)
Transfers	(368,332)	(348,786)	368,332	348,786	-	-
Change in net assets	1,485,976	(63,233)	(477,419)	(125,538)	1,008,557	(188,771)
Net Assets - Beginning	50,807,336	52,733,285	7,138,923	7,264,461	57,946,259	59,997,746
Prior Period Adjustment	66,399	(1,862,716)	-	-	66,399	(1,862,716)
Net Assets - Beginning Restated	50,873,735	50,870,569	7,138,923	7,264,461	58,012,658	58,135,030
Net Assets - Ending	\$ 52,359,711	\$ 50,807,336	\$ 6,661,504	\$ 7,138,923	\$ 59,021,215	\$ 57,946,259

LONG TERM DEBT

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

	Balance				Balance	Term	Amounts	
	June 30, 2011	Additions	Retirements	Adjustments	June 30, 2012	Remaining	Due Within	One Year
Governmental Activities								
<u>Certificates of Participation</u>								
Government Center	1,269,000	-	156,000	(90)	1,112,910	20	6	164,000
<u>Bonds</u>								
Yosemite West Wastewater Treatment								
Assessment Bonds Series 2004-A	2,500,000	-	66,000	-	2,434,000	40	32	38,000
Assessment Bonds-Series 2004-B	353,000	-	9,000	-	344,000	40	32	5,000
Lake Don Pedro Wastewater Treatment								
Assessment Bonds Series 2006-A	4,209,000	-	83,000	-	4,126,000	40	35	74,000
Assessment Bonds-Series 2007	985,949	-	17,500	-	968,449	40	35	15,000
<u>Capital Leases</u>								
Capital Lease-Fire Trucks CSA#3	3,705,787	-	190,165	-	3,515,622	15	12	202,507
Compensated Absences	1,840,688	1,006,984	954,158	-	1,893,514			886,876
Net OPEB Obligation	5,995,312	2,910,752	1,074,280	(360,066)	7,471,718			-
Total Governmental Activities	<u>20,858,736</u>	<u>3,917,736</u>	<u>2,550,103</u>	<u>(360,156)</u>	<u>21,866,213</u>			<u>1,385,383</u>
Business-Type Activities								
<u>Certificates of Participation</u>								
Composting Facility (Solid Waste)	2,945,000	-	42,000	-	2,903,000	40	31	44,000
<u>Loans</u>								
Airport-Hangar Construction	137,027	-	15,427	-	121,600	17	7	16,261
Closure/Post Closure (Solid Waste)	2,486,267	575,751	-	-	3,062,018			-
<u>Capital Leases</u>								
Solid Waste-Caterpillar 816F2	275,073	-	33,274	-	241,799	10	6	35,104
Solid Waste-2006 Kenworth T-800 Truck	24,711	-	12,011	-	12,700	7	1	12,700
Compensated Absences	34,855	35,922	38,007	-	32,770			23,761
Net OPEB Obligation	306,704	119,772	40,269	(16,497)	369,710			-
Total Business-Type Activities	<u>6,209,637</u>	<u>731,445</u>	<u>180,988</u>	<u>(16,497)</u>	<u>6,743,597</u>			<u>131,826</u>

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

	<u>2012</u>	<u>2011</u>
Total Revenues	\$ 55,553,275	\$ 54,705,657
Total Expenditures	54,842,054	55,700,596
Excess of Revenues over Expenditures	<u>711,221</u>	<u>(994,939)</u>
Other Financing Sources (Uses)	(350,118)	(330,572)
Beginning Fund Balance - Restated	14,536,250	17,663,940
Ending Fund Balance	14,897,353	14,475,713
Net Change in Fund Balance	<u>\$ 361,103</u>	<u>\$ (3,188,227)</u>

STATEMENT OF REVENUES

Taxes	\$ 9,326,490	\$ 9,250,187
Transient Occupancy	11,456,101	10,669,627
Licenses, Permits and Frnchises	171,875	175,030
Fines and Forfeitures	262,167	356,735
Use of Money and Property	114,044	329,030
Intergovernmental	28,644,009	28,297,529
Charges for Services	4,811,790	4,404,441
Other Revenues	766,799	1,223,078
Total Revenues	<u>\$ 55,553,275</u>	<u>\$ 54,705,657</u>

SUMMARY OF EXPENSES

General government	\$ 8,289,896	\$ 8,163,689
Public Protection	16,760,740	16,757,481
Health and Welfare	4,999,778	5,083,159
Public Assistance	11,672,496	13,705,601
Education	647,805	661,631
Culture and Recreation	291,134	359,411
Public Ways and Facilities	6,146,044	6,650,268
Debt Service		
Principal	521,665	450,575
Interest	<u>638,105</u>	<u>663,435</u>
Capital Outlay	4,874,391	3,205,346
Total Expenditures	<u>\$ 54,842,054</u>	<u>\$ 55,700,596</u>

WORK IN PROGRESS

At June 30, 2012, work in progress included major items as follows:

Bridgeport Fire Station, Lake Don Pedro Fire Station, Fish Camp Fire Station, Midpines Fire Station, Youth Facilities/Skate Park, Mariposa Creek Project, Catheys Valley Park Expansion, Courthouse Construction, Field of Dreams, History Center Roof, Rock house Remodel, Priest-Coulterville Road, Health Building Remodel, Foresta Bridge, and Greeley Hill Community Center.

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. Realignment has transferred responsibility for some state programs to the county. While the funding is being transferred with the program for now, the ongoing financial problems at the state and national level means the funding from these sources is not as dependable as it once was and could have a negative impact on the county's finances at any time. Additionally, there are rising concerns regarding the inflationary impact of the monetary and fiscal policies of the Federal government. A high rate of inflation could have a significant erosive effect on the county's financial condition in the future.

With the exception of a minor decrease in franchise taxes, county tax revenues increased in 2011-2012 and indications are that this will continue into the 2012-13 fiscal year. Business-type activities, such as Solid Waste and Building Permits continue to struggle with reduced revenues and ongoing financial strains impacting their profitability. However, the tourism sector, which generates a large percentage of our local revenues has not experienced an overall downturn.

Yosemite National Park, which is primarily located in Mariposa County, provides Transient Occupancy Taxes that are the largest single source of income for the general fund. Visitation to Yosemite has remained excellent through the economic downturn and 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. The retirement rates continued to increase for 2012-13 and should be expected to increase for several years. Additionally, the unfunded liability for the future retirement costs has continued to increase. However, the County has implemented a two tier retirement system with reduced benefits for new hires. Additionally, new State law requires new CalPERS members to pay their own Employee Contribution. Over time these two changes should provide some relief from the continued increases in the retirement costs. The county offers medical insurance as the only Other Post Employment Benefit (OPEB). This is another major 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 2012. The notable items over that five year period on the General Revenue side are:

The Transient Occupancy Tax increased \$2,228,385 (24.1%).

Property Taxes increased \$705,165 (10.4%) with a slight increase in 2012.

Sales and Use Tax decreased \$435,839 (-10.2%) but showed some recovery in both 2011 & 2012.

Interest and Investment Earnings decreased \$944,185 (-84.3%) as interest rates continued to decline.

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

General Government expense increased \$1,698,641 (24.2%).

Public Protection expense increased \$4,092,965 (29.4%).

Health and Welfare expense increased \$1,260,158 (28.9%) but showed decreases in both 2011 & 2012.

Public Assistance expense increased \$2,637,074 (28.1%) but showed a decrease in 2012.

Public Ways and Facilities expense increased \$529,755 (7.6%) with well over half of that increase occurring in 2011 and then showing a decrease in 2012.

Interest on Long Term Debt increased \$385,501 (152.6%) but showed a decrease in 2012.

Number of full-time County employees increased 16 (4.4%) but with decreases in both 2011 and 2012.

REQUESTS FOR INFORMATION

This report is designed to provide a general overview of Mariposa 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
Statement of Net Assets
June 30, 2012

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 20,287,596	\$ 1,459,318	\$ 21,746,914
Accounts receivable	588,080	290,288	878,368
Due from other governments	3,929,124	-	3,929,124
Taxes receivable	2,571,807	-	2,571,807
Internal balances	452,470	(452,470)	-
Prepaid costs	172,648	360	173,008
Inventory	459,746	46,080	505,826
Deposits	65,000	-	65,000
Loans receivable	60,537	-	60,537
Capital assets:			
Non-depreciable	14,038,316	96,157	14,134,473
Depreciable, net	40,786,687	12,012,644	52,799,331
Total capital assets	<u>54,825,003</u>	<u>12,108,801</u>	<u>66,933,804</u>
Total Assets	<u>83,412,011</u>	<u>13,452,377</u>	<u>96,864,388</u>
LIABILITIES			
Accounts payable	974,396	47,276	1,021,672
Accrued salaries and benefits	1,281,851	-	1,281,851
Deposits payable	2,720	-	2,720
Accrued claims liability	3,982,000	-	3,982,000
Unearned revenue	2,945,120	-	2,945,120
Long-term liabilities:			
Due within one year	1,385,383	131,826	1,517,209
Due in more than one year	20,480,830	6,611,771	27,092,601
Total Liabilities	<u>31,052,300</u>	<u>6,790,873</u>	<u>37,843,173</u>
NET ASSETS			
Invested in capital assets, net of related debt	42,324,022	8,829,702	51,153,724
Restricted for:			
General government	272,043	-	272,043
Public protection	1,495,339	-	1,495,339
Health and welfare	686,278	-	686,278
Public assistance	1,591,395	-	1,591,395
Education	408,300	-	408,300
Public ways & facilities	2,261,581	-	2,261,581
Debt service	1,380,686	-	1,380,686
Capital projects	498,274	-	498,274
Unrestricted	1,441,793	(2,168,198)	(726,405)
Total Net Assets	<u>\$ 52,359,711</u>	<u>\$ 6,661,504</u>	<u>\$ 59,021,215</u>

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

COUNTY OF MARIPOSA
Statement of Activities
For the Year Ended June 30, 2012

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Governmental activities:				
General government	\$ 8,720,854	\$ 1,662,512	\$ 543,250	\$ -
Public protection	17,998,561	1,379,121	3,919,587	-
Health and welfare	5,615,403	310,796	4,180,745	-
Public assistance	12,031,712	623	12,573,008	-
Education	741,908	17,174	-	-
Culture and recreation	484,690	35,465	-	-
Public ways and facilities	7,517,098	1,437,610	4,176,339	2,061,235
Interest on long-term debt	638,105	-	-	-
Total Governmental Activities	53,748,331	4,843,301	25,392,929	2,061,235
Business-type activities:				
Solid waste	2,948,350	2,254,379	20,000	-
Airport	332,877	-	10,000	201,431
Building permits	430,075	289,387	-	-
Transit	248,857	9,934	93,534	120,000
Total Business-Type Activities	3,960,159	2,553,700	123,534	321,431
Total	\$ 57,708,490	\$ 7,397,001	\$ 25,516,463	\$ 2,382,666

General Revenues

Taxes:

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

Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets - Beginning

Prior period adjustment

Net Assets - Beginning, Restated

Net Assets - Ending

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

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

Governmental Activities	Business- Type Activities	Total
\$ (6,515,092)	\$ -	\$ (6,515,092)
(12,699,853)	-	(12,699,853)
(1,123,862)	-	(1,123,862)
541,919	-	541,919
(724,734)	-	(724,734)
(449,225)	-	(449,225)
158,086	-	158,086
(638,105)	-	(638,105)
<u>(21,450,866)</u>	<u>-</u>	<u>(21,450,866)</u>
-	(673,971)	(673,971)
-	(121,446)	(121,446)
-	(140,688)	(140,688)
-	(25,389)	(25,389)
<u>-</u>	<u>(961,494)</u>	<u>(961,494)</u>
<u>(21,450,866)</u>	<u>(961,494)</u>	<u>(22,412,360)</u>
11,456,101	-	11,456,101
1,733,564	-	1,733,564
7,514,389	-	7,514,389
70,063	-	70,063
3,748	-	3,748
168,181	-	168,181
997,661	-	997,661
162,203	-	162,203
165,310	10,437	175,747
1,033,954	105,306	1,139,260
(368,332)	368,332	-
<u>22,936,842</u>	<u>484,075</u>	<u>23,420,917</u>
<u>1,485,976</u>	<u>(477,419)</u>	<u>1,008,557</u>
50,807,336	7,138,923	57,946,259
<u>66,399</u>	<u>-</u>	<u>66,399</u>
<u>50,873,735</u>	<u>7,138,923</u>	<u>58,012,658</u>
<u>\$ 52,359,711</u>	<u>\$ 6,661,504</u>	<u>\$ 59,021,215</u>

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Basic Financial Statements

- **Fund Financial Statements**

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COUNTY OF MARIPOSA
Balance Sheet
Governmental Funds
June 30, 2012

	General Fund	Road	Assistance	Mental Health Services Act	Other Governmental Funds
ASSETS					
Cash and investments	\$ 3,263,339	\$ 147,877	\$ -	\$ -	\$ 9,999,793
Accounts receivable	226,410	746	-	-	356,862
Due from other governments	622,158	696,277	2,311	414,640	2,193,738
Taxes receivable	2,307,442	238,646	-	-	25,719
Due from other funds	1,753,640	-	-	-	-
Advances to other funds	311,859	-	-	-	525,500
Prepaid costs	167,138	-	-	1,773	3,737
Inventory	-	85,745	-	-	31,553
Loans receivable	-	-	-	-	60,537
Total Assets	\$ 8,651,986	\$ 1,169,291	\$ 2,311	\$ 416,413	\$ 13,197,439
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 532,500	\$ 51,639	\$ -	\$ 17,908	\$ 268,061
Accrued salaries and benefits	1,281,851	-	-	-	-
Deposits payable	2,720	-	-	-	-
Due to other funds	-	-	599,892	661,954	427,465
Deferred revenue	195,875	236,573	-	-	823,529
Unearned revenue	1,118,182	-	-	1,748,938	78,000
Advances from other funds	-	-	-	-	495,000
Total Liabilities	3,131,128	288,212	599,892	2,428,800	2,092,055
Fund Balances:					
Nonspendable	478,997	85,745	-	1,773	560,790
Restricted	-	-	-	-	7,919,939
Committed	-	-	-	-	3,200,797
Assigned	3,136,012	795,334	-	-	206,700
Unassigned	1,905,849	-	(597,581)	(2,014,160)	(782,842)
Total Fund Balances	5,520,858	881,079	(597,581)	(2,012,387)	11,105,384
Total Liabilities and Fund Balances	\$ 8,651,986	\$ 1,169,291	\$ 2,311	\$ 416,413	\$ 13,197,439

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

Total

\$ 13,411,009
584,018
3,929,124
2,571,807
1,753,640
837,359
172,648
117,298
60,537

\$ 23,437,440

\$ 870,108
1,281,851
2,720
1,689,311
1,255,977
2,945,120
495,000

8,540,087

1,127,305
7,919,939
3,200,797
4,138,046
(1,488,734)

14,897,353

\$ 23,437,440

COUNTY OF MARIPOSA
Reconciliation of the Governmental Funds Balance Sheet to the
Government-Wide Statement of Net Assets - Governmental Activities
June 30, 2012

Total Fund Balance - Total Governmental Funds	\$14,897,353
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.	51,949,069
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. Deferred revenue	1,255,977
Certain liabilities are not due and payable in the current period and therefore, are not reported in the governmental funds. Accounts payable Certificates of participation Bonds payable Capital leases Compensated absences Net OPEB obligation	(22,245) (1,112,910) (7,872,449) (3,515,622) (1,875,260) (7,274,354)
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.	<u>5,930,152</u>
Net Assets of Governmental Activities	<u><u>\$ 52,359,711</u></u>

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

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COUNTY OF MARIPOSA
Statement of Revenues, Expenditures, and
Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2012

	General Fund	Road	Assistance	Mental Health Services Act	Other Governmental Funds
REVENUES					
Taxes	\$ 20,448,107	\$ -	\$ -	\$ -	\$ 334,484
Licenses, permits, and franchises	171,875	-	-	-	-
Fines and forfeitures	51,422	96,841	-	-	113,904
Use of money and property	51,785	3,376	-	575	58,308
Intergovernmental	5,387,100	4,738,552	6,319,956	1,149,426	11,048,975
Charges for services	2,701,662	232,622	-	211	1,877,295
Other revenues	448,055	27,497	470	7	290,770
Total Revenues	29,260,006	5,098,888	6,320,426	1,150,219	13,723,736
EXPENDITURES					
Current:					
General government	8,046,928	-	-	-	242,968
Public protection	16,215,820	-	-	-	544,920
Health and welfare	4,454,589	-	-	-	545,189
Public assistance	9,182,030	-	-	1,234,278	1,256,188
Education	647,805	-	-	-	-
Culture and recreation	291,134	-	-	-	-
Public ways and facilities	923,657	4,187,414	-	-	1,034,973
Debt service:					
Principal	-	-	-	-	521,665
Interest and other charges	-	-	-	-	638,105
Capital outlay	95,665	2,168,097	-	4,422	2,606,207
Total Expenditures	39,857,628	6,355,511	-	1,238,700	7,390,215
Excess of Revenues Over (Under) Expenditures	(10,597,622)	(1,256,623)	6,320,426	(88,481)	6,333,521
OTHER FINANCING SOURCES (USES)					
Transfers in	12,573,985	1,204,796	-	-	4,066,477
Transfers out	(2,878,761)	(51,957)	(5,652,754)	(461,474)	(9,150,430)
Total Other Financing Sources (Uses)	9,695,224	1,152,839	(5,652,754)	(461,474)	(5,083,953)
Net Change in Fund Balances	(902,398)	(103,784)	667,672	(549,955)	1,249,568
Fund Balances - Beginning	6,423,256	984,863	(1,265,253)	(1,462,432)	9,795,279
Prior period adjustment	-	-	-	-	60,537
Fund Balances - Beginning, Restated	6,423,256	984,863	(1,265,253)	(1,462,432)	9,855,816
Fund Balances - Ending	\$ 5,520,858	\$ 881,079	\$ (597,581)	\$ (2,012,387)	\$ 11,105,384

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

Total

\$ 20,782,591
171,875
262,167
114,044
28,644,009
4,811,790
766,799

55,553,275

8,289,896
16,760,740
4,999,778
11,672,496
647,805
291,134
6,146,044

521,665
638,105
4,874,391

54,842,054

711,221

17,845,258
(18,195,376)

(350,118)

361,103

14,475,713

60,537

14,536,250

\$ 14,897,353

COUNTY OF MARIPOSA
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, 2012

Net Change in Fund Balances - Total Governmental Funds \$ 361,103

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	4,874,391
Less current year depreciation	(2,256,080)
Various adjustments affecting capital assets (including sales and trade-ins)	(1,354)

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	521,665
-----------------------	---------

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	(985,445)
Change in deferred revenue	971,560

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 accounts payable	10,900
Change in compensated absences	(64,456)
Change in net OPEB obligation	(1,435,453)

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

(510,855)

Change in Net Assets of Governmental Activities

\$ 1,485,976

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

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COUNTY OF MARIPOSA
Statement of Net Assets
Proprietary Funds
June 30, 2012

	Business-Type Activities			
	Enterprise Funds			
	Solid Waste Operations	Solid Waste Closure	Airport	Other Enterprise Funds
ASSETS				
Current Assets:				
Cash and investments	\$ 308,277	\$ 947,503	\$ 76,174	\$ 127,364
Accounts receivable	268,228	-	22,000	60
Prepaid costs	235	-	-	125
Inventory	-	-	46,080	-
Deposits	-	-	-	-
Total Current Assets	576,740	947,503	144,254	127,549
Noncurrent Assets:				
Advances to other funds	-	-	-	-
Capital assets:				
Non depreciable	40,500	-	55,657	-
Depreciable, net	7,279,942	-	4,447,606	285,096
Total Noncurrent Assets	7,320,442	-	4,503,263	285,096
Total Assets	7,897,182	947,503	4,647,517	412,645
LIABILITIES				
Current Liabilities:				
Accounts payable	43,090	-	474	3,712
Due to other funds	-	-	-	64,329
Compensated absences	17,058	-	-	6,703
Certificates of participation	44,000	-	-	-
Loans	-	-	16,261	-
Capital lease payable	47,804	-	-	-
Estimated claims liability	-	-	-	-
Total Current Liabilities	151,952	-	16,735	74,744
Noncurrent Liabilities:				
Advances from other funds	76,282	-	-	311,859
Compensated absences	8,078	-	-	931
Certificates of participation	2,859,000	-	-	-
Loans	-	-	105,339	-
Capital lease payable	206,695	-	-	-
Closure/postclosure liability	-	3,062,018	-	-
Net OPEB obligation	280,262	-	8,162	81,286
Total Noncurrent Liabilities	3,430,317	3,062,018	113,501	394,076
Total Liabilities	3,582,269	3,062,018	130,236	468,820
NET ASSETS				
Invested in capital assets, net of related debt	4,162,943	-	4,381,663	285,096
Unrestricted	151,970	(2,114,515)	135,618	(341,271)
Total Net Assets	\$ 4,314,913	\$ (2,114,515)	\$ 4,517,281	\$ (56,175)

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

<u>Totals</u>	<u>Governmental Activities Internal Service Funds</u>
\$ 1,459,318	\$ 6,876,587
290,288	4,062
360	-
46,080	342,448
-	65,000
<u>1,796,046</u>	<u>7,288,097</u>
-	45,782
96,157	-
<u>12,012,644</u>	<u>2,875,934</u>
<u>12,108,801</u>	<u>2,921,716</u>
<u>13,904,847</u>	<u>10,209,813</u>
47,276	82,043
64,329	-
23,761	17,524
44,000	-
16,261	-
47,804	-
-	3,982,000
<u>243,431</u>	<u>4,081,567</u>
388,141	-
9,009	730
2,859,000	-
105,339	-
206,695	-
3,062,018	-
369,710	197,364
<u>6,999,912</u>	<u>198,094</u>
<u>7,243,343</u>	<u>4,279,661</u>
8,829,702	2,875,934
<u>(2,168,198)</u>	<u>3,054,218</u>
<u>\$ 6,661,504</u>	<u>\$ 5,930,152</u>

COUNTY OF MARIPOSA
Statement of Revenues, Expenses, and Changes in Net Assets
Proprietary Funds
For the Year Ended June 30, 2012

	Business-Type Activities			Other
	Enterprise Funds			
	Solid Waste	Solid Waste	Airport	Enterprise
	Operations	Closure		Funds
OPERATING REVENUES				
Charges for services	\$ 2,254,379	\$ -	\$ -	\$ 299,321
Other revenues	8,150	53,000	22,000	22,156
Total Operating Revenues	<u>2,262,529</u>	<u>53,000</u>	<u>22,000</u>	<u>321,477</u>
OPERATING EXPENSES				
Salaries and benefits	891,976	-	(833)	459,550
Services and supplies	918,677	575,751	33,968	163,493
Insurance claims and adjustments	-	-	-	-
Depreciation	419,346	-	293,182	55,889
Total Operating Expenses	<u>2,229,999</u>	<u>575,751</u>	<u>326,317</u>	<u>678,932</u>
Operating Income (Loss)	<u>32,530</u>	<u>(522,751)</u>	<u>(304,317)</u>	<u>(357,455)</u>
NON-OPERATING REVENUES (EXPENSES)				
Intergovernmental	20,000	-	10,000	93,534
Interest income	2,130	7,201	764	342
Interest expense	(142,600)	-	(6,560)	-
Total Non-Operating Revenues (Expenses)	<u>(120,470)</u>	<u>7,201</u>	<u>4,204</u>	<u>93,876</u>
Income (Loss) Before Contributions and Transfers	<u>(87,940)</u>	<u>(515,550)</u>	<u>(300,113)</u>	<u>(263,579)</u>
Capital contribution	-	-	201,431	120,000
Transfers in	68,060	-	28,595	271,695
Transfers out	-	-	(18)	-
Change in Net Assets	<u>(19,880)</u>	<u>(515,550)</u>	<u>(70,105)</u>	<u>128,116</u>
Total Net Assets - Beginning	<u>4,334,793</u>	<u>(1,598,965)</u>	<u>4,587,386</u>	<u>(184,291)</u>
Total Net Assets - Ending	<u>\$ 4,314,913</u>	<u>\$ (2,114,515)</u>	<u>\$ 4,517,281</u>	<u>\$ (56,175)</u>

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

<u>Totals</u>	<u>Governmental Activities Internal Service Funds</u>
\$ 2,553,700	\$ 4,139,766
105,306	189,361
<u>2,659,006</u>	<u>4,329,127</u>
1,350,693	621,356
1,691,889	2,337,065
-	1,362,561
768,417	565,390
<u>3,810,999</u>	<u>4,886,372</u>
<u>(1,151,993)</u>	<u>(557,245)</u>
123,534	13,338
10,437	51,266
(149,160)	-
<u>(15,189)</u>	<u>64,604</u>
(1,167,182)	(492,641)
321,431	-
368,350	-
(18)	(18,214)
<u>(477,419)</u>	<u>(510,855)</u>
<u>7,138,923</u>	<u>6,441,007</u>
<u>\$ 6,661,504</u>	<u>\$ 5,930,152</u>

COUNTY OF MARIPOSA
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2012

	Business-Type Activities			
	Enterprise Funds			
	Solid Waste Operations	Solid Waste Closure	Airport	Other Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 2,310,496	\$ 53,000	\$ -	\$ 321,417
Payments to suppliers	(907,172)	-	(34,812)	(314,763)
Payments to employees	(816,652)	-	(3,818)	(469,302)
Net Cash Provided (Used) by Operating Activities	<u>586,672</u>	<u>53,000</u>	<u>(38,630)</u>	<u>(462,648)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Grants and other receipts	20,000	-	10,000	93,534
Transfers from other funds	68,060	-	28,595	271,695
Transfers to other funds	-	-	(18)	-
Interfund loan repayments received	-	-	-	-
Interfund loans repaid	(129,206)	-	(10,905)	(41,511)
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(41,146)</u>	<u>-</u>	<u>27,672</u>	<u>323,718</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	(9,994)	-	(193,453)	-
Capital grants	-	-	201,431	120,000
Principal paid on capital debt	(87,285)	-	(15,427)	-
Interest paid on capital debt	(142,600)	-	(6,560)	-
Net Cash Provided (Used) for Capital and Related Financing Activities	<u>(239,879)</u>	<u>-</u>	<u>(14,009)</u>	<u>120,000</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends	2,130	7,201	764	341
Net Cash Provided (Used) by Investing Activities	<u>2,130</u>	<u>7,201</u>	<u>764</u>	<u>341</u>
Net Increase (Decrease) in Cash and Cash Equivalents	307,777	60,201	(24,203)	(18,589)
Balances - Beginning of the Year	<u>500</u>	<u>887,302</u>	<u>100,377</u>	<u>145,953</u>
Balances - End of the Year	<u>\$ 308,277</u>	<u>\$ 947,503</u>	<u>\$ 76,174</u>	<u>\$ 127,364</u>

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

<u>Totals</u>	<u>Governmental Activities Internal Service Funds</u>
\$ 2,684,913	\$ 4,326,929
(1,256,747)	(3,011,038)
<u>(1,289,772)</u>	<u>(592,033)</u>
138,394	723,858
123,534	13,338
368,350	-
(18)	(18,214)
-	10,495
<u>(181,622)</u>	<u>-</u>
310,244	5,619
(203,447)	(302,778)
321,431	-
(102,712)	-
<u>(149,160)</u>	<u>-</u>
(133,888)	(302,778)
10,436	51,265
10,436	51,265
325,186	477,964
<u>1,134,132</u>	<u>6,398,623</u>
<u>\$ 1,459,318</u>	<u>\$ 6,876,587</u>

COUNTY OF MARIPOSA
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2012

	Business-Type Activities Enterprise Funds			
	Solid Waste Operations	Solid Waste Closure	Airport	Other Enterprise Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ 32,530	\$ (522,751)	\$ (304,317)	\$ (357,455)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	419,346	-	293,182	55,889
Decrease (increase) in:				
Accounts receivable	47,967	-	(22,000)	(60)
Prepaid costs	(235)	-	-	140
Inventory	-	-	-	-
Increase (decrease) in:				
Accounts payable	11,740	-	(844)	(151,410)
Compensated absences	6,661	-	-	(8,746)
Estimated claims liability	-	-	-	-
Closure/postclosure	-	575,751	-	-
Net OPEB obligation	68,663	-	(4,651)	(1,006)
Net Cash Provided (Used) by Operating Activities	\$ 586,672	\$ 53,000	\$ (38,630)	\$ (462,648)

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

Totals	Governmental Activities Internal Service Funds
\$ (1,151,993)	\$ (557,245)
768,417	565,390
25,907	(2,198)
(95)	-
-	(442)
(140,514)	11,030
(2,085)	(11,629)
-	678,000
575,751	-
63,006	40,952
\$ 138,394	\$ 723,858

COUNTY OF MARIPOSA
Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2012

	Investment Trust Funds	Agency Funds
ASSETS		
Cash and investments	\$ 5,458,484	\$ 1,554,056
Taxes receivable	-	3,728,100
Total Assets	5,458,484	5,282,156
LIABILITIES		
Agency obligations	-	5,282,156
Total Liabilities	-	5,282,156
NET ASSETS		
Net assets held in trust for investment pool participants	\$ 5,458,484	\$ -

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

COUNTY OF MARIPOSA
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended June 30, 2012

	<u>Investment Trust Funds</u>
ADDITIONS	
Contributions:	
Contributions to investment pool	\$ 91,160
Net investment income:	
Interest income	<u>155,567</u>
Total Additions	<u>246,727</u>
DEDUCTIONS	
Distributions from investment pool	<u>442,850</u>
Total Deductions	<u>442,850</u>
Change in Net Assets	(196,123)
Net Assets - Beginning	<u>5,654,607</u>
Net Assets - Ending	<u><u>\$ 5,458,484</u></u>

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

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Basic Financial Statements

- **Notes to Basic Financial Statements**

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COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2012

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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.

As required by GAAP, these financial statements present the County and its component units, entities for which the government is considered to be financially accountable.

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 Board of Supervisors. 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:

Transportation Commission

The 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.

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.

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2012

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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

The fund financial statements provide information about the County's funds, including fiduciary funds and blended component units. Funds are organized into three major categories: governmental, proprietary, and fiduciary. The emphasis is placed on major funds within the governmental and proprietary categories, each is displayed in a separate column. All remaining governmental and enterprise funds are separately aggregated and reported as nonmajor funds. 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.

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2012

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Fund Financial Statements (Continued)

- The Road fund is a special revenue fund used to account for revenues and expenditures for streets and road expansion. Funding comes primarily from state highway users taxes and state and federal highway improvement grants.
- The Assistance fund is a special revenue fund used to account for revenues and expenditures for assistance programs. Funding comes primarily from state and federal grant revenues.
- The Mental Health Services Act fund is a special revenue fund used to account for revenues and expenditures for mental health programs. Funding comes primarily from state grant revenues.

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.

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. 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.

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2012

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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. Under the 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. Property and sales taxes, interest, certain state and federal grants and charges for services are considered susceptible to accrual and are accrued when their receipt occurs within sixty days after the end of the 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. General 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 on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

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

D. Non-Current Governmental Assets/Liabilities

Non-current governmental assets and liabilities, such as capital assets and long-term liabilities, are reported in the governmental activities column in the government-wide statement of net assets.

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2012

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Cash, Cash Equivalents 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.

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. Corporate notes are valued by the safekeeping institution and by the County brokerage firm. 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 every 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, 2012, the County Treasurer has not entered into any legally binding guarantees to support the value of participant equity in the investment pool.

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.

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, and their equity in the County Treasurer's investment pool, to be cash equivalents.

F. Receivables

Accounts Receivable

Accounts receivable for governmental activities consist mainly of taxes, grants and interest. Accounts receivable in business-type activities consist mainly of user fees and interest earnings. Management believes its receivables are fully collectible and, accordingly, no allowance for doubtful accounts is required.

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2012

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Other Assets

Inventory

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

Prepaid Costs

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

H. Loans Receivable

The Mariposa County Water Agency fund had loans receivable at June 30, 2012 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.	\$ 960,537
Less: allowance for doubtful accounts	(900,000)
Total Loans Receivable	<u>\$ 60,537</u>

I. Capital Assets

Capital assets, including public domain (infrastructure such as roads, bridges, sidewalks, sewer, and similar items) 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. Capital assets are recorded at historical cost or estimated historical cost if actual historical cost is unavailable. Contributed capital assets are recorded at their estimated fair market value at the date of donation.

Capital assets used in operations are depreciated or amortized using the straight line method over the assets estimated useful life in the government-wide financial statements. 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.

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2012

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. 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 taxes as follows:

	Secured	Unsecured
Valuation/lien dates	January 1	January 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

K. 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 nonspendable fund balance account in applicable governmental funds to indicate that they are not in spendable form.

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 reflected as expenditures or expenses in the reimbursing fund and reductions to expenditures or expenses in the reimbursed fund.

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

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2012

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. 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.

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. Estimates

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

NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Restatement of Fund Balance/Net Assets

Adjustments resulting from errors or a change to comply with provisions of the accounting standards are treated as adjustments to prior periods. Accordingly, the County reports these changes as restatements of beginning net assets. During the current year an adjustment to net assets was required to correct a misstatement of capital assets and to record an allowance for doubtful accounts for a loan receivable. Adjustments to fund balance were required to record an allowance for doubtful accounts for a loan receivable and to eliminate the offsetting deferred revenue for the loan receivable balance in accordance with GASB Statement No. 54.

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, 2011, as previously reported	\$ 50,807,336
Adjustment associated with:	
Correction of capital assets	966,399
Recording of an allowance for doubtful accounts	(900,000)
Total Adjustments	66,399
Net Assets, July 1, 2011, as restated	\$ 50,873,735

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2012

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

A. Restatement of Fund Balance/Net Assets (Continued)

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

	<u>Other Governmental Funds</u>
Fund Balance, June 30, 2011, as previously reported	\$ 9,795,279
Adjustment associated with:	
Elimination of deferred revenue related to a loan receivable	960,537
Recording of an allowance for doubtful accounts	<u>(900,000)</u>
Total Adjustments	<u>60,537</u>
Fund Balance, July 1, 2011, as restated	<u><u>\$ 9,855,816</u></u>

B. Deficit Fund Balance/Net Assets

The following major special revenue funds had a deficit fund balance at June 30, 2012. The deficit is expected to be eliminated through future reimbursements.

Assistance fund	\$ 597,581
Mental Health Services Act fund	2,012,387

The following non-major governmental funds had deficit fund balances at June 30, 2012. These deficits are expected to be eliminated through future reimbursements and through cost containment.

Roads Special Projects fund	\$ 22,530
Coulterville Service Area fund	40,760
Housing Authority Voucher fund	26
Community Energy Grants fund	34,307
Sund Pelosso Murder Trial fund	9,157
LAFCO fund	4,760
IHSS Public Authority fund	19,711
Micro Asst fund	987
CA Energy Efficiency Grant fund	92,638
Land Buildings & Improvements fund	18,419
Mariposa Creek R81606-0 fund	16,709
Disaster Recovery Initiative	35,789
Yosemite West Wastewater Treatment Plant fund	368,000

The following major enterprise fund had a deficit net asset balance at June 30, 2012. This deficit is expected to be eliminated through future additional funding.

Solid Waste Closure fund	\$ 2,114,515
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The following non-major enterprise fund had a deficit net asset balance at June 30, 2012. This deficit is expected to be eliminated through increased charges.

Building Permits fund	\$ 433,858
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COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2012

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

B. Deficit Fund Balance/Net Assets (Continued)

The following internal service fund had a deficit net asset balance at June 30, 2012. This deficit is expected to be eliminated through future user charges.

Risk Management Workers' Compensation fund	\$ 826,698
Risk Management Liability fund	274,717

C. Rebatable 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. At June 30, 2012, the County does not expect to incur a liability.

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.

NOTE 3: CASH AND INVESTMENTS

The County Treasurer manages, in accordance with California Government Code Section 53600, money is deposited in the investment pool by the County, all County school districts, various districts, and some cities within the County. The County investment pool is not registered with the Securities and Exchange Commission as an investment company. California Government Code and the County's investment policy govern the investment pool activity. The objectives of the policy are in order of priority, safety, liquidity, yield and public trust. The pool attempts to match maturities with planned outlays and maximize the return on investment over various market cycles. Yield is considered only after safety and credit quality have been met, consistent with limiting risk and prudent investment principles.

The Board of Supervisors monitor and review the management of public funds maintained in the investment pool in accordance with Article 6 Section 27131 of the California Government Code. The Board of Supervisors review and approve the investment policy annually. The County Treasurer prepares and submits a comprehensive investment report to the members of the Board of Supervisors and the investment pool participants every month. The report covers the type of investments in the pool, maturity dates, par value, actual cost and fair value. All cash and investments are considered 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 investments of involuntary participants in the investment pool totaled \$5,458,484 at June 30, 2012.

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2012

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

A. Financial Statement Presentation

As of June 30, 2012, the County's cash and investments are reported in the financial statements as follows:

Primary government	\$ 21,746,914
Investment trust funds	5,458,484
Agency funds	<u>1,554,056</u>
Total Cash and Investments	<u>\$ 28,759,454</u>

As of June 30, 2012, the County's cash and investments consisted of the following:

Cash:	
Cash on hand	\$ 232,848
Deposits in Treasurer's Pool (less outstanding warrants)	<u>2,068,615</u>
Total Cash	<u>2,301,463</u>
Investments:	
In Treasurer's pool	<u>26,457,991</u>
Total Investments	<u>26,457,991</u>
Total Cash and Investments	<u>\$ 28,759,454</u>

B. Cash

At year end, the carrying amount of the County's cash deposits (including amount in checking accounts and money market accounts) was \$2,068,615 and the bank balance was \$3,012,396. The difference between the bank balance and the carrying amount represents outstanding warrants and deposits in transit. In addition, the County had cash on hand of \$232,848.

Custodial Credit Risk For Deposits - Custodial credit risk for deposits 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, interest bearing 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 deposits 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.

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2012

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

C. Investments

Under the provisions of the County's investment policy and the California Government Code, the County may invest or deposit in the following:

- Banker's Acceptances
- Commercial Paper
- Local Agency Investment Fund
- Mutual Funds
- Medium Term Corporate Notes
- Money Market Funds
- Negotiable Certificates of Deposit
- Repurchase Agreements/Reverse Repurchase Agreements
- Securities of the Federal Government or its Agencies.

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. One of the ways that the County manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations. The County limits its exposure to interest rate risk inherent in its portfolio by limiting individual maturities to 5 years or less.

As of June 30, 2012, the County had the following investments, all of which had a maturity of 5 years or less:

Investment Type	Interest Rates	Maturities		Fair Value	Weighted Average Maturity (Years)
		0-1 year	1-5 years		
US Treasury Notes	1.25-3.875%	\$ 3,766,451	\$ 2,840,923	\$ 6,607,374	1.36
Government Agencies	0.65-5.662%	-	10,697,327	10,697,327	3.60
Corporate Bonds	0.83-6.30%	252,873	4,476,583	4,729,456	2.46
Municipal Bonds	0.94-6.63%	585,704	1,167,115	1,752,819	1.85
LAIF	Variable	2,665,418	-	2,665,418	-
Certificates of Deposit	0.18%	5,597	-	5,597	-
Total Investments		<u>\$ 7,276,043</u>	<u>\$19,181,948</u>	<u>\$ 26,457,991</u>	<u>2.36</u>

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2012

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

Credit Risk - Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code or the County's investment policy, and the actual rating as of year end for each investment type.

<u>Investment Type</u>	<u>Minimum Legal Rating</u>	<u>Standard & Poor's Rating</u>	<u>Moody's Rating</u>	<u>% of Portfolio</u>
US Treasury Notes	N/A	AAA	Aaa	24.97%
Federal Farm Credit Bank	N/A	AA+	Aaa	15.85%
Federal Home Loan Bank	N/A	AA+	Aaa	8.48%
Federal National Mortgage Assoc.	N/A	AA+	Aaa	16.10%
Corporate Bonds	A	A	A2	5.02%
Corporate Bonds	A	A	Aa3	1.22%
Corporate Bonds	A	A-	A2	0.85%
Corporate Bonds	A	A-	na	0.44%
Corporate Bonds	A	A+	A1	2.04%
Corporate Bonds	A	A+	Aa3	1.54%
Corporate Bonds	A	AA	A1	2.40%
Corporate Bonds	A	AA+	A1	1.61%
Corporate Bonds	A	AA+	Aa2	1.17%
Corporate Bonds	A	AAA	Aaa	1.60%
Municipal Bonds	A	A-	A1	0.98%
Municipal Bonds	A	A+	A1	1.51%
Municipal Bonds	A	AA-	Aa2	0.70%
Municipal Bonds	A	AA+	Aaa	1.92%
Municipal Bonds	A	AAA	Aa1	1.51%
LAIF	N/A	Unrated	Unrated	10.07%
Certificates of Deposit	N/A	Unrated	Unrated	0.02%
Total				<u>100.00%</u>

Custodial Credit Risk for Investments - Custodial credit risk for investments 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. At June 30, 2012, the County's investment pool had no securities exposed to custodial credit risk.

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2012

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

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 and the investment policy of the County contain limitations on the amount that can be invested in any one issuer. Investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) at June 30, 2012, that represent 5 percent or more of total County investments are as follows:

<u>Investment Type</u>	<u>Amount Invested</u>	<u>Percentage of Investments</u>
Federal Farm Credit Bank	\$ 4,194,497	15.85%
Federal Home Loan Bank	2,244,107	8.48%
Federal National Mortgage Assoc.	4,258,723	16.10%

D. Investment in External Investment Pools

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 and is managed by the Treasurer of the State of California. The Local Investment Advisory Board (LAIF Board) has oversight responsibility for LAIF. The LAIF Board consists of five members as designated by State statute.

Investments in LAIF are available on demand and are stated at amortized cost, which approximates fair value. The fair value of the County's position in the pool is the same as the value of the pooled shares. At June 30, 2012 the County's investment position in LAIF was \$2,665,418. The total amount invested by all public agencies in LAIF on that day was \$60,588,263,603. Of that amount, 96.53% is invested in non-derivative financial products and 3.47% in structured notes and asset-backed securities.

E. County Investment Pool Condensed Financial Information

The following are condensed statements of net assets and changes in net assets for the Treasurer's pool at June 30, 2012:

	<u>Internal Participants</u>	<u>External Participants</u>	<u>Total Pool</u>
Statement of Net Assets			
Cash on hand	\$ 232,848	\$ -	\$ 232,848
Deposits (Less outstanding warrants)	2,068,615	-	2,068,615
Investments	<u>20,999,507</u>	<u>5,458,484</u>	<u>26,457,991</u>
Net Assets at June 30, 2012	<u>\$ 23,300,970</u>	<u>\$ 5,458,484</u>	<u>\$ 28,759,454</u>
Statement of Changes in Net Assets			
Net assets at July 1, 2011	\$ 22,855,530	\$ 5,654,607	\$ 28,510,137
Net changes in investments by pool participants	<u>445,440</u>	<u>(196,123)</u>	<u>249,317</u>
Net Assets at June 30, 2012	<u>\$ 23,300,970</u>	<u>\$ 5,458,484</u>	<u>\$ 28,759,454</u>

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2012

NOTE 4: CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2012, was as follows:

	Balance <u>July 1, 2011</u>	<u>Additions</u>	<u>Retirements</u>	Adjustments/ <u>Transfers</u>	Balance <u>June 30, 2012</u>
Governmental Activities					
Capital Assets, Not Being Depreciated:					
Land	\$ 3,840,075	\$ -	\$ -	\$ 193,616	\$ 4,033,691
Construction in progress	<u>7,188,971</u>	<u>2,815,654</u>	<u>-</u>	<u>-</u>	<u>10,004,625</u>
Total Capital Assets, Not Being Depreciated	<u>11,029,046</u>	<u>2,815,654</u>	<u>-</u>	<u>193,616</u>	<u>14,038,316</u>
Capital Assets, Being Depreciated:					
Buildings and Improvements	18,273,046	4,422	-	773,884	19,051,352
Equipment	19,610,988	601,846	(239,318)	-	19,973,516
Software	127,000	-	-	-	127,000
Infrastructure	<u>46,661,788</u>	<u>1,755,248</u>	<u>-</u>	<u>-</u>	<u>48,417,036</u>
Total Capital Assets, Being Depreciated	<u>84,672,822</u>	<u>2,361,516</u>	<u>(239,318)</u>	<u>773,884</u>	<u>87,568,904</u>
Less Accumulated Depreciation For:					
Buildings and Improvements	(6,991,501)	(493,118)	-	-	(7,484,619)
Equipment	(10,754,349)	(1,156,124)	237,964	(1,101)	(11,673,610)
Software	(96,185)	(5,444)	-	-	(101,629)
Infrastructure	<u>(26,355,575)</u>	<u>(1,166,784)</u>	<u>-</u>	<u>-</u>	<u>(27,522,359)</u>
Total Accumulated Depreciation	<u>(44,197,610)</u>	<u>(2,821,470)</u>	<u>237,964</u>	<u>(1,101)</u>	<u>(46,782,217)</u>
Total Capital Assets, Being Depreciated, Net	<u>40,475,212</u>	<u>(459,954)</u>	<u>(1,354)</u>	<u>772,783</u>	<u>40,786,687</u>
Governmental Activities Capital Assets, Net	<u>\$ 51,504,258</u>	<u>\$ 2,355,700</u>	<u>(\$ 1,354)</u>	<u>\$ 966,399</u>	<u>\$ 54,825,003</u>

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2012

NOTE 4: CAPITAL ASSETS (CONTINUED)

	<u>Balance</u> <u>July 1, 2011</u>	<u>Additions</u>	<u>Retirements</u>	<u>Adjustments/ Transfers</u>	<u>Balance</u> <u>June 30, 2012</u>
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	14,128,428	193,454	-	(324,373)	13,997,509
Equipment	1,950,354	9,994	(149,569)	-	1,810,779
Infrastructure	<u>-</u>	<u>-</u>	<u>-</u>	<u>324,373</u>	<u>324,373</u>
Total Capital Assets, Being Depreciated	<u>16,078,782</u>	<u>203,448</u>	<u>(149,569)</u>	<u>-</u>	<u>16,132,661</u>
Less Accumulated Depreciation For:					
Buildings and Improvements	(2,563,930)	(596,168)	-	-	(3,160,098)
Equipment	(937,239)	(153,327)	149,569	-	(940,997)
Infrastructure	<u>-</u>	<u>(18,922)</u>	<u>-</u>	<u>-</u>	<u>(18,922)</u>
Total Accumulated Depreciation	<u>(3,501,169)</u>	<u>(768,417)</u>	<u>149,569</u>	<u>-</u>	<u>(4,120,017)</u>
Total Capital Assets, Being Depreciated, Net	<u>12,577,613</u>	<u>(564,969)</u>	<u>-</u>	<u>-</u>	<u>12,012,644</u>
Governmental Activities Capital Assets, Net	<u>\$ 12,673,770</u>	<u>(\$ 564,969)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,108,801</u>

Depreciation

Depreciation expense was charged to governmental functions as follows:

General government	\$ 169,490
Public protection	513,675
Health and welfare	378,363
Public assistance	43,571
Education	58,109
Culture and Recreation	191,649
Public ways and facilities	<u>901,223</u>
Subtotal Governmental funds	2,256,080
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>565,391</u>
Total Depreciation Expense – Governmental Functions	<u>\$ 2,821,470</u>

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

Solid Waste	\$ 419,346
Airport	293,182
Building Permits	3,362
Transit	<u>52,527</u>
Total Depreciation Expense – Business-Type Functions	<u>\$ 768,417</u>

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2012

NOTE 4: CAPITAL ASSETS (CONTINUED)

Construction In Progress

Construction in progress related primarily to work performed on road improvements, Bridgeport Fire Station, Lake Don Pedro Fire Station, Fish Camp Fire Station, Mid Pines Fire Station, Youth Facilities/Skate Park, Mariposa Creek Project, Catheys Valley Park Expansion, Courthouse Renovation, Field of Dreams, Greeley Hill Community Center, Rockhouse Remodel, Priest Coulterville Road, History Center Roof, Health remodel and Foresta Bridge.

NOTE 5: 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, 2012:

	<u>Due from Other funds</u>	<u>Due to Other funds</u>
General Fund	\$ 1,753,640	\$ -
Assistance	-	599,892
Mental Health Services Act	-	661,954
Nonmajor Governmental Funds	-	427,465
Nonmajor Enterprise Funds	<u>-</u>	<u>64,329</u>
Total	<u>\$ 1,753,640</u>	<u>\$ 1,753,640</u>

Advances To/From Other Funds

Advances to/from other funds are non-current interfund loans and are offset by a nonspendable fund balance account in applicable governmental funds to indicate they are not in spendable form. The following are advances to/from other funds as of June 30, 2012:

	<u>Advances to Other Funds</u>	<u>Advances from Other Funds</u>
General Fund	\$ 311,859	\$ -
Water Agency	525,500	-
Nonmajor Governmental Funds	-	495,000
Solid Waste Operations Fund	-	76,282
Nonmajor Enterprise Funds	-	311,859
Internal Service Funds	<u>45,782</u>	<u>-</u>
Total	<u>\$ 883,141</u>	<u>\$ 883,141</u>

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2012

NOTE 5: INTERFUND TRANSACTIONS (CONTINUED)

Transfers

Transfers are indicative of funding for capital projects, lease payments or debt service, reimbursement of various County operations and re-allocations of special revenues. The following are the interfund transfer balances as of June 30, 2012:

	Transfer In	Transfer Out
General Fund	\$ 12,573,985	\$ 2,878,761
Road	1,204,796	51,957
Assistance	-	5,652,754
Mental Health Services Act	-	461,474
Nonmajor Governmental Funds	4,066,477	9,150,430
Solid Waste Operations	68,060	-
Airport	28,595	18
Nonmajor Enterprise Funds	271,695	-
Internal Service Funds	-	18,214
	<u> </u>	<u> </u>
Total	<u>\$ 18,213,608</u>	<u>\$ 18,213,608</u>

NOTE 6: UNEARNED/DEFERRED REVENUE

At June 30, 2012, the components of unearned and deferred revenue were as follows:

	Unearned	Deferred	Total
General Fund			
Federal payments in lieu of taxes	\$ 1,118,182	\$ -	\$ 1,118,182
State, Federal and other agency grant revenue receivable	-	195,875	195,875
Road			
State, Federal and other agency grant revenue receivable	-	236,573	236,573
Mental Health Services Act			
Stat grant advances received	1,748,938	-	1,748,938
Non Major Governmental Funds			
STIP-PPM advance received	78,000	-	78,000
State, Federal and other agency grant revenue receivable	-	823,529	823,529
	<u> </u>	<u> </u>	<u> </u>
Total	<u>\$2,945,120</u>	<u>\$ 1,255,977</u>	<u>\$ 4,201,097</u>

NOTE 7: LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities for the year ended June 30, 2012:

Type of Indebtedness	Balance July 1, 2011	Additions	Adjustments/ Retirements	Balance June 30, 2012	Amounts Due Within One Year
Governmental Activities					
Certificates of Participation	\$ 1,269,000	\$ -	\$ 156,090	\$ 1,112,910	\$ 164,000
Bonds	8,047,949	-	175,500	7,872,449	132,000
Capital Leases	3,705,787	-	190,165	3,515,622	202,507
Compensated Absences	1,840,688	1,006,984	954,158	1,893,514	886,876
Net OPEB Obligation	5,995,312	2,910,752	1,434,346	7,471,718	-
	<u> </u>				
Total Governmental Activities	<u>\$ 20,858,736</u>	<u>\$ 3,917,736</u>	<u>\$ 2,910,259</u>	<u>\$ 21,866,213</u>	<u>\$ 1,385,383</u>

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2012

NOTE 7: LONG-TERM LIABILITIES (CONTINUED)

Type of Indebtedness	Balance July 1, 2011	Additions	Adjustments/ Retirements	Balance June 30, 2012	Amounts Due Within One Year
Business-Type Activities					
Certificates of Participation	\$ 2,945,000	\$ -	\$ 42,000	\$ 2,903,000	\$ 44,000
Loans	137,027	-	15,427	121,600	16,261
Capital Leases	299,784	-	45,285	254,499	47,804
Closure/Postclosure	2,486,267	575,751	-	3,062,018	-
Compensated Absences	34,855	35,922	38,007	32,770	23,761
Net OPEB Obligation	<u>306,704</u>	<u>119,772</u>	<u>56,766</u>	<u>369,710</u>	<u>-</u>
Total Business-Type Activities	<u>\$ 6,209,637</u>	<u>\$ 731,445</u>	<u>\$ 197,485</u>	<u>\$ 6,743,597</u>	<u>\$ 131,826</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. The net other postemployment benefit obligation for the governmental activities is generally liquidated by the fund where the liability occurred.

Individual issues of debt payable outstanding at June 30, 2012, are as follows:

Governmental Activities

Certificates of Participation:

1997 Certificates of Participation, issued July 1, 1997, in the amount of \$2,730,850, due 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 the County government center capital improvement projects. \$ 1,112,910

Total Certificates of Participation 1,112,910

Bonds:

Assessment District No. 01-1 Limited Obligation Improvement Bonds Series 2004-A, issued July 20, 2004, in the amount of \$2,700,000 and due in annual installments of \$14,000 to \$136,000, with an interest rate of 4.25% and maturity on September 2, 2043. The bonds were used for the Yosemite West Wastewater Facilities project. 2,434,000

Assessment District No. 01-1 Limited Obligation Improvement Bonds Series 2004-B, issued July 20, 2004, in the amount of \$380,000 and due in annual installments of \$2,000 to \$20,000 with an interest rate of 4.375% and maturity on September 2, 2043. The bonds were used for the Yosemite West Wastewater Facilities project. 344,000

Assessment District No. 05-1 Limited Obligation Improvement Bonds Series 2007, issued September 2, 2008, in the amount of \$970,609, due 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 the Lake Don Pedro Wastewater facilities project. 968,449

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2012

NOTE 7: LONG-TERM LIABILITIES (CONTINUED)

Individual issues of debt payable outstanding at June 30, 2012, are as follows: (Continued)

Governmental Activities (Continued)

Bonds: (Continued)

Assessment District No. 05-1 Limited Obligation Improvement Bonds Series 2006-A, issued December 6, 2005, in the amount of \$4,500,000, due 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 the Lake Don Pedro Wastewater Facilities project.	<u>4,126,000</u>
Total Bonds	<u>7,872,449</u>
Total Governmental Activities	<u>\$ 8,985,359</u>

Business-Type Activities

Certificates of Participation:

Solid Waste Project Certificates of Participation, issued December 11, 2003, in the amount of \$3,200,000, due in annual installments of \$35,000 to \$161,000 with an interest rate of 4.25% and maturity on December 1, 2043. The certificates were used for the Solid Waste Compositing Facility.	<u>\$ 2,903,000</u>
Total Certificates of Participation	<u>2,903,000</u>

Loans:

Department of Transportation Hangar Complex Loan, issued December 21, 2001, in the amount of \$241,000, due in annual installments of \$9,640 to \$20,431 with an interest rate of 4.788% and maturity on June 30, 2019. The loan was used to finance airport hangar construction projects.	<u>121,600</u>
Total Loans	<u>121,600</u>
Total Business-Type Activities	<u>\$ 3,024,600</u>

Following is a schedule of debt payment requirements of governmental activities and business-type activities to maturity for long-term debt, excluding compensated absences that have indefinite maturities, capital leases which are reported in Note 8, landfill postclosure costs which are reported in Note 9 and net OPEB obligation which is reported in Note 13.

Governmental Activities

Year Ended <u>June 30</u>	Certificates of Participation		
	Principal	Interest	Total
2013	\$ 164,000	\$ 51,550	\$ 215,550
2014	172,000	43,150	215,150
2015	180,000	34,350	214,350
2016	189,000	25,125	214,125
2017	199,000	15,425	214,425
2018-2022	208,910	5,225	214,135
Total	\$ 1,112,910	\$ 174,825	\$ 1,287,735

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2012

NOTE 7: LONG-TERM LIABILITIES (CONTINUED)

Governmental Activities (Continued)

Year Ended June 30	Bonds		
	Principal	Interest	Total
2013	\$ 132,500	\$ 335,302	\$ 467,802
2014	136,000	329,642	465,642
2015	141,500	323,779	465,279
2016	146,500	317,705	464,205
2017	151,000	311,429	462,429
2018-2022	833,000	1,455,431	2,288,431
2023-2027	975,500	1,264,919	2,240,419
2028-2032	1,155,500	1,039,333	2,194,833
2033-2037	1,372,000	771,935	2,143,935
2038-2042	1,628,000	454,634	2,082,634
2043-2047	1,200,949	113,432	1,314,381
Total	\$ 7,872,449	\$ 6,717,541	\$ 14,589,990

Business-Type Activities

Year Ended June 30	Certificates of Participation		
	Principal	Interest	Total
2013	\$ 44,000	\$ 122,443	\$ 166,443
2014	46,000	120,530	166,530
2015	48,000	118,533	166,533
2016	50,000	116,450	166,450
2017	52,000	114,283	166,283
2018-2022	296,000	535,500	831,500
2023-2027	365,000	465,481	830,481
2028-2032	451,000	379,121	830,121
2033-2037	554,000	272,638	826,638
2038-2042	682,000	141,823	823,823
2043-2047	315,000	13,536	328,536
Total	\$ 2,903,000	\$ 2,400,338	\$ 5,303,338

Year Ended June 30	Loans		
	Principal	Interest	Total
2013	\$ 16,261	\$ 5,822	\$ 22,083
2014	17,095	5,043	22,138
2015	17,929	4,225	22,154
2016	18,763	3,367	22,130
2017	19,597	2,468	22,065
2018-2022	31,955	2,082	34,037
Total	\$ 121,600	\$ 23,007	\$ 144,607

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2012

NOTE 8: LEASES

Operating Leases

The County leases an office building under a non-cancellable operating lease. Total cost for this lease was \$1,136,964 for the year ended June 30, 2012. The future minimum lease payments are as follows:

<u>Year Ended</u>	<u>Lease Obligations</u>
2013	\$ 1,077,280
2014	1,076,400
2015	1,076,400
2016	1,076,400
2017	1,076,400
2018-2022	5,382,000
2023-2027	5,382,000
2028-2032	5,382,000
2033-2037	<u>4,215,900</u>
Total	<u>\$ 25,744,780</u>

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.

	<u>Stated Interest Rate</u>	<u>Present Value of Remaining Payments at June 30, 2012</u>
Governmental activities	6.49%	\$ 3,515,622
Business-Type Activities	5.50%	<u>254,499</u>
Total		<u>\$ 3,770,121</u>

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

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Equipment	\$ 4,273,040	\$ 517,423
Less: accumulated depreciation	<u>(486,894)</u>	<u>(149,870)</u>
Net Value	<u>\$ 3,786,146</u>	<u>\$ 367,553</u>

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2012

NOTE 8: LEASES (CONTINUED)

Capital Leases (Continued)

As of June 30, 2012, capital lease annual amortization is as follows:

<u>Year Ended</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
2013	\$ 430,670	\$ 61,631
2014	430,670	48,403
2015	430,670	48,403
2016	430,670	48,403
2017	430,670	48,403
2018-2022	2,153,352	48,403
2023-2027	<u>861,341</u>	<u>-</u>
Total requirements	5,168,043	303,646
Less interest	(<u>1,652,421</u>)	(<u>49,147</u>)
Present Value of Remaining Payments	<u>\$ 3,515,622</u>	<u>\$ 254,499</u>

NOTE 9: CLOSURE/POSTCLOSURE

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 maintenance and monitoring functions at the landfill site for thirty years after closure. GASB Statement No. 18 requires a portion of these closure and postclosure costs be reported as an operating expense in each period based on landfill capacity used as of each statement of net assets date.

As of June 30, 2012, the County's estimated remaining liability for closure and postclosure maintenance costs was \$3,062,018 based on 63.43 percent of estimated landfill capacity used. These estimates are based on the amount that would be paid if all equipment, facilities, and services required to close and/or monitor the landfill were acquired as of June 30, 2012. The County will recognize the remaining estimated cost of closure and postclosure care of \$1,765,201 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2012. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The County is required by State and Federal laws and regulations to provide financial assurance that appropriate resources will be available to finance closure and postclosure care costs in the future. At June 30, 2012, cash and investments of \$947,503 were held to fund closure costs resulting in a deficit of \$2,114,515 in the Solid Waste Closure fund. The County has adopted a pledge of revenue to fund the corrective action portion of the liability. The County expects that future inflation costs will be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional post closure care requirements are determine (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.

NOTE 10: 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.

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2012

NOTE 10: NET ASSETS (CONTINUED)

- 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.”

Net Asset Flow Assumption

When a government funds outlays for a particular purpose from both restricted and unrestricted resources, a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted net assets are available, it is considered that restricted resources are used first, followed by the unrestricted resources.

Net Assets Restricted by Enabling Legislation

The government-wide Statement of Net Assets reports \$8,593,896 of restricted net assets, of which \$574,124 is restricted by enabling legislation.

NOTE 11: FUND BALANCES

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. As of June 30, 2012, fund balance for governmental funds are made up of the following:

- Nonspendable fund balance - includes amounts that are (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example: inventories and prepaid amounts.
- Restricted fund balance - includes amounts that can be spent for specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.
- Committed fund balance - includes amounts that can only be used for the specific purposes determined by the County’s highest level of decision-making authority. The Board of Supervisors is the highest level of decision making authority for the County that can, by adoption of an ordinance, commit fund balance. Once adopted, the limitation imposed remains in place until a similar action is taken to remove or revise the limitation.

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2012

NOTE 11: FUND BALANCES (CONTINUED)

- Assigned fund balance - comprises amounts intended to be used by the County for specific purposes that are neither restricted nor committed. The Board of Supervisors has by resolution authorized the Auditor-Controller to assign fund balance. The Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment.
- Unassigned fund balance - is the residual classification for the General Fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose. In other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes, that fund would report a negative unassigned fund balance.

The fund balances for all major and nonmajor governmental funds as of June 30, 2012, were distributed as follows:

	<u>General Fund</u>	<u>Road</u>	<u>Assistance</u>	<u>Mental Health Services Act</u>	<u>Other Govern- mental Funds</u>	<u>Total</u>
Nonspendable:						
Advances to other funds	\$ 311,859	\$ -	\$ -	-	\$ 525,500	\$ 837,359
Prepaid costs	167,138	-	-	1,773	3,737	172,648
Inventory	-	<u>85,745</u>	-	-	<u>31,553</u>	<u>117,298</u>
Subtotal	<u>478,997</u>	<u>85,745</u>	<u>-</u>	<u>1,773</u>	<u>560,790</u>	<u>1,127,305</u>
Restricted for:						
General government	-	-	-	-	272,043	272,043
Public protection	-	-	-	-	1,409,594	1,409,594
Health and welfare	-	-	-	-	686,278	686,278
Public assistance	-	-	-	-	1,551,321	1,551,321
Education	-	-	-	-	408,300	408,300
Public ways and facilities	-	-	-	-	1,713,443	1,713,443
Debt service	-	-	-	-	1,380,686	1,380,686
Capital projects	-	-	-	-	<u>498,274</u>	<u>498,274</u>
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,919,939</u>	<u>7,919,939</u>
Committed to:						
Capital projects	-	-	-	-	<u>3,200,797</u>	<u>3,200,797</u>
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,200,797</u>	<u>3,200,797</u>

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2012

NOTE 11: FUND BALANCES (CONTINUED)

The fund balances for all major and nonmajor governmental funds as of June 30, 2012, were distributed as follows: (Continued)

	General Fund	Road	Assistance	Mental Health Services Act	Other Govern- mental Funds	Total
Assigned to:						
General government	690,845	-	-	-	-	690,845
Public protection	1,365,187	-	-	-	-	1,365,187
Health and welfare	356,713	-	-	-	-	356,713
Public assistance	553,809	-	-	-	25,649	579,458
Education	51,778	-	-	-	-	51,778
Culture and recreation	24,849	-	-	-	-	24,849
Public ways and facilities	92,831	795,334	-	-	-	888,165
Capital projects	-	-	-	-	181,051	181,051
Subtotal	3,136,012	795,334	-	-	206,700	4,138,046
Unassigned	1,905,849	-	(597,581)	(2,014,160)	(782,842)	(1,488,734)
Total	<u>\$ 5,520,858</u>	<u>\$ 881,079</u>	<u>(\$ 597,581)</u>	<u>(\$ 2,012,387)</u>	<u>\$11,105,384</u>	<u>\$14,897,353</u>

Fund Balance Flow Assumption

When a government funds outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance), a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted net assets are available, it is considered that restricted fund balance is depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policy

The Board of Supervisors has adopted a fund balance policy for financial statement reporting. The policy establishes procedures for reporting fund balance classifications, and establishes a hierarchy of fund balance expenditures.

NOTE 12: EMPLOYEES' RETIREMENT PLAN

A. 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 Q Street, Lincoln Plaza East, Sacramento, CA 95811.

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2012

NOTE 12: EMPLOYEES' RETIREMENT PLAN (CONTINUED)

B. 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 2011/2012 was 18.360 percent for miscellaneous employees and 32.134 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.

C. Annual Pension Cost

For fiscal year 2011/2012, the County's annual pension cost of \$2,807,686 for the miscellaneous plan and \$1,248,797 for the safety plan for PERS was equal to the County's actual contributions. The required contributions for fiscal year 2011/2012 were determined as part of the June 30, 2009, 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 3.55 percent to 14.45 percent, depending on age, service, and type of employment, (c) 3.00 percent inflation, (d) 3.25 percent payroll growth and (e) individual salary growth based on a merit scale with assumed annual inflation of 3.00 percent and annual production growth of 0.25 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 fifteen year period (smoothed market value). Initial unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. All changes in liability due to plan amendments, changes in actuarial assumptions, or changes in actuarial methodology are amortized separately over a 20 year period. All gains or losses are tracked and amortized over a rolling 30 year period with the exception of gains and losses in fiscal years 2008-2009, 2009-2010 and 2010-2011 in which each year's gains or losses will be isolated and amortized over fixed and declining 30 year periods (as opposed to the current rolling 30 year amortization). If the plan's accrued liability exceeds the actuarial value of plan assets, the annual contribution with respect to the total unfunded liability may not be less than the amount produced by a 30 year amortization of the unfunded liability. The table below presents three year trend information.

Miscellaneous:

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
June 30, 2010	\$ 2,592,530	100%	-
June 30, 2011	2,700,713	100%	-
June 30, 2012	2,807,686	100%	-

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2012

NOTE 12: EMPLOYEES' RETIREMENT PLAN (CONTINUED)

C. Annual Pension Cost (Continued)

Safety:

<u>Fiscal Year</u> <u>Ending</u>	<u>Annual Pension</u> <u>Cost (APC)</u>	<u>Percentage of</u> <u>APC Contributed</u>	<u>Net Pension</u> <u>Obligation</u>
June 30, 2010	\$ 1,066,543	100%	-
June 30, 2011	1,099,851	100%	-
June 30, 2012	1,248,797	100%	-

D. Funded Status and Funding Progress

As of June 30, 2011, the most recent actuarial valuation date, the miscellaneous plan was 78.7 percent funded. The actuarial accrued liability for benefits was \$80,888,785 and the actuarial value of assets was \$63,680,599, resulting in an unfunded actuarial accrued liability (UAAL) of \$17,208,186. The covered payroll (annual payroll of active employees covered by the plan) was \$15,684,068, and the ratio of the UAAL to the covered payroll was 109.7 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 13: OTHER POSTEMPLOYMENT BENEFITS (OPEB)

A. 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.

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.

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2012

NOTE 13: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

A. Plan Description (Continued)

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 PER 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 2012-13, 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	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

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 PER 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:

2010 Calendar year: Single - \$493/mo.; Two-party - \$936/mo.; Family - \$1,202/mo.
 2011 Calendar year: Single - \$542/mo.; Two-party - \$1,030/mo.; Family - \$1,326/mo.
 2012 Calendar year: Single - \$566/mo.; Two-party - \$1,047/mo.; Family - \$1,382/mo.

These dollar amounts will be increased each year after 2012 based on average PEMHCA premiums, using the formula set forth in Code Section 22893.

B. 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
Notes to Basic Financial Statements
For the Year Ended June 30, 2012

NOTE 13: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

C. 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	\$ 3,119,712
Interest on prior year net OPEB obligation	296,274
Amortization of prior year net OPEB obligation	(385,462)
Annual OPEB Cost	3,030,524
Contributions made:	
Pay as you go contribution	(1,114,548)
Adjustment	(376,564)
Increase in net OPEB obligation	1,539,412
Net OPEB Obligation - Beginning of Year	<u>6,302,016</u>
Net OPEB Obligation - End of Year	<u>\$ 7,841,428</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 two years 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>
6/30/10	\$ 2,950,982	\$ 818,550	28.17%	\$ 4,137,776
6/30/11	3,180,196	1,015,956	31.95%	6,302,016
6/30/12	3,030,524	1,114,548	36.78%	7,841,428

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.

D. Funded Status and Funding Progress

As of July 1, 2012, the most recent actuarial valuation date, the plan was 0.00 percent funded. The actuarial accrued liability for benefits was \$31,293,805 and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$31,293,805. The covered payroll (annual payroll of employees covered by the plan) was \$16,959,376, and the ratio of the UAAL to the covered payroll was 184.52 percent

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2012

NOTE 13: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

D. Funded Status and Funding Progress (Continued)

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.

E. 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, 2012. 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, 2012 was 28 years.

NOTE 14: 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.

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2012

NOTE 14: RISK MANAGEMENT (CONTINUED)

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 \$3,982,000 reported in the funds at June 30, 2012, is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is possible that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably determined.

At June 30, 2012, there was a deficit in net assets of the risk management funds of \$1,068,870. This deficit was the result of unfunded Workers' Compensation of \$826,698 and liability of \$274,717 and insurance net assets of \$32,545.

Changes in the County's estimated claims liability amount for the fiscal years 2010, 2011, and 2012 were as follows:

	Estimated Claims Beginning of Fiscal Year	Claims and Changes in Estimates	Balance of Claims Payments	Estimated Claims End of Fiscal Year
2010	\$ 3,304,000	\$ 839,904	\$ 839,904	\$ 3,304,000
2011	3,304,000	1,050,093	1,050,093	3,304,000
2012	3,304,000	2,010,561	1,332,561	3,982,000

NOTE 15: OTHER INFORMATION

A. Commitments and Contingencies

The County had active construction projects as of June 30, 2012. The estimated costs to be incurred for these projects as \$49,348.

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.

The County is involved in several lawsuits. Due to the nature of the cases, County Counsel is unable to estimate at this time the probability of favorable or unfavorable outcomes. Therefore, no provision has been made in the financial statements for a loss contingency.

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2012

NOTE 15: OTHER INFORMATION (CONTINUED)

B. Subsequent Events

Management has evaluated events subsequent to June 30, 2012 through February 22, 2013, the date on which the financial statements were available for issuance. Management has determined no subsequent events requiring disclosure have occurred.

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 75 Iron Point Circle, Suite 200, Folsom, California 95630.

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**Required Supplementary Information
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COUNTY OF MARIPOSA
Required Supplementary Information
For the Year Ended June 30, 2012

1. 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.

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, 2009	\$ 68,925,723	\$ 54,066,953	\$ 14,858,770	78.4%	57.3%	\$ 14,729,220	100.9%
June 30, 2010	74,771,439	58,837,956	15,933,483	78.7%	62.4%	15,433,031	103.2%
June 30, 2011	80,888,785	63,680,599	17,208,186	78.7%	71.1%	15,684,068	109.7%

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 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.

COUNTY OF MARIPOSA
Required Supplementary Information
For the Year Ended June 30, 2012

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

The table below shows a three year analysis of the actuarial value of assets as a percentage of the actuarial accrued liability and the unfunded actuarial accrued liability as a percentage of the annual covered payroll for the County Other Postemployment Benefit Plan.

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial 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%
July 1, 2010	-	27,702,407	27,702,407	0.00%	17,489,706	158.39%
July 1, 2012	-	31,293,805	31,293,805	0.00%	16,959,376	184.52%

COUNTY OF MARIPOSA
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES				
Taxes	\$ 19,102,954	\$ 19,102,954	\$ 20,448,107	\$ 1,345,153
Licenses, permits, and franchises	177,200	177,200	171,875	(5,325)
Fines and forfeitures	60,784	60,784	51,422	(9,362)
Use of money and property	130,702	130,702	51,785	(78,917)
Intergovernmental	14,155,941	13,346,242	5,387,100	(7,959,142)
Charges for services	2,878,071	2,946,187	2,701,662	(244,525)
Other revenues	227,681	430,939	448,055	17,116
Total Revenues	<u>36,733,333</u>	<u>36,195,008</u>	<u>29,260,006</u>	<u>(6,935,002)</u>
EXPENDITURES				
Current:				
General government	8,153,503	8,468,817	8,046,928	421,889
Public protection	17,318,384	17,365,197	16,215,820	1,149,377
Health and welfare	4,602,416	4,906,365	4,454,589	451,776
Public assistance	9,910,266	10,274,969	9,182,030	1,092,939
Education	651,773	651,773	647,805	3,968
Culture and recreation	314,069	314,569	291,134	23,435
Public ways and facilities	848,500	947,892	923,657	24,235
Capital outlay	430,383	426,758	95,665	331,093
Contingencies	402,565	120,482	-	120,482
Total Expenditures	<u>42,631,859</u>	<u>43,476,822</u>	<u>39,857,628</u>	<u>3,619,194</u>
Excess of Revenues Over (Under) Expenditures	<u>(5,898,526)</u>	<u>(7,281,814)</u>	<u>(10,597,622)</u>	<u>(3,315,808)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	5,387,176	6,976,455	12,573,985	5,597,530
Transfers out	(1,643,041)	(1,849,032)	(2,878,761)	(1,029,729)
Total Other Financing Sources (Uses)	<u>3,744,135</u>	<u>5,127,423</u>	<u>9,695,224</u>	<u>4,567,801</u>
Net Change in Fund Balances	<u>(2,154,391)</u>	<u>(2,154,391)</u>	<u>(902,398)</u>	<u>1,251,993</u>
Fund Balances - Beginning	<u>6,423,256</u>	<u>6,423,256</u>	<u>6,423,256</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 4,268,865</u>	<u>\$ 4,268,865</u>	<u>\$ 5,520,858</u>	<u>\$ 1,251,993</u>

COUNTY OF MARIPOSA
Required Supplementary Information
Budgetary Comparison Schedule
Road - Major Special Revenue Fund
For the Year Ended June 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
REVENUES				
Fines and forfeitures	\$ 140,000	\$ 140,000	\$ 96,841	\$ (43,159)
Use of money and property	45,000	45,000	3,376	(41,624)
Intergovernmental	5,954,368	6,281,428	4,738,552	(1,542,876)
Charges for services	223,000	223,000	232,622	9,622
Other revenues	19,900	19,900	27,497	7,597
Total Revenues	<u>6,382,268</u>	<u>6,709,328</u>	<u>5,098,888</u>	<u>(1,610,440)</u>
EXPENDITURES				
Current:				
Public ways and facilities	4,535,191	4,879,466	4,187,414	692,052
Capital outlay	4,347,856	4,311,104	2,168,097	2,143,007
Contingencies	32,420	23,200	-	23,200
Total Expenditures	<u>8,915,467</u>	<u>9,213,770</u>	<u>6,355,511</u>	<u>2,858,259</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,533,199)</u>	<u>(2,504,442)</u>	<u>(1,256,623)</u>	<u>1,247,819</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,204,796	1,204,796	1,204,796	-
Transfers out	-	(51,957)	(51,957)	-
Total Other Financing Sources (Uses)	<u>1,204,796</u>	<u>1,152,839</u>	<u>1,152,839</u>	<u>-</u>
Net Change in Fund Balances	<u>(1,328,403)</u>	<u>(1,351,603)</u>	<u>(103,784)</u>	<u>1,247,819</u>
Fund Balances - Beginning	<u>984,863</u>	<u>984,863</u>	<u>984,863</u>	<u>-</u>
Fund Balances - Ending	<u>\$ (343,540)</u>	<u>\$ (366,740)</u>	<u>\$ 881,079</u>	<u>\$ 1,247,819</u>

COUNTY OF MARIPOSA
Required Supplementary Information
Budgetary Comparison Schedule
Assistance - Major Special Revenue Fund
For the Year Ended June 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	\$ 8,681,022	\$ 7,513,305	\$ 6,319,956	\$ (1,193,349)
Other revenues	-	500	470	(30)
Total Revenues	<u>8,681,022</u>	<u>7,513,805</u>	<u>6,320,426</u>	<u>(1,193,379)</u>
EXPENDITURES				
Current:				
Public assistance	72,032	72,532	-	72,532
Total Expenditures	<u>72,032</u>	<u>72,532</u>	<u>-</u>	<u>72,532</u>
Excess of Revenues Over (Under) Expenditures	<u>8,608,990</u>	<u>7,441,273</u>	<u>6,320,426</u>	<u>(1,120,847)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(7,343,737)	(6,176,020)	(5,652,754)	523,266
Total Other Financing Sources (Uses)	<u>(7,343,737)</u>	<u>(6,176,020)</u>	<u>(5,652,754)</u>	<u>523,266</u>
Net Change in Fund Balances	1,265,253	1,265,253	667,672	(597,581)
Fund Balances - Beginning	<u>(1,265,253)</u>	<u>(1,265,253)</u>	<u>(1,265,253)</u>	<u>-</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (597,581)</u>	<u>\$ (597,581)</u>

COUNTY OF MARIPOSA
Required Supplementary Information
Budgetary Comparison Schedule
Mental Health Services Act - Major Special Revenue Fund
For the Year Ended June 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
REVENUES				
Use of money and property	\$ -	\$ -	\$ 575	\$ 575
Intergovernmental	1,599,200	1,599,200	1,149,426	(449,774)
Charges for services	100	200	211	11
Other revenues	-	-	7	7
Total Revenues	<u>1,599,300</u>	<u>1,599,400</u>	<u>1,150,219</u>	<u>(449,181)</u>
EXPENDITURES				
Current:				
Public assistance	1,289,104	1,350,454	1,234,278	116,176
Capital outlay	-	-	4,422	(4,422)
Total Expenditures	<u>1,289,104</u>	<u>1,350,454</u>	<u>1,238,700</u>	<u>111,754</u>
Excess of Revenues Over (Under) Expenditures	<u>310,196</u>	<u>248,946</u>	<u>(88,481)</u>	<u>(337,427)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(544,646)	(483,396)	(461,474)	21,922
Total Other Financing Sources (Uses)	<u>(544,646)</u>	<u>(483,396)</u>	<u>(461,474)</u>	<u>21,922</u>
Net Change in Fund Balances	<u>(234,450)</u>	<u>(234,450)</u>	<u>(549,955)</u>	<u>(315,505)</u>
Fund Balances - Beginning	<u>(1,462,432)</u>	<u>(1,462,432)</u>	<u>(1,462,432)</u>	<u>-</u>
Fund Balances - Ending	<u>\$ (1,696,882)</u>	<u>\$ (1,696,882)</u>	<u>\$ (2,012,387)</u>	<u>\$ (315,505)</u>

COUNTY OF MARIPOSA
Required Supplementary Information
Note to Budgetary Comparison Schedules
For the Year Ended June 30, 2012

BUDGETARY BASIS OF ACCOUNTING

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).

In accordance with the provisions of Sections 29000 and 29143, inclusive, of the California Government Code and other statutory provisions, commonly known as the County Budget Act, the County prepares a budget for each fiscal year on or before August 30. Budgeted expenditures are enacted into law through the passage of an appropriation ordinance. This ordinance mandates the maximum authorized expenditures for the fiscal year and cannot be exceeded except by subsequent amendments to the budget by the County's Board of Supervisors.

The following procedures are performed by the County in establishing the budgetary data reflected in the financial statements:

- (1) The County Administrative Officer submits to the Board of Supervisors a recommended draft budget for the fiscal year commencing the following July 1. The budget includes recommended expenditures and the means of financing them.
- (2) The Board of Supervisors reviews the recommended budget at regularly scheduled meetings, which are open to the public. The Board also conducts a public hearing on the recommended 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 recommended 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.

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Combining Nonmajor Fund Statements

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Nonmajor Governmental Funds

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COUNTY OF MARIPOSA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2012

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Totals
ASSETS				
Cash and investments	\$ 5,180,610	\$ 1,363,734	\$ 3,455,449	\$ 9,999,793
Accounts receivable	70,559	286,303	-	356,862
Due from other governments	1,573,002	-	620,736	2,193,738
Taxes receivable	25,719	-	-	25,719
Advances to other funds	525,500	-	-	525,500
Prepaid costs	3,737	-	-	3,737
Inventory	31,553	-	-	31,553
Loans receivable	60,537	-	-	60,537
Total Assets	\$ 7,471,217	\$ 1,650,037	\$ 4,076,185	\$ 13,197,439
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 132,183	\$ -	\$ 135,878	\$ 268,061
Due to other funds	346,363	-	81,102	427,465
Deferred revenue	554,178	269,351	-	823,529
Unearned revenue	78,000	-	-	78,000
Advances from other funds	77,000	-	418,000	495,000
Total Liabilities	1,187,724	269,351	634,980	2,092,055
Fund Balances:				
Nonspendable	560,790	-	-	560,790
Restricted	6,040,979	1,380,686	498,274	7,919,939
Committed	-	-	3,200,797	3,200,797
Assigned	25,649	-	181,051	206,700
Unassigned	(343,925)	-	(438,917)	(782,842)
Total Fund Balances	6,283,493	1,380,686	3,441,205	11,105,384
Total Liabilities and Fund Balances	\$ 7,471,217	\$ 1,650,037	\$ 4,076,185	\$ 13,197,439

COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenditures, and
Changes In Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2012

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Totals
REVENUES				
Taxes	\$ 334,484	\$ -	\$ -	\$ 334,484
Fines and forfeitures	47,856	-	66,048	113,904
Use of money and property	37,306	6,128	14,874	58,308
Intergovernmental	9,673,264	-	1,375,711	11,048,975
Charges for services	1,359,263	518,032	-	1,877,295
Other revenues	285,070	-	5,700	290,770
Total Revenues	11,737,243	524,160	1,462,333	13,723,736
EXPENDITURES				
Current:				
General government	242,968	-	-	242,968
Public protection	544,920	-	-	544,920
Health and welfare	545,189	-	-	545,189
Public assistance	1,256,188	-	-	1,256,188
Public ways and facilities	1,027,645	-	7,328	1,034,973
Debt service				
Principal	-	521,665	-	521,665
Interest and other charges	440	637,665	-	638,105
Capital outlay	275,523	-	2,330,684	2,606,207
Total Expenditures	3,892,873	1,159,330	2,338,012	7,390,215
Excess of Revenues Over (Under) Expenditures	7,844,370	(635,170)	(875,679)	6,333,521
OTHER FINANCING SOURCES (USES)				
Transfers in	1,205,171	645,028	2,216,278	4,066,477
Transfers out	(9,076,603)	(19,754)	(54,073)	(9,150,430)
Total Other Financing Sources (Uses)	(7,871,432)	625,274	2,162,205	(5,083,953)
Net Change in Fund Balances	(27,062)	(9,896)	1,286,526	1,249,568
Fund Balances - Beginning	6,250,018	1,390,582	2,154,679	9,795,279
Prior period adjustment	60,537	-	-	60,537
Fund Balances - Beginning, Restated	6,310,555	1,390,582	2,154,679	9,855,816
Fund Balances - Ending	\$ 6,283,493	\$ 1,380,686	\$ 3,441,205	\$ 11,105,384

Nonmajor Governmental Funds

- **Special Revenue Funds**

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COUNTY OF MARIPOSA
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2012

	<u>Transportation Commission</u>	<u>Fish and Game</u>	<u>Yosemite West Bond Administration</u>	<u>Roads Special Projects</u>	<u>CSA 3 Fire Assessments</u>
ASSETS					
Cash and investments	\$ 263,317	\$ 23,220	\$ 5,868	\$ -	\$ 53,344
Accounts receivable	-	-	1,014	-	42,698
Due from other governments	251,548	-	-	-	-
Taxes receivable	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Prepaid costs	-	-	-	-	-
Inventory	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets	<u>\$ 514,865</u>	<u>\$ 23,220</u>	<u>\$ 6,882</u>	<u>\$ -</u>	<u>\$ 96,042</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 15,552	\$ -	\$ -	\$ 2,406	\$ -
Due to other funds	84,669	-	-	20,124	-
Deferred revenue	61,565	-	-	-	33,712
Unearned revenue	78,000	-	-	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	<u>239,786</u>	<u>-</u>	<u>-</u>	<u>22,530</u>	<u>33,712</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	362,575	23,220	6,882	-	62,330
Assigned	-	-	-	-	-
Unassigned	<u>(87,496)</u>	<u>-</u>	<u>-</u>	<u>(22,530)</u>	<u>-</u>
Total Fund Balances	<u>275,079</u>	<u>23,220</u>	<u>6,882</u>	<u>(22,530)</u>	<u>62,330</u>
Total Liabilities and Fund Balances	<u>\$ 514,865</u>	<u>\$ 23,220</u>	<u>\$ 6,882</u>	<u>\$ -</u>	<u>\$ 96,042</u>

Don Pedro Fire Protection	Water Agency	Coulterville Lighting District	Coulterville Service Area	Don Pedro Service Area 1-M	Don Pedro Sewer Zone 1	Hornitos Lighting District	Mariposa Lighting District
\$ 56,315 17,036	\$ 505,441 -	\$ 113,066 -	\$ 36,763 -	\$ 3,944 -	\$ 40,048 -	\$ 29,925 -	\$ 327,374 -
-	-	-	-	-	-	-	-
-	525,500	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	60,537	-	-	-	-	-	-
<u>\$ 73,351</u>	<u>\$ 1,091,478</u>	<u>\$ 113,066</u>	<u>\$ 36,763</u>	<u>\$ 3,944</u>	<u>\$ 40,048</u>	<u>\$ 29,925</u>	<u>\$ 327,374</u>
\$ -	\$ 22,191	\$ -	\$ 523	\$ -	\$ 3,951	\$ -	\$ 57
-	-	-	-	-	-	-	-
15,146	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	77,000	-	-	-	-
<u>15,146</u>	<u>22,191</u>	<u>-</u>	<u>77,523</u>	<u>-</u>	<u>3,951</u>	<u>-</u>	<u>57</u>
-	525,500	-	-	-	-	-	-
58,205	543,787	113,066	-	3,944	36,097	29,925	327,317
-	-	-	-	-	-	-	-
-	-	-	(40,760)	-	-	-	-
<u>58,205</u>	<u>1,069,287</u>	<u>113,066</u>	<u>(40,760)</u>	<u>3,944</u>	<u>36,097</u>	<u>29,925</u>	<u>327,317</u>
<u>\$ 73,351</u>	<u>\$ 1,091,478</u>	<u>\$ 113,066</u>	<u>\$ 36,763</u>	<u>\$ 3,944</u>	<u>\$ 40,048</u>	<u>\$ 29,925</u>	<u>\$ 327,374</u>

COUNTY OF MARIPOSA
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2012

	Mariposa Parking Maintenance District	Mariposa Pines Sewer Zone	Wawona Service Area	Yosemite West Maintenance District	Asset Forfeiture
ASSETS					
Cash and investments	\$ 8,688	\$ 28,863	\$ 8,013	\$ 177,118	\$ 4,021
Accounts receivable	-	-	-	-	-
Due from other governments	-	-	-	-	-
Taxes receivable	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Prepaid costs	1,500	-	-	-	-
Inventory	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets	\$ 10,188	\$ 28,863	\$ 8,013	\$ 177,118	\$ 4,021
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ 10,105	\$ 2,873	\$ 344	\$ -
Due to other funds	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	-	10,105	2,873	344	-
Fund Balances:					
Nonspendable	1,500	-	-	-	-
Restricted	8,688	18,758	5,140	176,774	4,021
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	10,188	18,758	5,140	176,774	4,021
Total Liabilities and Fund Balances	\$ 10,188	\$ 28,863	\$ 8,013	\$ 177,118	\$ 4,021

Sheriff Asset Forfeiture	District Attorney Asset Forfeiture	COPS Grant	Community Family Resources	SLESF	Housing and Community Development Administration	Housing Authority Voucher	Community Energy Grants
\$ 6,584	\$ 628	\$ -	\$ 9,905	\$ 535	\$ 77,069	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	14,210	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	31,553
-	-	-	-	-	-	-	-
<u>\$ 6,584</u>	<u>\$ 628</u>	<u>\$ -</u>	<u>\$ 9,905</u>	<u>\$ 14,745</u>	<u>\$ 77,069</u>	<u>\$ -</u>	<u>\$ 31,553</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,502
-	-	-	-	-	-	26	42,358
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	26	65,860
-	-	-	-	-	-	-	31,553
6,584	628	-	9,905	14,745	77,069	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	(26)	(65,860)
<u>6,584</u>	<u>628</u>	<u>-</u>	<u>9,905</u>	<u>14,745</u>	<u>77,069</u>	<u>(26)</u>	<u>(34,307)</u>
<u>\$ 6,584</u>	<u>\$ 628</u>	<u>\$ -</u>	<u>\$ 9,905</u>	<u>\$ 14,745</u>	<u>\$ 77,069</u>	<u>\$ -</u>	<u>\$ 31,553</u>

COUNTY OF MARIPOSA
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2012

	Community Services Program	TANF Incentives	Senior Center Office	Senior Nutrition Office	Forest Reserve HR 2389
ASSETS					
Cash and investments	\$ 24,376	\$ 125,965	\$ 5,064	\$ 15,157	\$ 137,898
Accounts receivable	-	-	-	-	-
Due from other governments	-	-	-	-	-
Taxes receivable	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Prepaid costs	-	-	681	1,556	-
Inventory	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets	\$ 24,376	\$ 125,965	\$ 5,745	\$ 16,713	\$ 137,898
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 8,142	\$ -	\$ 553	\$ 7,166	\$ 1,271
Due to other funds	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	8,142	-	553	7,166	1,271
Fund Balances:					
Nonspendable	-	-	681	1,556	-
Restricted	16,234	125,965	-	7,991	136,627
Assigned	-	-	4,511	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	16,234	125,965	5,192	9,547	136,627
Total Liabilities and Fund Balances	\$ 24,376	\$ 125,965	\$ 5,745	\$ 16,713	\$ 137,898

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
\$ 16,345	\$ 1,084	\$ 4,606	\$ 18,989	\$ 3,639	\$ -	\$ 169,796	\$ 66,239
-	-	-	-	-	-	-	-
-	-	-	-	-	2,000	129,015	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 16,345</u>	<u>\$ 1,084</u>	<u>\$ 4,606</u>	<u>\$ 18,989</u>	<u>\$ 3,639</u>	<u>\$ 2,000</u>	<u>\$ 298,811</u>	<u>\$ 66,239</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	1,111	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	1,111	-	-
-	-	-	-	-	-	-	-
16,345	1,084	4,606	18,989	3,639	889	298,811	66,239
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>16,345</u>	<u>1,084</u>	<u>4,606</u>	<u>18,989</u>	<u>3,639</u>	<u>889</u>	<u>298,811</u>	<u>66,239</u>
<u>\$ 16,345</u>	<u>\$ 1,084</u>	<u>\$ 4,606</u>	<u>\$ 18,989</u>	<u>\$ 3,639</u>	<u>\$ 2,000</u>	<u>\$ 298,811</u>	<u>\$ 66,239</u>

COUNTY OF MARIPOSA
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2012

	Youth Council	DNA Identification	Microfilm Planning	Domestic Violence Probation	County Inmate Welfare
ASSETS					
Cash and investments	\$ 124	\$ 48,461	\$ -	\$ 533	\$ 33,253
Accounts receivable	-	-	-	-	2,135
Due from other governments	-	-	-	-	-
Taxes receivable	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Prepaid costs	-	-	-	-	-
Inventory	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets	\$ 124	\$ 48,461	\$ -	\$ 533	\$ 35,388
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 1,426
Due to other funds	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	-	-	-	-	1,426
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	124	48,461	-	533	33,962
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	124	48,461	-	533	33,962
Total Liabilities and Fund Balances	\$ 124	\$ 48,461	\$ -	\$ 533	\$ 35,388

Incentive Social Services	Tax Collector Funds	Department of Justice	Drug Program	Tobacco Trust	Sund Pelosso Murder Trial	LAFCO	Child Support Advance
\$ 6,517	\$ 30,214	\$ 1,536	\$ 11,202	\$ 16,761	\$ -	\$ -	\$ 17,192
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	25,719	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 6,517</u>	<u>\$ 55,933</u>	<u>\$ 1,536</u>	<u>\$ 11,202</u>	<u>\$ 16,761</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,192</u>
\$ -	\$ -	\$ 600	\$ 250	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	9,157	4,760	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	600	250	-	9,157	4,760	-
-	-	-	-	-	-	-	-
6,517	55,933	936	10,952	16,761	-	-	17,192
-	-	-	-	-	-	-	-
-	-	-	-	-	(9,157)	(4,760)	-
<u>6,517</u>	<u>55,933</u>	<u>936</u>	<u>10,952</u>	<u>16,761</u>	<u>(9,157)</u>	<u>(4,760)</u>	<u>17,192</u>
<u>\$ 6,517</u>	<u>\$ 55,933</u>	<u>\$ 1,536</u>	<u>\$ 11,202</u>	<u>\$ 16,761</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,192</u>

COUNTY OF MARIPOSA
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2012

	Don Pedro Bond Admin	Children's Fund	Sheriff Fingerprint Identification	Animal Control	Emergency Medical Services
ASSETS					
Cash and investments	\$ 2,162	\$ 2,041	\$ 16,532	\$ -	\$ 209,035
Accounts receivable	7,136	-	-	-	-
Due from other governments	-	-	-	-	-
Taxes receivable	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Prepaid costs	-	-	-	-	-
Inventory	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets	\$ 9,298	\$ 2,041	\$ 16,532	\$ -	\$ 209,035
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 1,645	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	1,645	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	7,653	2,041	16,532	-	209,035
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	7,653	2,041	16,532	-	209,035
Total Liabilities and Fund Balances	\$ 9,298	\$ 2,041	\$ 16,532	\$ -	\$ 209,035

Recorder's Modernization	Drug & Alcohol Program	State Fire Marshall	Welfare	Alcohol Program	Tobacco Cessation	Recorder Cash Difference	Criminal Lab
\$ 32,025	\$ 4,886	\$ 15,455	\$ 4,534	\$ 410	\$ 16,602	\$ 1,137	\$ 17,816
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 32,025</u>	<u>\$ 4,886</u>	<u>\$ 15,455</u>	<u>\$ 4,534</u>	<u>\$ 410</u>	<u>\$ 16,602</u>	<u>\$ 1,137</u>	<u>\$ 17,816</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
32,025	4,886	15,455	4,534	410	16,602	1,137	17,816
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>32,025</u>	<u>4,886</u>	<u>15,455</u>	<u>4,534</u>	<u>410</u>	<u>16,602</u>	<u>1,137</u>	<u>17,816</u>
<u>\$ 32,025</u>	<u>\$ 4,886</u>	<u>\$ 15,455</u>	<u>\$ 4,534</u>	<u>\$ 410</u>	<u>\$ 16,602</u>	<u>\$ 1,137</u>	<u>\$ 17,816</u>

COUNTY OF MARIPOSA
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2012

	Micrographics Conversion	Medical Bounty	Realignment Health	Realignment Mental Health	Realignment Social Services
ASSETS					
Cash and investments	\$ 60,297	\$ 61	\$ 25,993	\$ 280,962	\$ 708,398
Accounts receivable	-	-	-	-	-
Due from other governments	-	-	23,239	100,913	427,152
Taxes receivable	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Prepaid costs	-	-	-	-	-
Inventory	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets	\$ 60,297	\$ 61	\$ 49,232	\$ 381,875	\$ 1,135,550
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Deferred revenue	-	-	-	-	299,811
Unearned revenue	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	-	-	-	-	299,811
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	60,297	61	49,232	381,875	835,739
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	60,297	61	49,232	381,875	835,739
Total Liabilities and Fund Balances	\$ 60,297	\$ 61	\$ 49,232	\$ 381,875	\$ 1,135,550

MPSA Aggregate Planning	Vital/ Health Recorder	Vital/ Health Clerk	STC Program	Public Health Emergency	Local Enforcement Agency	1st Five Visiting Physician	DHS - West Nile Virus
\$ 87,372	\$ 29,233	\$ 1,298	\$ 834	\$ 1,429	\$ -	\$ 1,429	\$ 222
-	-	-	-	-	-	-	-
-	-	-	-	27,373	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 87,372</u>	<u>\$ 29,233</u>	<u>\$ 1,298</u>	<u>\$ 834</u>	<u>\$ 28,802</u>	<u>\$ -</u>	<u>\$ 1,429</u>	<u>\$ 222</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	27,373	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	27,373	-	-	-
-	-	-	-	-	-	-	-
87,372	29,233	1,298	834	1,429	-	1,429	222
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>87,372</u>	<u>29,233</u>	<u>1,298</u>	<u>834</u>	<u>1,429</u>	<u>-</u>	<u>1,429</u>	<u>222</u>
<u>\$ 87,372</u>	<u>\$ 29,233</u>	<u>\$ 1,298</u>	<u>\$ 834</u>	<u>\$ 28,802</u>	<u>\$ -</u>	<u>\$ 1,429</u>	<u>\$ 222</u>

COUNTY OF MARIPOSA
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2012

	Automated Warrant System	IHSS Public Authority	Economic Development Strategy	Sheriff - Civil Matters	HRSA Bio-Terrorism
ASSETS					
Cash and investments	\$ 34,176	\$ -	\$ -	\$ 11,034	\$ 2,549
Accounts receivable	-	-	-	-	-
Due from other governments	-	-	-	-	-
Taxes receivable	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Prepaid costs	-	-	-	-	-
Inventory	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets	\$ 34,176	\$ -	\$ -	\$ 11,034	\$ 2,549
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ 347	\$ -	\$ -	\$ -
Due to other funds	-	19,364	-	-	-
Deferred revenue	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	-	19,711	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	34,176	-	-	11,034	2,549
Assigned	-	-	-	-	-
Unassigned	-	(19,711)	-	-	-
Total Fund Balances	34,176	(19,711)	-	11,034	2,549
Total Liabilities and Fund Balances	\$ 34,176	\$ -	\$ -	\$ 11,034	\$ 2,549

Pacific Bell Settlement	Revenue & Recovery - Prob	Youthful Offender Prob	SSN Truncation Recorder	Hazardous Materials Clean Up	CUPA Programs	Social Services Wrap Around	Sheriff Civil
\$ 1,560	\$ 3,275	\$ 69,874	\$ 5,110	\$ 25,040	\$ 42,789	\$ 135,677	\$ 6,351
-	-	-	-	-	-	-	-
-	-	18,926	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 1,560</u>	<u>\$ 3,275</u>	<u>\$ 88,800</u>	<u>\$ 5,110</u>	<u>\$ 25,040</u>	<u>\$ 42,789</u>	<u>\$ 135,677</u>	<u>\$ 6,351</u>
\$ -	\$ 755	\$ 471	\$ -	\$ 3,902	\$ -	\$ 5,406	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	755	471	-	3,902	-	5,406	-
-	-	-	-	-	-	-	-
1,560	2,520	88,329	5,110	-	42,789	130,271	6,351
-	-	-	-	21,138	-	-	-
-	-	-	-	-	-	-	-
<u>1,560</u>	<u>2,520</u>	<u>88,329</u>	<u>5,110</u>	<u>21,138</u>	<u>42,789</u>	<u>130,271</u>	<u>6,351</u>
<u>\$ 1,560</u>	<u>\$ 3,275</u>	<u>\$ 88,800</u>	<u>\$ 5,110</u>	<u>\$ 25,040</u>	<u>\$ 42,789</u>	<u>\$ 135,677</u>	<u>\$ 6,351</u>

COUNTY OF MARIPOSA
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2012

	Micro Asst	Micro- enterprise Asst Loan	PHER Phase II, III	Pandemic Influenza State	CDC PHEP Phase III
ASSETS					
Cash and investments	\$ 12,368	\$ 8,500	\$ -	\$ 9,976	\$ -
Accounts receivable	-	540	-	-	-
Due from other governments	-	-	-	14,509	-
Taxes receivable	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Prepaid costs	-	-	-	-	-
Inventory	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets	\$ 12,368	\$ 9,040	\$ -	\$ 24,485	\$ -
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 13,355	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Deferred revenue	-	-	-	14,509	-
Unearned revenue	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	13,355	-	-	14,509	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	-	9,040	-	9,976	-
Assigned	-	-	-	-	-
Unassigned	(987)	-	-	-	-
Total Fund Balances	(987)	9,040	-	9,976	-
Total Liabilities and Fund Balances	\$ 12,368	\$ 9,040	\$ -	\$ 24,485	\$ -

Library Private Donation	Community Corrections	Human Services 2011 ABX1 16	Community Correct SB678	UST Program	Cal Multi- Junsd Meth Enforcement	State Parole DA Sec 30027	CA Energy Efficiency Grant
\$ 342,061	\$ 180,398	\$ -	\$ 30,351	\$ 3,390	\$ 63,738	\$ 5,003	\$ -
-	-	-	-	-	-	-	-
-	26,812	340,659	22,411	21,237	31,257	940	102,062
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 342,061</u>	<u>\$ 207,210</u>	<u>\$ 340,659</u>	<u>\$ 52,762</u>	<u>\$ 24,627</u>	<u>\$ 94,995</u>	<u>\$ 5,943</u>	<u>\$ 102,062</u>
\$ -	\$ 4,640	\$ -	\$ 750	\$ -	\$ -	\$ -	\$ -
-	-	72,156	-	-	-	-	92,638
-	-	-	-	-	-	-	102,062
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	4,640	72,156	750	-	-	-	194,700
-	-	-	-	-	-	-	-
342,061	202,570	268,503	52,012	24,627	94,995	5,943	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	(92,638)
<u>342,061</u>	<u>202,570</u>	<u>268,503</u>	<u>52,012</u>	<u>24,627</u>	<u>94,995</u>	<u>5,943</u>	<u>(92,638)</u>
<u>\$ 342,061</u>	<u>\$ 207,210</u>	<u>\$ 340,659</u>	<u>\$ 52,762</u>	<u>\$ 24,627</u>	<u>\$ 94,995</u>	<u>\$ 5,943</u>	<u>\$ 102,062</u>

COUNTY OF MARIPOSA
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2012

	DEA Grant	Bailiff	Totals
	<u>Investigations</u>	<u>Bailiff</u>	<u>Totals</u>
ASSETS			
Cash and investments	\$ 75,000	\$ 57,227	\$ 5,180,610
Accounts receivable	-	-	70,559
Due from other governments	-	18,739	1,573,002
Taxes receivable	-	-	25,719
Advances to other funds	-	-	525,500
Prepaid costs	-	-	3,737
Inventory	-	-	31,553
Loans receivable	-	-	60,537
	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 75,000</u>	<u>\$ 75,966</u>	<u>\$ 7,471,217</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ 132,183
Due to other funds	-	-	346,363
Deferred revenue	-	-	554,178
Unearned revenue	-	-	78,000
Advances from other funds	-	-	77,000
	<hr/>	<hr/>	<hr/>
Total Liabilities	-	-	1,187,724
Fund Balances:			
Nonspendable	-	-	560,790
Restricted	75,000	75,966	6,040,979
Assigned	-	-	25,649
Unassigned	-	-	(343,925)
	<hr/>	<hr/>	<hr/>
Total Fund Balances	<u>75,000</u>	<u>75,966</u>	<u>6,283,493</u>
	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	<u>\$ 75,000</u>	<u>\$ 75,966</u>	<u>\$ 7,471,217</u>

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COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2012

	<u>Transportation Commission</u>	<u>Fish and Game</u>	<u>Yosemite West Bond Administration</u>	<u>Roads Special Projects</u>	<u>CSA 3 Fire Assessments</u>
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	7,310	-	-	-
Use of money and property	4,258	167	36	-	3,712
Intergovernmental	650,783	-	-	-	-
Charges for services	-	-	9,217	-	579,258
Other revenues	-	-	-	-	-
Total Revenues	<u>655,041</u>	<u>7,477</u>	<u>9,253</u>	<u>-</u>	<u>582,970</u>
EXPENDITURES					
Current:					
General government	-	-	7,925	-	-
Public protection	-	-	-	-	14,172
Health and welfare	-	-	-	-	-
Public assistance	-	-	-	-	-
Public ways and facilities	180,594	-	-	-	-
Debt service:					
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	72,119	-
Total Expenditures	<u>180,594</u>	<u>-</u>	<u>7,925</u>	<u>72,119</u>	<u>14,172</u>
Excess of Revenues Over (Under) Expenditures	<u>474,447</u>	<u>7,477</u>	<u>1,328</u>	<u>(72,119)</u>	<u>568,798</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	53,518	-	-	-	100,000
Transfers out	(679,580)	-	-	(54,000)	(1,081,666)
Total Other Financing Sources (Uses)	<u>(626,062)</u>	<u>-</u>	<u>-</u>	<u>(54,000)</u>	<u>(981,666)</u>
Net Change in Fund Balances	<u>(151,615)</u>	<u>7,477</u>	<u>1,328</u>	<u>(126,119)</u>	<u>(412,868)</u>
Fund Balances - Beginning	426,694	15,743	5,554	103,589	475,198
Prior period adjustment	-	-	-	-	-
Fund Balances - Beginning, Restated	<u>426,694</u>	<u>15,743</u>	<u>5,554</u>	<u>103,589</u>	<u>475,198</u>
Fund Balances - Ending	<u>\$ 275,079</u>	<u>\$ 23,220</u>	<u>\$ 6,882</u>	<u>\$ (22,530)</u>	<u>\$ 62,330</u>

Don Pedro Fire Protection	Water Agency	Coulterville Lighting District	Coulterville Service Area	Don Pedro Service Area 1-M	Don Pedro Sewer Zone 1	Hornitos Lighting District	Mariposa Lighting District
\$ -	\$ -	\$ 9,804	\$ -	\$ -	\$ 79,753	\$ 3,562	\$ 47,507
-	-	-	-	-	-	-	-
618	4,253	934	558	16	749	231	2,469
-	-	134	-	-	1,176	42	693
80,138	-	-	124,008	-	64,294	-	-
-	100,000	-	8,578	3,872	137	-	-
<u>80,756</u>	<u>104,253</u>	<u>10,872</u>	<u>133,144</u>	<u>3,888</u>	<u>146,109</u>	<u>3,835</u>	<u>50,669</u>
-	-	-	-	-	-	-	-
72,473	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	127,629	19,922	108,994	461	132,956	1,325	12,989
-	-	-	440	-	-	-	-
-	-	-	-	-	-	-	-
<u>72,473</u>	<u>127,629</u>	<u>19,922</u>	<u>109,434</u>	<u>461</u>	<u>132,956</u>	<u>1,325</u>	<u>12,989</u>
8,283	(23,376)	(9,050)	23,710	3,427	13,153	2,510	37,680
-	-	-	-	-	-	-	-
-	-	-	(15,000)	-	(52,380)	-	-
-	-	-	(15,000)	-	(52,380)	-	-
<u>8,283</u>	<u>(23,376)</u>	<u>(9,050)</u>	<u>8,710</u>	<u>3,427</u>	<u>(39,227)</u>	<u>2,510</u>	<u>37,680</u>
49,922	1,032,126	122,116	(49,470)	517	75,324	27,415	289,637
-	60,537	-	-	-	-	-	-
<u>49,922</u>	<u>1,092,663</u>	<u>122,116</u>	<u>(49,470)</u>	<u>517</u>	<u>75,324</u>	<u>27,415</u>	<u>289,637</u>
<u>\$ 58,205</u>	<u>\$ 1,069,287</u>	<u>\$ 113,066</u>	<u>\$ (40,760)</u>	<u>\$ 3,944</u>	<u>\$ 36,097</u>	<u>\$ 29,925</u>	<u>\$ 327,317</u>

COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2012

	Mariposa Parking Maintenance District	Mariposa Pines Sewer Zone	Wawona Service Area	Yosemite West Maintenance District	Asset Forfeiture
REVENUES					
Taxes	\$ 5,035	\$ 32,082	\$ -	\$ 156,741	\$ -
Fines and forfeitures	-	-	-	-	-
Use of money and property	88	270	123	1,300	33
Intergovernmental	73	471	-	2,310	-
Charges for services	-	6,760	60,764	253,586	-
Other revenues	-	-	-	405	-
Total Revenues	<u>5,196</u>	<u>39,583</u>	<u>60,887</u>	<u>414,342</u>	<u>33</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public protection	-	-	-	-	-
Health and welfare	-	-	-	-	-
Public assistance	-	-	-	-	-
Public ways and facilities	5,192	40,118	83,570	299,411	-
Debt service:					
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	24,727	-
Total Expenditures	<u>5,192</u>	<u>40,118</u>	<u>83,570</u>	<u>324,138</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>4</u>	<u>(535)</u>	<u>(22,683)</u>	<u>90,204</u>	<u>33</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	8,380	-	-
Transfers out	-	(7,500)	-	(5,573)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(7,500)</u>	<u>8,380</u>	<u>(5,573)</u>	<u>-</u>
Net Change in Fund Balances	<u>4</u>	<u>(8,035)</u>	<u>(14,303)</u>	<u>84,631</u>	<u>33</u>
Fund Balances - Beginning	10,184	26,793	19,443	92,143	3,988
Prior period adjustment	-	-	-	-	-
Fund Balances - Beginning, Restated	<u>10,184</u>	<u>26,793</u>	<u>19,443</u>	<u>92,143</u>	<u>3,988</u>
Fund Balances - Ending	<u>\$ 10,188</u>	<u>\$ 18,758</u>	<u>\$ 5,140</u>	<u>\$ 176,774</u>	<u>\$ 4,021</u>

Sheriff Asset Forfeiture	District Attorney Asset Forfeiture	COPS Grant	Community Family Resources	SLESF	Housing and Community Development Administration	Housing Authority Voucher	Community Energy Grants
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
62	5	(1)	47	388	723	(26)	-
-	-	-	29,904	139,263	4,866	-	659,320
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	561
<u>62</u>	<u>5</u>	<u>(1)</u>	<u>29,951</u>	<u>139,651</u>	<u>5,589</u>	<u>(26)</u>	<u>659,881</u>
-	-	-	-	-	-	-	-
3,592	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	225	-	651,372
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>3,592</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>225</u>	<u>-</u>	<u>651,372</u>
<u>(3,530)</u>	<u>5</u>	<u>(1)</u>	<u>29,951</u>	<u>139,651</u>	<u>5,364</u>	<u>(26)</u>	<u>8,509</u>
-	-	-	-	-	-	3,063	134,841
-	-	-	(23,000)	(127,821)	(17,525)	-	-
-	-	-	(23,000)	(127,821)	(17,525)	3,063	134,841
<u>(3,530)</u>	<u>5</u>	<u>(1)</u>	<u>6,951</u>	<u>11,830</u>	<u>(12,161)</u>	<u>3,037</u>	<u>143,350</u>
10,114	623	1	2,954	2,915	89,230	(3,063)	(177,657)
-	-	-	-	-	-	-	-
<u>10,114</u>	<u>623</u>	<u>1</u>	<u>2,954</u>	<u>2,915</u>	<u>89,230</u>	<u>(3,063)</u>	<u>(177,657)</u>
<u>\$ 6,584</u>	<u>\$ 628</u>	<u>\$ -</u>	<u>\$ 9,905</u>	<u>\$ 14,745</u>	<u>\$ 77,069</u>	<u>\$ (26)</u>	<u>\$ (34,307)</u>

COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2012

	Community Services Program	TANF Incentives	Senior Center Office	Senior Nutrition Office	Forest Reserve HR 2389
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-	-
Use of money and property	-	-	-	2	1,315
Intergovernmental	26,735	-	-	54,048	26,401
Charges for services	-	-	-	-	-
Other revenues	-	-	4,238	53,949	-
Total Revenues	26,735	-	4,238	107,999	27,716
EXPENDITURES					
Current:					
General government	-	-	-	-	67,769
Public protection	-	-	-	-	-
Health and welfare	-	-	-	-	-
Public assistance	30,989	(163)	71,817	233,148	-
Public ways and facilities	-	-	-	-	-
Debt service:					
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	30,989	(163)	71,817	233,148	67,769
Excess of Revenues Over (Under) Expenditures	(4,254)	163	(67,579)	(125,149)	(40,053)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	65,014	132,723	-
Transfers out	-	-	-	-	(18,800)
Total Other Financing Sources (Uses)	-	-	65,014	132,723	(18,800)
Net Change in Fund Balances	(4,254)	163	(2,565)	7,574	(58,853)
Fund Balances - Beginning	20,488	125,802	7,757	1,973	195,480
Prior period adjustment	-	-	-	-	-
Fund Balances - Beginning, Restated	20,488	125,802	7,757	1,973	195,480
Fund Balances - Ending	\$ 16,234	\$ 125,965	\$ 5,192	\$ 9,547	\$ 136,627

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
131	8	37	-	-	105	2,638	521
-	-	-	-	-	43,039	521,182	6,400
-	-	-	1,861	-	-	-	-
-	-	-	-	-	-	-	-
<u>131</u>	<u>8</u>	<u>37</u>	<u>1,861</u>	<u>-</u>	<u>43,144</u>	<u>523,820</u>	<u>6,921</u>
-	-	-	-	-	-	-	-
-	-	-	-	13,864	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	76,050	-
-	-	-	-	13,864	-	76,050	-
<u>131</u>	<u>8</u>	<u>37</u>	<u>1,861</u>	<u>(13,864)</u>	<u>43,144</u>	<u>447,770</u>	<u>6,921</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	(42,836)	(456,285)	-
-	-	-	-	-	(42,836)	(456,285)	-
<u>131</u>	<u>8</u>	<u>37</u>	<u>1,861</u>	<u>(13,864)</u>	<u>308</u>	<u>(8,515)</u>	<u>6,921</u>
16,214	1,076	4,569	17,128	17,503	581	307,326	59,318
-	-	-	-	-	-	-	-
<u>16,214</u>	<u>1,076</u>	<u>4,569</u>	<u>17,128</u>	<u>17,503</u>	<u>581</u>	<u>307,326</u>	<u>59,318</u>
<u>\$ 16,345</u>	<u>\$ 1,084</u>	<u>\$ 4,606</u>	<u>\$ 18,989</u>	<u>\$ 3,639</u>	<u>\$ 889</u>	<u>\$ 298,811</u>	<u>\$ 66,239</u>

COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2012

	Youth Council	DNA Identification	Microfilm Planning	Domestic Violence Probation	County Inmate Welfare
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	7,661	-	1,401	-
Use of money and property	1	407	9	8	291
Intergovernmental	-	-	-	-	-
Charges for services	-	-	2,129	-	-
Other revenues	-	-	-	-	26,080
Total Revenues	1	8,068	2,138	1,409	26,371
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public protection	-	11,729	-	2,726	28,991
Health and welfare	-	-	-	-	-
Public assistance	-	-	-	-	-
Public ways and facilities	-	-	-	-	-
Debt service:					
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	-	11,729	-	2,726	28,991
Excess of Revenues Over (Under) Expenditures	1	(3,661)	2,138	(1,317)	(2,620)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	(2,684)	-	-
Total Other Financing Sources (Uses)	-	-	(2,684)	-	-
Net Change in Fund Balances	1	(3,661)	(546)	(1,317)	(2,620)
Fund Balances - Beginning	123	52,122	546	1,850	36,582
Prior period adjustment	-	-	-	-	-
Fund Balances - Beginning, Restated	123	52,122	546	1,850	36,582
Fund Balances - Ending	\$ 124	\$ 48,461	\$ -	\$ 533	\$ 33,962

Incentive Social Services	Tax Collector Funds	Department of Justice	Drug Program	Tobacco Trust	Sund Pelosso Murder Trial	LAFCO	Child Support Advance
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	1,902	2,568	-	-	-	-
-	203	-	101	3,005	-	(37)	-
-	-	-	-	162,203	-	-	645,034
-	16,060	-	-	-	-	940	-
3,199	498	-	-	-	-	-	-
<u>3,199</u>	<u>16,761</u>	<u>1,902</u>	<u>2,669</u>	<u>165,208</u>	<u>-</u>	<u>903</u>	<u>645,034</u>
-	9,532	-	-	25,609	-	-	-
-	-	2,040	4,611	-	6,515	1,582	-
-	-	-	-	-	-	-	-
547	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>547</u>	<u>9,532</u>	<u>2,040</u>	<u>4,611</u>	<u>25,609</u>	<u>6,515</u>	<u>1,582</u>	<u>-</u>
<u>2,652</u>	<u>7,229</u>	<u>(138)</u>	<u>(1,942)</u>	<u>139,599</u>	<u>(6,515)</u>	<u>(679)</u>	<u>645,034</u>
-	-	-	-	-	-	-	-
-	(2,239)	-	-	(515,275)	-	-	(645,920)
-	(2,239)	-	-	(515,275)	-	-	(645,920)
<u>2,652</u>	<u>4,990</u>	<u>(138)</u>	<u>(1,942)</u>	<u>(375,676)</u>	<u>(6,515)</u>	<u>(679)</u>	<u>(886)</u>
3,865	50,943	1,074	12,894	392,437	(2,642)	(4,081)	18,078
-	-	-	-	-	-	-	-
<u>3,865</u>	<u>50,943</u>	<u>1,074</u>	<u>12,894</u>	<u>392,437</u>	<u>(2,642)</u>	<u>(4,081)</u>	<u>18,078</u>
<u>\$ 6,517</u>	<u>\$ 55,933</u>	<u>\$ 936</u>	<u>\$ 10,952</u>	<u>\$ 16,761</u>	<u>\$ (9,157)</u>	<u>\$ (4,760)</u>	<u>\$ 17,192</u>

COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2012

	Don Pedro Bond Admin	Children's Fund	Sheriff Fingerprint Identification	Animal Control	Emergency Medical Services
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	5,839	-	16,771
Use of money and property	8	(66)	-	13	1,627
Intergovernmental	-	272	-	-	-
Charges for services	7,938	400	-	-	-
Other revenues	-	452	-	-	-
Total Revenues	7,946	1,058	5,839	13	18,398
EXPENDITURES					
Current:					
General government	8,731	-	-	-	-
Public protection	-	-	-	1,816	-
Health and welfare	-	-	-	-	4,390
Public assistance	-	20,000	-	-	-
Public ways and facilities	-	-	-	-	-
Debt service:					
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	9,989	-	-
Total Expenditures	8,731	20,000	9,989	1,816	4,390
Excess of Revenues Over (Under) Expenditures	(785)	(18,942)	(4,150)	(1,803)	14,008
OTHER FINANCING SOURCES (USES)					
Transfers in	-	20,000	-	-	-
Transfers out	-	-	-	(31)	(1,839)
Total Other Financing Sources (Uses)	-	20,000	-	(31)	(1,839)
Net Change in Fund Balances	(785)	1,058	(4,150)	(1,834)	12,169
Fund Balances - Beginning	8,438	983	20,682	1,834	196,866
Prior period adjustment	-	-	-	-	-
Fund Balances - Beginning, Restated	8,438	983	20,682	1,834	196,866
Fund Balances - Ending	\$ 7,653	\$ 2,041	\$ 16,532	\$ -	\$ 209,035

<u>Recorder's Modernization</u>	<u>Drug & Alcohol Program</u>	<u>State Fire Marshall</u>	<u>Welfare</u>	<u>Alcohol Program</u>	<u>Tobacco Cessation</u>	<u>Recorder Cash Difference</u>	<u>Criminal Lab</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	1,695	-	-	1,910	-	-	799
201	-	124	-	-	412	-	-
-	-	-	-	-	150,000	-	-
18,217	-	-	-	-	-	-	-
-	-	-	1,000	-	-	(5)	-
<u>18,418</u>	<u>1,695</u>	<u>124</u>	<u>1,000</u>	<u>1,910</u>	<u>150,412</u>	<u>(5)</u>	<u>799</u>
17,118	-	-	-	-	-	42	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>17,118</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42</u>	<u>-</u>
<u>1,300</u>	<u>1,695</u>	<u>124</u>	<u>1,000</u>	<u>1,910</u>	<u>150,412</u>	<u>(47)</u>	<u>799</u>
5,651	-	-	-	-	-	-	-
-	(12,988)	-	-	(27,667)	(153,954)	-	-
<u>5,651</u>	<u>(12,988)</u>	<u>-</u>	<u>-</u>	<u>(27,667)</u>	<u>(153,954)</u>	<u>-</u>	<u>-</u>
<u>6,951</u>	<u>(11,293)</u>	<u>124</u>	<u>1,000</u>	<u>(25,757)</u>	<u>(3,542)</u>	<u>(47)</u>	<u>799</u>
25,074	16,179	15,331	3,534	26,167	20,144	1,184	17,017
-	-	-	-	-	-	-	-
<u>25,074</u>	<u>16,179</u>	<u>15,331</u>	<u>3,534</u>	<u>26,167</u>	<u>20,144</u>	<u>1,184</u>	<u>17,017</u>
<u>\$ 32,025</u>	<u>\$ 4,886</u>	<u>\$ 15,455</u>	<u>\$ 4,534</u>	<u>\$ 410</u>	<u>\$ 16,602</u>	<u>\$ 1,137</u>	<u>\$ 17,816</u>

COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2012

	Micrographics Conversion	Medical Bounty	Realignment Health	Realignment Mental Health	Realignment Social Services
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-	-
Use of money and property	499	-	-	-	-
Intergovernmental	-	-	933,183	618,644	1,352,417
Charges for services	5,171	-	-	-	-
Other revenues	-	-	-	-	-
Total Revenues	5,670	-	933,183	618,644	1,352,417
EXPENDITURES					
Current:					
General government	6,434	-	-	-	-
Public protection	-	-	-	-	-
Health and welfare	-	-	435,062	38,002	-
Public assistance	-	-	-	-	-
Public ways and facilities	-	-	-	-	-
Debt service:					
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	6,434	-	435,062	38,002	-
Excess of Revenues Over (Under) Expenditures	(764)	-	498,121	580,642	1,352,417
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	100,086
Transfers out	-	-	(508,148)	(409,807)	(1,490,007)
Total Other Financing Sources (Uses)	-	-	(508,148)	(409,807)	(1,389,921)
Net Change in Fund Balances	(764)	-	(10,027)	170,835	(37,504)
Fund Balances - Beginning	61,061	61	59,259	211,040	873,243
Prior period adjustment	-	-	-	-	-
Fund Balances - Beginning, Restated	61,061	61	59,259	211,040	873,243
Fund Balances - Ending	\$ 60,297	\$ 61	\$ 49,232	\$ 381,875	\$ 835,739

MPSA Aggregate Planning	Vital/ Health Recorder	Vital/ Health Clerk	STC Program	Public Health Emergency	Local Enforcement Agency	1st Five Visiting Physician	DHS - West Nile Virus
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
701	226	10	-	116	30	127	3
-	-	-	12,762	110,157	14,627	-	-
-	1,967	82	-	-	-	-	-
-	-	-	-	-	-	70,000	288
<u>701</u>	<u>2,193</u>	<u>92</u>	<u>12,762</u>	<u>110,273</u>	<u>14,657</u>	<u>70,127</u>	<u>291</u>
-	-	-	-	-	-	-	-
-	-	-	16,475	-	-	-	-
-	-	-	-	421	-	2,546	394
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	16,475	421	-	2,546	394
<u>701</u>	<u>2,193</u>	<u>92</u>	<u>(3,713)</u>	<u>109,852</u>	<u>14,657</u>	<u>67,581</u>	<u>(103)</u>
-	-	-	-	-	-	-	-
-	-	-	-	(112,153)	(14,657)	(68,698)	-
-	-	-	-	(112,153)	(14,657)	(68,698)	-
<u>701</u>	<u>2,193</u>	<u>92</u>	<u>(3,713)</u>	<u>(2,301)</u>	<u>-</u>	<u>(1,117)</u>	<u>(103)</u>
86,671	27,040	1,206	4,547	3,730	-	2,546	325
-	-	-	-	-	-	-	-
<u>86,671</u>	<u>27,040</u>	<u>1,206</u>	<u>4,547</u>	<u>3,730</u>	<u>-</u>	<u>2,546</u>	<u>325</u>
<u>\$ 87,372</u>	<u>\$ 29,233</u>	<u>\$ 1,298</u>	<u>\$ 834</u>	<u>\$ 1,429</u>	<u>\$ -</u>	<u>\$ 1,429</u>	<u>\$ 222</u>

COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2012

	Automated Warrant System	IHSS Public Authority	Economic Development Strategy	Sheriff - Civil Matters	HRSA Bio-Terrorism
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-	-
Use of money and property	275	2	-	69	67
Intergovernmental	-	88,508	-	549	68,471
Charges for services	2,696	-	-	4,105	-
Other revenues	-	800	-	-	-
Total Revenues	2,971	89,310	-	4,723	68,538
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public protection	15,500	-	-	-	-
Health and welfare	-	-	-	-	64,374
Public assistance	-	13,558	-	-	-
Public ways and facilities	-	-	-	-	-
Debt service:					
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	15,500	13,558	-	-	64,374
Excess of Revenues Over (Under) Expenditures	(12,529)	75,752	-	4,723	4,164
OTHER FINANCING SOURCES (USES)					
Transfers in	-	38,663	-	-	-
Transfers out	-	(137,508)	(14)	-	(9,656)
Total Other Financing Sources (Uses)	-	(98,845)	(14)	-	(9,656)
Net Change in Fund Balances	(12,529)	(23,093)	(14)	4,723	(5,492)
Fund Balances - Beginning	46,705	3,382	14	6,311	8,041
Prior period adjustment	-	-	-	-	-
Fund Balances - Beginning, Restated	46,705	3,382	14	6,311	8,041
Fund Balances - Ending	\$ 34,176	\$ (19,711)	\$ -	\$ 11,034	\$ 2,549

Pacific Bell Settlement	Revenue & Recovery - Prob	Youthful Offender Prob	SSN Truncation Recorder	Hazardous Materials Clean Up	CUPA Programs	Social Services Wrap Around	Sheriff Civil
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
12	-	-	59	1	428	(826)	40
-	-	117,122	-	-	-	75,166	-
-	112,428	-	4,976	-	-	-	2,268
-	-	-	-	-	-	204	-
<u>12</u>	<u>112,428</u>	<u>117,122</u>	<u>5,035</u>	<u>1</u>	<u>428</u>	<u>74,544</u>	<u>2,308</u>
-	-	-	-	-	-	-	-
-	113,154	95,543	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	234,695	-
-	-	-	-	14,484	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>113,154</u>	<u>95,543</u>	<u>-</u>	<u>14,484</u>	<u>-</u>	<u>234,695</u>	<u>-</u>
12	(726)	21,579	5,035	(14,483)	428	(160,151)	2,308
-	-	-	-	-	-	486,005	-
-	-	-	(5,651)	-	(16,070)	(170,876)	-
-	-	-	(5,651)	-	(16,070)	315,129	-
<u>12</u>	<u>(726)</u>	<u>21,579</u>	<u>(616)</u>	<u>(14,483)</u>	<u>(15,642)</u>	<u>154,978</u>	<u>2,308</u>
1,548	3,246	66,750	5,726	35,621	58,431	(24,707)	4,043
-	-	-	-	-	-	-	-
<u>1,548</u>	<u>3,246</u>	<u>66,750</u>	<u>5,726</u>	<u>35,621</u>	<u>58,431</u>	<u>(24,707)</u>	<u>4,043</u>
<u>\$ 1,560</u>	<u>\$ 2,520</u>	<u>\$ 88,329</u>	<u>\$ 5,110</u>	<u>\$ 21,138</u>	<u>\$ 42,789</u>	<u>\$ 130,271</u>	<u>\$ 6,351</u>

COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2012

	Micro Asst	Micro- enterprise Asst Loan	PHER Phase II, III	Pandemic Influenza State	CDC PHEP Phase III
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-	-
Use of money and property	-	136	-	137	2
Intergovernmental	90,383	-	9,348	60,446	70,321
Charges for services	-	-	-	-	-
Other revenues	-	7,439	-	-	-
Total Revenues	<u>90,383</u>	<u>7,575</u>	<u>9,348</u>	<u>60,583</u>	<u>70,323</u>
EXPENDITURES					
Current:					
General government	99,808	-	-	-	-
Public protection	-	-	-	-	-
Health and welfare	-	-	-	-	-
Public assistance	-	-	-	-	-
Public ways and facilities	-	-	-	-	-
Debt service:					
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	<u>99,808</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>(9,425)</u>	<u>7,575</u>	<u>9,348</u>	<u>60,583</u>	<u>70,323</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	(9,407)	(60,346)	(71,015)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(9,407)</u>	<u>(60,346)</u>	<u>(71,015)</u>
Net Change in Fund Balances	<u>(9,425)</u>	<u>7,575</u>	<u>(59)</u>	<u>237</u>	<u>(692)</u>
Fund Balances - Beginning	8,438	1,465	59	9,739	692
Prior period adjustment	-	-	-	-	-
Fund Balances - Beginning, Restated	<u>8,438</u>	<u>1,465</u>	<u>59</u>	<u>9,739</u>	<u>692</u>
Fund Balances - Ending	<u>\$ (987)</u>	<u>\$ 9,040</u>	<u>\$ -</u>	<u>\$ 9,976</u>	<u>\$ -</u>

Library Private Donation	Community Corrections	Human Services 2011 ABX1 16	Community Correct SB678	UST Program	Cal Multi- Junsd Meth Enforcement	State Parole DA Sec 30027	CA Energy Efficiency Grant
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
2,748	-	-	74	15	266	12	-
-	277,133	2,316,530	89,650	21,237	122,591	5,931	-
-	-	-	-	-	-	-	-
-	-	-	-	3,375	-	-	-
<u>2,748</u>	<u>277,133</u>	<u>2,316,530</u>	<u>89,724</u>	<u>24,627</u>	<u>122,857</u>	<u>5,943</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	74,563	-	37,712	-	27,862	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	92,638
<u>-</u>	<u>74,563</u>	<u>-</u>	<u>37,712</u>	<u>-</u>	<u>27,862</u>	<u>-</u>	<u>92,638</u>
2,748	202,570	2,316,530	52,012	24,627	94,995	5,943	(92,638)
-	-	-	-	-	-	-	-
-	-	(2,048,027)	-	-	-	-	-
-	-	(2,048,027)	-	-	-	-	-
<u>2,748</u>	<u>202,570</u>	<u>268,503</u>	<u>52,012</u>	<u>24,627</u>	<u>94,995</u>	<u>5,943</u>	<u>(92,638)</u>
339,313	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>339,313</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 342,061</u>	<u>\$ 202,570</u>	<u>\$ 268,503</u>	<u>\$ 52,012</u>	<u>\$ 24,627</u>	<u>\$ 94,995</u>	<u>\$ 5,943</u>	<u>\$ (92,638)</u>

COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2012

	DEA Grant Investigations	Bailiff	Totals
REVENUES			
Taxes	\$ -	\$ -	\$ 334,484
Fines and forfeitures	-	-	47,856
Use of money and property	-	-	37,306
Intergovernmental	75,000	18,739	9,673,264
Charges for services	-	-	1,359,263
Other revenues	-	-	285,070
Total Revenues	<u>75,000</u>	<u>18,739</u>	<u>11,737,243</u>
EXPENDITURES			
Current:			
General government	-	-	242,968
Public protection	-	-	544,920
Health and welfare	-	-	545,189
Public assistance	-	-	1,256,188
Public ways and facilities	-	-	1,027,645
Debt service:			
Interest and other charges	-	-	440
Capital outlay	-	-	275,523
Total Expenditures	<u>-</u>	<u>-</u>	<u>3,892,873</u>
Excess of Revenues Over (Under) Expenditures	<u>75,000</u>	<u>18,739</u>	<u>7,844,370</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	57,227	1,205,171
Transfers out	-	-	(9,076,603)
Total Other Financing Sources (Uses)	<u>-</u>	<u>57,227</u>	<u>(7,871,432)</u>
Net Change in Fund Balances	<u>75,000</u>	<u>75,966</u>	<u>(27,062)</u>
Fund Balances - Beginning	-	-	6,250,018
Prior period adjustment	-	-	60,537
Fund Balances - Beginning, Restated	<u>-</u>	<u>-</u>	<u>6,310,555</u>
Fund Balances - Ending	<u>\$ 75,000</u>	<u>\$ 75,966</u>	<u>\$ 6,283,493</u>

Continued (Page 9 of 9)

Nonmajor Governmental Funds

- **Debt Service Funds**

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**COUNTY OF MARIPOSA
Combining Balance Sheet
Nonmajor Debt Service Funds
June 30, 2012**

	Mariposa Parking Bond	Yosemite West Bond	Government Center COP	Yosemite West Bond 2004	Yosemite West Bond Reserve
ASSETS					
Cash and investments	\$ -	\$ -	\$ 273,082	\$ 159,950	\$ 131,512
Accounts receivable	-	-	-	20,353	2,036
Total Assets	\$ -	\$ -	\$ 273,082	\$ 180,303	\$ 133,548
LIABILITIES AND FUND BALANCES					
Liabilities:					
Deferred revenue	\$ -	\$ -	\$ -	\$ 8,348	\$ 835
Total Liabilities	-	-	-	8,348	835
Fund Balances:					
Restricted	-	-	273,082	171,955	132,713
Total Fund Balances	-	-	273,082	171,955	132,713
Total Liabilities and Fund Balances	\$ -	\$ -	\$ 273,082	\$ 180,303	\$ 133,548

Don Pedro Bond 2006	Don Pedro Bond Reserve	Special Assessment Debt CSA #3	Totals
\$ 171,188	\$ 174,413	\$ 453,589	\$ 1,363,734
239,929	23,985	-	286,303
<u>\$ 411,117</u>	<u>\$ 198,398</u>	<u>\$ 453,589</u>	<u>\$ 1,650,037</u>
\$ 236,523	\$ 23,645	\$ -	\$ 269,351
236,523	23,645	-	269,351
174,594	174,753	453,589	1,380,686
174,594	174,753	453,589	1,380,686
<u>\$ 411,117</u>	<u>\$ 198,398</u>	<u>\$ 453,589</u>	<u>\$ 1,650,037</u>

COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended June 30, 2012

	Mariposa Parking Bond	Yosemite West Bond	Government Center COP	Yosemite West Bond 2004	Yosemite West Bond Reserve
REVENUES					
Use of money and property	\$ -	\$ -	\$ -	\$ 1,105	\$ 978
Charges for services	-	-	-	174,993	17,498
Total Revenues	-	-	-	176,098	18,476
EXPENDITURES					
Debt service:					
Principal	-	-	156,000	75,000	-
Interest and other charges	-	-	59,550	120,156	-
Total Expenditures	-	-	215,550	195,156	-
Excess of Revenues Over (Under) Expenditures	-	-	(215,550)	(19,058)	18,476
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	214,357	-	-
Transfers out	(1,324)	(18,430)	-	-	-
Total Other Financing Sources (Uses)	(1,324)	(18,430)	214,357	-	-
Net Change in Fund Balances	(1,324)	(18,430)	(1,193)	(19,058)	18,476
Fund Balances - Beginning	1,324	18,430	274,275	191,013	114,237
Fund Balances - Ending	\$ -	\$ -	\$ 273,082	\$ 171,955	\$ 132,713

Don Pedro Bond 2006	Don Pedro Bond Reserve	Special Assessment Debt CSA #3	Totals
\$ 756	\$ 1,231	\$ 2,058	\$ 6,128
296,098	29,443	-	518,032
<u>296,854</u>	<u>30,674</u>	<u>2,058</u>	<u>524,160</u>
100,500	-	190,165	521,665
217,453	-	240,506	637,665
<u>317,953</u>	<u>-</u>	<u>430,671</u>	<u>1,159,330</u>
<u>(21,099)</u>	<u>30,674</u>	<u>(428,613)</u>	<u>(635,170)</u>
-	-	430,671	645,028
-	-	-	(19,754)
<u>-</u>	<u>-</u>	<u>430,671</u>	<u>625,274</u>
(21,099)	30,674	2,058	(9,896)
<u>195,693</u>	<u>144,079</u>	<u>451,531</u>	<u>1,390,582</u>
<u>\$ 174,594</u>	<u>\$ 174,753</u>	<u>\$ 453,589</u>	<u>\$ 1,380,686</u>

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Nonmajor Governmental Funds

- **Capital Projects Funds**

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COUNTY OF MARIPOSA
Combining Balance Sheet
Nonmajor Capital Projects Funds
June 30, 2012

	Land Buildings & Improvements	Courthouse Construction	MCCJF Construction	Mariposa Creek Project
ASSETS				
Cash and investments	\$ 59,152	\$ 498,274	\$ 267,092	\$ 1,307
Due from other governments	-	-	-	-
Total Assets	\$ 59,152	\$ 498,274	\$ 267,092	\$ 1,307
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 27,571	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Advances from other funds	50,000	-	-	-
Total Liabilities	77,571	-	-	-
Fund Balances:				
Restricted	-	498,274	-	-
Committed	-	-	267,092	1,307
Assigned	-	-	-	-
Unassigned	(18,419)	-	-	-
Total Fund Balances	(18,419)	498,274	267,092	1,307
Total Liabilities and Fund Balances	\$ 59,152	\$ 498,274	\$ 267,092	\$ 1,307

Mariposa Creek R81606-0	PTMISEA Projects	Adult Detention Center	Sidewalk Projects	Coulterville Drainage	Disaster Recovery Initiative	Data Processing CIP	Don Pedro Fire Station
\$ -	\$ 227,970	\$ -	\$ -	\$ 5,105	\$ -	\$ 181,051	\$ 3,507
-	-	-	61,257	-	-	-	187,595
<u>\$ -</u>	<u>\$ 227,970</u>	<u>\$ -</u>	<u>\$ 61,257</u>	<u>\$ 5,105</u>	<u>\$ -</u>	<u>\$ 181,051</u>	<u>\$ 191,102</u>
\$ -	\$ 61,316	\$ -	\$ -	\$ -	\$ 32,653	\$ -	\$ 4,695
16,709	-	-	61,257	-	3,136	-	-
-	-	-	-	-	-	-	-
<u>16,709</u>	<u>61,316</u>	<u>-</u>	<u>61,257</u>	<u>-</u>	<u>35,789</u>	<u>-</u>	<u>4,695</u>
-	-	-	-	-	-	-	-
-	166,654	-	-	5,105	-	-	186,407
-	-	-	-	-	-	181,051	-
(16,709)	-	-	-	-	(35,789)	-	-
<u>(16,709)</u>	<u>166,654</u>	<u>-</u>	<u>-</u>	<u>5,105</u>	<u>(35,789)</u>	<u>181,051</u>	<u>186,407</u>
<u>\$ -</u>	<u>\$ 227,970</u>	<u>\$ -</u>	<u>\$ 61,257</u>	<u>\$ 5,105</u>	<u>\$ -</u>	<u>\$ 181,051</u>	<u>\$ 191,102</u>

COUNTY OF MARIPOSA
Combining Balance Sheet
Nonmajor Capital Projects Funds
June 30, 2012

	<u>Fish Camp Fire Station</u>	<u>Midpines Fire Station</u>	<u>Bridgeport Fire Station</u>	<u>Coulterville Service Area Utility Capital</u>
ASSETS				
Cash and investments	\$ 512,440	\$ 198,258	\$ 429,207	\$ 66,417
Due from other governments	182,685	189,199	-	-
Total Assets	<u>\$ 695,125</u>	<u>\$ 387,457</u>	<u>\$ 429,207</u>	<u>\$ 66,417</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 3,585	\$ 3,727	\$ 2,331	\$ -
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Total Liabilities	<u>3,585</u>	<u>3,727</u>	<u>2,331</u>	<u>-</u>
Fund Balances:				
Restricted	-	-	-	-
Committed	691,540	383,730	426,876	66,417
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>691,540</u>	<u>383,730</u>	<u>426,876</u>	<u>66,417</u>
Total Liabilities and Fund Balances	<u>\$ 695,125</u>	<u>\$ 387,457</u>	<u>\$ 429,207</u>	<u>\$ 66,417</u>

Don Pedro Sewer Zone Utility Capital	Mariposa Pines Sewer Zone Utility Capital	Yosemite West Maintenance Utility Capital	Don Pedro Wastewater Treatment Plant	Yosemite West Wastewater Treatment Plant	Youth Facilities	Airport Projects	Catheys Valley Park Expansion
\$ 483,199	\$ 199,349	\$ 182,247	\$ 118,625	\$ -	\$ -	\$ 12,028	\$ 10,221
-	-	-	-	-	-	-	-
<u>\$ 483,199</u>	<u>\$ 199,349</u>	<u>\$ 182,247</u>	<u>\$ 118,625</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,028</u>	<u>\$ 10,221</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	368,000	-	-	-
-	-	-	-	368,000	-	-	-
-	-	-	-	-	-	-	-
483,199	199,349	182,247	118,625	-	-	12,028	10,221
-	-	-	-	-	-	-	-
-	-	-	-	(368,000)	-	-	-
<u>483,199</u>	<u>199,349</u>	<u>182,247</u>	<u>118,625</u>	<u>(368,000)</u>	<u>-</u>	<u>12,028</u>	<u>10,221</u>
<u>\$ 483,199</u>	<u>\$ 199,349</u>	<u>\$ 182,247</u>	<u>\$ 118,625</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,028</u>	<u>\$ 10,221</u>

COUNTY OF MARIPOSA
Combining Balance Sheet
Nonmajor Capital Projects Funds
June 30, 2012

	Field of Dreams	Parks Grants - Prop 40	Totals
ASSETS			
Cash and investments	\$ -	\$ -	\$ 3,455,449
Due from other governments	-	-	620,736
Total Assets	\$ -	\$ -	\$ 4,076,185
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ 135,878
Due to other funds	-	-	81,102
Advances from other funds	-	-	418,000
Total Liabilities	-	-	634,980
Fund Balances:			
Restricted	-	-	498,274
Committed	-	-	3,200,797
Assigned	-	-	181,051
Unassigned	-	-	(438,917)
Total Fund Balances	-	-	3,441,205
Total Liabilities and Fund Balances	\$ -	\$ -	\$ 4,076,185

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COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended June 30, 2012

	Land Buildings & Improvements	Courthouse Construction	MCCJF Construction	Mariposa Creek Project
REVENUES				
Fines and forfeitures	\$ -	\$ 53,773	\$ 12,275	\$ -
Use of money and property	(1)	3,923	2,085	-
Intergovernmental	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	(1)	57,696	14,360	-
EXPENDITURES				
Current:				
Public ways & facilities	-	-	-	-
Capital outlay	127,471	45,810	427	3,000
Total Expenditures	127,471	45,810	427	3,000
Excess of Revenues Over (Under) Expenditures	(127,472)	11,886	13,933	(3,000)
OTHER FINANCING SOURCES (USES)				
Transfers in	159,540	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	159,540	-	-	-
Net Change in Fund Balances	32,068	11,886	13,933	(3,000)
Fund Balances - Beginning	(50,487)	486,388	253,159	4,307
Fund Balances - Ending	\$ (18,419)	\$ 498,274	\$ 267,092	\$ 1,307

Mariposa Creek R81606-0	PTMISEA Projects	Adult Detention Center	Sidewalk Projects	Coulterville Drainage	Disaster Recovery Initiative	Data Processing CIP	Don Pedro Fire Station
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(123)	1,747	-	-	41	-	-	-
-	161,788	291,106	363,337	-	-	-	187,596
-	-	-	-	-	-	-	-
(123)	163,535	291,106	363,337	41	-	-	187,596
-	-	7,328	-	-	-	-	-
26,689	118,654	314,665	402,872	-	35,789	-	349,905
26,689	118,654	321,993	402,872	-	35,789	-	349,905
(26,812)	44,881	(30,887)	(39,535)	41	(35,789)	-	(162,309)
12,539	-	36,752	-	-	-	-	375,960
-	-	-	-	-	-	-	-
12,539	-	36,752	-	-	-	-	375,960
(14,273)	44,881	5,865	(39,535)	41	(35,789)	-	213,651
(2,436)	121,773	(5,865)	39,535	5,064	-	181,051	(27,244)
\$ (16,709)	\$ 166,654	\$ -	\$ -	\$ 5,105	\$ (35,789)	\$ 181,051	\$ 186,407

COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended June 30, 2012

	Fish Camp Fire Station	Midpines Fire Station	Bridgeport Fire Station	Coulterville Service Area Utility Capital
REVENUES				
Fines and forfeitures	\$ -	\$ -	\$ -	\$ -
Use of money and property	-	-	(1)	418
Intergovernmental	182,685	189,199	-	-
Other revenues	-	-	-	-
Total Revenues	<u>182,685</u>	<u>189,199</u>	<u>(1)</u>	<u>418</u>
EXPENDITURES				
Current:				
Public ways & facilities	-	-	-	-
Capital outlay	89,318	302,802	354,387	-
Total Expenditures	<u>89,318</u>	<u>302,802</u>	<u>354,387</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>93,367</u>	<u>(113,603)</u>	<u>(354,388)</u>	<u>418</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	626,950	458,050	439,414	15,000
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	<u>626,950</u>	<u>458,050</u>	<u>439,414</u>	<u>15,000</u>
Net Change in Fund Balances	720,317	344,447	85,026	15,418
Fund Balances - Beginning	<u>(28,777)</u>	<u>39,283</u>	<u>341,850</u>	<u>50,999</u>
Fund Balances - Ending	<u>\$ 691,540</u>	<u>\$ 383,730</u>	<u>\$ 426,876</u>	<u>\$ 66,417</u>

Don Pedro Sewer Zone Utility Capital	Mariposa Pines Sewer Zone Utility Capital	Yosemite West Maintenance Utility Capital	Don Pedro Wastewater Treatment Plant	Yosemite West Wastewater Treatment Plant	Youth Facilities	Airport Projects	Catheys Valley Park Expansion
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3,822	1,543	1,415	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	5,700	-	-	-	-	-
<u>3,822</u>	<u>1,543</u>	<u>7,115</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	158,895	-	-	-	-
-	-	-	158,895	-	-	-	-
<u>3,822</u>	<u>1,543</u>	<u>7,115</u>	<u>(158,895)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
44,000	7,500	5,573	35,000	-	-	-	-
(35,000)	-	-	-	-	(6,259)	(10,905)	-
<u>9,000</u>	<u>7,500</u>	<u>5,573</u>	<u>35,000</u>	<u>-</u>	<u>(6,259)</u>	<u>(10,905)</u>	<u>-</u>
12,822	9,043	12,688	(123,895)	-	(6,259)	(10,905)	-
<u>470,377</u>	<u>190,306</u>	<u>169,559</u>	<u>242,520</u>	<u>(368,000)</u>	<u>6,259</u>	<u>22,933</u>	<u>10,221</u>
<u>\$ 483,199</u>	<u>\$ 199,349</u>	<u>\$ 182,247</u>	<u>\$ 118,625</u>	<u>\$ (368,000)</u>	<u>\$ -</u>	<u>\$ 12,028</u>	<u>\$ 10,221</u>

COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended June 30, 2012

	Field of Dreams	Parks Grant - Prop 40	Totals
REVENUES			
Fines and forfeitures	\$ -	\$ -	\$ 66,048
Use of money and property	5	-	14,874
Intergovernmental	-	-	1,375,711
Other revenues	-	-	5,700
Total Revenues	<u>5</u>	<u>-</u>	<u>1,462,333</u>
EXPENDITURES			
Current:			
Public ways & facilities	-	-	7,328
Capital outlay	-	-	2,330,684
Total Expenditures	<u>-</u>	<u>-</u>	<u>2,338,012</u>
Excess of Revenues Over (Under) Expenditures	<u>5</u>	<u>-</u>	<u>(875,679)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	2,216,278
Transfers out	(625)	(1,284)	(54,073)
Total Other Financing Sources (Uses)	<u>(625)</u>	<u>(1,284)</u>	<u>2,162,205</u>
Net Change in Fund Balances	<u>(620)</u>	<u>(1,284)</u>	<u>1,286,526</u>
Fund Balances - Beginning	<u>620</u>	<u>1,284</u>	<u>2,154,679</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,441,205</u>

Continued (Page 3 of 3)

Nonmajor Proprietary Funds

- **Enterprise Funds**

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COUNTY OF MARIPOSA
Combining Statement of Net Assets
Nonmajor Enterprise Funds
June 30, 2012

	Building Permits	Transit	Totals
ASSETS			
Current Assets:			
Cash and investments	\$ 200	\$ 127,164	\$ 127,364
Accounts receivable	60	-	60
Prepaid costs	-	125	125
Total Current Assets	260	127,289	127,549
Noncurrent Assets:			
Capital assets:			
Depreciable, net	4,767	280,329	285,096
Total Noncurrent Assets	4,767	280,329	285,096
Total Assets	5,027	407,618	412,645
LIABILITIES			
Current Liabilities:			
Accounts payable	1,545	2,167	3,712
Due to other funds	64,329	-	64,329
Compensated absences	5,571	1,132	6,703
Total Current Liabilities	71,445	3,299	74,744
Noncurrent Liabilities:			
Advance from other funds	311,859	-	311,859
Compensated absences	931	-	931
Net OPEB obligation	54,650	26,636	81,286
Total Noncurrent Liabilities	367,440	26,636	394,076
Total Liabilities	438,885	29,935	468,820
NET ASSETS			
Invested in capital assets	4,767	280,329	285,096
Unrestricted	(438,625)	97,354	(341,271)
Total Net Assets	\$ (433,858)	\$ 377,683	\$ (56,175)

COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenses, and
Changes in Net Assets
Nonmajor Enterprise Funds
For the Year Ended June 30, 2012

	Building Permits	Transit	Totals
OPERATING REVENUES			
Charges for services	\$ 289,387	\$ 9,934	\$ 299,321
Other revenues	14,230	7,926	22,156
Total Operating Revenues	303,617	17,860	321,477
OPERATING EXPENSES			
Salaries and benefits	317,362	142,188	459,550
Services and supplies	109,351	54,142	163,493
Depreciation	3,362	52,527	55,889
Total Operating Expenses	430,075	248,857	678,932
Operating Income (Loss)	(126,458)	(230,997)	(357,455)
NON-OPERATING REVENUES (EXPENSES)			
Intergovernmental	-	93,534	93,534
Interest income	(366)	708	342
Total Non-Operating Revenues (Expenses)	(366)	94,242	93,876
Income (Loss) Before Contributions and Transfers	(126,824)	(136,755)	(263,579)
Capital contribution	-	120,000	120,000
Transfers in	161,695	110,000	271,695
Transfers out	-	-	-
Change in Net Assets	34,871	93,245	128,116
Total Net Assets - Beginning	(468,729)	284,438	(184,291)
Total Net Assets - Ending	\$ (433,858)	\$ 377,683	\$ (56,175)

COUNTY OF MARIPOSA
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended June 30, 2012

	Building Permits	Transit	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	\$ 303,557	\$ 17,860	\$ 321,417
Payments to suppliers	(108,371)	(206,392)	(314,763)
Payments to employees	(315,003)	(154,299)	(469,302)
Net Cash Provided (Used) by Operating Activities	<u>(119,817)</u>	<u>(342,831)</u>	<u>(462,648)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Grants and other receipts	-	93,534	93,534
Transfers from other funds	161,695	110,000	271,695
Interfund loans repaid	(41,511)	-	(41,511)
Net Cash Provided (Used) by Noncapital Financing Activities	<u>120,184</u>	<u>203,534</u>	<u>323,718</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Capital grants	-	120,000	120,000
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>-</u>	<u>120,000</u>	<u>120,000</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest and dividends	(367)	708	341
Net Cash Provided (Used) by Investing Activities	<u>(367)</u>	<u>708</u>	<u>341</u>
Net Increase (Decrease) in Cash and Cash Equivalents	-	(18,589)	(18,589)
Balances - Beginning of Year	200	145,753	145,953
Balances - End of Year	<u>\$ 200</u>	<u>\$ 127,164</u>	<u>\$ 127,364</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating income (loss)	\$ (126,458)	\$ (230,997)	\$ (357,455)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	3,362	52,527	55,889
Decrease (increase) in:			
Accounts receivable	(60)	-	(60)
Prepaid costs	50	90	140
Increase (decrease) in:			
Accounts payable	930	(152,340)	(151,410)
Compensated absences	1,314	(10,060)	(8,746)
Net OPEB obligation	1,045	(2,051)	(1,006)
Net Cash Provided (Used) by Operating Activities	<u>\$ (119,817)</u>	<u>\$ (342,831)</u>	<u>\$ (462,648)</u>

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Internal Service Funds

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COUNTY OF MARIPOSA
Combining Statement of Net Assets
Internal Service Funds
June 30, 2012

	<u>Fleet Maintenance</u>	<u>Fire Replacement</u>	<u>Vehicle Replacement</u>	<u>Heavy Equipment Replacement</u>
ASSETS				
Current Assets:				
Cash and investments	\$ 226,207	\$ 1,232,707	\$ 1,502,894	\$ 1,000,316
Accounts receivable	4,062	-	-	-
Inventory	342,448	-	-	-
Deposits	-	-	-	-
Total Current Assets	<u>572,717</u>	<u>1,232,707</u>	<u>1,502,894</u>	<u>1,000,316</u>
Noncurrent Assets:				
Advances to other funds	-	-	-	45,782
Capital assets:				
Depreciable, net	487,591	166,611	808,716	1,413,016
Total Noncurrent Assets	<u>487,591</u>	<u>166,611</u>	<u>808,716</u>	<u>1,458,798</u>
Total Assets	<u>1,060,308</u>	<u>1,399,318</u>	<u>2,311,610</u>	<u>2,459,114</u>
LIABILITIES				
Current Liabilities:				
Accounts payable	15,710	-	-	-
Compensated absences	17,524	-	-	-
Estimated claims liability	-	-	-	-
Total Current Liabilities	<u>33,234</u>	<u>-</u>	<u>-</u>	<u>-</u>
Noncurrent Liabilities:				
Compensated absences	730	-	-	-
Net OPEB obligation	197,364	-	-	-
Total Noncurrent Liabilities	<u>198,094</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>231,328</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET ASSETS				
Invested in capital assets	487,591	166,611	808,716	1,413,016
Unrestricted	341,389	1,232,707	1,502,894	1,046,098
Total Net Assets	<u>\$ 828,980</u>	<u>\$ 1,399,318</u>	<u>\$ 2,311,610</u>	<u>\$ 2,459,114</u>

Risk Management

Workers'			
Insurance	Compensation	Liability	Totals
\$ 33,422	\$ 2,694,290	\$ 186,751	\$ 6,876,587
-	-	-	4,062
-	-	-	342,448
-	65,000	-	65,000
<u>33,422</u>	<u>2,759,290</u>	<u>186,751</u>	<u>7,288,097</u>
-	-	-	45,782
-	-	-	2,875,934
-	-	-	2,921,716
<u>33,422</u>	<u>2,759,290</u>	<u>186,751</u>	<u>10,209,813</u>
877	18,988	46,468	82,043
-	-	-	17,524
-	3,567,000	415,000	3,982,000
<u>877</u>	<u>3,585,988</u>	<u>461,468</u>	<u>4,081,567</u>
-	-	-	730
-	-	-	197,364
-	-	-	198,094
<u>877</u>	<u>3,585,988</u>	<u>461,468</u>	<u>4,279,661</u>
-	-	-	2,875,934
<u>32,545</u>	<u>(826,698)</u>	<u>(274,717)</u>	<u>3,054,218</u>
<u>\$ 32,545</u>	<u>\$ (826,698)</u>	<u>\$ (274,717)</u>	<u>\$ 5,930,152</u>

COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenses, and
Changes in Net Assets
Internal Service Funds
For the Year Ended June 30, 2012

	<u>Fleet Maintenance</u>	<u>Fire Replacement</u>	<u>Vehicle Replacement</u>	<u>Heavy Equipment Replacement</u>
OPERATING REVENUES				
Charges for services	\$ 1,000,698	\$ 191,213	\$ 249,829	\$ 2
Other revenues	140,983	-	17,778	1,969
Total Operating Revenues	<u>1,141,681</u>	<u>191,213</u>	<u>267,607</u>	<u>1,971</u>
OPERATING EXPENSES				
Salaries and benefits	621,356	-	-	-
Services and supplies	616,735	-	936	-
Insurance claims and adjustments	-	-	-	-
Depreciation	28,937	89,600	235,010	211,843
Total Operating Expenses	<u>1,267,028</u>	<u>89,600</u>	<u>235,946</u>	<u>211,843</u>
Operating Income (Loss)	<u>(125,347)</u>	<u>101,613</u>	<u>31,661</u>	<u>(209,872)</u>
NON-OPERATING REVENUES (EXPENSES)				
Intergovernmental	13,338	-	-	-
Interest income	13,168	9,289	(1)	8,334
Total Non-Operating Revenues (Expenses)	<u>26,506</u>	<u>9,289</u>	<u>(1)</u>	<u>8,334</u>
Income (Loss) Before Transfers	<u>(98,841)</u>	<u>110,902</u>	<u>31,660</u>	<u>(201,538)</u>
Transfers in	-	-	-	-
Transfers out	(18,214)	-	-	-
Change in Net Assets	<u>(117,055)</u>	<u>110,902</u>	<u>31,660</u>	<u>(201,538)</u>
Total Net Assets - Beginning	<u>946,035</u>	<u>1,288,416</u>	<u>2,279,950</u>	<u>2,660,652</u>
Total Net Assets - Ending	<u>\$ 828,980</u>	<u>\$ 1,399,318</u>	<u>\$ 2,311,610</u>	<u>\$ 2,459,114</u>

Risk Management

Insurance	Workers' Compensation	Liability	Totals
\$ 1,349,080	\$ 943,000	\$ 405,944	\$ 4,139,766
18,620	-	10,011	189,361
<u>1,367,700</u>	<u>943,000</u>	<u>415,955</u>	<u>4,329,127</u>
-	-	-	621,356
-	1,068,172	651,222	2,337,065
1,362,561	-	-	1,362,561
-	-	-	565,390
<u>1,362,561</u>	<u>1,068,172</u>	<u>651,222</u>	<u>4,886,372</u>
<u>5,139</u>	<u>(125,172)</u>	<u>(235,267)</u>	<u>(557,245)</u>
-	-	-	13,338
(104)	19,887	693	51,266
<u>(104)</u>	<u>19,887</u>	<u>693</u>	<u>64,604</u>
5,035	(105,285)	(234,574)	(492,641)
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>(18,214)</u>
5,035	(105,285)	(234,574)	(510,855)
27,510	(721,413)	(40,143)	6,441,007
<u>\$ 32,545</u>	<u>\$ (826,698)</u>	<u>\$ (274,717)</u>	<u>\$ 5,930,152</u>

COUNTY OF MARIPOSA
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2012

	<u>Fleet Maintenance</u>	<u>Fire Replacement</u>	<u>Vehicle Replacement</u>	<u>Heavy Equipment Replacement</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 1,139,483	\$ 191,213	\$ 267,607	\$ 1,971
Payments to suppliers	(610,183)	-	(22,664)	-
Payments to employees	(592,033)	-	-	-
Net Cash Provided (Used) by Operating Activities	<u>(62,733)</u>	<u>191,213</u>	<u>244,943</u>	<u>1,971</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Grants and other receipts	13,338	-	-	-
Transfers to other funds	(18,214)	-	-	-
Interfund loan repayments received	-	-	-	10,495
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(4,876)</u>	<u>-</u>	<u>-</u>	<u>10,495</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	-	(49,283)	(228,036)	(25,459)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>-</u>	<u>(49,283)</u>	<u>(228,036)</u>	<u>(25,459)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends	13,168	9,290	(2)	8,333
Net Cash Provided (Used) by Investing Activities	<u>13,168</u>	<u>9,290</u>	<u>(2)</u>	<u>8,333</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(54,441)	151,220	16,905	(4,660)
Balances - Beginning of the Year	280,648	1,081,487	1,485,989	1,004,976
Balances - End of the Year	<u>\$ 226,207</u>	<u>\$ 1,232,707</u>	<u>\$ 1,502,894</u>	<u>\$ 1,000,316</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ (125,347)	\$ 101,613	\$ 31,661	\$ (209,872)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	28,937	89,600	235,010	211,843
Decrease (increase) in:				
Accounts receivable	(2,198)	-	-	-
Inventory	(442)	-	-	-
Increase (decrease) in:				
Accounts payable	6,994	-	(21,728)	-
Compensated absences	(11,629)	-	-	-
Estimated claims liability	-	-	-	-
Net OPEB obligation	40,952	-	-	-
Net Cash Provided (Used) by Operating Activities	<u>\$ (62,733)</u>	<u>\$ 191,213</u>	<u>\$ 244,943</u>	<u>\$ 1,971</u>

Risk Management

Workers'			
Insurance	Compensation	Liability	Totals
\$ 1,367,700	\$ 943,000	\$ 415,955	\$ 4,326,929
(1,362,271)	(664,630)	(351,290)	(3,011,038)
-	-	-	(592,033)
<u>5,429</u>	<u>278,370</u>	<u>64,665</u>	<u>723,858</u>
-	-	-	13,338
-	-	-	(18,214)
-	-	-	10,495
-	-	-	5,619
-	-	-	(302,778)
-	-	-	(302,778)
(104)	19,887	693	51,265
(104)	19,887	693	51,265
5,325	298,257	65,358	477,964
28,097	2,396,033	121,393	6,398,623
<u>\$ 33,422</u>	<u>\$ 2,694,290</u>	<u>\$ 186,751</u>	<u>\$ 6,876,587</u>
\$ 5,139	\$ (125,172)	\$ (235,267)	\$ (557,245)
-	-	-	565,390
-	-	-	(2,198)
-	-	-	(442)
290	(19,458)	44,932	11,030
-	-	-	(11,629)
-	423,000	255,000	678,000
-	-	-	40,952
<u>\$ 5,429</u>	<u>\$ 278,370</u>	<u>\$ 64,665</u>	<u>\$ 723,858</u>

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Fiduciary Funds

- **Trust and Agency Funds**

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COUNTY OF MARIPOSA
Combining Statement of Fiduciary Net Assets
Investment Trust Funds
June 30, 2012

	<u>Trial Courts</u>	<u>School Districts</u>	<u>Special Districts Governed by Local Boards</u>	<u>Totals</u>
ASSETS				
Cash and investments	\$ (19,953)	\$ 5,296,906	\$ 181,531	\$ 5,458,484
Total Assets	<u>(19,953)</u>	<u>5,296,906</u>	<u>181,531</u>	<u>5,458,484</u>
LIABILITIES				
Accounts payable	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET ASSETS				
Net assets held in trust for pool participants	<u>\$ (19,953)</u>	<u>\$ 5,296,906</u>	<u>\$ 181,531</u>	<u>\$ 5,458,484</u>

COUNTY OF MARIPOSA
Combining Statement of Changes in Fiduciary Net Assets
Investment Trust Funds
For the Year Ended June 30, 2012

	<u>Trial Courts</u>	<u>School Districts</u>	<u>Special Districts Governed by Local Board</u>	<u>Totals</u>
ADDITIONS				
Contributions:				
Contributions to investment pool	\$ 252	\$ 24,551	\$ 66,357	\$ 91,160
Net investment income:				
Interest income	(215)	148,913	6,869	155,567
Total Additions	<u>37</u>	<u>173,464</u>	<u>73,226</u>	<u>246,727</u>
DEDUCTIONS				
Distributions from investment pool	129,798	283,985	29,067	442,850
Total Deductions	<u>129,798</u>	<u>283,985</u>	<u>29,067</u>	<u>442,850</u>
Increase (Decrease) in Net Assets	(129,761)	(110,521)	44,159	(196,123)
Net Assets - Beginning	109,808	5,407,427	137,372	5,654,607
Net Assets - Ending	<u>\$ (19,953)</u>	<u>\$ 5,296,906</u>	<u>\$ 181,531</u>	<u>\$ 5,458,484</u>

COUNTY OF MARIPOSA
Combining Statement of Assets and Liabilities
Agency Funds
June 30, 2012

	County Agency Funds	Totals
ASSETS		
Cash and investments	\$ 1,554,056	\$ 1,554,056
Taxes receivable	3,728,100	3,728,100
Total Assets	\$ 5,282,156	\$ 5,282,156
LIABILITIES		
Agency obligations	\$ 5,282,156	\$ 5,282,156
Total Liabilities	\$ 5,282,156	\$ 5,282,156

COUNTY OF MARIPOSA
Combining Statement of Changes in
Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2012

COUNTY AGENCY FUNDS	<u>Balance</u> <u>June 30, 2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2012</u>
ASSETS				
Cash and investments	\$ 1,542,195	\$ 133,274	\$ 121,413	\$ 1,554,056
Taxes receivable	3,654,057	74,043	-	3,728,100
Total Assets	<u>\$ 5,196,252</u>	<u>\$ 207,317</u>	<u>\$ 121,413</u>	<u>\$ 5,282,156</u>
LIABILITIES				
Agency obligations	\$ 5,196,252	\$ 207,317	\$ 121,413	\$ 5,282,156
Total Liabilities	<u>\$ 5,196,252</u>	<u>\$ 207,317</u>	<u>\$ 121,413</u>	<u>\$ 5,282,156</u>