

**COUNTY OF MARIPOSA,
CALIFORNIA**



**FINANCIAL STATEMENTS
TOGETHER WITH
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED
JUNE 30, 2013**

THIS PAGE INTENTIONALLY LEFT BLANK

COUNTY OF MARIPOSA
Annual Financial Report
For the Year Ended June 30, 2013

Table of Contents

	Page
INTRODUCTORY SECTION	
County Officials.....	i
FINANCIAL SECTION	
Independent Auditor’s Report.....	1-3
Management’s Discussion and Analysis (Required Supplementary Information - Unaudited).....	4-9
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position.....	10
Statement of Activities.....	11
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet.....	12
Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position - Governmental Activities.....	13
Statement of Revenues, Expenditures, and Changes in Fund Balances.....	14
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Government-Wide Statement of Activities - Governmental Activities.....	15
Proprietary Funds:	
Statement of Net Position.....	16
Statement of Revenues, Expenses, and Changes in Net Position.....	17
Statement of Cash Flows.....	18-19
Fiduciary Funds:	
Statement of Fiduciary Net Position.....	20
Statement of Changes in Fiduciary Net Position.....	21
Notes to Basic Financial Statements.....	22-56
Required Supplementary Information (Unaudited):	
Schedule of Funding Progress - Pension.....	57
Schedule of Funding Progress - Other Postemployment Benefits (OPEB).....	57-58
Budgetary Comparison Schedule - General Fund.....	59
Budgetary Comparison Schedule - Assistance.....	60
Budgetary Comparison Schedule - Mental Health Services Act.....	61
Note to Budgetary Comparison Schedules.....	62

COUNTY OF MARIPOSA
Annual Financial Report
For the Year Ended June 30, 2013

Table of Contents

	Page
FINANCIAL SECTION (CONTINUED)	
Combining Nonmajor Fund Statements:	
Nonmajor Governmental Funds:	
Combining Balance Sheet.....	63
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.	64
Special Revenue Funds:	
Combining Balance Sheet.	65-72
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.	73-80
Debt Service Funds:	
Combining Balance Sheet.	81
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.	82
Capital Projects Funds:	
Combining Balance Sheet.	83-84
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.	85-86
Nonmajor Proprietary Funds:	
Enterprise Funds:	
Combining Statement of Net Position.	87
Combining Statement of Revenues, Expenses, and Changes in Net Position.	88
Combining Statement of Cash Flows.....	89
Internal Service Funds:	
Combining Statement of Net Position.	90
Combining Statement of Revenues, Expenses, and Changes in Net Position.	91
Combining Statement of Cash Flows.	92
Fiduciary Funds:	
Investment Trust Funds:	
Combining Statement of Fiduciary Net Position.	93
Combining Statement of Changes in Fiduciary Net Position.....	94
Agency Funds:	
Combining Statement of Assets and Liabilities.....	95
Combining Statement of Changes in Assets and Liabilities.	96

INTRODUCTORY SECTION

- **County Officials**

THIS PAGE INTENTIONALLY LEFT BLANK

COUNTY OF MARIPOSA
County Officials
For the Year Ended June 30, 2013

ELECTED OFFICIALS

Supervisor, District 1. Lee Stetson
Supervisor, District 2. Merlin Jones
Supervisor, District 3. Janet Bibby
Supervisor, District 4. Kevin Cann
Supervisor, District 5. John Carrier

Assessor/Recorder. Becky Crafts
Auditor-Controller. William Davis
District Attorney. Thomas Cooke
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 Peresan
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. Sarah Williams
Public Health Officer. Charles Mosher, MD
Public Works Director. John Ainsworth
Technical Services Director. Rick Peresan

THIS PAGE INTENTIONALLY LEFT BLANK

FINANCIAL SECTION

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

THIS PAGE INTENTIONALLY LEFT BLANK

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the County of Mariposa, California (County), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

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, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in Note 1P to the financial statements, in 2013, the County implemented Governmental Accounting Standards Board (GASB) Statements No. 60, 61, 62, 63 and 66 and implemented GASB 65 in advance during the fiscal year 2013. Among these new GASB Statements, GASB Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position; and GASB Statement No. 65, Items Previously Reported as Assets and Liabilities, have significant impact over the County of Mariposa's financial statements. Our opinion is not modified with respect to these matters.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, Schedule of Funding Progress, 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.

Other Information

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

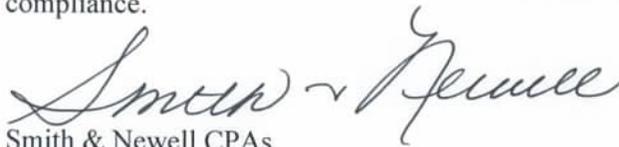
The combining nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the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

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

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.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated January 17, 2014, 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 in considering the County's internal control over financial reporting and compliance.

A handwritten signature in cursive script, appearing to read "Smith & Newell", is written over the printed name of the firm.

Smith & Newell CPAs
Yuba City, California
January 17, 2014

THIS PAGE INTENTIONALLY LEFT BLANK

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

THIS PAGE INTENTIONALLY LEFT BLANK

Management Discussion and Analysis

June 30, 2013

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, 2013. 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 \$3,555,360 to a total of \$100,419,748. This increase is primarily attributable to the following items:
 - An increase in receivables of \$1,214,800 (due to accounts receivable of \$107,490, intergovernmental receivables of \$1,001,529, and loans receivable of \$105,781).
 - An increase in non-depreciable capital assets of \$2,940,176.
 - A decrease in depreciable capital assets of \$691,013.

- The County's total liabilities are \$39,030,279, an increase of \$1,187,106 in comparison with the prior year. This essentially resulted from the following items:
 - An increase in recognized OPEB obligations of \$2,082,936. OPEB obligations will continue to add approximately \$2,000,000 each year to the County's long term liabilities.
 - An increase in accounts payable of \$143,227.
 - An increase in depreciable capital assets of \$46,967 (due to an increase in assets of \$2,741,380 and a decrease resulting from depreciation of \$2,694,413).
 - A decrease of \$509,728 in unearned revenue due primarily to Mental Health beginning to lower its outstanding unearned revenue. This was expected as part of the corrective action plan submitted to and approved by the State.
 - A decrease of \$611,072 from continuing payments on loans, leases, bonds, and certificates.

- The net position of the County at the close of the fiscal year was \$61,389,469. Of this amount, \$54,012,476 is the net investment in capital assets, \$1,382,169 is restricted for debt service and \$3,199,911 is restricted for capital projects. The balance of \$2,794,913 is available to meet the ongoing obligations of the County government.

- As of June 30, 2013 the County's governmental funds reported combined ending fund balances of \$14,949,715, an increase of \$52,362. This amount is divided into the following classifications:
 - \$1,053,122 is Non-spendable;
 - \$11,951,773 is Restricted for designated uses;
 - The balance of \$1,944,820 is Assigned or Unassigned.

- The fund balance of the County General fund at June 30th was \$5,173,709. This amount is divided into the following classifications:
 - \$270,473 is Non-spendable;
 - The balance of \$4,903,236 is Assigned or Unassigned.

- The County has maintained a general reserve of \$2,312,417 under Government Code 29085 and 29086. This represents 5.14% of the 2012-13 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 POSITION

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

SUMMARY OF THE STATEMENT OF NET POSITION

	Governmental Activities		Business-Type Activities	
	2013	2012	2013	2012
Current Assets	\$ 29,708,684	\$ 28,587,008	\$ 1,529,580	\$ 1,343,576
Capital Assets	57,810,663	54,825,003	11,370,821	12,108,801
Total Assets	87,519,347	83,412,011	12,900,401	13,452,377
Current Liabilities	10,236,127	10,571,470	158,187	179,102
Non-Current Liabilities	21,937,260	20,480,830	6,698,705	6,611,771
Total Liabilities	32,173,387	31,052,300	6,856,892	6,790,873
Net Position	\$ 55,345,960	\$ 52,359,711	\$ 6,043,509	\$ 6,661,504

NET POSITION

Net position represents the residual interest in the county's assets after liabilities are deducted. The County's net position at June 30, 2013, is summarized as follows:

NET POSITION

	2013	2012
Net investment in capital assets	\$ 54,012,476	\$ 51,153,724
Restricted:		
General government	357,805	272,043
Public protection	1,751,548	1,495,339
Health and welfare	1,530,473	686,278
Public assistance	1,893,917	1,591,395
Education	377,695	408,300
Public ways & facilities	2,267,871	2,261,581
Debt Service	1,382,169	1,380,686
Capital Projects	3,199,911	498,274
Unrestricted	(5,384,396)	(726,405)
Total Net Position	\$ 61,389,469	\$ 59,021,215

CHANGES IN NET POSITION AS OF JUNE 30

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Revenues						
Program Revenues:						
Charges for services	\$ 4,279,265	\$ 4,843,301	\$ 2,342,665	\$ 2,553,700	\$ 6,621,930	\$ 7,397,001
Operating grants and contributions	25,848,927	25,392,929	123,812	123,534	25,972,739	25,516,463
Capital grants and contributions	2,887,122	2,061,235	493	321,431	2,887,615	2,382,666
General revenues:						
Transient occupancy taxes	11,445,625	11,456,101	-	-	11,445,625	11,456,101
Sales and use taxes	1,844,631	1,733,564	-	-	1,844,631	1,733,564
Property taxes	7,538,804	7,514,389	-	-	7,538,804	7,514,389
Property transfer taxes	94,010	70,063	-	-	94,010	70,063
Timber yield taxes	2,189	3,748	-	-	2,189	3,748
Franchise taxes	167,315	168,181	-	-	167,315	168,181
Grants and contributions-unrestricted	1,055,422	997,661	-	-	1,055,422	997,661
Tobacco settlement	244,459	162,203	-	-	244,459	162,203
Interest and investment earnings	128,003	165,310	9,471	10,437	137,474	175,747
Miscellaneous	602,363	1,033,954	95,530	105,306	697,893	1,139,260
Total revenue	<u>56,138,135</u>	<u>55,602,639</u>	<u>2,571,971</u>	<u>3,114,408</u>	<u>58,710,106</u>	<u>58,717,047</u>
Expenses						
General government	\$ 8,635,374	\$ 8,720,854	-	-	8,635,374	8,720,854
Public protection	18,598,422	17,998,561	-	-	18,598,422	17,998,561
Health and welfare	4,996,336	5,615,403	-	-	4,996,336	5,615,403
Public assistance	12,088,684	12,031,712	-	-	12,088,684	12,031,712
Education	758,583	741,908	-	-	758,583	741,908
Culture and recreation	466,289	484,690	-	-	466,289	484,690
Public ways and facilities	6,624,557	7,517,098	-	-	6,624,557	7,517,098
Solid waste	-	-	2,560,928	2,948,350	2,560,928	2,948,350
Airport	-	-	323,634	332,877	323,634	332,877
Building permits	-	-	420,715	430,075	420,715	430,075
Transit	-	-	254,534	248,857	254,534	248,857
Interest on long-term debt	613,796	638,105	-	-	613,796	638,105
Total expenses	<u>52,782,041</u>	<u>53,748,331</u>	<u>3,559,811</u>	<u>3,960,159</u>	<u>56,341,852</u>	<u>57,708,490</u>
Excess before transfers	3,356,094	1,854,308	(987,840)	(845,751)	2,368,254	1,008,557
Transfers	(369,845)	(368,332)	369,845	368,332	-	-
Change in net position	2,986,249	1,485,976	(617,995)	(477,419)	2,368,254	1,008,557
Net Position - Beginning	52,359,711	50,807,336	6,661,504	7,138,923	59,021,215	57,946,259
Prior Period Adjustment	-	66,399	-	-	-	66,399
Net Position - Beginning Restated	<u>52,359,711</u>	<u>50,873,735</u>	<u>6,661,504</u>	<u>7,138,923</u>	<u>59,021,215</u>	<u>58,012,658</u>
Net Position - Ending	<u>55,345,960</u>	<u>52,359,711</u>	<u>6,043,509</u>	<u>6,661,504</u>	<u>61,389,469</u>	<u>59,021,215</u>

LONG TERM DEBT

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

	Balance June 30, 2012	Additions	Retirements	Balance June 30, 2013	Term	Term Remaining	Amounts Due Within One Year
Governmental Activities							
<u>Certificates of Participation</u>							
Government Center	1,112,910	-	164,000	948,910	20	5	172,000
<u>Bonds</u>							
Yosemite West Wastewater Treatment							
Assessment Bonds Series 2004-A	2,434,000	-	44,000	2,390,000	40	31	39,000
Assessment Bonds-Series 2004-B	344,000	-	5,000	339,000	40	31	5,000
Lake Don Pedro Wastewater Treatment							
Assessment Bonds Series 2006-A	4,126,000	-	73,000	4,053,000	40	34	75,000
Assessment Bonds-Series 2007	968,449	-	14,500	953,949	40	34	15,500
<u>Capital Leases</u>							
Capital Lease-Fire Trucks CSA#3	3,515,622	-	202,507	3,313,115	15	11	215,649
Compensated Absences	1,893,514	992,523	1,024,884	1,861,153			867,172
Net OPEB Obligation	7,471,718	3,116,752	1,121,016	9,467,454			-
Total Governmental Activities	21,866,213	4,109,275	2,648,907	23,326,581			1,389,321
Business-Type Activities							
<u>Certificates of Participation</u>							
Composting Facility (Solid Waste)	2,903,000		44,000	2,859,000	40	30	46,000
<u>Loans</u>							
Airport-Hangar Construction	121,600		16,261	105,339	17	6	17,095
Closure/Post Closure (Solid Waste)	3,062,018	84,743		3,146,761			
<u>Capital Leases</u>							
Solid Waste-Caterpillar 816F2	241,799		35,104	206,695	10	5	37,035
Solid Waste-2006 Kenworth T-800 Truck	12,700		12,700	-	7	-	-
Compensated Absences	32,770	37,925	24,042	46,653			22,523
Net OPEB Obligation	369,710	135,328	48,128	456,910			
Total Business-Type Activities	6,743,597	257,996	180,235	6,821,358			122,653

GOVERNMENTAL FUNDS

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

	<u>2013</u>	<u>2012</u>
Total Revenues	\$ 54,599,794	\$ 55,553,275
Total Expenditures	54,153,823	54,842,054
Excess of Revenues over Expenditures	<u>445,971</u>	<u>711,221</u>
Other Financing Sources (Uses)	(393,609)	(350,118)
Beginning Fund Balance	14,897,353	14,536,250
Ending Fund Balance	14,949,715	14,897,353
Net Change in Fund Balance	<u>\$ 52,362</u>	<u>\$ 361,103</u>

STATEMENT OF REVENUES

Taxes	\$ 9,472,232	\$ 9,326,490
Transient Occupancy	11,445,625	11,456,101
Licenses and Permits	173,399	171,875
Fines and Forfeitures	251,991	262,167
Use of Money and Property	86,195	114,044
Intergovernmental	28,666,530	28,644,009
Charges for Services	3,644,276	4,811,790
Other Revenues	859,546	766,799
Total Revenues	<u>\$ 54,599,794</u>	<u>\$ 55,553,275</u>

SUMMARY OF EXPENSES

General government	\$ 8,228,770	\$ 8,289,896
Public Protection	17,682,048	16,760,740
Health and Welfare	4,350,191	4,999,778
Public Assistance	11,790,752	11,672,496
Education	664,803	647,805
Culture and Recreation	274,281	291,134
Public Ways and Facilities	5,465,290	6,146,044
Debt Service		
Principal	503,007	521,665
Interest	<u>613,796</u>	<u>638,105</u>
Capital Outlay	4,580,885	4,874,391
Total Expenditures	<u>\$ 54,153,823</u>	<u>\$ 54,842,054</u>

WORK IN PROGRESS

At June 30, 2013, work in progress included major items as follows:

Bridgeport Fire Station, Lake Don Pedro Fire Station, Fish Camp Fire Station, Midpines Fire Station, Mariposa Creek, Courthouse Construction

ECONOMIC OUTLOOK AND FUTURE YEAR'S BUDGETS

Although national and state economies appear to have stabilized, indicators are still mixed. Any faltering in the economy will negatively impact 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 programs for now, any financial problems at the state and national level could also 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. The economic impact of the Affordable Healthcare Act, whether good or bad, remains unknown for now.

County general tax revenues increased slightly in 2012-2013 and indications are that this will continue into the 2013-14 fiscal year, except for the possible negative impact of the government shutdown. 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 revenue, 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 even with intermittent issues such as slides, fires, viruses, and government shutdowns.

Retirement costs continue to represent a rising financial drain on the county for now. Retirement is provided through CalPERS, a public retirement system. Although the retirement rates continued to increase for 2012-13 and should be expected to increase for several years, the unfunded liability for the future retirement costs decreased slightly this year. The County has implemented a two tier retirement system with reduced benefits for new hires and 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. New union contracts will increase labor costs in 2013/14 and beyond which will put renewed upward pressure on retirement costs and unfunded liability.

There are some notable trends in the government-wide financials for the period of 2008 to 2013. The notable items over that five year period on the General Revenue side are:

The Transient Occupancy Tax increased \$1,107,153 (10.7%).

Property Taxes increased \$223,115 (3.0%) with slight increases in 2012 and 2013.

Sales and Use Taxes increased \$146,025 (8.6%) with large declines in 2009 - 2010 and large gains in 2011 - 2013.

Interest and Investment Earnings decreased \$774,511 (-84.9%) as interest rates declined.

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

General Government expense increased \$875,527 (11.3%) but showed a slight decrease from 2012.

Public Protection expense increased \$3,127,012 (20.2%) with over a million of that in the last two years.

Health and Welfare expense increased \$425,949 (9.3%) but showed over a million dollar decrease in the last three years.

Public Assistance expense increased \$1,980,830 (19.6%) but is down over two million since 2011.

Public Ways and Facilities expense increased \$23,665 (0.4%).

Interest on Long Term Debt increased \$210,056 (52.0%) but has decreased in the last two years.

Number of full-time County employees decreased 14 (4.4%) due to decreases in the last three years.

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**

THIS PAGE INTENTIONALLY LEFT BLANK

COUNTY OF MARIPOSA
Statement of Net Position
June 30, 2013

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 20,364,094	\$ 1,445,002	\$ 21,809,096
Receivables:			
Accounts	693,167	292,691	985,858
Taxes	2,520,636	-	2,520,636
Intergovernmental	4,920,653	10,000	4,930,653
Internal balances	264,545	(264,545)	-
Prepaid costs	175,220	352	175,572
Inventory	539,051	46,080	585,131
Deposits	65,000	-	65,000
Loans receivable	166,318	-	166,318
Capital assets:			
Non-depreciable	16,977,009	96,157	17,073,166
Depreciable, net	40,833,654	11,274,664	52,108,318
Total capital assets	<u>57,810,663</u>	<u>11,370,821</u>	<u>69,181,484</u>
Total Assets	<u>87,519,347</u>	<u>12,900,401</u>	<u>100,419,748</u>
LIABILITIES			
Accounts payable	1,129,365	35,534	1,164,899
Accrued salaries and benefits	1,294,669	-	1,294,669
Deposits payable	5,380	-	5,380
Accrued claims liability	3,982,000	-	3,982,000
Unearned revenue	2,435,392	-	2,435,392
Long-term liabilities:			
Due within one year	1,389,321	122,653	1,511,974
Due in more than one year	21,937,260	6,698,705	28,635,965
Total Liabilities	<u>32,173,387</u>	<u>6,856,892</u>	<u>39,030,279</u>
NET POSITION			
Net investment in capital assets	45,812,689	8,199,787	54,012,476
Restricted for:			
General government	357,805	-	357,805
Public protection	1,751,548	-	1,751,548
Health and welfare	1,530,473	-	1,530,473
Public assistance	1,893,917	-	1,893,917
Education	377,695	-	377,695
Public ways & facilities	2,267,871	-	2,267,871
Debt service	1,382,169	-	1,382,169
Capital projects	3,199,911	-	3,199,911
Unrestricted	(3,228,118)	(2,156,278)	(5,384,396)
Total Net Position	<u>\$ 55,345,960</u>	<u>\$ 6,043,509</u>	<u>\$ 61,389,469</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, 2013

<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	\$ 8,635,374	\$ 1,529,032	\$ 552,724	\$ -
Public protection	18,598,422	1,118,732	4,269,040	-
Health and welfare	4,996,336	117,147	4,465,541	-
Public assistance	12,088,684	1,146	13,478,174	-
Education	758,583	17,596	-	-
Culture and recreation	466,289	34,958	-	-
Public ways and facilities	6,624,557	1,460,654	3,083,448	2,887,122
Interest on long-term debt	613,796	-	-	-
Total Governmental Activities	52,782,041	4,279,265	25,848,927	2,887,122
Business-type activities:				
Solid waste	2,560,928	2,038,663	11,976	-
Airport	323,634	-	10,000	493
Building permits	420,715	297,769	-	-
Transit	254,534	6,233	101,836	-
Total Business-Type Activities	3,559,811	2,342,665	123,812	493
Total	\$ 56,341,852	\$ 6,621,930	\$ 25,972,739	\$ 2,887,615

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 Position

Net Position - Beginning

Net Position - Ending

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

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

Governmental Activities	Business- Type Activities	Total
\$ (6,553,618)	\$ -	\$ (6,553,618)
(13,210,650)	-	(13,210,650)
(413,648)	-	(413,648)
1,390,636	-	1,390,636
(740,987)	-	(740,987)
(431,331)	-	(431,331)
806,667	-	806,667
(613,796)	-	(613,796)
<u>(19,766,727)</u>	<u>-</u>	<u>(19,766,727)</u>
-	(510,289)	(510,289)
-	(313,141)	(313,141)
-	(122,946)	(122,946)
-	(146,465)	(146,465)
<u>-</u>	<u>(1,092,841)</u>	<u>(1,092,841)</u>
<u>(19,766,727)</u>	<u>(1,092,841)</u>	<u>(20,859,568)</u>
11,445,625	-	11,445,625
1,844,631	-	1,844,631
7,538,804	-	7,538,804
94,010	-	94,010
2,189	-	2,189
167,315	-	167,315
1,055,422	-	1,055,422
244,459	-	244,459
128,003	9,471	137,474
602,363	95,530	697,893
(369,845)	369,845	-
<u>22,752,976</u>	<u>474,846</u>	<u>23,227,822</u>
2,986,249	(617,995)	2,368,254
<u>52,359,711</u>	<u>6,661,504</u>	<u>59,021,215</u>
<u>\$ 55,345,960</u>	<u>\$ 6,043,509</u>	<u>\$ 61,389,469</u>

THIS PAGE INTENTIONALLY LEFT BLANK

Basic Financial Statements

- **Fund Financial Statements**

THIS PAGE INTENTIONALLY LEFT BLANK

COUNTY OF MARIPOSA
Balance Sheet
Governmental Funds
June 30, 2013

	General Fund	Assistance	Mental Health Services Act	Other Governmental Funds	Total
ASSETS					
Cash and investments	\$ 2,128,038	\$ -	\$ -	\$ 11,251,114	\$ 13,379,152
Receivables:					
Accounts	175,089	-	-	517,823	692,912
Taxes	2,342,590	-	-	178,046	2,520,636
Intergovernmental	1,198,222	1,078,467	173,833	2,470,131	4,920,653
Due from other funds	2,715,283	-	-	-	2,715,283
Advances to other funds	123,379	-	-	514,500	637,879
Prepaid costs	147,094	-	6,759	21,367	175,220
Inventory	-	-	-	179,486	179,486
Loans receivable	-	-	-	166,318	166,318
Total Assets	\$ 8,829,695	\$ 1,078,467	\$ 180,592	\$ 15,298,785	\$ 25,387,539
LIABILITIES					
Accounts payable	\$ 477,243	\$ -	\$ 7,451	\$ 340,159	\$ 824,853
Accrued salaries and benefits	1,294,669	-	-	-	1,294,669
Deposits payable	5,380	-	-	-	5,380
Due to other funds	-	1,512,031	34,391	1,093,115	2,639,537
Unearned revenue	1,067,859	18,000	1,295,882	53,651	2,435,392
Advances from other funds	-	-	-	484,000	484,000
Total Liabilities	2,845,151	1,530,031	1,337,724	1,970,925	7,683,831
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	810,835	692,535	18,457	1,232,166	2,753,993
Total Deferred Inflows of Resources	810,835	692,535	18,457	1,232,166	2,753,993
FUND BALANCES					
Nonspendable	270,473	-	6,759	775,890	1,053,122
Restricted	-	-	-	11,951,773	11,951,773
Assigned	3,136,012	-	-	26,967	3,162,979
Unassigned	1,767,224	(1,144,099)	(1,182,348)	(658,936)	(1,218,159)
Total Fund Balances (Deficits)	5,173,709	(1,144,099)	(1,175,589)	12,095,694	14,949,715
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 8,829,695	\$ 1,078,467	\$ 180,592	\$ 15,298,785	\$ 25,387,539

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

COUNTY OF MARIPOSA
Reconciliation of the Governmental Funds Balance Sheet to the
Government-Wide Statement of Net Position - Governmental Activities
June 30, 2013

Total Fund Balance - Total Governmental Funds	\$14,949,715
Amounts reported for governmental activities in the statement of net position is different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds balance sheets.	54,311,819
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 unavailable in the governmental funds.	
Unavailable revenue	2,753,993
Certain liabilities are not due and payable in the current period and therefore, are not reported in the governmental funds.	
Certificates of participation	(948,910)
Bonds payable	(7,735,949)
Capital leases	(3,313,115)
Compensated absences	(1,845,052)
Net OPEB obligation	(9,221,053)
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 position.	
	<u>6,394,512</u>
Net Position of Governmental Activities	<u><u>\$55,345,960</u></u>

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

COUNTY OF MARIPOSA
Statement of Revenues, Expenditures, and
Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2013

	General Fund	Assistance	Mental Health Services Act	Other Governmental Funds	Total
REVENUES					
Taxes	\$20,582,954	\$ -	\$ -	\$ 334,903	\$20,917,857
Licenses, permits, and franchises	173,399	-	-	-	173,399
Fines and forfeitures	50,688	-	-	201,303	251,991
Use of money and property	42,969	-	(817)	44,043	86,195
Intergovernmental	5,085,871	4,919,698	2,369,452	16,291,509	28,666,530
Charges for services	1,730,257	-	718	1,913,301	3,644,276
Other revenues	473,604	8,013	1,013	376,916	859,546
Total Revenues	28,139,742	4,927,711	2,370,366	19,161,975	54,599,794
EXPENDITURES					
Current:					
General government	8,008,555	-	-	220,215	8,228,770
Public protection	16,475,152	-	-	1,206,896	17,682,048
Health and welfare	3,820,988	-	-	529,203	4,350,191
Public assistance	9,534,081	159	1,272,519	983,993	11,790,752
Education	664,803	-	-	-	664,803
Culture and recreation	274,281	-	-	-	274,281
Public ways and facilities	957,610	-	-	4,507,680	5,465,290
Debt service:					
Principal	-	-	-	503,007	503,007
Interest and other charges	-	-	-	613,796	613,796
Capital outlay	113,788	-	-	4,467,097	4,580,885
Total Expenditures	39,849,258	159	1,272,519	13,031,887	54,153,823
Excess of Revenues Over (Under) Expenditures	(11,709,516)	4,927,552	1,097,847	6,130,088	445,971
OTHER FINANCING SOURCES (USES)					
Transfers in	12,348,599	9,927	235,987	2,617,340	15,211,853
Transfers out	(986,232)	(5,483,997)	(497,036)	(8,638,197)	(15,605,462)
Total Other Financing Sources (Uses)	11,362,367	(5,474,070)	(261,049)	(6,020,857)	(393,609)
Net Change in Fund Balances	(347,149)	(546,518)	836,798	109,231	52,362
Fund Balances (Deficits) - Beginning	5,520,858	(597,581)	(2,012,387)	11,986,463	14,897,353
Fund Balances (Deficits) - Ending	\$ 5,173,709	\$ (1,144,099)	\$ (1,175,589)	\$ 12,095,694	\$ 14,949,715

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

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, 2013

Net Change in Fund Balances - Total Governmental Funds	\$ 52,362
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	4,580,885
Less current year depreciation	(2,216,652)
Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the net cost of the capital assets disposed. There were no significant proceeds from sales of capital assets	(1,483)
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	
Principal retirements	503,007
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	
Change in unavailable revenue	1,498,016
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	22,245
Change in compensated absences	30,209
Change in net OPEB obligation	(1,946,700)
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	464,360
Change in Net Position of Governmental Activities	<u>\$ 2,986,249</u>

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

THIS PAGE INTENTIONALLY LEFT BLANK

COUNTY OF MARIPOSA
Statement of Net Position
Proprietary Funds
June 30, 2013

	Business-Type Activities			
	Enterprise Funds			
	Solid Waste Operations	Solid Waste Closure	Airport	Other Enterprise Funds
ASSETS				
Current Assets:				
Cash and investments	\$ 234,012	\$ 1,006,513	\$ 88,127	\$ 116,350
Receivables:				
Accounts	280,719	-	10,000	1,972
Intergovernmental	10,000	-	-	-
Prepaid costs	235	-	-	117
Inventory	-	-	46,080	-
Deposits	-	-	-	-
Total Current Assets	524,966	1,006,513	144,207	118,439
Noncurrent Assets:				
Advances to other funds	-	-	-	-
Capital assets:				
Non depreciable	40,500	-	55,657	-
Depreciable, net	6,860,540	-	4,180,811	233,313
Total Noncurrent Assets	6,901,040	-	4,236,468	233,313
Total Assets	7,426,006	1,006,513	4,380,675	351,752
LIABILITIES				
Current Liabilities:				
Accounts payable	21,180	-	9,527	4,827
Due to other funds	-	-	17,566	58,180
Compensated absences	17,730	-	-	4,793
Certificates of participation	46,000	-	-	-
Loans	-	-	17,095	-
Capital lease payable	37,035	-	-	-
Estimated claims liability	-	-	-	-
Total Current Liabilities	121,945	-	44,188	67,800
Noncurrent Liabilities:				
Advances from other funds	65,420	-	-	123,379
Compensated absences	16,885	-	-	7,245
Certificates of participation	2,813,000	-	-	-
Loans	-	-	88,244	-
Capital lease payable	169,660	-	-	-
Closure/postclosure liability	-	3,146,761	-	-
Net OPEB obligation	370,100	-	3,430	83,380
Total Noncurrent Liabilities	3,435,065	3,146,761	91,674	214,004
Total Liabilities	3,557,010	3,146,761	135,862	281,804
NET POSITION				
Net investment in capital assets	3,835,345	-	4,131,129	233,313
Unrestricted	33,651	(2,140,248)	113,684	(163,365)
Total Net Position (Deficit)	\$ 3,868,996	\$ (2,140,248)	\$ 4,244,813	\$ 69,948

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

Totals	Governmental Activities Internal Service Funds
\$ 1,445,002	\$ 6,984,942
292,691	255
10,000	-
352	-
46,080	359,565
-	65,000
1,794,125	7,409,762
-	34,920
96,157	-
11,274,664	3,498,844
11,370,821	3,533,764
13,164,946	10,943,526
35,534	304,512
75,746	-
22,523	16,101
46,000	-
17,095	-
37,035	-
-	3,982,000
233,933	4,302,613
188,799	-
24,130	-
2,813,000	-
88,244	-
169,660	-
3,146,761	-
456,910	246,401
6,887,504	246,401
7,121,437	4,549,014
8,199,787	3,498,844
(2,156,278)	2,895,668
\$ 6,043,509	\$ 6,394,512

COUNTY OF MARIPOSA
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2013

	Business-Type Activities			
	Enterprise Funds			
	Solid Waste Operations	Solid Waste Closure	Airport	Other Enterprise Funds
OPERATING REVENUES				
Charges for services	\$ 2,038,663	\$ -	\$ -	\$ 304,002
Other revenues	1,765	53,000	32,000	8,765
Total Operating Revenues	<u>2,040,428</u>	<u>53,000</u>	<u>32,000</u>	<u>312,767</u>
OPERATING EXPENSES				
Salaries and benefits	931,458	-	-	469,112
Services and supplies	987,346	84,743	51,017	154,355
Insurance claims and adjustments	-	-	-	-
Depreciation	419,403	-	266,795	51,782
Total Operating Expenses	<u>2,338,207</u>	<u>84,743</u>	<u>317,812</u>	<u>675,249</u>
Operating Income (Loss)	<u>(297,779)</u>	<u>(31,743)</u>	<u>(285,812)</u>	<u>(362,482)</u>
NON-OPERATING REVENUES (EXPENSES)				
Intergovernmental	11,976	-	10,000	101,836
Interest income	2,864	6,010	494	103
Interest expense	(137,978)	-	(5,822)	-
Total Non-Operating Revenues (Expenses)	<u>(123,138)</u>	<u>6,010</u>	<u>4,672</u>	<u>101,939</u>
Income (Loss) Before Contributions and Transfers	<u>(420,917)</u>	<u>(25,733)</u>	<u>(281,140)</u>	<u>(260,543)</u>
Capital contribution	-	-	493	-
Transfers in	-	-	52,558	386,666
Transfers out	(25,000)	-	(44,379)	-
Change in Net Position	<u>(445,917)</u>	<u>(25,733)</u>	<u>(272,468)</u>	<u>126,123</u>
Total Net Position (Deficit) - Beginning	<u>4,314,913</u>	<u>(2,114,515)</u>	<u>4,517,281</u>	<u>(56,175)</u>
Total Net Position (Deficit) - Ending	<u>\$ 3,868,996</u>	<u>\$ (2,140,248)</u>	<u>\$ 4,244,813</u>	<u>\$ 69,948</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>
\$ 2,342,665	\$ 4,615,035
95,530	266,376
<u>2,438,195</u>	<u>4,881,411</u>
1,400,570	603,945
1,277,461	2,033,389
-	1,367,528
737,980	477,761
<u>3,416,011</u>	<u>4,482,623</u>
<u>(977,816)</u>	<u>398,788</u>
123,812	-
9,471	41,808
<u>(143,800)</u>	<u>-</u>
<u>(10,517)</u>	<u>41,808</u>
(988,333)	440,596
493	-
439,224	41,978
<u>(69,379)</u>	<u>(18,214)</u>
(617,995)	464,360
<u>6,661,504</u>	<u>5,930,152</u>
<u>\$ 6,043,509</u>	<u>\$ 6,394,512</u>

COUNTY OF MARIPOSA
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2013

	Business-Type Activities			
	Enterprise Funds			
	Solid Waste Operations	Solid Waste Closure	Airport	Other Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 2,027,937	\$ 53,000	\$ 44,000	\$ 310,855
Payments to suppliers	(1,009,257)	-	(41,964)	(153,231)
Payments to employees	(832,141)	-	(4,732)	(462,614)
Net Cash Provided (Used) by Operating Activities	<u>186,539</u>	<u>53,000</u>	<u>(2,696)</u>	<u>(304,990)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Grants and other receipts	1,976	-	10,000	101,836
Transfers from other funds	-	-	52,558	386,666
Transfers to other funds	(25,000)	-	(44,379)	-
Interfund loan repayments received	-	-	17,566	-
Interfund loans repaid	(10,862)	-	-	(194,629)
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(33,886)</u>	<u>-</u>	<u>35,745</u>	<u>293,873</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	-	-	-	-
Capital grants	-	-	493	-
Principal paid on capital debt	(91,804)	-	(16,261)	-
Interest paid on capital debt	(137,978)	-	(5,822)	-
Net Cash Provided (Used) for Capital and Related Financing Activities	<u>(229,782)</u>	<u>-</u>	<u>(21,590)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends	2,864	6,010	494	103
Net Cash Provided (Used) by Investing Activities	<u>2,864</u>	<u>6,010</u>	<u>494</u>	<u>103</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(74,265)	59,010	11,953	(11,014)
Balances - Beginning	<u>308,277</u>	<u>947,503</u>	<u>76,174</u>	<u>127,364</u>
Balances - Ending	<u>\$ 234,012</u>	<u>\$ 1,006,513</u>	<u>\$ 88,127</u>	<u>\$ 116,350</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>
\$ 2,435,792	\$ 4,885,218
(1,204,452)	(3,195,565)
<u>(1,299,487)</u>	<u>(557,061)</u>
(68,147)	1,132,592
113,812	-
439,224	41,978
(69,379)	(18,214)
17,566	10,862
<u>(205,491)</u>	<u>-</u>
295,732	34,626
-	(1,100,671)
493	-
(108,065)	-
<u>(143,800)</u>	<u>-</u>
(251,372)	(1,100,671)
9,471	41,808
9,471	41,808
(14,316)	108,355
<u>1,459,318</u>	<u>6,876,587</u>
<u>\$ 1,445,002</u>	<u>\$ 6,984,942</u>

COUNTY OF MARIPOSA
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2013

	Business-Type Activities			
	Enterprise Funds			
	<u>Solid Waste Operations</u>	<u>Solid Waste Closure</u>	<u>Airport</u>	<u>Other Enterprise Funds</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ (297,779)	\$ (31,743)	\$ (285,812)	\$ (362,482)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	419,403	-	266,795	51,782
Decrease (increase) in:				
Accounts receivable	(12,491)	-	12,000	(1,912)
Prepaid costs	-	-	-	8
Inventory	-	-	-	-
Increase (decrease) in:				
Accounts payable	(21,911)	-	9,053	1,116
Compensated absences	9,479	-	-	4,404
Closure/postclosure	-	84,743	-	-
Net OPEB obligation	89,838	-	(4,732)	2,094
Net Cash Provided (Used) by Operating Activities	<u>\$ 186,539</u>	<u>\$ 53,000</u>	<u>\$ (2,696)</u>	<u>\$ (304,990)</u>

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

Totals	Governmental Activities Internal Service Funds
\$ (977,816)	\$ 398,788
737,980	477,761
(2,403)	3,807
8	-
-	(17,117)
(11,742)	222,469
13,883	(2,153)
84,743	-
87,200	49,037
\$ (68,147)	\$ 1,132,592

COUNTY OF MARIPOSA
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2013

	Investment Trust Funds	Agency Funds
ASSETS		
Cash and investments	\$ 6,103,428	\$ 1,749,955
Taxes receivable	-	3,285,459
Total Assets	6,103,428	5,035,414
LIABILITIES		
Agency obligations	-	5,035,414
Total Liabilities	-	5,035,414
NET POSITION		
Net position held in trust for investment pool participants	\$ 6,103,428	\$ -

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

COUNTY OF MARIPOSA
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2013

	<u>Investment Trust Funds</u>
ADDITIONS	
Contributions:	
Contributions to investment pool	\$ 872,107
Net investment income:	
Interest income	<u>38,325</u>
Total Additions	<u>910,432</u>
DEDUCTIONS	
Distributions from investment pool	<u>265,488</u>
Total Deductions	<u>265,488</u>
Change in Net Position	644,944
Net Position - Beginning	<u>5,458,484</u>
Net Position - Ending	<u><u>\$ 6,103,428</u></u>

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

THIS PAGE INTENTIONALLY LEFT BLANK

Basic Financial Statements

- **Notes to Basic Financial Statements**

THIS PAGE INTENTIONALLY LEFT BLANK

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

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.

Generally accepted accounting principles require government financial statements to include the primary government and its component units. Component units of a governmental entity are legally separate entities for which the primary government is considered to be financially accountable and for which the nature and significance of their relationship with the primary government are such that exclusion would cause the combined financial statements to be misleading. The primary government is considered to be financially accountable if it appoints a majority of an organization's governing body and is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.

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.

Blended Component Units

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 because its financial and operational relationship with the County is closely integrated, the Transportation Commission is reported as a non major special revenue fund in the County's financial statements.

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 because its financial and operational relationship with the County is closely integrated, the Water Agency is reported as a non major special revenue fund in the County's financial statements.

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Continued)

Discretely Presented Component Units

These are no component units of the County which meet the criteria for discrete presentation.

Joint Agencies

The County is a member of the California State Association of Counties Excess Insurance Authority (CSAC). CSAC is a joint powers authority organized for the purpose of developing and funding excess insurance programs for member counties. CSAC operates public entity risk pools for workers' compensation, comprehensive liability, property, and medical malpractice, and the pool purchases excess insurance and services for members. CSAC is under the control and direction of a board of directors consisting of representatives of the fifty member counties. Complete audited financial statements can be obtained from CSAC's office at 75 Iron Point Circle, Suite 200, Folsom, California 95630. The County is not financially accountable for this organization and therefore it is not a component unit under Statement Nos. 14, 39 and 61 of the Governmental Accounting Standards Board.

B. Basis of Presentation

Government-Wide Financial Statements

The statement of net position and statement of activities display information on all of the nonfiduciary 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.

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Fund Financial Statements (Continued)

The County reports the following major governmental funds:

- The General fund is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the County that are not accounted for through other funds. For the County, the General Fund includes such activities as public protection, public ways and facilities, health and welfare, public assistance, education, and recreation services.
- The 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, solid waste equipment replacement, 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 Fund accounts for the external portion of the County's Investment Pool which commingles resources of legally separate local governments within the County in an investment portfolio for the benefit of all participants. These entities include school districts and other special districts governed by local boards, regional boards, and authorities. These funds represent the assets, primarily cash and investments, and the related liability of the County to disburse these monies on demand.
- The Agency Funds account for assets held by the County as an agent for the State of California and various local governments. These funds typically do not involve a formal trust agreement, and are used to account for situations where the role is purely custodial such as the receipt, temporary investment, or remittance of fiduciary resources. The Agency Funds are most commonly used to account for taxes or fees collected from one government on behalf of other governments. The Agency Funds maintained by the County include the following:

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, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting and Measurement Focus

The government-wide and proprietary fund 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.

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 position.

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.

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Cash, Cash Equivalents, and Investments (Continued)

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, 2013, 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

Receivables for governmental activities consist mainly of accounts, taxes, and intergovernmental. Management believes its receivables are fully collectible and, accordingly, no allowance for doubtful accounts is required.

Receivables for enterprise funds consist mainly of user fees and intergovernmental. 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, 2013

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 Items

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 Water Agency non major special revenue fund had loans receivable at June 30, 2013 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	<u>(900,000)</u>
Total Water Agency Loan Receivable	<u>60,537</u>

The Micro Asst non major special revenue fund had loans receivable at June 30, 2013 as follows:

Microenterprise business loans with effective interest rate of 1% of the monthly payment.	<u>105,781</u>
Total Micro Asst Loan Receivable	<u>105,781</u>
Total Loans Receivable	<u><u>\$ 166,318</u></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 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.

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Capital Assets (Continued)

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.

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:

	<u>Secured</u>	<u>Unsecured</u>
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.

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Interfund Transactions (Continued)

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.

L. Unearned 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.

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. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. At June 30, 2013, the County did not have any deferred outflows of resources.

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Deferred Outflows/Inflows of Resources (Continued)

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under the modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues for receivables that have not been received within the modified accrual period. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

O. 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.

P. Implementation of Governmental Accounting Standards Board Statements (GASB)

The following Governmental Accounting Standards Board (GASB) Statements have been implemented, if applicable to the County of Mariposa, in the current financial statements.

Statement No. 60, Accounting and Financial Reporting for Service Concession Arrangements. This statement improves financial reporting by addressing issues related to service concession arrangements.

Statement No. 61, The Financial Reporting Entity: Omnibus - an amendment of GASB Statements No. 14 and No. 34. The statement clarifies the reporting of equity interest in legally separate organizations and requires the primary government to report its equity interest in a component unit as an asset.

Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements. This statement improves reporting by contributing to GASB's efforts to codify all sources of generally accepted accounting principles for state and local governments so that they derive from a single source.

Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position. This statement provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources.

Statement No. 65, Items Previously Reported as Assets and Liabilities. This statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities.

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. Implementation of Governmental Accounting Standards Board Statements (GASB) (Continued)

Statement No. 66, Technical Corrections - 2012 - an amendment of GASB Statements No. 10 and No. 62. This statement improved accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of GASB Statements No. 54 and No. 62.

NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Deficit Fund Balance/Net Position

The following major special revenue funds had a deficit fund balance at June 30, 2013. The deficit is expected to be eliminated through future reimbursements.

Assistance fund	\$ 1,144,099
Mental Health Services Act fund	1,175,589

The following non-major governmental funds had deficit fund balances at June 30, 2013. These deficits are expected to be eliminated through future reimbursements and through cost containment.

Roads Special Projects fund	\$ 94,946
Coulterville Service Area fund	41,166
South Shore Ranches List fund	29
Department of Justice fund	663
Sund Pelosso Murder Trial fund	9,884
LAFCO fund	6,050
STC Program fund	4,954
IHSS Public Authority fund	729
Revenue and Recovery - Prob fund	193
USDA Grant 04-022 fund	9,777
Mariposa Creek R81606-0	18,483
Disaster Recovery Initiative fund	75,411
Yosemite West Wastewater Treatment Plant fund	368,000

The following major enterprise fund had a deficit net position balance at June 30, 2013. This deficit is expected to be eliminated through future additional funding.

Solid Waste Closure fund	\$ 2,140,248
--------------------------	--------------

The following non-major enterprise fund had a deficit net position balance at June 30, 2013. This deficit is expected to be eliminated through increased charges.

Building Permits fund	\$ 250,343
-----------------------	------------

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

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

A. Deficit Fund Balance/Net Position (Continued)

The following internal service funds had deficit net position balances at June 30, 2013. This deficit is expected to be eliminated through future user charges.

Risk Management Workers' Compensation fund	\$ 546,232
Risk Management Liability fund	408,670

B. Rebutable 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, 2013, the County does not expect to incur a liability.

NOTE 3: CASH AND INVESTMENTS

The County Treasurer manages, in accordance with California Government Code Section 53600, funds 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 monitors and reviews 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 reviews and approves 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 \$6,103,428 at June 30, 2013.

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

A. Financial Statement Presentation

As of June 30, 2013, the County's cash and investments are reported in the financial statements as follows:

Primary government	\$ 21,809,096
Investment trust funds	6,103,428
Agency funds	<u>1,749,955</u>
Total Cash and Investments	<u>\$ 29,662,479</u>

As of June 30, 2013, the County's cash and investments consisted of the following:

Cash:	
Cash on hand	\$ 5,077
Deposits (less outstanding checks)	<u>3,523,297</u>
Total Cash in County Pool	<u>3,528,374</u>
Investments:	
In Treasurer's pool	<u>26,134,105</u>
Total Investments	<u>26,134,105</u>
Total Cash and Investments	<u>\$ 29,662,479</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 \$3,523,297 and the bank balance was \$4,180,205. 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 \$5,077.

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, 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.

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

C. Investments

The investment policy provides the basis for the management of a prudent, conservative investment program. Funds are invested to provide the maximum security of principal with secondary emphasis on achieving the highest return, while meeting daily cash flow needs. All investments are made in accordance with the Government Code and, in general, the investment policy is more restrictive than state law. Under the provisions of the County's investment policy the County may invest or deposit in the following:

- Banker's Acceptances
- Commercial Paper
- Local Agency Investment Fund
- Medium Term Notes
- Asset Backed Securities
- Money Market Mutual Funds
- Negotiable Certificates of Deposit
- Repurchase Agreements/Reverse Repurchase Agreements
- Municipal Securities of Local and State Entities within the State of California
- United States Treasury Securities
- United States Government Agency (Direct/Indirect) Securities

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. To limit the exposure to fair value losses from increases in interest rates, the County's investment policy limits investment maturities to a term appropriate to the need for funds so as to permit the County to meet all projected obligations. Any investments that mature more than five years from the date of purchase cannot occur without prior approval of the Board of Supervisors.

As of June 30, 2013, 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	1.25-2.625%	\$ 857,910	\$ 1,293,892	\$ 2,151,802	1.60
Government Agencies	0.375-5.662%	934,644	5,934,952	6,869,596	3.21
Corporate Bonds	0.55-6.30%	2,036,272	2,738,949	4,775,221	1.48
Municipal Bonds	0.943-5.25%	758,558	400,000	1,158,558	1.36
Negotiable CD's	0.40-1.20%	250,000	2,500,000	2,750,000	2.36
Local Agency Investment Fund (LAIF)	Variable	8,428,928	-	8,428,928	-
Total Investments		<u>\$ 13,266,312</u>	<u>\$12,867,793</u>	<u>\$ 26,134,105</u>	<u>1.55</u>

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. The County's investment policy sets specific parameters by the type of investment to be met at time of purchase. 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.

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

<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	AA+	Aaa	8.23%
Federal Farm Credit Bank	N/A	AA+	Aaa	3.58%
Federal Home Loan Bank	N/A	AA+	Aaa	8.59%
Federal National Mortgage Assoc.	N/A	AA+	Aaa	8.33%
Federal Home Loan Mortgage Corp.	N/A	AA+	Aaa	5.79%
Corporate Bonds	A	A	A1	1.19%
Corporate Bonds	A	A	A2	5.03%
Corporate Bonds	A	A-	A2	0.86%
Corporate Bonds	A	A-	A3	1.02%
Corporate Bonds	A	A-	WR	0.32%
Corporate Bonds	A	A+	A1	2.77%
Corporate Bonds	A	AA	Aa2	1.17%
Corporate Bonds	A	AA-	Aa3	2.73%
Corporate Bonds	A	AA+	A1	1.61%
Corporate Bonds	A	AAA	Aaa	1.58%
Municipal Bonds	A	A	A1	0.97%
Municipal Bonds	A	AA+	Aaa	1.93%
Municipal Bonds	A	Aaa	Aa1	1.53%
Negotiable CD's	A	Unrated	Unrated	10.52%
LAIF	N/A	Unrated	Unrated	32.25%
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 safekeeping by a third party bank trust department.

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. The County's investment policy contains 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, 2013, 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 Home Loan Bank	\$ 2,244,270	8.59%
Federal National Mortgage Assoc	2,176,840	8.33%
Federal Home Loan Mortgage Corp.	1,513,542	5.79%

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

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, 2013 the County's investment position in LAIF was \$8,428,928. The total amount invested by all public agencies in LAIF on that day was \$58,828,474,533. Of that amount, 98.04% is invested in non-derivative financial products and 1.96% in structured notes and asset-backed securities.

E. County Investment Pool Condensed Financial Information

The following are condensed statements of net position and changes in net position for the Treasurer's pool at June 30, 2013:

	Internal Participants	External Participants	Total Pool
Statement of Net Position			
Cash on hand	\$ 5,077	\$ -	\$ 5,077
Deposits (Less outstanding checks)	3,523,297	-	3,523,297
Investments	20,030,677	6,103,428	26,134,105
Net Position at June 30, 2013	\$ 23,559,051	\$ 6,103,428	\$ 29,662,479
Statement of Changes in Net Position			
Net position at July 1, 2012	\$ 23,300,970	\$ 5,458,484	\$ 28,759,454
Net changes in investments by pool participants	258,081	644,944	903,025
Net Position at June 30, 2013	\$ 23,559,051	\$ 6,103,428	\$ 29,662,479

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 4: CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2013, was as follows:

	<u>Balance</u> <u>July 1, 2012</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>June 30, 2013</u>
Governmental Activities				
Capital Assets, Not Being Depreciated:				
Land	\$ 4,033,691	\$ -	(\$ 1,483)	\$ 4,032,208
Construction in progress	<u>10,004,625</u>	<u>2,940,176</u>	<u>-</u>	<u>12,944,801</u>
Total Capital Assets, Not Being Depreciated	<u>14,038,316</u>	<u>2,940,176</u>	<u>(1,483)</u>	<u>16,977,009</u>
Capital Assets, Being Depreciated:				
Buildings and Improvements	19,051,352	16,788	-	19,068,140
Equipment	19,973,516	1,237,733	(48,162)	21,163,087
Software	127,000	-	-	127,000
Infrastructure	<u>48,417,036</u>	<u>1,486,859</u>	<u>-</u>	<u>49,903,895</u>
Total Capital Assets, Being Depreciated	<u>87,568,904</u>	<u>2,741,380</u>	<u>(48,162)</u>	<u>90,262,122</u>
Less Accumulated Depreciation For:				
Buildings and Improvements	(7,484,619)	(501,367)	-	(7,985,986)
Equipment	(11,673,610)	(970,778)	48,162	(12,596,226)
Software	(101,629)	(5,444)	-	(107,073)
Infrastructure	<u>(27,522,359)</u>	<u>(1,216,824)</u>	<u>-</u>	<u>(28,739,183)</u>
Total Accumulated Depreciation	<u>(46,782,217)</u>	<u>(2,694,413)</u>	<u>48,162</u>	<u>(49,428,468)</u>
Total Capital Assets, Being Depreciated, Net	<u>40,786,687</u>	<u>46,967</u>	<u>-</u>	<u>40,833,654</u>
Governmental Activities Capital Assets, Net	<u>\$ 54,825,003</u>	<u>\$ 2,987,143</u>	<u>(\$ 1,483)</u>	<u>\$ 57,810,663</u>
	<u>Balance</u> <u>July 1, 2012</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>June 30, 2013</u>
Business-Type Activities				
Capital Assets, Not Being Depreciated:				
Land	<u>\$ 96,157</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 96,157</u>
Total Capital Assets, Not Being Depreciated	<u>96,157</u>	<u>-</u>	<u>-</u>	<u>96,157</u>
Capital Assets, Being Depreciated:				
Buildings and Improvements	13,997,509	-	-	13,997,509
Equipment	1,810,779	-	-	1,810,779
Infrastructure	<u>324,373</u>	<u>-</u>	<u>-</u>	<u>324,373</u>
Total Capital Assets, Being Depreciated	<u>16,132,661</u>	<u>-</u>	<u>-</u>	<u>16,132,661</u>
Less Accumulated Depreciation For:				
Buildings and Improvements	(3,160,098)	(585,758)	-	(3,745,856)
Equipment	(940,997)	(136,003)	-	(1,077,000)
Infrastructure	<u>(18,922)</u>	<u>(16,219)</u>	<u>-</u>	<u>(35,141)</u>
Total Accumulated Depreciation	<u>(4,120,017)</u>	<u>(737,980)</u>	<u>-</u>	<u>(4,857,997)</u>
Total Capital Assets, Being Depreciated, Net	<u>12,012,644</u>	<u>(737,980)</u>	<u>-</u>	<u>11,274,664</u>
Business-Type Activities Capital Assets, Net	<u>\$ 12,108,801</u>	<u>(\$ 737,980)</u>	<u>\$ -</u>	<u>\$ 11,370,821</u>

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 4: CAPITAL ASSETS (CONTINUED)

Depreciation

Depreciation expense was charged to governmental functions as follows:

General government	\$ 131,540
Public protection	472,979
Health and welfare	338,483
Public assistance	35,036
Education	58,109
Culture and Recreation	191,650
Public ways and facilities	<u>988,855</u>
Subtotal Governmental funds	2,216,652
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>477,761</u>
Total Depreciation Expense – Governmental Functions	<u><u>\$ 2,694,413</u></u>

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

Solid Waste	\$ 419,403
Airport	266,795
Building Permits	450
Transit	<u>51,332</u>
Total Depreciation Expense – Business-Type Functions	<u><u>\$ 737,980</u></u>

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.

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

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, 2013:

	<u>Due from Other funds</u>	<u>Due to Other funds</u>
General Fund	\$ 2,715,283	\$ -
Assistance	-	1,512,031
Mental Health Services Act	-	34,391
Nonmajor Governmental Funds	-	1,093,115
Airport	-	17,566
Nonmajor Enterprise Funds	-	58,180
	<u> </u>	<u> </u>
Total	<u>\$ 2,715,283</u>	<u>\$ 2,715,283</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, 2013:

	<u>Advances to Other Funds</u>	<u>Advances from Other Funds</u>
General Fund	\$ 123,379	\$ -
Nonmajor Governmental Funds	514,500	484,000
Solid Waste Operations Fund	-	65,420
Nonmajor Enterprise Funds	-	123,379
Internal Service Funds	34,920	-
	<u> </u>	<u> </u>
Total	<u>\$ 672,799</u>	<u>\$ 672,799</u>

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

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, 2013:

	Transfer In	Transfer Out
General Fund	\$ 12,348,599	\$ 986,232
Assistance	9,927	5,483,997
Mental Health Services Act	235,987	497,036
Nonmajor Governmental Funds	2,617,340	8,638,197
Solid Waste Operations	-	25,000
Airport	52,558	44,379
Nonmajor Enterprise Funds	386,666	-
Internal Service Funds	41,978	18,214
	<u>\$ 15,693,055</u>	<u>\$ 15,693,055</u>
Total		

NOTE 6: UNEARNED REVENUE

At June 30, 2013, the components of unearned revenue were as follows:

	Unearned
General Fund	
Federal payments in lieu of taxes	\$ 1,067,859
Assistance	
State grant advances received	18,000
Mental Health Services Act	
State grant advances received	1,295,882
Non Major Governmental Funds	
STIP-PPM advance received	<u>53,651</u>
Total	<u>\$ 2,435,392</u>

NOTE 7: LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities for the year ended June 30, 2013:

Type of Indebtedness	Balance July 1, 2012	Additions	Retirements	Balance June 30, 2013	Amounts Due Within One Year
Governmental Activities					
Certificates of Participation	\$ 1,112,910	\$ -	(\$ 164,000)	\$ 948,910	\$ 172,000
Bonds	7,872,449	-	(136,500)	7,735,949	134,500
Capital Leases	3,515,622	-	(202,507)	3,313,115	215,649
Compensated Absences	1,893,514	992,523	(1,024,884)	1,861,153	867,172
Net OPEB Obligation	7,471,718	3,116,752	(1,121,016)	9,467,454	-
Total Governmental Activities	<u>\$ 21,866,213</u>	<u>\$ 4,109,275</u>	<u>(\$ 2,648,907)</u>	<u>\$ 23,326,581</u>	<u>\$ 1,389,321</u>

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 7: LONG-TERM LIABILITIES (CONTINUED)

Type of Indebtedness	Balance July 1, 2012	Additions	Retirements	Balance June 30, 2013	Amounts Due Within One Year
Business-Type Activities					
Certificates of Participation	\$ 2,903,000	\$ -	(\$ 44,000)	\$ 2,859,000	\$ 46,000
Loans	121,600	-	(16,261)	105,339	17,095
Capital Leases	254,499	-	(47,804)	206,695	37,035
Closure/Postclosure	3,062,018	84,743	-	3,146,761	-
Compensated Absences	32,770	37,925	(24,042)	46,653	22,523
Net OPEB Obligation	<u>369,710</u>	<u>135,328</u>	<u>(48,128)</u>	<u>456,910</u>	<u>-</u>
Total Business-Type Activities	<u>\$ 6,743,597</u>	<u>\$ 257,996</u>	<u>(\$ 180,235)</u>	<u>\$ 6,821,358</u>	<u>\$ 122,653</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 closure/postclosure liability will be liquidated by the Solid Waste Closure fund. 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, 2013, 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.

\$ 948,910

Total Certificates of Participation

948,910

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.

2,390,000

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.

339,000

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.

953,949

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 7: LONG-TERM LIABILITIES (CONTINUED)

Individual issues of debt payable outstanding at June 30, 2013, 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.

4,053,000

Total Bonds

7,735,949

Total Governmental Activities

\$ 8,684,859

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.

\$ 2,859,000

Total Certificates of Participation

2,859,000

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.

105,339

Total Loans

105,339

Total Business-Type Activities

\$ 2,964,339

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 June 30	Certificates of Participation		
	Principal	Interest	Total
2014	\$ 172,000	\$ 43,145	\$ 215,145
2015	180,000	34,345	214,345
2016	189,000	25,120	214,120
2017	199,000	15,420	214,420
2018	<u>208,910</u>	<u>5,223</u>	<u>214,133</u>
Total	<u>\$ 948,910</u>	<u>\$ 123,253</u>	<u>\$ 1,072,163</u>

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 7: LONG-TERM LIABILITIES (CONTINUED)

Governmental Activities (Continued)

Year Ended June 30	Bonds		
	Principal	Interest	Total
2014	\$ 134,500	\$ 325,158	\$ 459,658
2015	139,000	319,359	458,359
2016	143,500	313,368	456,868
2017	148,500	307,177	455,677
2018	154,000	300,763	454,763
2019-2023	844,000	1,400,175	2,244,175
2024-2028	997,500	1,205,760	2,203,260
2029-2033	1,183,500	975,006	2,158,506
2034-2038	1,407,000	700,992	2,107,992
2039-2043	1,663,000	376,262	2,039,262
2044-2047	921,449	65,414	986,863
Total	\$ 7,735,949	\$ 6,289,434	\$ 14,025,383

Business-Type Activities

Year Ended June 30	Certificates of Participation		
	Principal	Interest	Total
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	54,000	112,030	166,030
2019-2023	309,000	522,644	831,644
2024-2028	381,000	449,629	830,629
2029-2033	470,000	359,550	829,550
2034-2038	577,000	248,604	825,604
2039-2043	711,000	112,221	823,221
2044	161,000	3,421	164,421
Total	\$ 2,859,000	\$ 2,277,895	\$ 5,136,895

Year Ended June 30	Loans		
	Principal	Interest	Total
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	20,431	1,530	21,961
2019	11,524	552	12,076
Total	\$ 105,339	\$ 17,185	\$ 122,524

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 8: LEASES

Operating Leases

The County leases an office building under a non-cancellable operating lease. Total cost for this lease was \$1,077,280 for the year ended June 30, 2013. The future minimum lease payments are as follows:

<u>Year Ended</u>	<u>Lease Obligations</u>
2014	\$ 1,076,400
2015	1,076,400
2016	1,076,400
2017	1,076,400
2018	1,076,400
2019-2023	5,382,000
2024-2028	5,382,000
2029-2033	5,382,000
2034-2036	<u>3,139,500</u>
Total	<u>\$ 24,667,500</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, 2013</u>
Governmental activities	6.49%	\$ 3,313,115
Business-Type Activities	5.50%	<u>206,695</u>
Total		<u>\$ 3,519,810</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	\$ 384,611
Less: accumulated depreciation	<u>(657,455)</u>	<u>(85,002)</u>
Net Value	<u>\$ 3,615,585</u>	<u>\$ 299,609</u>

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 8: LEASES (CONTINUED)

Capital Leases (Continued)

As of June 30, 2013, capital lease annual amortization is as follows:

<u>Year Ended</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
2014	\$ 430,670	\$ 48,403
2015	430,670	48,403
2016	430,670	48,403
2017	430,670	48,403
2018	430,670	48,403
2019-2023	2,153,352	-
2024	<u>430,670</u>	<u>-</u>
Total requirements	4,737,372	242,015
Less interest	(1,424,257)	(35,320)
Present Value of Remaining Payments	<u>\$ 3,313,115</u>	<u>\$ 206,695</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 position date.

As of June 30, 2013, the County's estimated remaining liability for closure and postclosure maintenance costs was \$3,146,761 based on 64.04 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, 2013. The County will recognize the remaining estimated cost of closure and postclosure care of \$1,767,348 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2013. 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, 2013, cash and investments of \$1,006,513 were held to fund closure costs resulting in a deficit of \$2,140,248 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 determined (due to changes in technology or applicable laws or regulations, for example) these costs may need to be covered by charges to future landfill users or from future tax revenue.

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 10: NET POSITION

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

- Net investment in capital assets – 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 position – Consists of net position 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 position – All other net position that does not meet the definition of “restricted” or “net investment in capital assets”.

Net Position 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 position is available, it is considered that restricted resources are used first, followed by the unrestricted resources.

Net Position Restricted by Enabling Legislation

The government-wide Statement of Net Position reports \$12,764,717 of restricted net position, of which \$714,885 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, 2013, fund balance for governmental funds are made up of the following:

- Nonspendable fund balance - amounts that cannot be spent because they are either (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 - amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 11: FUND BALANCES (CONTINUED)

- Committed fund balance - amounts that can only be used for the specific purposes determined by formal action of 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. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.
- Assigned fund balance - amounts that are constrained by the County's intent to be used for specific purposes. The intent can be established at either the highest level of decision-making, or by a body or an official designated for that purpose.
- Unassigned fund balance - the residual classification for the County's General fund that includes all amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

The fund balances for all major and nonmajor governmental funds as of June 30, 2013, were distributed as follows:

	General Fund	Assistance	Mental Health Services Act	Other Governmental Funds	Total
Nonspendable:					
Prepaid Costs	\$ 147,094	\$ -	\$ 6,759	\$ 39,675	\$ 193,528
Inventory	-	-	-	161,178	161,178
Advances to Other Funds	123,379	-	-	514,500	637,879
Loans Receivable	-	-	-	60,537	60,537
Subtotal	<u>270,473</u>	<u>-</u>	<u>6,759</u>	<u>775,890</u>	<u>1,053,122</u>
Restricted for:					
Local Transportation	-	-	-	26,618	26,618
State Transit Assistance	-	-	-	40,950	40,950
Pedestrian/Bikeway	-	-	-	269,229	269,229
Fish and Game	-	-	-	24,832	24,832
Yosemite W. Bond Admin	-	-	-	6,767	6,767
CSA 3 Fire Assessments	-	-	-	189,150	189,150
Don Pedro Fire Protection	-	-	-	71,468	71,468
Water Agency	-	-	-	367,504	367,504
Coulterville Lighting Dist.	-	-	-	102,408	102,408
Don Pedro Service Area 1-M	-	-	-	4,835	4,835
Don Pedro Sewer Zone 1	-	-	-	6,378	6,378
Hornitos Lighting Dist.	-	-	-	32,317	32,317
Mariposa Lighting Dist.	-	-	-	367,264	367,264
Mariposa Parking Maint Dist.	-	-	-	10,103	10,103
Mariposa Pines Sewer Zone	-	-	-	26,268	26,268
Wawona Service Area	-	-	-	6,557	6,557
Yosemite West Maint. Dist.	-	-	-	166,386	166,386
Asset Forfeiture	-	-	-	4,046	4,046
Sheriff Asset Forfeiture	-	-	-	6,625	6,625
District Attorney Asset Forfeiture	-	-	-	632	632

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 11: FUND BALANCES (CONTINUED)

The fund balances for all major and nonmajor governmental funds as of June 30, 2013, were distributed as follows: (Continued)

	General Fund	Assistance	Mental Health Services Act	Other Governmental Funds	Total
Restricted for: (Continued)					
Community Family Resources	-	-	-	13,440	13,440
SLESF	-	-	-	14,942	14,942
Housing & Comm Dev Admin.	-	-	-	76,844	76,844
Community Energy Grants	-	-	-	62,733	62,733
Community Services Program	-	-	-	24,114	24,114
TANF Incentives	-	-	-	125,965	125,965
Senior Nutrition Office	-	-	-	30,052	30,052
Forest Reserve HR 2389	-	-	-	59,633	59,633
Camp Wawona EIR	-	-	-	16,423	16,423
Silvertip Resort EIR	-	-	-	18,989	18,989
JJCPA - Probation	-	-	-	10	10
Rural Law Enforcement	-	-	-	398,127	398,127
Individual Education Plan	-	-	-	33,477	33,477
Youth Council	-	-	-	125	125
DNA Identification	-	-	-	42,659	42,659
County Inmate Welfare	-	-	-	40,641	40,641
Incentive Social Services	-	-	-	7,517	7,517
Tax Collector Funds	-	-	-	56,027	56,027
Drug Program	-	-	-	6,376	6,376
Tobacco Trust	-	-	-	161,572	161,572
Child Support Advance	-	-	-	18,507	18,507
Don Pedro Bond Admin	-	-	-	10,215	10,215
Children's Fund	-	-	-	3,233	3,233
Sheriff Fingerprinting Identification	-	-	-	22,283	22,283
Emergency Medical Services	-	-	-	221,017	221,017
Recorder's Modernization	-	-	-	40,986	40,986
Drug & Alcohol Program	-	-	-	6,730	6,730
State Fire Marshall	-	-	-	15,552	15,552
Welfare	-	-	-	4,534	4,534
Alcohol Program	-	-	-	2,193	2,193
Recorder Cash Difference	-	-	-	1,520	1,520
Criminal Lab	-	-	-	18,450	18,450
Micrographics Conversion	-	-	-	57,954	57,954
Medical Bounty	-	-	-	61	61
Realignment Health	-	-	-	132,781	132,781
Realignment Mental Health	-	-	-	1,140,194	1,140,194
Realignment Social Services	-	-	-	737,281	737,281
MPSA Aggregate Planning	-	-	-	87,923	87,923
Vital/Health Recorder	-	-	-	31,829	31,829
Vital/Health Clerk	-	-	-	1,367	1,367
Public Health Emergency	-	-	-	7	7
1 st Five Visiting Physician	-	-	-	59	59
DHS - West Nile Virus	-	-	-	357	357
Automated Warrant System	-	-	-	3,835	3,835
Data Processing CIP	-	-	-	181,051	181,051

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 11: FUND BALANCES (CONTINUED)

The fund balances for all major and nonmajor governmental funds as of June 30, 2013, were distributed as follows: (Continued)

	General Fund	Assistance	Mental Health Services Act	Other Governmental Funds	Total
Restricted for: (Continued)					
Sheriff - Civil Matters	-	-	-	14,961	14,961
HRSA Bio-Terrorism	-	-	-	2,565	2,565
Pacific Bell Settlement	-	-	-	645	645
Youthful Offender - Prob	-	-	-	66,273	66,273
SSN Truncation Recorder	-	-	-	5,728	5,728
CUPA Programs	-	-	-	1	1
Social Services Wrap Around	-	-	-	384,842	384,842
Sheriff Civil	-	-	-	8,124	8,124
Micro-Enterprise Asst Loan	-	-	-	18,294	18,294
Pandemic Influenza State	-	-	-	297	297
Library Private Donation	-	-	-	344,218	344,218
Community Corrections	-	-	-	232,792	232,792
Human Services 2011 ABX1 16	-	-	-	332,712	332,712
Community Correct SB 678	-	-	-	200,809	200,809
UST Program	-	-	-	5,670	5,670
Cal Multi-Junsd Meth Enforcement	-	-	-	88,222	88,222
State Parole DA Sec 30027	-	-	-	12,197	12,197
CA Energy Efficiency Grant	-	-	-	158	158
DEA Grant Investigations	-	-	-	57,206	57,206
Baliff	-	-	-	115,108	115,108
Govt. Center COP Debt Service	-	-	-	273,101	273,101
Yosemite West Bond 2004 Debt Svc.	-	-	-	177,418	177,418
Yosemite West Bond Reserve	-	-	-	150,711	150,711
Don Pedro Bond 2006 Debt Svc.	-	-	-	128,613	128,613
Don Pedro Bond Reserve	-	-	-	198,059	198,059
Special Assessment Debt CSA #3	-	-	-	454,267	454,267
Land, Buildings & Improvements	-	-	-	31,171	31,171
Courthouse Construction	-	-	-	540,949	540,949
MCCJF Construction	-	-	-	252,441	252,441
Mariposa Creek Project	-	-	-	1,307	1,307
PTMISEA Projects	-	-	-	385,187	385,187
County Road Projects	-	-	-	84,375	84,375
Coulterville Drainage	-	-	-	5,137	5,137
Don Pedro Fire Station	-	-	-	31,295	31,295
Fish Camp Fire Station	-	-	-	53,961	53,961
Midpines Fire Station	-	-	-	139,100	139,100
Bridgeport Fire Station	-	-	-	400,081	400,081
Coulterville Svc. Area Util. Cap	-	-	-	66,836	66,836
Don Pedro Swr. Zone Util. Cap	-	-	-	501,247	501,247
Mariposa Pines Swr Zone Util. Cap	-	-	-	204,609	204,609
Yosemite West Maint. Util. Cap.	-	-	-	182,196	182,196
Don Pedro Wastewater Tr Plant	-	-	-	116,719	116,719
Airport Projects	-	-	-	12,028	12,028
Catheys Valley Park Expansion	-	-	-	10,221	10,221
Subtotal	-	-	-	11,951,773	11,951,773

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 11: FUND BALANCES (CONTINUED)

The fund balances for all major and nonmajor governmental funds as of June 30, 2013, were distributed as follows: (Continued)

	General Fund	Assistance	Mental Health Services Act	Other Governmental Funds	Total
Assigned to:					
Accrued Benefits	140,000	-	-	-	140,000
Unemployment	70,000	-	-	-	70,000
POB	571,595	-	-	-	571,595
Retirement Costs	42,000	-	-	-	42,000
Contingencies	2,312,417	-	-	-	2,312,417
Senior Center Office	-	-	-	11,551	11,551
Hazardous Materials Cleanup	-	-	-	15,416	15,416
Subtotal	<u>3,136,012</u>	<u>-</u>	<u>-</u>	<u>26,967</u>	<u>3,162,979</u>
Unassigned	<u>1,767,224</u>	<u>(1,144,099)</u>	<u>(1,182,348)</u>	<u>(658,936)</u>	<u>(1,218,159)</u>
Total	<u>\$ 5,173,709</u>	<u>(\$ 1,144,099)</u>	<u>(\$ 1,175,589)</u>	<u>\$ 12,095,694</u>	<u>\$ 14,949,715</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 fund balance is 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 or www.calpers.ca.gov.

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

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 2012/2013 was 18.431 percent for miscellaneous employees and 32,988 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 2012/2013, the County's annual pension cost of \$2,763,572 for the miscellaneous plan and \$1,274,314 for the safety plan for PERS was equal to the County's actual contributions. The required contributions for fiscal year 2012/2013 were determined as part of the June 30, 2010, 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 2010-2012 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 following table presents three year trend information.

Miscellaneous:

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
June 30, 2011	\$ 2,700,713	100%	\$ -
June 30, 2012	2,807,686	100%	-
June 30, 2013	2,763,572	100%	-

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

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, 2011	\$ 1,099,851	100%	\$ -
June 30, 2012	1,248,797	100%	-
June 30, 2013	1,274,314	100%	-

D. Funded Status and Funding Progress

As of June 30, 2012, the most recent actuarial valuation date, the miscellaneous plan was 80.1 percent funded. The actuarial accrued liability for benefits was \$85,124,023 and the actuarial value of assets was \$68,178,312, resulting in an unfunded actuarial accrued liability (UAAL) of \$16,945,711. The covered payroll (annual payroll of active employees covered by the plan) was \$15,211,927, and the ratio of the UAAL to the covered payroll was 111.4 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, 2013

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 2013-13, 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.
 2012 Calendar year: Single - \$542/mo.; Two-party - \$1,030/mo.; Family - \$1,326/mo.
 2013 Calendar year: Single - \$566/mo.; Two-party - \$1,047/mo.; Family - \$1,382/mo.

These dollar amounts will be increased each year after 2013 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, 2013

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	\$ 3,370,106
Interest on prior year net OPEB obligation	392,072
Amortization of prior year net OPEB obligation	(510,099)
Annual OPEB Cost	3,252,079
Contributions made:	
Pay as you go contribution	(1,169,143)
Increase in net OPEB obligation	2,082,936
Net OPEB Obligation - Beginning of Year	<u>7,841,428</u>
Net OPEB Obligation - End of Year	<u>\$ 9,924,364</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>
6/30/11	\$ 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
6/30/13	3,252,079	1,169,143	35.95%	9,924,364

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, 2013, 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

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.

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

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

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, 2013. 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, 2013 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.

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, 2013, 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.

COUNTY OF MARIPOSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2013

NOTE 14: RISK MANAGEMENT (CONTINUED)

At June 30, 2013, there was a deficit in net position of the risk management funds of \$941,250. This deficit was the result of unfunded Workers' Compensation of \$546,232 and liability of \$408,670 and insurance net position of \$13,652.

Changes in the County's estimated claims liability amount for the fiscal years 2011, 2012, and 2013 were as follows:

	Estimated Claims Beginning of Fiscal Year	Claims and Changes in Estimates	Balance of Claims Payments	Estimated Claims End of Fiscal Year
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
2013	3,982,000	1,305,981	1,305,981	3,982,000

NOTE 15: OTHER INFORMATION

A. Commitments and Contingencies

The County had active construction projects as of June 30, 2013. The estimated costs to be incurred for these projects as \$99,724.

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.

B. Subsequent Events

Management has evaluated events subsequent to June 30, 2013 through January 17, 2014, the date on which the financial statements were available for issuance. Management has determined no subsequent events requiring disclosure have occurred.

THIS PAGE INTENTIONALLY LEFT BLANK

**Required Supplementary Information
(Unaudited)**

THIS PAGE INTENTIONALLY LEFT BLANK

COUNTY OF MARIPOSA
Required Supplementary Information
For the Year Ended June 30, 2013

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, 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%
June 30, 2012	85,124,023	68,178,312	16,945,711	80.1%	67.9%	15,211,927	111.4%

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, 2013

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 Accrued Liability (AAL) Entry Age	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage Of Covered Payroll
July 1, 2008	\$ -	\$ 24,640,613	\$ 24,640,613	0.00%	\$ 17,741,309	138.89%
July 1, 2010	-	27,702,407	27,702,407	0.00%	17,489,706	158.39%
July 1, 2013	-	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, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 19,644,191	\$ 19,644,191	\$ 20,582,954	\$ 938,763
Licenses, permits, and franchises	171,200	171,200	173,399	2,199
Fines and forfeitures	55,684	55,684	50,688	(4,996)
Use of money and property	52,702	52,702	42,969	(9,733)
Intergovernmental	5,338,090	5,846,557	5,085,871	(760,686)
Charges for services	2,988,892	2,892,722	1,730,257	(1,162,465)
Other revenues	376,739	448,824	473,604	24,780
Total Revenues	<u>28,627,498</u>	<u>29,111,880</u>	<u>28,139,742</u>	<u>(972,138)</u>
EXPENDITURES				
Current:				
General government	9,596,171	9,634,982	8,008,555	1,626,427
Public protection	17,712,812	18,000,909	16,475,152	1,525,757
Health and welfare	4,008,266	4,204,412	3,820,988	383,424
Public assistance	10,630,554	10,617,733	9,534,081	1,083,652
Education	655,337	655,337	664,803	(9,466)
Culture and recreation	280,006	279,506	274,281	5,225
Public ways and facilities	1,001,852	1,001,852	957,610	44,242
Capital outlay	356,117	391,057	113,788	277,269
Contingencies	369,204	153,484	-	153,484
Total Expenditures	<u>44,610,319</u>	<u>44,939,272</u>	<u>39,849,258</u>	<u>5,090,014</u>
Excess of Revenues Over (Under) Expenditures	<u>(15,982,821)</u>	<u>(15,827,392)</u>	<u>(11,709,516)</u>	<u>4,117,876</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	14,287,828	14,316,267	12,348,599	(1,967,668)
Transfers out	(693,146)	(808,546)	(986,232)	(177,686)
Total Other Financing Sources (Uses)	<u>13,594,682</u>	<u>13,507,721</u>	<u>11,362,367</u>	<u>(2,145,354)</u>
Net Change in Fund Balances	<u>(2,388,139)</u>	<u>(2,319,671)</u>	<u>(347,149)</u>	<u>1,972,522</u>
Fund Balances - Beginning	<u>5,520,858</u>	<u>5,520,858</u>	<u>5,520,858</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 3,132,719</u>	<u>\$ 3,201,187</u>	<u>\$ 5,173,709</u>	<u>\$ 1,972,522</u>

COUNTY OF MARIPOSA
Required Supplementary Information
Budgetary Comparison Schedule
Assistance - Major Special Revenue Fund
For the Year Ended June 30, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	\$ 6,471,306	\$ 6,453,029	\$ 4,919,698	\$ (1,533,331)
Other revenues	-	5,000	8,013	3,013
Total Revenues	<u>6,471,306</u>	<u>6,458,029</u>	<u>4,927,711</u>	<u>(1,530,318)</u>
EXPENDITURES				
Current:				
Public assistance	-	-	159	(159)
Total Expenditures	<u>-</u>	<u>-</u>	<u>159</u>	<u>(159)</u>
Excess of Revenues Over (Under) Expenditures	<u>6,471,306</u>	<u>6,458,029</u>	<u>4,927,552</u>	<u>(1,530,477)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	5,080	9,927	4,847
Transfers out	<u>(5,873,725)</u>	<u>(5,873,725)</u>	<u>(5,483,997)</u>	<u>389,728</u>
Total Other Financing Sources (Uses)	<u>(5,873,725)</u>	<u>(5,868,645)</u>	<u>(5,474,070)</u>	<u>394,575</u>
Net Change in Fund Balances	597,581	589,384	(546,518)	(1,135,902)
Fund Balances (Deficit) - Beginning	<u>(597,581)</u>	<u>(597,581)</u>	<u>(597,581)</u>	<u>-</u>
Fund Balances (Deficit) - Ending	<u>\$ -</u>	<u>\$ (8,197)</u>	<u>\$ (1,144,099)</u>	<u>\$ (1,135,902)</u>

COUNTY OF MARIPOSA
Required Supplementary Information
Budgetary Comparison Schedule
Mental Health Services Act - Major Special Revenue Fund
For the Year Ended June 30, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES				
Use of money and property	\$ 5,000	\$ 5,000	\$ (817)	\$ (5,817)
Intergovernmental	3,649,140	3,649,140	2,369,452	(1,279,688)
Charges for services	-	1,000	718	(282)
Other revenues	-	1,200	1,013	(187)
Total Revenues	<u>3,654,140</u>	<u>3,656,340</u>	<u>2,370,366</u>	<u>(1,285,974)</u>
EXPENDITURES				
Current:				
Public assistance	1,401,725	1,864,697	1,272,519	592,178
Total Expenditures	<u>1,401,725</u>	<u>1,864,697</u>	<u>1,272,519</u>	<u>592,178</u>
Excess of Revenues Over (Under) Expenditures	<u>2,252,415</u>	<u>1,791,643</u>	<u>1,097,847</u>	<u>(693,796)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	235,987	235,987	235,987	-
Transfers out	(528,071)	(515,667)	(497,036)	18,631
Total Other Financing Sources (Uses)	<u>(292,084)</u>	<u>(279,680)</u>	<u>(261,049)</u>	<u>18,631</u>
Net Change in Fund Balances	1,960,331	1,511,963	836,798	(675,165)
Fund Balances (Deficit) - Beginning	<u>(2,012,387)</u>	<u>(2,012,387)</u>	<u>(2,012,387)</u>	<u>-</u>
Fund Balances (Deficit) - Ending	<u>\$ (52,056)</u>	<u>\$ (500,424)</u>	<u>\$ (1,175,589)</u>	<u>\$ (675,165)</u>

COUNTY OF MARIPOSA
Required Supplementary Information
Note to Budgetary Comparison Schedules
For the Year Ended June 30, 2013

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.

EXPENDITURES IN EXCESS OF APPROPRIATIONS

For the fiscal year ended June 30, 2013, the County incurred expenditures in excess of appropriations as follows:

	<u>Appropriations</u>	<u>Expenditures</u>	Excess of Expenditures Over <u>Appropriations</u>
Assistance fund	\$ -	\$ 159	\$ 159

Combining Nonmajor Fund Statements

THIS PAGE INTENTIONALLY LEFT BLANK

Nonmajor Governmental Funds

THIS PAGE INTENTIONALLY LEFT BLANK

COUNTY OF MARIPOSA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2013

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Totals
ASSETS				
Cash and investments	\$ 6,651,362	\$ 1,319,531	\$ 3,280,221	\$ 11,251,114
Receivables:				
Accounts	98,037	419,786	-	517,823
Taxes	178,046	-	-	178,046
Intergovernmental	1,782,455	-	687,676	2,470,131
Advances to other funds	514,500	-	-	514,500
Prepaid costs	21,367	-	-	21,367
Inventory	179,486	-	-	179,486
Loans receivable	166,318	-	-	166,318
Total Assets	\$ 9,591,571	\$ 1,739,317	\$ 3,967,897	\$ 15,298,785
LIABILITIES				
Accounts payable	\$ 153,441	\$ -	\$ 186,718	\$ 340,159
Due to other funds	563,927	-	529,188	1,093,115
Unearned revenue	53,651	-	-	53,651
Advances from other funds	66,000	-	418,000	484,000
Total Liabilities	837,019	-	1,133,906	1,970,925
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	779,044	357,148	95,974	1,232,166
Total Deferred Inflows of Resources	779,044	357,148	95,974	1,232,166
FUND BALANCES				
Nonspendable	775,890	-	-	775,890
Restricted	7,369,693	1,382,169	3,199,911	11,951,773
Assigned	26,967	-	-	26,967
Unassigned	(197,042)	-	(461,894)	(658,936)
Total Fund Balances	7,975,508	1,382,169	2,738,017	12,095,694
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 9,591,571	\$ 1,739,317	\$ 3,967,897	\$ 15,298,785

COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenditures, and
Changes In Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2013

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Totals
REVENUES				
Taxes	\$ 334,903	\$ -	\$ -	\$ 334,903
Fines and forfeitures	136,713	-	64,590	201,303
Use of money and property	28,250	3,970	11,823	44,043
Intergovernmental	13,398,299	-	2,893,210	16,291,509
Charges for services	1,445,610	467,691	-	1,913,301
Other revenues	351,542	-	25,374	376,916
Total Revenues	15,695,317	471,661	2,994,997	19,161,975
EXPENDITURES				
Current:				
General government	220,215	-	-	220,215
Public protection	1,205,896	-	1,000	1,206,896
Health and welfare	529,203	-	-	529,203
Public assistance	983,993	-	-	983,993
Public ways and facilities	4,504,109	-	3,571	4,507,680
Debt service				
Principal	-	503,007	-	503,007
Interest and other charges	385	613,411	-	613,796
Capital outlay	329,265	-	4,137,832	4,467,097
Total Expenditures	7,773,066	1,116,418	4,142,403	13,031,887
Excess of Revenues Over (Under) Expenditures	7,922,251	(644,757)	(1,147,406)	6,130,088
OTHER FINANCING SOURCES (USES)				
Transfers in	1,504,882	646,240	466,218	2,617,340
Transfers out	(8,616,197)	-	(22,000)	(8,638,197)
Total Other Financing Sources (Uses)	(7,111,315)	646,240	444,218	(6,020,857)
Net Change in Fund Balances	810,936	1,483	(703,188)	109,231
Fund Balances - Beginning	7,164,572	1,380,686	3,441,205	11,986,463
Fund Balances - Ending	\$ 7,975,508	\$ 1,382,169	\$ 2,738,017	\$ 12,095,694

Nonmajor Governmental Funds

- **Special Revenue Funds**

THIS PAGE INTENTIONALLY LEFT BLANK

THIS PAGE INTENTIONALLY LEFT BLANK

COUNTY OF MARIPOSA
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2013

	<u>Transportation Commission</u>	<u>Road</u>	<u>Fish and Game</u>	<u>Yosemite West Bond Administration</u>	<u>Roads Special Projects</u>
ASSETS					
Cash and investments	\$ 301,452	\$ 50	\$ 24,832	\$ 6,035	\$ -
Receivables:					
Accounts	-	448	-	873	-
Taxes	-	152,499	-	-	-
Intergovernmental	147,842	-	-	-	119,075
Advances to other funds	-	-	-	-	-
Prepaid costs	-	-	-	-	-
Inventory	-	161,178	-	-	-
Loans receivable	-	-	-	-	-
Total Assets	<u>\$ 449,294</u>	<u>\$ 314,175</u>	<u>\$ 24,832</u>	<u>\$ 6,908</u>	<u>\$ 119,075</u>
LIABILITIES					
Accounts payable	\$ 1,292	\$ 36,817	\$ -	\$ -	\$ -
Due to other funds	58,082	144,138	-	-	94,946
Unearned revenue	53,651	-	-	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	<u>113,025</u>	<u>180,955</u>	<u>-</u>	<u>-</u>	<u>94,946</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	-	165	-	141	119,075
Total Deferred Inflows of Resources	<u>-</u>	<u>165</u>	<u>-</u>	<u>141</u>	<u>119,075</u>
FUND BALANCES					
Nonspendable	-	161,178	-	-	-
Restricted	336,797	-	24,832	6,767	-
Assigned	-	-	-	-	-
Unassigned	(528)	(28,123)	-	-	(94,946)
Total Fund Balances (Deficits)	<u>336,269</u>	<u>133,055</u>	<u>24,832</u>	<u>6,767</u>	<u>(94,946)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 449,294</u>	<u>\$ 314,175</u>	<u>\$ 24,832</u>	<u>\$ 6,908</u>	<u>\$ 119,075</u>

CSA 3 Fire Assessments	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
\$ 179,811	\$ 68,300	\$ 374,333	\$ 102,408	\$ 26,612	\$ 4,835	\$ 10,522	\$ 32,317
41,255	16,785	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	514,500	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	60,537	-	-	-	-	-
<u>\$ 221,066</u>	<u>\$ 85,085</u>	<u>\$ 949,370</u>	<u>\$ 102,408</u>	<u>\$ 26,612</u>	<u>\$ 4,835</u>	<u>\$ 10,522</u>	<u>\$ 32,317</u>
\$ -	\$ -	\$ 6,829	\$ -	\$ 1,778	\$ -	\$ 4,144	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	66,000	-	-	-
-	-	6,829	-	67,778	-	4,144	-
31,916	13,617	-	-	-	-	-	-
31,916	13,617	-	-	-	-	-	-
-	-	575,037	-	-	-	-	-
189,150	71,468	367,504	102,408	-	4,835	6,378	32,317
-	-	-	-	-	-	-	-
-	-	-	-	(41,166)	-	-	-
189,150	71,468	942,541	102,408	(41,166)	4,835	6,378	32,317
<u>\$ 221,066</u>	<u>\$ 85,085</u>	<u>\$ 949,370</u>	<u>\$ 102,408</u>	<u>\$ 26,612</u>	<u>\$ 4,835</u>	<u>\$ 10,522</u>	<u>\$ 32,317</u>

COUNTY OF MARIPOSA
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2013

	Mariposa Lighting District	Mariposa Parking Maintenance District	Mariposa Pines Sewer Zone	Wawona Service Area	Yosemite West Maintenance District
ASSETS					
Cash and investments	\$ 367,318	\$ 10,103	\$ 27,146	\$ 9,443	\$ 189,405
Receivables:					
Accounts	-	-	-	-	-
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Prepaid costs	-	1,500	-	-	-
Inventory	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets	\$ 367,318	\$ 11,603	\$ 27,146	\$ 9,443	\$ 189,405
LIABILITIES					
Accounts payable	\$ 54	\$ -	\$ 878	\$ 2,886	\$ 23,019
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	54	-	878	2,886	23,019
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
FUND BALANCES					
Nonspendable	-	1,500	-	-	-
Restricted	367,264	10,103	26,268	6,557	166,386
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	367,264	11,603	26,268	6,557	166,386
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 367,318	\$ 11,603	\$ 27,146	\$ 9,443	\$ 189,405

<u>Asset Forfeiture</u>	<u>Sheriff Asset Forfeiture</u>	<u>District Attorney Asset Forfeiture</u>	<u>Community Family Resources</u>	<u>SLESF</u>	<u>Housing and Community Development Administration</u>	<u>Housing Authority Voucher</u>	<u>Community Energy Grants</u>
\$ 4,046	\$ 6,625	\$ 632	\$ 13,560	\$ -	\$ 76,844	\$ -	\$ 73,003
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	28,270	-	-	80
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	18,308
-	-	-	-	-	-	-	-
<u>\$ 4,046</u>	<u>\$ 6,625</u>	<u>\$ 632</u>	<u>\$ 13,560</u>	<u>\$ 28,270</u>	<u>\$ 76,844</u>	<u>\$ -</u>	<u>\$ 91,391</u>
\$ -	\$ -	\$ -	\$ 120	\$ -	\$ -	\$ -	\$ 10,350
-	-	-	-	12,706	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	120	12,706	-	-	10,350
-	-	-	-	622	-	-	-
-	-	-	-	622	-	-	-
-	-	-	-	-	-	-	18,308
4,046	6,625	632	13,440	14,942	76,844	-	62,733
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>4,046</u>	<u>6,625</u>	<u>632</u>	<u>13,440</u>	<u>14,942</u>	<u>76,844</u>	<u>-</u>	<u>81,041</u>
<u>\$ 4,046</u>	<u>\$ 6,625</u>	<u>\$ 632</u>	<u>\$ 13,560</u>	<u>\$ 28,270</u>	<u>\$ 76,844</u>	<u>\$ -</u>	<u>\$ 91,391</u>

COUNTY OF MARIPOSA
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2013

	Community Services Program	TANF Incentives	Senior Center Office	Senior Nutrition Office	Forest Reserve HR 2389
ASSETS					
Cash and investments	\$ 24,114	\$ 125,965	\$ 11,956	\$ 30,426	\$ 60,222
Receivables:					
Accounts	-	-	-	-	-
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	2,992	-
Advances to other funds	-	-	-	-	-
Prepaid costs	-	-	736	1,544	-
Inventory	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets	<u>\$ 24,114</u>	<u>\$ 125,965</u>	<u>\$ 12,692</u>	<u>\$ 34,962</u>	<u>\$ 60,222</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ 405	\$ 3,366	\$ 589
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>405</u>	<u>3,366</u>	<u>589</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Nonspendable	-	-	736	1,544	-
Restricted	24,114	125,965	-	30,052	59,633
Assigned	-	-	11,551	-	-
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	<u>24,114</u>	<u>125,965</u>	<u>12,287</u>	<u>31,596</u>	<u>59,633</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 24,114</u>	<u>\$ 125,965</u>	<u>\$ 12,692</u>	<u>\$ 34,962</u>	<u>\$ 60,222</u>

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
\$ 16,423	\$ 590	\$ -	\$ 18,989	\$ -	\$ -	\$ 326,497	\$ 33,477
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	10,228	101,130	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 16,423</u>	<u>\$ 590</u>	<u>\$ -</u>	<u>\$ 18,989</u>	<u>\$ -</u>	<u>\$ 10,228</u>	<u>\$ 427,627</u>	<u>\$ 33,477</u>
\$ -	\$ 619	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	7,197	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	619	-	-	-	7,197	-	-
-	-	-	-	-	3,021	29,500	-
-	-	-	-	-	3,021	29,500	-
-	-	-	-	-	-	-	-
16,423	-	-	18,989	-	10	398,127	33,477
-	-	-	-	-	-	-	-
-	(29)	-	-	-	-	-	-
<u>16,423</u>	<u>(29)</u>	<u>-</u>	<u>18,989</u>	<u>-</u>	<u>10</u>	<u>398,127</u>	<u>33,477</u>
<u>\$ 16,423</u>	<u>\$ 590</u>	<u>\$ -</u>	<u>\$ 18,989</u>	<u>\$ -</u>	<u>\$ 10,228</u>	<u>\$ 427,627</u>	<u>\$ 33,477</u>

COUNTY OF MARIPOSA
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2013

	Youth Council	DNA Identification	Domestic Violence Probation	County Inmate Welfare	Incentive Social Services
ASSETS					
Cash and investments	\$ 125	\$ 42,659	\$ 486	\$ 36,655	\$ 7,517
Receivables:					
Accounts	-	-	-	-	-
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	5,396	-
Advances to other funds	-	-	-	-	-
Prepaid costs	-	-	-	-	-
Inventory	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets	\$ 125	\$ 42,659	\$ 486	\$ 42,051	\$ 7,517
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ 486	\$ 1,410	\$ -
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	-	-	486	1,410	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	125	42,659	-	40,641	7,517
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	125	42,659	-	40,641	7,517
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 125	\$ 42,659	\$ 486	\$ 42,051	\$ 7,517

<u>Tax Collector Funds</u>	<u>Department of Justice</u>	<u>Drug Program</u>	<u>Tobacco Trust</u>	<u>Sund Pelosso Murder Trial</u>	<u>LAFCO</u>	<u>Child Support Advance</u>	<u>Don Pedro Bond Admin</u>
\$ 30,480	\$ -	\$ 6,626	\$ 161,572	\$ -	\$ -	\$ 18,507	\$ 624
-	-	-	-	19,705	-	-	10,127
25,547	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 56,027</u>	<u>\$ -</u>	<u>\$ 6,626</u>	<u>\$ 161,572</u>	<u>\$ 19,705</u>	<u>\$ -</u>	<u>\$ 18,507</u>	<u>\$ 10,751</u>
\$ -	\$ -	\$ 250	\$ -	\$ -	\$ 91	\$ -	\$ -
-	663	-	-	9,884	5,959	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	663	250	-	9,884	6,050	-	-
-	-	-	-	19,705	-	-	536
-	-	-	-	19,705	-	-	536
-	-	-	-	-	-	-	-
56,027	-	6,376	161,572	-	-	18,507	10,215
-	-	-	-	-	-	-	-
-	(663)	-	-	(9,884)	(6,050)	-	-
<u>56,027</u>	<u>(663)</u>	<u>6,376</u>	<u>161,572</u>	<u>(9,884)</u>	<u>(6,050)</u>	<u>18,507</u>	<u>10,215</u>
<u>\$ 56,027</u>	<u>\$ -</u>	<u>\$ 6,626</u>	<u>\$ 161,572</u>	<u>\$ 19,705</u>	<u>\$ -</u>	<u>\$ 18,507</u>	<u>\$ 10,751</u>

COUNTY OF MARIPOSA
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2013

	Children's Fund	Sheriff Fingerprint Identification	Emergency Medical Services	Recorder's Modernization	Drug & Alcohol Program
ASSETS					
Cash and investments	\$ 3,233	\$ 22,283	\$ 221,017	\$ 40,986	\$ 6,730
Receivables:					
Accounts	-	-	-	-	-
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Prepaid costs	-	-	-	-	-
Inventory	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets	\$ 3,233	\$ 22,283	\$ 221,017	\$ 40,986	\$ 6,730
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	3,233	22,283	221,017	40,986	6,730
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	3,233	22,283	221,017	40,986	6,730
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 3,233	\$ 22,283	\$ 221,017	\$ 40,986	\$ 6,730

State Fire Marshall	Welfare	Alcohol Program	Tobacco Cessation	Recorder Cash Difference	Criminal Lab	Micrographics Conversion	Medical Bounty
\$ 15,552	\$ 4,534	\$ 2,193	\$ -	\$ 1,520	\$ 18,450	\$ 57,954	\$ 61
-	-	-	-	8,844	-	-	-
-	-	-	-	-	-	-	-
-	-	-	37,500	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 15,552</u>	<u>\$ 4,534</u>	<u>\$ 2,193</u>	<u>\$ 37,500</u>	<u>\$ 10,364</u>	<u>\$ 18,450</u>	<u>\$ 57,954</u>	<u>\$ 61</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	37,500	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	37,500	-	-	-	-
-	-	-	-	8,844	-	-	-
-	-	-	-	8,844	-	-	-
-	-	-	-	-	-	-	-
15,552	4,534	2,193	-	1,520	18,450	57,954	61
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>15,552</u>	<u>4,534</u>	<u>2,193</u>	<u>-</u>	<u>1,520</u>	<u>18,450</u>	<u>57,954</u>	<u>61</u>
<u>\$ 15,552</u>	<u>\$ 4,534</u>	<u>\$ 2,193</u>	<u>\$ 37,500</u>	<u>\$ 10,364</u>	<u>\$ 18,450</u>	<u>\$ 57,954</u>	<u>\$ 61</u>

COUNTY OF MARIPOSA
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2013

	Realignment Health	Realignment Mental Health	Realignment Social Services	MPSA Aggregate Planning	Vital/ Health Recorder
ASSETS					
Cash and investments	\$ 110,161	\$ 999,092	\$ 580,760	\$ 87,923	\$ 31,829
Receivables:					
Accounts	-	-	-	-	-
Taxes	-	-	-	-	-
Intergovernmental	22,620	141,102	156,521	-	-
Advances to other funds	-	-	-	-	-
Prepaid costs	-	-	-	-	-
Inventory	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets	\$ 132,781	\$ 1,140,194	\$ 737,281	\$ 87,923	\$ 31,829
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	132,781	1,140,194	737,281	87,923	31,829
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	132,781	1,140,194	737,281	87,923	31,829
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 132,781	\$ 1,140,194	\$ 737,281	\$ 87,923	\$ 31,829

Vital/ Health Clerk	STC Program	Public Health Emergency	Local Enforcement Agency	1st Five Visiting Physician	DHS - West Nile Virus	Automated Warrant System	IHSS Public Authority
\$ 1,367	\$ -	\$ -	\$ -	\$ 59	\$ 357	\$ 3,835	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	47,939	1,630	-	-	-	31,163
-	-	-	-	-	-	-	-
-	-	-	-	-	-	16,663	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 1,367</u>	<u>\$ -</u>	<u>\$ 47,939</u>	<u>\$ 1,630</u>	<u>\$ 59</u>	<u>\$ 357</u>	<u>\$ 20,498</u>	<u>\$ 31,163</u>
\$ -	\$ 1,031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 368
-	3,923	27,542	-	-	-	-	31,524
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	4,954	27,542	-	-	-	-	31,892
-	-	20,390	1,630	-	-	-	-
-	-	20,390	1,630	-	-	-	-
-	-	-	-	-	-	16,663	-
1,367	-	7	-	59	357	3,835	-
-	-	-	-	-	-	-	-
-	(4,954)	-	-	-	-	-	(729)
<u>1,367</u>	<u>(4,954)</u>	<u>7</u>	<u>-</u>	<u>59</u>	<u>357</u>	<u>20,498</u>	<u>(729)</u>
<u>\$ 1,367</u>	<u>\$ -</u>	<u>\$ 47,939</u>	<u>\$ 1,630</u>	<u>\$ 59</u>	<u>\$ 357</u>	<u>\$ 20,498</u>	<u>\$ 31,163</u>

COUNTY OF MARIPOSA
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2013

	<u>Sheriff - Civil Matters</u>	<u>HRSA Bio-Terrorism</u>	<u>Pacific Bell Settlement</u>	<u>Revenue & Recovery - Prob</u>	<u>Youthful Offender Prob</u>
ASSETS					
Cash and investments	\$ 14,961	\$ 2,565	\$ 645	\$ -	\$ 44,617
Receivables:					
Accounts	-	-	-	-	-
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	37,328
Advances to other funds	-	-	-	-	-
Prepaid costs	-	-	-	-	-
Inventory	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets	<u>\$ 14,961</u>	<u>\$ 2,565</u>	<u>\$ 645</u>	<u>\$ -</u>	<u>\$ 81,945</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ 193	\$ 1,974
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>193</u>	<u>1,974</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	-	-	-	-	13,698
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,698</u>
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	14,961	2,565	645	-	66,273
Assigned	-	-	-	-	-
Unassigned	-	-	-	(193)	-
Total Fund Balances (Deficits)	<u>14,961</u>	<u>2,565</u>	<u>645</u>	<u>(193)</u>	<u>66,273</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 14,961</u>	<u>\$ 2,565</u>	<u>\$ 645</u>	<u>\$ -</u>	<u>\$ 81,945</u>

SSN Truncation Recorder	Hazardous Materials Clean Up	CUPA Programs	Social Services Wrap Around	Sheriff Civil	Micro Asst	Pandemic Influenza State	Library Private Donation
\$ 5,728	\$ 9,129	\$ -	\$ 392,803	\$ 8,124	\$ 21,622	\$ 297	\$ 344,218
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	7,454	7,568	12,582	-	123,994	37,860	-
-	-	-	924	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	105,781	-	-
<u>\$ 5,728</u>	<u>\$ 16,583</u>	<u>\$ 7,568</u>	<u>\$ 406,309</u>	<u>\$ 8,124</u>	<u>\$ 251,397</u>	<u>\$ 38,157</u>	<u>\$ 344,218</u>
\$ -	\$ 1,167	\$ -	\$ 7,961	\$ -	\$ 1,685	\$ -	\$ -
-	-	7,249	-	-	107,424	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	1,167	7,249	7,961	-	109,109	-	-
-	-	318	12,582	-	123,994	37,860	-
-	-	318	12,582	-	123,994	37,860	-
-	-	-	924	-	-	-	-
5,728	-	1	384,842	8,124	18,294	297	344,218
-	15,416	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>5,728</u>	<u>15,416</u>	<u>1</u>	<u>385,766</u>	<u>8,124</u>	<u>18,294</u>	<u>297</u>	<u>344,218</u>
<u>\$ 5,728</u>	<u>\$ 16,583</u>	<u>\$ 7,568</u>	<u>\$ 406,309</u>	<u>\$ 8,124</u>	<u>\$ 251,397</u>	<u>\$ 38,157</u>	<u>\$ 344,218</u>

COUNTY OF MARIPOSA
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2013

	Community Corrections	Human Services 2011 ABX1 16	Community Correct SB678	UST Program	Cal Multi- Junsd Meth Enforcement
ASSETS					
Cash and investments	\$ 215,439	\$ 118,339	\$ 152,799	\$ 5,670	\$ 70,619
Receivables:					
Accounts	-	-	-	-	-
Taxes	-	-	-	-	-
Intergovernmental	188,315	393,120	50,000	-	25,043
Advances to other funds	-	-	-	-	-
Prepaid costs	-	-	-	-	-
Inventory	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets	<u>\$ 403,754</u>	<u>\$ 511,459</u>	<u>\$ 202,799</u>	<u>\$ 5,670</u>	<u>\$ 95,662</u>
LIABILITIES					
Accounts payable	\$ 22,827	\$ -	\$ 1,990	\$ -	\$ -
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	<u>22,827</u>	<u>-</u>	<u>1,990</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	148,135	178,747	-	-	7,440
Total Deferred Inflows of Resources	<u>148,135</u>	<u>178,747</u>	<u>-</u>	<u>-</u>	<u>7,440</u>
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	232,792	332,712	200,809	5,670	88,222
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	<u>232,792</u>	<u>332,712</u>	<u>200,809</u>	<u>5,670</u>	<u>88,222</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 403,754</u>	<u>\$ 511,459</u>	<u>\$ 202,799</u>	<u>\$ 5,670</u>	<u>\$ 95,662</u>

<u>State Parole DA Sec 30027</u>	<u>CA Energy Efficiency Grant</u>	<u>DEA Grant Investigations</u>	<u>Bailiff</u>	<u>USDA Grant 04-022</u>	<u>Totals</u>
\$ 11,461	\$ 158	\$ 67,286	\$ 91,444	\$ -	\$ 6,651,362
-	-	-	-	-	98,037
-	-	-	-	-	178,046
3,194	-	-	28,314	14,195	1,782,455
-	-	-	-	-	514,500
-	-	-	-	-	21,367
-	-	-	-	-	179,486
-	-	-	-	-	166,318
<u>\$ 14,655</u>	<u>\$ 158</u>	<u>\$ 67,286</u>	<u>\$ 119,758</u>	<u>\$ 14,195</u>	<u>\$ 9,591,571</u>
\$ -	\$ -	\$ 10,080	\$ -	\$ 8,782	\$ 153,441
-	-	-	-	15,190	563,927
-	-	-	-	-	53,651
-	-	-	-	-	66,000
-	-	10,080	-	23,972	837,019
2,458	-	-	4,650	-	779,044
2,458	-	-	4,650	-	779,044
-	-	-	-	-	775,890
12,197	158	57,206	115,108	-	7,369,693
-	-	-	-	-	26,967
-	-	-	-	(9,777)	(197,042)
12,197	158	57,206	115,108	(9,777)	7,975,508
<u>\$ 14,655</u>	<u>\$ 158</u>	<u>\$ 67,286</u>	<u>\$ 119,758</u>	<u>\$ 14,195</u>	<u>\$ 9,591,571</u>

COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2013

	Transportation Commission	Road	Fish and Game	Yosemite West Bond Administration	Roads Special Projects
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	96,395	1,463	-	-
Use of money and property	3,410	682	149	29	-
Intergovernmental	764,991	2,206,287	-	-	243,451
Charges for services	-	122,331	-	8,917	-
Other revenues	-	47,942	-	-	-
Total Revenues	<u>768,401</u>	<u>2,473,637</u>	<u>1,612</u>	<u>8,946</u>	<u>243,451</u>
EXPENDITURES					
Current:					
General government	-	-	-	9,061	-
Public protection	-	-	-	-	-
Health and welfare	-	-	-	-	-
Public assistance	-	-	-	-	-
Public ways and facilities	120,798	3,380,597	-	-	-
Debt service:					
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	289,203
Total Expenditures	<u>120,798</u>	<u>3,380,597</u>	<u>-</u>	<u>9,061</u>	<u>289,203</u>
Excess of Revenues Over (Under) Expenditures	<u>647,603</u>	<u>(906,960)</u>	<u>1,612</u>	<u>(115)</u>	<u>(45,752)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	13,000	403,096	-	-	-
Transfers out	(599,413)	(244,160)	-	-	(26,664)
Total Other Financing Sources (Uses)	<u>(586,413)</u>	<u>158,936</u>	<u>-</u>	<u>-</u>	<u>(26,664)</u>
Net Change in Fund Balances	61,190	(748,024)	1,612	(115)	(72,416)
Fund Balances (Deficits) - Beginning	<u>275,079</u>	<u>881,079</u>	<u>23,220</u>	<u>6,882</u>	<u>(22,530)</u>
Fund Balances (Deficits) - Ending	<u>\$ 336,269</u>	<u>\$ 133,055</u>	<u>\$ 24,832</u>	<u>\$ 6,767</u>	<u>\$ (94,946)</u>

CSA 3 Fire Assessments	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
\$ -	\$ -	\$ -	\$ 9,490	\$ -	\$ -	\$ 69,392	\$ 3,593
-	-	-	-	-	-	-	-
1,366	474	3,176	669	234	25	212	194
-	-	-	126	-	-	997	42
580,148	86,333	-	-	117,371	-	65,457	-
-	-	50,000	-	-	1,607	129	-
<u>581,514</u>	<u>86,807</u>	<u>53,176</u>	<u>10,285</u>	<u>117,605</u>	<u>1,632</u>	<u>136,187</u>	<u>3,829</u>
-	-	-	-	-	-	-	-
24,023	73,544	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	179,922	20,943	104,488	741	150,906	1,437
-	-	-	-	385	-	-	-
-	-	-	-	13,138	-	-	-
<u>24,023</u>	<u>73,544</u>	<u>179,922</u>	<u>20,943</u>	<u>118,011</u>	<u>741</u>	<u>150,906</u>	<u>1,437</u>
<u>557,491</u>	<u>13,263</u>	<u>(126,746)</u>	<u>(10,658)</u>	<u>(406)</u>	<u>891</u>	<u>(14,719)</u>	<u>2,392</u>
100,000	-	-	-	-	-	-	-
(530,671)	-	-	-	-	-	(15,000)	-
<u>(430,671)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(15,000)</u>	<u>-</u>
126,820	13,263	(126,746)	(10,658)	(406)	891	(29,719)	2,392
62,330	58,205	1,069,287	113,066	(40,760)	3,944	36,097	29,925
<u>\$ 189,150</u>	<u>\$ 71,468</u>	<u>\$ 942,541</u>	<u>\$ 102,408</u>	<u>\$ (41,166)</u>	<u>\$ 4,835</u>	<u>\$ 6,378</u>	<u>\$ 32,317</u>

COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2013

	Mariposa Lighting District	Mariposa Parking Maintenance District	Mariposa Pines Sewer Zone	Wawona Service Area	Yosemite West Maintenance District
REVENUES					
Taxes	\$ 48,698	\$ 5,141	\$ 33,255	\$ -	\$ 165,334
Fines and forfeitures	-	-	-	-	-
Use of money and property	2,162	61	162	83	1,206
Intergovernmental	694	73	477	-	2,377
Charges for services	-	-	6,139	76,647	237,350
Other revenues	-	-	-	-	2,173
Total Revenues	<u>51,554</u>	<u>5,275</u>	<u>40,033</u>	<u>76,730</u>	<u>408,440</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public protection	-	-	-	-	-
Health and welfare	-	-	-	-	-
Public assistance	-	-	-	-	-
Public ways and facilities	11,607	3,860	28,523	75,313	411,800
Debt service:					
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	16,788
Total Expenditures	<u>11,607</u>	<u>3,860</u>	<u>28,523</u>	<u>75,313</u>	<u>428,588</u>
Excess of Revenues Over (Under) Expenditures	<u>39,947</u>	<u>1,415</u>	<u>11,510</u>	<u>1,417</u>	<u>(20,148)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	22,000
Transfers out	-	-	(4,000)	-	(12,240)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(4,000)</u>	<u>-</u>	<u>9,760</u>
Net Change in Fund Balances	39,947	1,415	7,510	1,417	(10,388)
Fund Balances (Deficits) - Beginning	<u>327,317</u>	<u>10,188</u>	<u>18,758</u>	<u>5,140</u>	<u>176,774</u>
Fund Balances (Deficits) - Ending	<u>\$ 367,264</u>	<u>\$ 11,603</u>	<u>\$ 26,268</u>	<u>\$ 6,557</u>	<u>\$ 166,386</u>

Asset Forfeiture	Sheriff Asset Forfeiture	District Attorney Asset Forfeiture	Community Family Resources	SLESF	Housing and Community Development Administration	Housing Authority Voucher	Community Energy Grants
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
25	41	4	79	198	484	-	-
-	-	-	30,088	98,785	-	-	429,295
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>25</u>	<u>41</u>	<u>4</u>	<u>30,167</u>	<u>98,983</u>	<u>484</u>	<u>-</u>	<u>429,295</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	3,632	-	709	-	338,323
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>3,632</u>	<u>-</u>	<u>709</u>	<u>-</u>	<u>338,323</u>
<u>25</u>	<u>41</u>	<u>4</u>	<u>26,535</u>	<u>98,983</u>	<u>(225)</u>	<u>-</u>	<u>90,972</u>
-	-	-	-	-	-	26	24,376
-	-	-	(23,000)	(98,786)	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>(23,000)</u>	<u>(98,786)</u>	<u>-</u>	<u>26</u>	<u>24,376</u>
25	41	4	3,535	197	(225)	26	115,348
4,021	6,584	628	9,905	14,745	77,069	(26)	(34,307)
<u>\$ 4,046</u>	<u>\$ 6,625</u>	<u>\$ 632</u>	<u>\$ 13,440</u>	<u>\$ 14,942</u>	<u>\$ 76,844</u>	<u>\$ -</u>	<u>\$ 81,041</u>

COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2013

	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	-	-	-	-	630
Intergovernmental	34,918	-	-	51,895	23,643
Charges for services	-	-	-	-	-
Other revenues	13	-	3,715	54,839	-
Total Revenues	<u>34,931</u>	<u>-</u>	<u>3,715</u>	<u>106,734</u>	<u>24,273</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	82,267
Public protection	-	-	-	-	-
Health and welfare	-	-	-	-	-
Public assistance	27,051	-	64,385	232,334	-
Public ways and facilities	-	-	-	-	-
Debt service:					
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	<u>27,051</u>	<u>-</u>	<u>64,385</u>	<u>232,334</u>	<u>82,267</u>
Excess of Revenues Over (Under) Expenditures	<u>7,880</u>	<u>-</u>	<u>(60,670)</u>	<u>(125,600)</u>	<u>(57,994)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	67,765	147,649	-
Transfers out	-	-	-	-	(19,000)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>67,765</u>	<u>147,649</u>	<u>(19,000)</u>
Net Change in Fund Balances	7,880	-	7,095	22,049	(76,994)
Fund Balances (Deficits) - Beginning	<u>16,234</u>	<u>125,965</u>	<u>5,192</u>	<u>9,547</u>	<u>136,627</u>
Fund Balances (Deficits) - Ending	<u>\$ 24,114</u>	<u>\$ 125,965</u>	<u>\$ 12,287</u>	<u>\$ 31,596</u>	<u>\$ 59,633</u>

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
78	6	10	-	-	30	2,025	353
-	-	-	-	-	47,336	470,500	-
-	1,119	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>78</u>	<u>1,125</u>	<u>10</u>	<u>-</u>	<u>-</u>	<u>47,366</u>	<u>472,525</u>	<u>353</u>
-	-	-	-	-	-	-	-
-	619	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	619	-	-	-	-	-	-
<u>78</u>	<u>506</u>	<u>10</u>	<u>-</u>	<u>-</u>	<u>47,366</u>	<u>472,525</u>	<u>353</u>
-	-	-	-	-	-	-	-
-	(1,619)	(4,616)	-	(3,639)	(48,245)	(373,209)	(33,115)
-	(1,619)	(4,616)	-	(3,639)	(48,245)	(373,209)	(33,115)
78	(1,113)	(4,606)	-	(3,639)	(879)	99,316	(32,762)
16,345	1,084	4,606	18,989	3,639	889	298,811	66,239
<u>\$ 16,423</u>	<u>\$ (29)</u>	<u>\$ -</u>	<u>\$ 18,989</u>	<u>\$ -</u>	<u>\$ 10</u>	<u>\$ 398,127</u>	<u>\$ 33,477</u>

COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2013

	Youth Council	DNA Identification	Domestic Violence Probation	County Inmate Welfare	Incentive Social Services
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	7,774	1,169	-	-
Use of money and property	1	291	5	225	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Other revenues	-	-	-	34,070	1,000
Total Revenues	<u>1</u>	<u>8,065</u>	<u>1,174</u>	<u>34,295</u>	<u>1,000</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public protection	-	13,867	1,707	27,616	-
Health and welfare	-	-	-	-	-
Public assistance	-	-	-	-	-
Public ways and facilities	-	-	-	-	-
Debt service:					
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>13,867</u>	<u>1,707</u>	<u>27,616</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>1</u>	<u>(5,802)</u>	<u>(533)</u>	<u>6,679</u>	<u>1,000</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>1</u>	<u>(5,802)</u>	<u>(533)</u>	<u>6,679</u>	<u>1,000</u>
Fund Balances (Deficits) - Beginning	<u>124</u>	<u>48,461</u>	<u>533</u>	<u>33,962</u>	<u>6,517</u>
Fund Balances (Deficits) - Ending	<u>\$ 125</u>	<u>\$ 42,659</u>	<u>\$ -</u>	<u>\$ 40,641</u>	<u>\$ 7,517</u>

Tax Collector Funds	Department of Justice	Drug Program	Tobacco Trust	Sund Pelosso Murder Trial	LAFCO	Child Support Advance	Don Pedro Bond Admin
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	2,001	1,050	-	-	-	-	-
167	-	59	352	-	(35)	-	6
-	-	-	244,459	-	-	635,702	-
16,010	-	-	-	-	-	-	8,880
462	-	-	-	6,508	-	-	-
<u>16,639</u>	<u>2,001</u>	<u>1,109</u>	<u>244,811</u>	<u>6,508</u>	<u>(35)</u>	<u>635,702</u>	<u>8,886</u>
14,306	-	-	-	-	-	-	6,324
-	3,600	5,685	-	7,235	1,255	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>14,306</u>	<u>3,600</u>	<u>5,685</u>	<u>-</u>	<u>7,235</u>	<u>1,255</u>	<u>-</u>	<u>6,324</u>
2,333	(1,599)	(4,576)	244,811	(727)	(1,290)	635,702	2,562
-	-	-	-	-	-	-	-
(2,239)	-	-	(100,000)	-	-	(634,387)	-
<u>(2,239)</u>	<u>-</u>	<u>-</u>	<u>(100,000)</u>	<u>-</u>	<u>-</u>	<u>(634,387)</u>	<u>-</u>
94	(1,599)	(4,576)	144,811	(727)	(1,290)	1,315	2,562
55,933	936	10,952	16,761	(9,157)	(4,760)	17,192	7,653
<u>\$ 56,027</u>	<u>\$ (663)</u>	<u>\$ 6,376</u>	<u>\$ 161,572</u>	<u>\$ (9,884)</u>	<u>\$ (6,050)</u>	<u>\$ 18,507</u>	<u>\$ 10,215</u>

COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2013

	Children's Fund	Sheriff Fingerprint Identification	Emergency Medical Services	Recorder's Modernization	Drug & Alcohol Program
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	5,751	16,602	-	1,844
Use of money and property	17	-	1,344	166	-
Intergovernmental	311	-	-	-	-
Charges for services	374	-	-	20,708	-
Other revenues	490	-	-	-	-
Total Revenues	<u>1,192</u>	<u>5,751</u>	<u>17,946</u>	<u>20,874</u>	<u>1,844</u>
EXPENDITURES					
Current:					
General government	-	-	-	16,913	-
Public protection	-	-	-	-	-
Health and welfare	-	-	4,169	-	-
Public assistance	20,000	-	-	-	-
Public ways and facilities	-	-	-	-	-
Debt service:					
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	<u>20,000</u>	<u>-</u>	<u>4,169</u>	<u>16,913</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>(18,808)</u>	<u>5,751</u>	<u>13,777</u>	<u>3,961</u>	<u>1,844</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	20,000	-	-	5,000	-
Transfers out	-	-	(1,795)	-	-
Total Other Financing Sources (Uses)	<u>20,000</u>	<u>-</u>	<u>(1,795)</u>	<u>5,000</u>	<u>-</u>
Net Change in Fund Balances	1,192	5,751	11,982	8,961	1,844
Fund Balances (Deficits) - Beginning	<u>2,041</u>	<u>16,532</u>	<u>209,035</u>	<u>32,025</u>	<u>4,886</u>
Fund Balances (Deficits) - Ending	<u>\$ 3,233</u>	<u>\$ 22,283</u>	<u>\$ 221,017</u>	<u>\$ 40,986</u>	<u>\$ 6,730</u>

State Fire Marshall	Welfare	Alcohol Program	Tobacco Cessation	Recorder Cash Difference	Criminal Lab	Micrographics Conversion	Medical Bounty
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	2,030	-	-	634	-	-
97	-	-	354	-	-	385	-
-	-	-	150,000	-	-	-	-
-	-	-	-	-	-	5,778	-
-	-	-	-	593	-	-	-
<u>97</u>	<u>-</u>	<u>2,030</u>	<u>150,354</u>	<u>593</u>	<u>634</u>	<u>6,163</u>	<u>-</u>
-	-	-	-	210	-	8,506	-
-	-	-	-	-	-	-	-
-	-	247	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>247</u>	<u>-</u>	<u>210</u>	<u>-</u>	<u>8,506</u>	<u>-</u>
<u>97</u>	<u>-</u>	<u>1,783</u>	<u>150,354</u>	<u>383</u>	<u>634</u>	<u>(2,343)</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	(166,956)	-	-	-	-
-	-	-	(166,956)	-	-	-	-
<u>97</u>	<u>-</u>	<u>1,783</u>	<u>(16,602)</u>	<u>383</u>	<u>634</u>	<u>(2,343)</u>	<u>-</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>60,297</u>	<u>61</u>
<u>\$ 15,552</u>	<u>\$ 4,534</u>	<u>\$ 2,193</u>	<u>\$ -</u>	<u>\$ 1,520</u>	<u>\$ 18,450</u>	<u>\$ 57,954</u>	<u>\$ 61</u>

COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2013

	Realignment Health	Realignment Mental Health	Realignment Social Services	MPSA Aggregate Planning	Vital/ Health Recorder
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-	-
Use of money and property	-	-	-	551	192
Intergovernmental	928,585	1,373,327	1,920,201	-	-
Charges for services	-	-	-	-	2,404
Other revenues	-	-	-	-	-
Total Revenues	928,585	1,373,327	1,920,201	551	2,596
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public protection	-	-	-	-	-
Health and welfare	435,062	39,040	-	-	-
Public assistance	-	-	-	-	-
Public ways and facilities	-	-	-	-	-
Debt service:					
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	435,062	39,040	-	-	-
Excess of Revenues Over (Under) Expenditures	493,523	1,334,287	1,920,201	551	2,596
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	96,381	-	-
Transfers out	(409,974)	(575,968)	(2,115,040)	-	-
Total Other Financing Sources (Uses)	(409,974)	(575,968)	(2,018,659)	-	-
Net Change in Fund Balances	83,549	758,319	(98,458)	551	2,596
Fund Balances (Deficits) - Beginning	49,232	381,875	835,739	87,372	29,233
Fund Balances (Deficits) - Ending	\$ 132,781	\$ 1,140,194	\$ 737,281	\$ 87,923	\$ 31,829

Vital/ Health Clerk	STC Program	Public Health Emergency	Local Enforcement Agency	1st Five Visiting Physician	DHS - West Nile Virus	Automated Warrant System	IHSS Public Authority
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
8	-	59	32	102	3	121	(132)
-	15,378	110,020	16,293	-	-	-	129,983
61	-	-	-	-	-	2,223	-
-	232	-	-	60,000	345	-	2,856
<u>69</u>	<u>15,610</u>	<u>110,079</u>	<u>16,325</u>	<u>60,102</u>	<u>348</u>	<u>2,344</u>	<u>132,707</u>
-	-	-	-	-	-	-	-
-	21,398	-	-	-	-	16,022	-
-	-	-	-	3,082	213	-	-
-	-	-	-	-	-	-	35,289
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>21,398</u>	<u>-</u>	<u>-</u>	<u>3,082</u>	<u>213</u>	<u>16,022</u>	<u>35,289</u>
<u>69</u>	<u>(5,788)</u>	<u>110,079</u>	<u>16,325</u>	<u>57,020</u>	<u>135</u>	<u>(13,678)</u>	<u>97,418</u>
-	-	-	-	-	-	-	25,223
-	-	(111,501)	(16,325)	(58,390)	-	-	(103,659)
<u>-</u>	<u>-</u>	<u>(111,501)</u>	<u>(16,325)</u>	<u>(58,390)</u>	<u>-</u>	<u>-</u>	<u>(78,436)</u>
69	(5,788)	(1,422)	-	(1,370)	135	(13,678)	18,982
1,298	834	1,429	-	1,429	222	34,176	(19,711)
<u>\$ 1,367</u>	<u>\$ (4,954)</u>	<u>\$ 7</u>	<u>\$ -</u>	<u>\$ 59</u>	<u>\$ 357</u>	<u>\$ 20,498</u>	<u>\$ (729)</u>

COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2013

	Sheriff - Civil Matters	HRSA Bio-Terrorism	Pacific Bell Settlement	Revenue & Recovery - Prob	Youthful Offender Prob
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-	-
Use of money and property	80	16	6	-	-
Intergovernmental	412	-	-	-	117,002
Charges for services	3,435	-	-	76,622	-
Other revenues	-	-	-	9	-
Total Revenues	<u>3,927</u>	<u>16</u>	<u>6</u>	<u>76,631</u>	<u>117,002</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public protection	-	-	-	94,655	139,058
Health and welfare	-	-	-	-	-
Public assistance	-	-	-	-	-
Public ways and facilities	-	-	-	-	-
Debt service:					
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>94,655</u>	<u>139,058</u>
Excess of Revenues Over (Under) Expenditures	<u>3,927</u>	<u>16</u>	<u>6</u>	<u>(18,024)</u>	<u>(22,056)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	15,311	-
Transfers out	-	-	(921)	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(921)</u>	<u>15,311</u>	<u>-</u>
Net Change in Fund Balances	3,927	16	(915)	(2,713)	(22,056)
Fund Balances (Deficits) - Beginning	11,034	2,549	1,560	2,520	88,329
Fund Balances (Deficits) - Ending	<u>\$ 14,961</u>	<u>\$ 2,565</u>	<u>\$ 645</u>	<u>\$ (193)</u>	<u>\$ 66,273</u>

SSN Truncation Recorder	Hazardous Materials Clean Up	CUPA Programs	Social Services Wrap Around	Sheriff Civil	Micro Asst	Pandemic Influenza State	Library Private Donation
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
43	-	108	1,261	45	621	88	2,157
-	-	25,375	156,086	-	-	29,665	-
5,575	-	-	-	1,728	-	-	-
-	7,452	-	9,365	-	67,742	-	-
<u>5,618</u>	<u>7,452</u>	<u>25,483</u>	<u>166,712</u>	<u>1,773</u>	<u>68,363</u>	<u>29,753</u>	<u>2,157</u>
-	-	-	-	-	58,122	-	-
-	-	-	-	-	-	-	-
-	-	47,390	-	-	-	-	-
-	-	-	262,270	-	-	-	-
-	13,174	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>13,174</u>	<u>47,390</u>	<u>262,270</u>	<u>-</u>	<u>58,122</u>	<u>-</u>	<u>-</u>
<u>5,618</u>	<u>(5,722)</u>	<u>(21,907)</u>	<u>(95,558)</u>	<u>1,773</u>	<u>10,241</u>	<u>29,753</u>	<u>2,157</u>
-	-	-	531,626	-	-	-	-
(5,000)	-	(20,881)	(180,573)	-	-	(39,432)	-
<u>(5,000)</u>	<u>-</u>	<u>(20,881)</u>	<u>351,053</u>	<u>-</u>	<u>-</u>	<u>(39,432)</u>	<u>-</u>
618	(5,722)	(42,788)	255,495	1,773	10,241	(9,679)	2,157
5,110	21,138	42,789	130,271	6,351	8,053	9,976	342,061
<u>\$ 5,728</u>	<u>\$ 15,416</u>	<u>\$ 1</u>	<u>\$ 385,766</u>	<u>\$ 8,124</u>	<u>\$ 18,294</u>	<u>\$ 297</u>	<u>\$ 344,218</u>

COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2013

	Community Corrections	Human Services 2011 ABX1 16	Community Correct SB678	UST Program	Cal Multi- Junsd Meth Enforcement
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-	-
Use of money and property	-	-	623	120	406
Intergovernmental	438,847	2,000,773	200,000	-	115,619
Charges for services	-	-	-	-	-
Other revenues	-	-	-	-	-
Total Revenues	<u>438,847</u>	<u>2,000,773</u>	<u>200,623</u>	<u>120</u>	<u>116,025</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public protection	390,051	-	22,820	-	122,798
Health and welfare	-	-	-	-	-
Public assistance	-	-	-	-	-
Public ways and facilities	-	-	-	-	-
Debt service:					
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	<u>390,051</u>	<u>-</u>	<u>22,820</u>	<u>-</u>	<u>122,798</u>
Excess of Revenues Over (Under) Expenditures	<u>48,796</u>	<u>2,000,773</u>	<u>177,803</u>	<u>120</u>	<u>(6,773)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	9,789	-	-	-
Transfers out	(18,574)	(1,946,353)	(29,006)	(19,077)	-
Total Other Financing Sources (Uses)	<u>(18,574)</u>	<u>(1,936,564)</u>	<u>(29,006)</u>	<u>(19,077)</u>	<u>-</u>
Net Change in Fund Balances	30,222	64,209	148,797	(18,957)	(6,773)
Fund Balances (Deficits) - Beginning	<u>202,570</u>	<u>268,503</u>	<u>52,012</u>	<u>24,627</u>	<u>94,995</u>
Fund Balances (Deficits) - Ending	<u>\$ 232,792</u>	<u>\$ 332,712</u>	<u>\$ 200,809</u>	<u>\$ 5,670</u>	<u>\$ 88,222</u>

<u>State Parole DA Sec 30027</u>	<u>CA Energy Efficiency Grant</u>	<u>DEA Grant Investigations</u>	<u>Bailiff</u>	<u>USDA Grant 04-022</u>	<u>Totals</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 334,903
-	-	-	-	-	136,713
49	-	-	-	-	28,250
6,205	102,061	75,000	186,291	14,729	13,398,299
-	-	-	-	-	1,445,610
-	-	-	-	-	351,542
<u>6,254</u>	<u>102,061</u>	<u>75,000</u>	<u>186,291</u>	<u>14,729</u>	<u>15,695,317</u>
-	-	-	-	24,506	220,215
-	-	92,794	147,149	-	1,205,896
-	-	-	-	-	529,203
-	-	-	-	-	983,993
-	-	-	-	-	4,504,109
-	-	-	-	-	385
-	10,136	-	-	-	329,265
<u>-</u>	<u>10,136</u>	<u>92,794</u>	<u>147,149</u>	<u>24,506</u>	<u>7,773,066</u>
<u>6,254</u>	<u>91,925</u>	<u>(17,794)</u>	<u>39,142</u>	<u>(9,777)</u>	<u>7,922,251</u>
-	23,640	-	-	-	1,504,882
-	(22,769)	-	-	-	(8,616,197)
<u>-</u>	<u>871</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,111,315)</u>
6,254	92,796	(17,794)	39,142	(9,777)	810,936
5,943	(92,638)	75,000	75,966	-	7,164,572
<u>\$ 12,197</u>	<u>\$ 158</u>	<u>\$ 57,206</u>	<u>\$ 115,108</u>	<u>\$ (9,777)</u>	<u>\$ 7,975,508</u>

THIS PAGE INTENTIONALLY LEFT BLANK

Nonmajor Governmental Funds

- **Debt Service Funds**

THIS PAGE INTENTIONALLY LEFT BLANK

THIS PAGE INTENTIONALLY LEFT BLANK

COUNTY OF MARIPOSA
Combining Balance Sheet
Nonmajor Debt Service Funds
June 30, 2013

	Government Center COP	Yosemite West Bond 2004	Yosemite West Bond Reserve	Don Pedro Bond 2006	Don Pedro Bond Reserve
ASSETS					
Cash and investments	\$ 273,101	\$ 164,152	\$ 149,384	\$ 84,936	\$ 193,691
Receivables:					
Accounts	-	15,870	1,587	365,762	36,567
Total Assets	\$ 273,101	\$ 180,022	\$ 150,971	\$ 450,698	\$ 230,258
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	\$ -	\$ 2,604	\$ 260	\$ 322,085	\$ 32,199
Total Deferred Inflows of Resources	-	2,604	260	322,085	32,199
FUND BALANCES					
Restricted	273,101	177,418	150,711	128,613	198,059
Total Fund Balances	273,101	177,418	150,711	128,613	198,059
Total Deferred Inflows of and Fund Balances	\$ 273,101	\$ 180,022	\$ 150,971	\$ 450,698	\$ 230,258

Special Assessment Debt CSA #3	Totals
\$ 454,267	\$ 1,319,531
-	419,786
\$ 454,267	\$ 1,739,317
\$ -	\$ 357,148
-	357,148
454,267	1,382,169
454,267	1,382,169
\$ 454,267	\$ 1,739,317

COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended June 30, 2013

	Government Center COP	Yosemite West Bond 2004	Yosemite West Bond Reserve	Don Pedro Bond 2006	Don Pedro Bond Reserve
REVENUES					
Use of money and property	\$ -	\$ 859	\$ 877	\$ 405	\$ 1,151
Charges for services	-	171,182	17,121	257,233	22,155
Total Revenues	-	172,041	17,998	257,638	23,306
EXPENDITURES					
Debt service:					
Principal	164,000	49,000	-	87,500	-
Interest and other charges	51,550	117,578	-	216,119	-
Total Expenditures	215,550	166,578	-	303,619	-
Excess of Revenues Over (Under) Expenditures	(215,550)	5,463	17,998	(45,981)	23,306
OTHER FINANCING SOURCES (USES)					
Transfers in	215,569	-	-	-	-
Total Other Financing Sources (Uses)	215,569	-	-	-	-
Net Change in Fund Balances	19	5,463	17,998	(45,981)	23,306
Fund Balances - Beginning	273,082	171,955	132,713	174,594	174,753
Fund Balances - Ending	\$ 273,101	\$ 177,418	\$ 150,711	\$ 128,613	\$ 198,059

Special Assessment Debt CSA #3	Totals
\$ 678	\$ 3,970
-	467,691
678	471,661
202,507	503,007
228,164	613,411
430,671	1,116,418
(429,993)	(644,757)
430,671	646,240
430,671	646,240
678	1,483
453,589	1,380,686
\$ 454,267	\$ 1,382,169

THIS PAGE INTENTIONALLY LEFT BLANK

Nonmajor Governmental Funds

- **Capital Projects Funds**

THIS PAGE INTENTIONALLY LEFT BLANK

THIS PAGE INTENTIONALLY LEFT BLANK

COUNTY OF MARIPOSA
Combining Balance Sheet
Nonmajor Capital Projects Funds
June 30, 2013

	Land Buildings & Improvements	Courthouse Construction	MCCJF Construction	Mariposa Creek Project	Mariposa Creek R81606-0
ASSETS					
Cash and investments	\$ 81,171	\$ 553,926	\$ 252,441	\$ 1,307	\$ -
Receivables:					
Intergovernmental	-	-	-	-	16,159
Total Assets	\$ 81,171	\$ 553,926	\$ 252,441	\$ 1,307	\$ 16,159
LIABILITIES					
Accounts payable	\$ -	\$ 12,977	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	18,483
Advances from other funds	50,000	-	-	-	-
Total Liabilities	50,000	12,977	-	-	18,483
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	-	-	-	-	16,159
Total Deferred Inflows of Resources	-	-	-	-	16,159
FUND BALANCES					
Restricted	31,171	540,949	252,441	1,307	-
Unassigned	-	-	-	-	(18,483)
Total Fund Balances (Deficits)	31,171	540,949	252,441	1,307	(18,483)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 81,171	\$ 553,926	\$ 252,441	\$ 1,307	\$ 16,159

PTMISEA Projects	Sidewalk Projects	County Road Projects	County Bridge Replace	Coulterville Drainage	Disaster Recovery Initiative	Data Processing CIP	Don Pedro Fire Station
\$ 385,187	\$ -	\$ -	\$ -	\$ 5,137	\$ -	\$ 181,051	\$ 31,295
-	-	591,702	-	-	79,815	-	-
<u>\$ 385,187</u>	<u>\$ -</u>	<u>\$ 591,702</u>	<u>\$ -</u>	<u>\$ 5,137</u>	<u>\$ 79,815</u>	<u>\$ 181,051</u>	<u>\$ 31,295</u>
\$ -	\$ -	\$ 50,917	\$ -	\$ -	\$ 21,116	\$ -	\$ -
-	-	456,410	-	-	54,295	-	-
-	-	-	-	-	-	-	-
-	-	507,327	-	-	75,411	-	-
-	-	-	-	-	79,815	-	-
-	-	-	-	-	79,815	-	-
385,187	-	84,375	-	5,137	-	181,051	31,295
-	-	-	-	-	(75,411)	-	-
<u>385,187</u>	<u>-</u>	<u>84,375</u>	<u>-</u>	<u>5,137</u>	<u>(75,411)</u>	<u>181,051</u>	<u>31,295</u>
<u>\$ 385,187</u>	<u>\$ -</u>	<u>\$ 591,702</u>	<u>\$ -</u>	<u>\$ 5,137</u>	<u>\$ 79,815</u>	<u>\$ 181,051</u>	<u>\$ 31,295</u>

COUNTY OF MARIPOSA
Combining Balance Sheet
Nonmajor Capital Projects Funds
June 30, 2013

	<u>Fish Camp Fire Station</u>	<u>Midpines Fire Station</u>	<u>Bridgeport Fire Station</u>	<u>Coulterville Service Area Utility Capital</u>	<u>Don Pedro Sewer Zone Utility Capital</u>
ASSETS					
Cash and investments	\$ 153,131	\$ 140,300	\$ 401,419	\$ 66,836	\$ 501,247
Receivables:					
Intergovernmental	-	-	-	-	-
Total Assets	<u>\$ 153,131</u>	<u>\$ 140,300</u>	<u>\$ 401,419</u>	<u>\$ 66,836</u>	<u>\$ 501,247</u>
LIABILITIES					
Accounts payable	\$ 99,170	\$ 1,200	\$ 1,338	\$ -	\$ -
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total Liabilities	<u>99,170</u>	<u>1,200</u>	<u>1,338</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Restricted	53,961	139,100	400,081	66,836	501,247
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	<u>53,961</u>	<u>139,100</u>	<u>400,081</u>	<u>66,836</u>	<u>501,247</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 153,131</u>	<u>\$ 140,300</u>	<u>\$ 401,419</u>	<u>\$ 66,836</u>	<u>\$ 501,247</u>

Mariposa Pines Sewer Zone Utility Capital	Yosemite West Maintenance Utility Capital	Don Pedro Wastewater Treatment Plant	Yosemite West Wastewater Treatment Plant	Airport Projects	Catheys Valley Park Expansion	Totals
\$ 204,609	\$ 182,196	\$ 116,719	\$ -	\$ 12,028	\$ 10,221	\$ 3,280,221
-	-	-	-	-	-	687,676
<u>\$ 204,609</u>	<u>\$ 182,196</u>	<u>\$ 116,719</u>	<u>\$ -</u>	<u>\$ 12,028</u>	<u>\$ 10,221</u>	<u>\$ 3,967,897</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 186,718
-	-	-	-	-	-	529,188
-	-	-	368,000	-	-	418,000
-	-	-	368,000	-	-	1,133,906
-	-	-	-	-	-	95,974
-	-	-	-	-	-	95,974
204,609	182,196	116,719	-	12,028	10,221	3,199,911
-	-	-	(368,000)	-	-	(461,894)
<u>204,609</u>	<u>182,196</u>	<u>116,719</u>	<u>(368,000)</u>	<u>12,028</u>	<u>10,221</u>	<u>2,738,017</u>
<u>\$ 204,609</u>	<u>\$ 182,196</u>	<u>\$ 116,719</u>	<u>\$ -</u>	<u>\$ 12,028</u>	<u>\$ 10,221</u>	<u>\$ 3,967,897</u>

COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended June 30, 2013

	Land Buildings & Improvements	Courthouse Construction	MCCJF Construction	Mariposa Creek Project	Mariposa Creek R81606-0
REVENUES					
Fines and forfeitures	\$ -	\$ 52,367	\$ 12,223	\$ -	\$ -
Use of money and property	-	3,263	1,669	-	(109)
Intergovernmental	-	-	-	-	-
Other revenues	15,622	1,202	-	-	-
Total Revenues	15,622	56,832	13,892	-	(109)
EXPENDITURES					
Current:					
Public protection	-	1,000	-	-	-
Public ways & facilities	-	-	-	-	1,665
Capital outlay	44,982	13,157	28,543	-	-
Total Expenditures	44,982	14,157	28,543	-	1,665
Excess of Revenues Over (Under) Expenditures	(29,360)	42,675	(14,651)	-	(1,774)
OTHER FINANCING SOURCES (USES)					
Transfers in	78,950	-	-	-	-
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	78,950	-	-	-	-
Net Change in Fund Balances	49,590	42,675	(14,651)	-	(1,774)
Fund Balances (Deficits) - Beginning	(18,419)	498,274	267,092	1,307	(16,709)
Fund Balances (Deficits) - Ending	\$ 31,171	\$ 540,949	\$ 252,441	\$ 1,307	\$ (18,483)

PTMISEA Projects	Sidewalk Projects	County Road Projects	County Bridge Replace	Coulterville Drainage	Disaster Recovery Initiative	Data Processing CIP	Don Pedro Fire Station
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,082	-	-	-	32	-	-	-
218,000	4,326	1,315,418	25	-	-	-	187,594
-	-	-	-	-	-	-	-
<u>219,082</u>	<u>4,326</u>	<u>1,315,418</u>	<u>25</u>	<u>32</u>	<u>-</u>	<u>-</u>	<u>187,594</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
549	4,326	1,487,071	25	-	39,622	-	342,706
549	4,326	1,487,071	25	-	39,622	-	342,706
<u>218,533</u>	<u>-</u>	<u>(171,653)</u>	<u>-</u>	<u>32</u>	<u>(39,622)</u>	<u>-</u>	<u>(155,112)</u>
-	-	256,028	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	256,028	-	-	-	-	-
218,533	-	84,375	-	32	(39,622)	-	(155,112)
166,654	-	-	-	5,105	(35,789)	181,051	186,407
<u>\$ 385,187</u>	<u>\$ -</u>	<u>\$ 84,375</u>	<u>\$ -</u>	<u>\$ 5,137</u>	<u>\$ (75,411)</u>	<u>\$ 181,051</u>	<u>\$ 31,295</u>

COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended June 30, 2013

	Fish Camp Fire Station	Midpines Fire Station	Bridgeport Fire Station	Coulterville Service Area Utility Capital	Don Pedro Sewer Zone Utility Capital
REVENUES					
Fines and forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -
Use of money and property	-	-	-	419	3,048
Intergovernmental	589,718	578,129	-	-	-
Other revenues	-	-	-	-	-
Total Revenues	589,718	578,129	-	419	3,048
EXPENDITURES					
Current:					
Public protection	-	-	-	-	-
Public ways & facilities	-	-	-	-	-
Capital outlay	1,227,297	922,759	26,795	-	-
Total Expenditures	1,227,297	922,759	26,795	-	-
Excess of Revenues Over (Under) Expenditures	(637,579)	(344,630)	(26,795)	419	3,048
OTHER FINANCING SOURCES (USES)					
Transfers in	-	100,000	-	-	15,000
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	100,000	-	-	15,000
Net Change in Fund Balances	(637,579)	(244,630)	(26,795)	419	18,048
Fund Balances (Deficits) - Beginning	691,540	383,730	426,876	66,417	483,199
Fund Balances (Deficits) - Ending	\$ 53,961	\$ 139,100	\$ 400,081	\$ 66,836	\$ 501,247

Mariposa Pines Sewer Zone Utility Capital	Yosemite West Maintenance Utility Capital	Don Pedro Wastewater Treatment Plant	Yosemite West Wastewater Treatment Plant	Airport Projects	Catheys Valley Park Expansion	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,590
1,260	1,159	-	-	-	-	11,823
-	-	-	-	-	-	2,893,210
-	8,550	-	-	-	-	25,374
<u>1,260</u>	<u>9,709</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,994,997</u>
-	-	-	-	-	-	1,000
-	-	1,906	-	-	-	3,571
-	-	-	-	-	-	4,137,832
-	-	1,906	-	-	-	4,142,403
<u>1,260</u>	<u>9,709</u>	<u>(1,906)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,147,406)</u>
4,000	12,240	-	-	-	-	466,218
-	(22,000)	-	-	-	-	(22,000)
<u>4,000</u>	<u>(9,760)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>444,218</u>
5,260	(51)	(1,906)	-	-	-	(703,188)
<u>199,349</u>	<u>182,247</u>	<u>118,625</u>	<u>(368,000)</u>	<u>12,028</u>	<u>10,221</u>	<u>3,441,205</u>
<u>\$ 204,609</u>	<u>\$ 182,196</u>	<u>\$ 116,719</u>	<u>\$ (368,000)</u>	<u>\$ 12,028</u>	<u>\$ 10,221</u>	<u>\$ 2,738,017</u>

THIS PAGE INTENTIONALLY LEFT BLANK

Nonmajor Proprietary Funds

- **Enterprise Funds**

THIS PAGE INTENTIONALLY LEFT BLANK

COUNTY OF MARIPOSA
Combining Statement of Net Position
Nonmajor Enterprise Funds
June 30, 2013

	Building Permits	Transit	Totals
ASSETS			
Current Assets:			
Cash and investments	\$ 200	\$ 116,150	\$ 116,350
Receivables:			
Accounts	-	1,972	1,972
Prepaid costs	-	117	117
	200	118,239	118,439
Total Current Assets			
Noncurrent Assets:			
Capital assets:			
Depreciable, net	4,317	228,996	233,313
	4,317	228,996	233,313
Total Noncurrent Assets			
	4,517	347,235	351,752
Total Assets			
LIABILITIES			
Current Liabilities:			
Accounts payable	2,661	2,166	4,827
Due to other funds	58,180	-	58,180
Compensated absences	4,026	767	4,793
	64,867	2,933	67,800
Total Current Liabilities			
Noncurrent Liabilities:			
Advance from other funds	123,379	-	123,379
Compensated absences	5,453	1,792	7,245
Net OPEB obligation	61,161	22,219	83,380
	189,993	24,011	214,004
Total Noncurrent Liabilities			
	254,860	26,944	281,804
Total Liabilities			
NET POSITION			
Investment in capital assets	4,317	228,996	233,313
Unrestricted	(254,660)	91,295	(163,365)
	\$ (250,343)	\$ 320,291	\$ 69,948
Total Net Position (Deficit)			

COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenses, and
Changes in Net Position
Nonmajor Enterprise Funds
For the Year Ended June 30, 2013

	Building Permits	Transit	Totals
OPERATING REVENUES			
Charges for services	\$ 297,769	\$ 6,233	\$ 304,002
Other revenues	5,790	2,975	8,765
Total Operating Revenues	<u>303,559</u>	<u>9,208</u>	<u>312,767</u>
OPERATING EXPENSES			
Salaries and benefits	325,027	144,085	469,112
Services and supplies	95,238	59,117	154,355
Depreciation	450	51,332	51,782
Total Operating Expenses	<u>420,715</u>	<u>254,534</u>	<u>675,249</u>
Operating Income (Loss)	<u>(117,156)</u>	<u>(245,326)</u>	<u>(362,482)</u>
NON-OPERATING REVENUES (EXPENSES)			
Intergovernmental	-	101,836	101,836
Interest income	(349)	452	103
Total Non-Operating Revenues (Expenses)	<u>(349)</u>	<u>102,288</u>	<u>101,939</u>
Income (Loss) Before Transfers	<u>(117,505)</u>	<u>(143,038)</u>	<u>(260,543)</u>
Transfers in	301,020	85,646	386,666
Change in Net Position	<u>183,515</u>	<u>(57,392)</u>	<u>126,123</u>
Total Net Position (Deficit) - Beginning	<u>(433,858)</u>	<u>377,683</u>	<u>(56,175)</u>
Total Net Position (Deficit) - Ending	<u>\$ (250,343)</u>	<u>\$ 320,291</u>	<u>\$ 69,948</u>

COUNTY OF MARIPOSA
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended June 30, 2013

	Building Permits	Transit	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	\$ 303,619	\$ 7,236	\$ 310,855
Payments to suppliers	(94,122)	(59,109)	(153,231)
Payments to employees	(315,539)	(147,075)	(462,614)
Net Cash Provided (Used) by Operating Activities	<u>(106,042)</u>	<u>(198,948)</u>	<u>(304,990)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Grants and other receipts	-	101,836	101,836
Transfers from other funds	301,020	85,646	386,666
Interfund loans repaid	(194,629)	-	(194,629)
Net Cash Provided (Used) by Noncapital Financing Activities	<u>106,391</u>	<u>187,482</u>	<u>293,873</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest and dividends	(349)	452	103
Net Cash Provided (Used) by Investing Activities	<u>(349)</u>	<u>452</u>	<u>103</u>
Net Increase (Decrease) in Cash and Cash Equivalents	-	(11,014)	(11,014)
Balances - Beginning	<u>200</u>	<u>127,164</u>	<u>127,364</u>
Balances - Ending	<u>\$ 200</u>	<u>\$ 116,150</u>	<u>\$ 116,350</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating income (loss)	\$ (117,156)	\$ (245,326)	\$ (362,482)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	450	51,332	51,782
Decrease (increase) in:			
Accounts receivable	60	(1,972)	(1,912)
Prepaid costs	-	8	8
Increase (decrease) in:			
Accounts payable	1,116	-	1,116
Compensated absences	2,977	1,427	4,404
Net OPEB obligation	6,511	(4,417)	2,094
Net Cash Provided (Used) by Operating Activities	<u>\$ (106,042)</u>	<u>\$ (198,948)</u>	<u>\$ (304,990)</u>

THIS PAGE INTENTIONALLY LEFT BLANK

Internal Service Funds

THIS PAGE INTENTIONALLY LEFT BLANK

THIS PAGE INTENTIONALLY LEFT BLANK

COUNTY OF MARIPOSA
Combining Statement of Net Position
Internal Service Funds
June 30, 2013

	<u>Fleet Maintenance</u>	<u>Solid Waste Equipment Replacement</u>	<u>Fire Replacement</u>	<u>Vehicle Replacement</u>
ASSETS				
Current Assets:				
Cash and investments	\$ 217,503	\$ 25,004	\$ 1,305,414	\$ 1,537,525
Receivables:				
Accounts	255	-	-	-
Inventory	359,565	-	-	-
Deposits	-	-	-	-
Total Current Assets	<u>577,323</u>	<u>25,004</u>	<u>1,305,414</u>	<u>1,537,525</u>
Noncurrent Assets:				
Advances to other funds	-	-	-	-
Capital assets:				
Depreciable, net	461,149	-	371,185	972,986
Total Noncurrent Assets	<u>461,149</u>	<u>-</u>	<u>371,185</u>	<u>972,986</u>
Total Assets	<u>1,038,472</u>	<u>25,004</u>	<u>1,676,599</u>	<u>2,510,511</u>
LIABILITIES				
Current Liabilities:				
Accounts payable	90,041	-	-	58,812
Compensated absences	16,101	-	-	-
Estimated claims liability	-	-	-	-
Total Current Liabilities	<u>106,142</u>	<u>-</u>	<u>-</u>	<u>58,812</u>
Noncurrent Liabilities:				
Net OPEB obligation	246,401	-	-	-
Total Noncurrent Liabilities	<u>246,401</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>352,543</u>	<u>-</u>	<u>-</u>	<u>58,812</u>
NET POSITION				
Investment in capital assets	461,149	-	371,185	972,986
Unrestricted	224,780	25,004	1,305,414	1,478,713
Total Net Position (Deficits)	<u>\$ 685,929</u>	<u>\$ 25,004</u>	<u>\$ 1,676,599</u>	<u>\$ 2,451,699</u>

Heavy Equipment Replacement	Risk Management			Totals
	Insurance	Workers' Compensation	Liability	
\$ 841,711	\$ 14,629	\$ 2,983,502	\$ 59,654	\$ 6,984,942
-	-	-	-	255
-	-	-	-	359,565
-	-	65,000	-	65,000
<u>841,711</u>	<u>14,629</u>	<u>3,048,502</u>	<u>59,654</u>	<u>7,409,762</u>
34,920	-	-	-	34,920
<u>1,693,524</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,498,844</u>
<u>1,728,444</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,533,764</u>
<u>2,570,155</u>	<u>14,629</u>	<u>3,048,502</u>	<u>59,654</u>	<u>10,943,526</u>
73,624	977	27,734	53,324	304,512
-	-	-	-	16,101
-	-	3,567,000	415,000	3,982,000
<u>73,624</u>	<u>977</u>	<u>3,594,734</u>	<u>468,324</u>	<u>4,302,613</u>
-	-	-	-	246,401
-	-	-	-	246,401
<u>73,624</u>	<u>977</u>	<u>3,594,734</u>	<u>468,324</u>	<u>4,549,014</u>
1,693,524	-	-	-	3,498,844
<u>803,007</u>	<u>13,652</u>	<u>(546,232)</u>	<u>(408,670)</u>	<u>2,895,668</u>
<u>\$ 2,496,531</u>	<u>\$ 13,652</u>	<u>\$ (546,232)</u>	<u>\$ (408,670)</u>	<u>\$ 6,394,512</u>

COUNTY OF MARIPOSA
Combining Statement of Revenues, Expenses, and
Changes in Net Position
Internal Service Funds
For the Year Ended June 30, 2013

	<u>Fleet Maintenance</u>	<u>Solid Waste Equipment Replacement</u>	<u>Fire Replacement</u>	<u>Vehicle Replacement</u>
OPERATING REVENUES				
Charges for services	\$ 1,028,199	\$ -	\$ 320,390	\$ 305,010
Other revenues	194,541	-	-	-
Total Operating Revenues	<u>1,222,740</u>	<u>-</u>	<u>320,390</u>	<u>305,010</u>
OPERATING EXPENSES				
Salaries and benefits	603,945	-	-	-
Services and supplies	727,408	-	-	-
Insurance claims and adjustments	-	-	-	-
Depreciation	26,442	-	50,378	181,899
Total Operating Expenses	<u>1,357,795</u>	<u>-</u>	<u>50,378</u>	<u>181,899</u>
Operating Income (Loss)	<u>(135,055)</u>	<u>-</u>	<u>270,012</u>	<u>123,111</u>
NON-OPERATING REVENUES (EXPENSES)				
Intergovernmental	-	-	-	-
Interest income	10,218	4	7,269	-
Total Non-Operating Revenues (Expenses)	<u>10,218</u>	<u>4</u>	<u>7,269</u>	<u>-</u>
Income (Loss) Before Transfers	<u>(124,837)</u>	<u>4</u>	<u>277,281</u>	<u>123,111</u>
Transfers in	-	25,000	-	16,978
Transfers out	(18,214)	-	-	-
Change in Net Position	<u>(143,051)</u>	<u>25,004</u>	<u>277,281</u>	<u>140,089</u>
Total Net Position (Deficits) - Beginning	<u>828,980</u>	<u>-</u>	<u>1,399,318</u>	<u>2,311,610</u>
Total Net Position (Deficits) - Ending	<u>\$ 685,929</u>	<u>\$ 25,004</u>	<u>\$ 1,676,599</u>	<u>\$ 2,451,699</u>

Heavy Equipment Replacement	Risk Management			Totals
	Insurance	Workers' Compensation	Liability	
\$ 246,601	\$ 1,348,635	\$ 993,000	\$ 373,200	\$ 4,615,035
3,648	-	733	67,454	266,376
250,249	1,348,635	993,733	440,654	4,881,411
-	-	-	-	603,945
-	-	730,954	575,027	2,033,389
-	1,367,528	-	-	1,367,528
219,042	-	-	-	477,761
219,042	1,367,528	730,954	575,027	4,482,623
31,207	(18,893)	262,779	(134,373)	398,788
-	-	-	-	-
6,210	-	17,687	420	41,808
6,210	-	17,687	420	41,808
37,417	(18,893)	280,466	(133,953)	440,596
-	-	-	-	41,978
-	-	-	-	(18,214)
37,417	(18,893)	280,466	(133,953)	464,360
2,459,114	32,545	(826,698)	(274,717)	5,930,152
<u>\$ 2,496,531</u>	<u>\$ 13,652</u>	<u>\$ (546,232)</u>	<u>\$ (408,670)</u>	<u>\$ 6,394,512</u>

COUNTY OF MARIPOSA
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2013

	<u>Fleet Maintenance</u>	<u>Solid Waste Equipment Replacement</u>	<u>Fire Replacement</u>	<u>Vehicle Replacement</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 1,226,547	\$ -	\$ 320,390	\$ 305,010
Payments to suppliers	(670,194)	-	-	58,812
Payments to employees	(557,061)	-	-	-
Net Cash Provided (Used) by Operating Activities	<u>(708)</u>	<u>-</u>	<u>320,390</u>	<u>363,822</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers from other funds	-	25,000	-	16,978
Transfers to other funds	(18,214)	-	-	-
Interfund loan repayments received	-	-	-	-
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(18,214)</u>	<u>25,000</u>	<u>-</u>	<u>16,978</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	-	-	(254,952)	(346,169)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>(254,952)</u>	<u>(346,169)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends	10,218	4	7,269	-
Net Cash Provided (Used) by Investing Activities	<u>10,218</u>	<u>4</u>	<u>7,269</u>	<u>-</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(8,704)	25,004	72,707	34,631
Balances - Beginning	<u>226,207</u>	<u>-</u>	<u>1,232,707</u>	<u>1,502,894</u>
Balances - Ending	<u>\$ 217,503</u>	<u>\$ 25,004</u>	<u>\$ 1,305,414</u>	<u>\$ 1,537,525</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ (135,055)	\$ -	\$ 270,012	\$ 123,111
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	26,442	-	50,378	181,899
Decrease (increase) in:				
Accounts receivable	3,807	-	-	-
Inventory	(17,117)	-	-	-
Increase (decrease) in:				
Accounts payable	74,331	-	-	58,812
Compensated absences	(2,153)	-	-	-
Net OPEB obligation	49,037	-	-	-
Net Cash Provided (Used) by Operating Activities	<u>\$ (708)</u>	<u>\$ -</u>	<u>\$ 320,390</u>	<u>\$ 363,822</u>

Heavy Equipment Replacement	Risk Management			Totals
	Insurance	Workers' Compensation	Liability	
\$ 250,249	\$ 1,348,635	\$ 993,733	\$ 440,654	\$ 4,885,218
73,624	(1,367,428)	(722,208)	(568,171)	(3,195,565)
-	-	-	-	(557,061)
<u>323,873</u>	<u>(18,793)</u>	<u>271,525</u>	<u>(127,517)</u>	<u>1,132,592</u>
-	-	-	-	41,978
-	-	-	-	(18,214)
<u>10,862</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,862</u>
<u>10,862</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,626</u>
<u>(499,550)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,100,671)</u>
<u>(499,550)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,100,671)</u>
<u>6,210</u>	<u>-</u>	<u>17,687</u>	<u>420</u>	<u>41,808</u>
<u>6,210</u>	<u>-</u>	<u>17,687</u>	<u>420</u>	<u>41,808</u>
<u>(158,605)</u>	<u>(18,793)</u>	<u>289,212</u>	<u>(127,097)</u>	<u>108,355</u>
<u>1,000,316</u>	<u>33,422</u>	<u>2,694,290</u>	<u>186,751</u>	<u>6,876,587</u>
<u>\$ 841,711</u>	<u>\$ 14,629</u>	<u>\$ 2,983,502</u>	<u>\$ 59,654</u>	<u>\$ 6,984,942</u>
\$ 31,207	\$ (18,893)	\$ 262,779	\$ (134,373)	\$ 398,788
219,042	-	-	-	477,761
-	-	-	-	3,807
-	-	-	-	(17,117)
73,624	100	8,746	6,856	222,469
-	-	-	-	(2,153)
-	-	-	-	49,037
<u>\$ 323,873</u>	<u>\$ (18,793)</u>	<u>\$ 271,525</u>	<u>\$ (127,517)</u>	<u>\$ 1,132,592</u>

THIS PAGE INTENTIONALLY LEFT BLANK

Fiduciary Funds

- **Trust and Agency Funds**

THIS PAGE INTENTIONALLY LEFT BLANK

COUNTY OF MARIPOSA
Combining Statement of Fiduciary Net Position
Investment Trust Funds
June 30, 2013

	Trial Courts	School Districts	Special Districts Governed by Local Boards	Totals
ASSETS				
Cash and investments	\$ 110,998	\$ 5,691,502	\$ 300,928	\$ 6,103,428
Total Assets	110,998	5,691,502	300,928	6,103,428
LIABILITIES				
Accounts payable	-	-	-	-
Total Liabilities	-	-	-	-
NET POSITION				
Net position held in trust for investment pool participants	\$ 110,998	\$ 5,691,502	\$ 300,928	\$ 6,103,428

COUNTY OF MARIPOSA
Combining Statement of Changes in Fiduciary Net Position
Investment Trust Funds
For the Year Ended June 30, 2013

	<u>Trial Courts</u>	<u>School Districts</u>	<u>Special Districts Governed by Local Boards</u>	<u>Totals</u>
ADDITIONS				
Contributions:				
Contributions to investment pool	\$ 133,477	\$ 506,646	\$ 231,984	\$ 872,107
Net investment income:				
Interest income	(299)	36,438	2,186	38,325
Total Additions	<u>133,178</u>	<u>543,084</u>	<u>234,170</u>	<u>910,432</u>
DEDUCTIONS				
Distributions from investment pool	<u>2,227</u>	<u>148,488</u>	<u>114,773</u>	<u>265,488</u>
Total Deductions	<u>2,227</u>	<u>148,488</u>	<u>114,773</u>	<u>265,488</u>
Increase (Decrease) in Net Position	130,951	394,596	119,397	644,944
Net Position (Deficit) - Beginning	<u>(19,953)</u>	<u>5,296,906</u>	<u>181,531</u>	<u>5,458,484</u>
Net Position - Ending	<u>\$ 110,998</u>	<u>\$ 5,691,502</u>	<u>\$ 300,928</u>	<u>\$ 6,103,428</u>

COUNTY OF MARIPOSA
Combining Statement of Assets and Liabilities
Agency Funds
June 30, 2013

	<u>County Agency Funds</u>	<u>Totals</u>
ASSETS		
Cash and investments	\$ 1,749,955	\$ 1,749,955
Taxes receivable	<u>3,285,459</u>	<u>3,285,459</u>
Total Assets	<u>\$ 5,035,414</u>	<u>\$ 5,035,414</u>
LIABILITIES		
Agency obligations	<u>\$ 5,035,414</u>	<u>\$ 5,035,414</u>
Total Liabilities	<u>\$ 5,035,414</u>	<u>\$ 5,035,414</u>

COUNTY OF MARIPOSA
Combining Statement of Changes in
Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2013

COUNTY AGENCY FUNDS	<u>Balance</u> <u>June 30, 2012</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2013</u>
ASSETS				
Cash and investments	\$ 1,554,056	\$ 229,673	\$ 33,774	\$ 1,749,955
Taxes receivable	3,728,100	3,285,459	3,728,100	3,285,459
Total Assets	<u>\$ 5,282,156</u>	<u>\$ 3,515,132</u>	<u>\$ 3,761,874</u>	<u>\$ 5,035,414</u>
LIABILITIES				
Agency obligations	\$ 5,282,156	\$ 3,515,132	\$ 3,761,874	\$ 5,035,414
Total Liabilities	<u>\$ 5,282,156</u>	<u>\$ 3,515,132</u>	<u>\$ 3,761,874</u>	<u>\$ 5,035,414</u>