

**COUNTY OF MARIPOSA,  
CALIFORNIA**



**FINANCIAL STATEMENTS  
TOGETHER WITH  
INDEPENDENT AUDITOR'S REPORT  
FOR THE YEAR ENDED  
JUNE 30, 2015**

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**COUNTY OF MARIPOSA**  
**Annual Financial Report**  
**For the Year Ended June 30, 2015**

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## **INTRODUCTORY SECTION**

- **County Officials**

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**COUNTY OF MARIPOSA**  
**County Officials**  
**For the Year Ended June 30, 2015**

**ELECTED OFFICIALS**

Supervisor, District 1. . . . . Rosemarie Smallcombe  
Supervisor, District 2. . . . . Merlin Jones  
Supervisor, District 3. . . . . Marshall Long  
Supervisor, District 4. . . . . Kevin Cann  
Supervisor, District 5. . . . . John Carrier

Assessor/Recorder. . . . . Becky Crafts  
Auditor-Controller. . . . . Deborah Isaacs  
District Attorney. . . . . Thomas Cooke  
Sheriff/Coroner/Public Administrator. . . . . Douglas A. Binnewies  
Superior Court Judge. . . . . Michael Fagalde  
Superior Court Judge. . . . . F. Dana Walton  
Treasurer/Tax Collector/Clerk. . . . . Keith Williams

**DEPARTMENT DIRECTORS/ADMINISTRATORS**

Administrative Officer. . . . . Mary Hodson  
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. . . . . Fadzayi Mashiri  
Fire Chief/Emergency Planning Coordinator (Interim). . . . . Douglas A Binnewies  
Human Services Director. . . . . Chevon Kothari  
Planning Director. . . . . Sarah Williams  
Public Health Officer. . . . . Robert Ryder  
Public Works Director. . . . . Anthony Stobbe  
Technical Services Director. . . . . Rick Peresan

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## **FINANCIAL SECTION**

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

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**INDEPENDENT AUDITOR'S REPORT**

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

**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, 2015, 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, 2015, 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 1Q to the financial statements, in 2015, the County implemented Governmental Accounting Standards Board (GASB) Statement Nos. 68,69, and 71. The implementation of GASB 68 and 71 resulted in the restatement of beginning net position for the year ended June 30, 2015. Our opinion is not modified with respect to these matters.

As reported in Note 12, the net pension liability is measured as of June 30, 2014 and the pension expense is for the measurement period 2013-14. Our opinion is not modified with respect to this matter.

## **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 Changes in Net Pension Liability and Related Ratios, Schedule of Proportionate Share of the Net Pension Liability, Schedule of Contributions, 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.

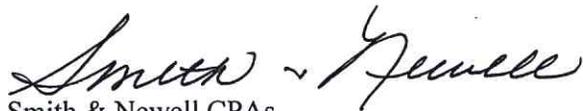
To the Board of Supervisors and Grand Jury  
County of Mariposa  
Mariposa, California

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.

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 13, 2016, 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.



Smith & Newell CPAs  
Yuba City, California  
January 13, 2016

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

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## **Management's Discussion and Analysis**

### **June 30, 2015**

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, 2015. 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 \$7,063,686 to a total of \$109,777,577. This increase is primarily attributable to the following items:
  - An increase in cash and investments of \$5,109,401.
  - An increase in receivables of \$343,841.
  - An increase in total capital assets of \$1,620,448 (due to a decrease in non-depreciable assets of \$1,273,429 and an increase in depreciable, net assets of \$2,893,877).
- The County's total liabilities are \$81,631,056, an increase of \$36,428,519 in comparison with the prior year. This is a significant increase, which resulted from the following items:
  - An increase in recognized OPEB obligations of \$2,112,685. 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 \$1,396,128.
  - An increase of \$32,018,225 to record net pension liability for the County in accordance with GASB 68. This amount represents the estimated present value of pension benefits due to current and former employees of the County net of retirement contributions already made by the County.
  - An increase in accrued claims liability of \$1,067,000 resulting from a new actuarial review done for the County's self-insured liability and worker's compensation programs.
  - An increase of \$302,689 in unearned revenue.
  - A decrease of \$807,511 from continuing payments on loans, leases, bonds, and certificates.
- Two new items on the Statement of Net Position for fiscal year 2014-2015 are deferred outflows of resources and deferred inflows of resources. These amounts equal pension adjustments and are by products of GASB 68. Deferred outflows in the amount of \$5,878,579 mainly represent pension contributions made by the County subsequent to the GASB 68 measurement date (June 30, 2014). Deferred inflows in the amount of \$7,284,865 mainly represent the net difference between projected and actual earnings on CalPERS' investments calculated at the measurement date.
- The net position of the County at the close of the fiscal year was \$26,740,235, which is a significant drop from the previous fiscal year in large part due to the formal recognition of the County's net pension liability previously discussed. Of this amount, \$55,811,333 is invested in capital assets, net of related debt, \$944,616 is restricted for debt service and \$1,643,733 is restricted for capital projects.
- As of June 30, 2015 the County's governmental funds reported combined ending fund balances of \$19,449,172, an increase of \$797,445. This amount is divided into the following fund balance classifications:

- \$1,441,370 is Non-spendable
  - \$14,446,423 is Restricted for designated uses
  - \$3,262,948 is Assigned
  - \$298,431 is Unassigned
- The fund balance of the County General fund at June 30<sup>th</sup> was \$8,231,012. This amount is divided into the following fund balance classifications:
    - \$191,322 is Non-spendable
    - \$3,261,012 is Assigned
    - \$4,778,678 is Unassigned
  - During fiscal year 2014-15 the County increased its general reserve to \$2,337,417 under Government Code 29085 and 29086. This represents 4.90% of the 2014-15 General fund adopted budget.
  - As of June 30, 2015 the County had unavailable revenue in the amount of \$2,936,288. This is up from the previous fiscal year, at the end of which the amount of unavailable revenue was \$1,222,933. In fiscal year 2014-2015 there were no deferred outflows other than pension adjustments previously discussed, which are not shown on the County's balance sheet.

## 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, liabilities, deferred outflows, and deferred inflows. 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	
	2015	2014	2015	2014
Current Assets	\$ 38,211,965	\$ 32,844,541	\$ 1,990,471	\$ 1,914,657
Non-Current Assets	59,569,551	57,321,198	10,005,590	10,633,495
<b>Total Assets</b>	<b>97,781,516</b>	<b>90,165,739</b>	<b>11,996,061</b>	<b>12,548,152</b>
<b>Deferred Outflows of Resources</b>	<b>5,617,973</b>	<b>0</b>	<b>260,606</b>	<b>0</b>
Current Liabilities	13,353,489	10,338,874	235,129	184,193
Non-Current Liabilities	55,027,698	23,440,444	13,014,740	11,239,026
<b>Total Liabilities</b>	<b>68,381,187</b>	<b>33,779,318</b>	<b>13,249,869</b>	<b>11,423,219</b>
<b>Deferred Inflows of Resources</b>	<b>6,946,619</b>	<b>0</b>	<b>338,246</b>	<b>0</b>
Net Position	\$ 28,071,683	\$ 56,386,421	\$ (1,331,448)	\$ 1,124,933

## NET POSITION

Net position represents the residual interest in the County's assets after liabilities are deducted and deferred outflows/inflows are taken into account. The following table is a breakdown of the bottom line figures for governmental and business-type activities shown on the previous table. The County's net position at June 30, 2015 breaks down as follows:

	2015	2014
Invested in capital assets, net of related debt	\$ 55,811,333	\$ 53,383,374
Restricted:		
General government	591,897	389,398
Public protection	2,805,884	2,343,842
Health and welfare	3,247,073	2,734,134
Public assistance	3,558,175	2,433,196
Education	347,977	346,038
Public ways & facilities	2,559,052	2,849,068
Debt Service	944,616	1,261,885
Capital Projects	1,643,733	2,165,963
Unrestricted	(44,769,505)	(10,395,544)
Total Net Position	<u>\$ 26,740,235</u>	<u>\$ 57,511,354</u>

## CHANGES IN NET POSITION AS OF JUNE 30

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
<u>Revenues</u>						
Program Revenues:						
Charges for services	\$ 3,744,672	\$ 3,707,588	\$ 2,695,750	\$ 2,563,561	\$ 6,440,422	\$ 6,271,149
Operating grants and contributions	27,715,893	25,617,064	176,409	157,934	27,892,302	25,774,998
Capital grants and contributions	2,539,647	452,012	-	-	2,539,647	452,012
General revenues:						
Transient occupancy taxes	13,523,199	11,615,831	-	-	13,523,199	11,615,831
Sales and use taxes	1,865,240	1,832,775	-	-	1,865,240	1,832,775
Property taxes	7,749,604	7,645,132	-	-	7,749,604	7,645,132
Property transfer taxes	101,587	80,421	-	-	101,587	80,421
Franchise taxes	179,565	174,029	-	-	179,565	174,029
Timber yield taxes	3,921	4,082	-	-	3,921	4,082
Grants and contributions-unrestricted	1,168,340	1,067,928	-	-	1,168,340	1,067,928
Tobacco settlement	159,098	160,711	-	-	159,098	160,711
Interest and investment earnings	237,423	273,700	73,818	37,228	311,241	310,928
Miscellaneous	554,002	852,624	123,634	313,573	677,636	1,166,197
Total revenue	<u>59,542,191</u>	<u>53,483,897</u>	<u>3,069,611</u>	<u>3,072,296</u>	<u>62,611,802</u>	<u>56,556,193</u>
<u>Expenses</u>						
General government	9,476,422	8,451,860	-	-	9,476,422	8,451,860
Public protection	19,579,164	18,577,049	-	-	19,579,164	18,577,049
Health and welfare	5,520,527	5,004,382	-	-	5,520,527	5,004,382
Public assistance	11,182,028	12,187,354	-	-	11,182,028	12,187,354
Education	742,503	748,012	-	-	742,503	748,012
Culture and recreation	420,011	474,931	-	-	420,011	474,931
Public ways and facilities	6,416,524	6,371,512	-	-	6,416,524	6,371,512
Solid waste	-	-	2,574,741	6,948,384	2,574,741	6,948,384
Airport	-	-	439,420	361,621	439,420	361,621
Building permits	-	-	523,909	444,879	523,909	444,879
Transit	-	-	276,743	273,963	276,743	273,963
Plant Operation Services	-	-	346,738	317,773	346,738	317,773
Interest on long-term debt	672,581	608,299	-	-	672,581	608,299
Total expenses	<u>54,009,760</u>	<u>52,423,399</u>	<u>4,161,551</u>	<u>8,346,620</u>	<u>58,171,311</u>	<u>60,770,019</u>
Excess before transfers	5,532,431	1,060,498	(1,091,940)	(5,274,324)	4,440,491	(4,213,826)
Tranfers	(285,086)	(355,748)	285,086	355,748	-	-
Change in net position	<u>5,247,345</u>	<u>704,750</u>	<u>(806,854)</u>	<u>(4,918,576)</u>	<u>4,440,491</u>	<u>(4,213,826)</u>
Net Position - Beginning	56,386,421	55,345,960	1,124,932	6,043,509	57,511,353	61,389,469
Change in Accounting Principle	(33,562,083)	0	(1,649,526)	0	(35,211,609)	-
Prior Period Adjustment	-	335,711	-	-	-	335,711
Net Position - Beginning Restated	<u>22,824,338</u>	<u>55,681,671</u>	<u>(524,594)</u>	<u>6,043,509</u>	<u>22,299,744</u>	<u>61,725,180</u>
Net Position - Ending	<u>\$ 28,071,683</u>	<u>\$ 56,386,421</u>	<u>\$ (1,331,448)</u>	<u>\$ 1,124,933</u>	<u>\$ 26,740,235</u>	<u>\$ 57,511,354</u>

## LONG TERM DEBT

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

	Balance June 30, 2014	Additions	Retirements	Balance June 30, 2015	Term	Term Remaining	Amounts Due Within One Year
<b>Governmental Activities</b>							
<u>Certificates of Participation</u>							
Government Center	\$ 801,500	\$ -	\$ 194,300	\$ 607,200	20	3	\$ 198,000
<u>Bonds</u>							
Yosemite West Wastewater Treatment							
Assessment Bonds Series 2004-A	2,351,000	-	40,000	2,311,000	40	29	42,000
Assessment Bonds-Series 2004-B	334,000	-	6,000	328,000	40	29	6,000
Lake Don Pedro Wastewater Treatment							
Assessment Bonds Series 2006-A	3,978,000	-	77,000	3,901,000	40	32	79,000
Assessment Bonds-Series 2007	938,449	-	16,000	922,449	40	32	16,500
<u>Capital Leases</u>							
Capital Lease-Fire Trucks CSA#3	3,097,466	2,953,678	3,322,889	2,728,255	15	9	306,125
Compensated Absences	1,908,557	1,102,177	1,052,985	1,957,749			892,706
Net Pension Liability	-	37,521,566	7,064,136	30,457,430			-
Net OPEB Obligation	11,368,347	3,252,405	1,265,806	13,354,946			-
Total Governmental Activities	<u>\$ 24,777,319</u>	<u>\$44,829,826</u>	<u>\$ 13,039,116</u>	<u>\$ 56,568,029</u>			<u>\$ 1,540,331</u>
<b>Business-Type Activities</b>							
<u>Certificates of Participation</u>							
Composting Facility (Solid Waste)	\$ 2,813,000	\$ -	\$ 48,000	\$ 2,765,000	40	29	\$ 50,000
<u>Loans</u>							
Airport-Hangar Construction	88,244	-	17,929	70,315	17	4	18,763
Closure/Post Closure (Solid Waste)	7,665,676	187,814	-	7,853,490			-
<u>Capital Leases</u>							
Solid Waste-Caterpillar 816F2	169,660	-	39,071	130,589	10	4	41,222
Compensated Absences	59,597	59,163	39,455	79,305			36,429
Net Pension Liability	-	1,917,130	356,335	1,560,795			-
Net OPEB Obligation	575,574	174,947	48,861	701,660			-
Total Business-Type Activities	<u>\$ 11,371,751</u>	<u>\$ 2,339,054</u>	<u>\$ 549,651</u>	<u>\$ 13,161,154</u>			<u>\$ 146,414</u>

## GOVERNMENTAL FUNDS

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

	<u>2015</u>	<u>2014</u>
Total Revenues	\$ 57,785,700	\$ 54,979,081
Total Expenditures	59,591,327	51,943,374
Excess of Revenues over Expenditures	(1,805,627)	3,035,707
Other Financing Sources (Uses)	2,603,072	330,594
Beginning Fund Balance - Restated	18,651,727	15,285,426
Ending Fund Balance	19,449,172	18,651,727
Net Change in Fund Balance	\$ 797,445	\$ 3,366,301

**SUMMARY OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (CONTINUED)**

STATEMENT OF REVENUES

Taxes	\$	9,726,002	\$	9,570,769
Transient Occupancy		13,523,199		11,615,831
Licenses and Permits		186,695		179,303
Fines and Forfeitures		339,406		300,534
Use of Money and Property		194,287		237,824
Intergovernmental		29,983,792		28,914,517
Charges for Services		3,278,317		3,294,031
Other Revenues		554,002		866,272
Total Revenues	\$	<u>57,785,700</u>	\$	<u>54,979,081</u>

SUMMARY OF EXPENSES

General government	\$	9,247,420	\$	8,023,118
Public Protection		19,003,477		17,805,112
Health and Welfare		5,019,912		4,445,426
Public Assistance		10,996,355		11,856,888
Education		674,009		659,347
Culture and Recreation		279,646		284,843
Public Ways and Facilities		5,198,563		5,135,927
Debt Service				
Principal	3,656,188	-	1,304,059	
Interest	672,581	4,328,769	608,299	1,912,358
Capital Outlay		4,843,176		1,820,355
Total Expenditures	\$	<u>59,591,327</u>	\$	<u>51,943,374</u>

**WORK IN PROGRESS**

At June 30, 2015, work in progress included major items such as Midpines Fire Station, Courthouse Construction (preliminary stage), various County bridge replacement/repair projects (preliminary stage), and various County road construction projects including Bondurant, Dogtown, and Schilling.

**ECONOMIC OUTLOOK AND FUTURE YEARS' BUDGETS**

During fiscal year 2014-2015 the National economy continued to improve measurably as compared to recent years. The Nation's unemployment rate has decreased steadily, culminating in a five year low of 5.3% during June 2015 according to the Bureau of Labor Statistics. This along with various other economic indicators seems to forecast a bright immediate future for the Nation's economy. The State of California is showing similar signs of economic improvement, although the statewide drought continues to be of major concern, particularly to the Central Valley that surrounds the County of Mariposa and relies heavily on agriculture. If drought conditions continue to worsen in the State of California there could potentially be some disastrous economic ramifications for the County of Mariposa. Already in Mariposa County, the incidence of tree mortality has prompted local agencies such as Public Works, County Sheriff/Fire to coordinate with state agencies such as CAL FIRE and Office of Emergency Services to begin addressing this issue. Even with a wet winter in 2015-2016, the dead and dying trees will continue to fall creating threats to public safety. In all likelihood, it will take several years of steady rainfall to reverse the deleterious effects the drought has had on Mariposa County and the State of California as a whole.

County sales and property tax revenues continued to increase in fiscal year 2014-2015, reflecting an improved local economy and a rebounding housing market. Revenue from business-type activities, such as Solid Waste and Building Permits remained steady during fiscal year 2014-2015, although ending net position for the enterprise funds of the County was negative at year-end. This is in large part due to a change in accounting principle resulting from GASB 68, which requires enterprise funds to record

changes in net pension liability as an expense. Since this is the first year that net pension liability is being recorded on the statement of net position for the County, net pension liability accrued prior to fiscal year 2014-2015 was recorded as a prior period adjustment. This is also the main reason why ending net position resulting from Government Activities decreased from \$56,386,421 at fiscal year-end 2013-2014 to \$28,071,683 at fiscal year-end 2014-2015. Long-term liabilities including net pension liability are not recorded in modified accrual governmental funds. They are only reported in full accrual proprietary funds and the governmental activities and business-type activities statements.

Yosemite National Park, primarily located in Mariposa County, provides Transient Occupancy Tax (TOT), which is the largest single source of income for the general fund. Visitation to Yosemite is vital to the economic health of the County and 2014-2015 was a banner year in terms of TOT revenue collected, which totaled \$13,523,199 for the year. Cash on hand for the County's General fund increased by \$2,220,595 during fiscal year 2014-2015, in large part due to the large amount collected in TOT revenue. Time will tell if this year's TOT revenue amount was an anomaly, perhaps due to drastically low levels of rain, or if this level of TOT revenue collection will continue.

As noted in the previous fiscal year's Management Discussion and Analysis, retirement benefits owed by the County both to current and prospective retirees continue to be of major concern to the County's economic well-being. Changes in accounting principle implemented by the County in accordance with GASB 68 have shown just how much of an impact pension liability can have on the County's bottom line. However, as a result of this change there is definitely an improvement in accuracy for the County's financial statements in portraying a truer picture of the County's financial position. Further GASB changes are on the horizon for Other Post-Employment Benefits (OPEB), which should have a similar effect on future financial statements for the County.

**There are some notable trends in the government-wide financials for the period of 2010 to 2015. The notable items over that five year period on the General Revenue side are:**

- The Transient Occupancy Tax increased \$3,141,893 (30.3%), a significant increase over the 2010 TOT revenue.
- Property Taxes increased \$28,444 (0.4%) and have remained steady over the past five years.
- Sales and Use Taxes increased \$260,586 (16.2%) and have steadily increased since 2010; although there was a minor dip in 2014.
- Interest and Investment Earnings have decreased significantly by \$289,651 (-55.0%), as interest rates have declined and regulations for local government investments have become more stringent.

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

- General Government expense increased \$351,716 (3.9%), with a significant increase (\$1,024,562) over last year.
- Public Protection expense increased \$1,564,599 (8.7%).
- Health and Welfare expense decreased \$430,512 (-7.2%), but increased significantly (\$516,145) over last year.
- Public Assistance expense decreased \$1,744,077 (-13.5%) and is down over three million since 2011.
- Public Ways and Facilities expense decreased \$888,342 (-12.2%), due to budget cuts.
- Interest on Long Term Debt increased \$69,115 (11.5%) in part due to refinancing.
- Number of full-time County employees decreased 25 (6.3%), but has remained steady over the past 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.

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## **Basic Financial Statements**

- **Government-Wide Financial Statements**

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**COUNTY OF MARIPOSA**  
**Statement of Net Position**  
**June 30, 2015**

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
Cash and investments	\$ 29,268,978	\$ 1,669,747	\$ 30,938,725
Receivables:			
Accounts	703,292	338,752	1,042,044
Taxes	2,595,592	-	2,595,592
Intergovernmental	4,239,719	-	4,239,719
Internal balances	42,543	(42,543)	-
Prepaid costs	202,985	6,169	209,154
Inventory	504,526	18,346	522,872
Deposits	65,000	-	65,000
Loans receivable	589,330	-	589,330
Capital assets:			
Non-depreciable	17,112,934	127,126	17,240,060
Depreciable, net	42,456,617	9,878,464	52,335,081
Total capital assets	59,569,551	10,005,590	69,575,141
<b>Total Assets</b>	97,781,516	11,996,061	109,777,577
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension adjustments	5,617,973	260,606	5,878,579
<b>Total Deferred Outflows of Resources</b>	5,617,973	260,606	5,878,579
<b>LIABILITIES</b>			
Accounts payable	2,563,667	83,172	2,646,839
Accrued salaries and benefits	1,456,335	5,543	1,461,878
Deposits payable	7,060	-	7,060
Accrued claims liability	5,049,000	-	5,049,000
Unearned revenue	2,737,096	-	2,737,096
Long-term liabilities:			
Due within one year	1,540,331	146,414	1,686,745
Due in more than one year	55,027,698	13,014,740	68,042,438
<b>Total Liabilities</b>	68,381,187	13,249,869	81,631,056
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pension adjustments	6,946,619	338,246	7,284,865
<b>Total Deferred Inflows of Resources</b>	6,946,619	338,246	7,284,865

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

Continued (Page 1 of 2)

**COUNTY OF MARIPOSA**  
**Statement of Net Position**  
**June 30, 2015**

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
<b>NET POSITION</b>			
Net investment in capital assets	48,771,647	7,039,686	55,811,333
Restricted for:			
General government	591,897	-	591,897
Public protection	2,805,884	-	2,805,884
Health and welfare	3,247,073	-	3,247,073
Public assistance	3,558,175	-	3,558,175
Education	347,977	-	347,977
Public ways & facilities	2,559,052	-	2,559,052
Debt service	944,616	-	944,616
Capital projects	1,643,733	-	1,643,733
Unrestricted	<u>(36,398,371)</u>	<u>(8,371,134)</u>	<u>(44,769,505)</u>
<b>Total Net Position</b>	<u>\$ 28,071,683</u>	<u>\$ (1,331,448)</u>	<u>\$ 26,740,235</u>

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

Continued (Page 2 of 2)

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**COUNTY OF MARIPOSA**  
**Statement of Activities**  
**For the Year Ended June 30, 2015**

<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	\$ 9,476,422	\$ 1,212,407	\$ 867,315	\$ -
Public protection	19,579,164	1,153,149	4,396,435	-
Health and welfare	5,520,527	141,121	5,293,696	-
Public assistance	11,182,028	1,080	13,693,823	-
Education	742,503	14,217	600	-
Culture and recreation	420,011	42,051	-	-
Public ways and facilities	6,416,524	1,180,647	3,464,024	2,539,647
Interest on long-term debt	672,581	-	-	-
<b>Total Governmental Activities</b>	<b>54,009,760</b>	<b>3,744,672</b>	<b>27,715,893</b>	<b>2,539,647</b>
Business-type activities:				
Solid waste	2,574,741	2,010,101	10,000	-
Airport	439,420	-	10,000	-
Building permits	523,909	406,813	-	-
Transit	276,743	8,982	156,409	-
Plant operation services	346,738	269,854	-	-
<b>Total Business-Type Activities</b>	<b>4,161,551</b>	<b>2,695,750</b>	<b>176,409</b>	<b>-</b>
<b>Total</b>	<b>\$ 58,171,311</b>	<b>\$ 6,440,422</b>	<b>\$ 27,892,302</b>	<b>\$ 2,539,647</b>

**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**

Cumulative effect of change in accounting principle

**Net Position - Beginning, Restated**

**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**

<b>Governmental Activities</b>	<b>Business- Type Activities</b>	<b>Total</b>
\$ (7,396,700)	\$ -	\$ (7,396,700)
(14,029,580)	-	(14,029,580)
(85,710)	-	(85,710)
2,512,875	-	2,512,875
(727,686)	-	(727,686)
(377,960)	-	(377,960)
767,794	-	767,794
(672,581)	-	(672,581)
<u>(20,009,548)</u>	<u>-</u>	<u>(20,009,548)</u>
-	(554,640)	(554,640)
-	(429,420)	(429,420)
-	(117,096)	(117,096)
-	(111,352)	(111,352)
-	(76,884)	(76,884)
<u>-</u>	<u>(1,289,392)</u>	<u>(1,289,392)</u>
<u>(20,009,548)</u>	<u>(1,289,392)</u>	<u>(21,298,940)</u>
13,523,199	-	13,523,199
1,865,240	-	1,865,240
7,749,604	-	7,749,604
101,587	-	101,587
3,921	-	3,921
179,565	-	179,565
1,168,340	-	1,168,340
159,098	-	159,098
237,423	73,818	311,241
554,002	123,634	677,636
(285,086)	285,086	-
<u>25,256,893</u>	<u>482,538</u>	<u>25,739,431</u>
<u>5,247,345</u>	<u>(806,854)</u>	<u>4,440,491</u>
56,386,421	1,124,932	57,511,353
<u>(33,562,083)</u>	<u>(1,649,526)</u>	<u>(35,211,609)</u>
<u>22,824,338</u>	<u>(524,594)</u>	<u>22,299,744</u>
<u>\$ 28,071,683</u>	<u>\$ (1,331,448)</u>	<u>\$ 26,740,235</u>

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## **Basic Financial Statements**

- **Fund Financial Statements**

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**COUNTY OF MARIPOSA**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2015**

	<b>General Fund</b>	<b>Mental Health Services Act</b>	<b>Disaster Recovery Initiative</b>	<b>Other Governmental Funds</b>	<b>Total</b>
<b>ASSETS</b>					
Cash and investments	\$ 6,117,004	\$ 824,184	\$ -	\$ 13,614,349	\$ 20,555,537
Receivables:					
Accounts	3,252	-	-	681,749	685,001
Taxes	2,554,241	-	-	41,351	2,595,592
Intergovernmental	839,348	207,311	1,408,516	1,784,544	4,239,719
Due from other funds	2,232,790	-	-	-	2,232,790
Advances to other funds	-	-	-	492,500	492,500
Prepaid costs	191,322	7,627	-	4,036	202,985
Inventory	-	-	-	156,555	156,555
Loans receivable	-	-	-	589,330	589,330
<b>Total Assets</b>	<b>\$ 11,937,957</b>	<b>\$ 1,039,122</b>	<b>\$ 1,408,516</b>	<b>\$ 17,364,414</b>	<b>\$ 31,750,009</b>
<b>LIABILITIES</b>					
Accounts payable	\$ 924,798	\$ 7,579	\$ 1,339,166	\$ 197,725	\$ 2,469,268
Accrued salaries and benefits	1,451,271	1,273	-	3,791	1,456,335
Deposits payable	7,060	-	-	-	7,060
Due to other funds	-	-	1,189,829	1,042,961	2,232,790
Unearned revenue	1,051,978	1,685,118	-	-	2,737,096
Advances from other funds	-	-	-	462,000	462,000
<b>Total Liabilities</b>	<b>3,435,107</b>	<b>1,693,970</b>	<b>2,528,995</b>	<b>1,706,477</b>	<b>9,364,549</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue	271,838	-	1,408,516	1,255,934	2,936,288
<b>Total Deferred Inflows of Resources</b>	<b>271,838</b>	<b>-</b>	<b>1,408,516</b>	<b>1,255,934</b>	<b>2,936,288</b>
<b>FUND BALANCES</b>					
Nonspendable	191,322	7,627	-	1,242,421	1,441,370
Restricted	-	-	-	14,446,423	14,446,423
Assigned	3,261,012	-	-	1,936	3,262,948
Unassigned	4,778,678	(662,475)	(2,528,995)	(1,288,777)	298,431
<b>Total Fund Balances (Deficits)</b>	<b>8,231,012</b>	<b>(654,848)</b>	<b>(2,528,995)</b>	<b>14,402,003</b>	<b>19,449,172</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 11,937,957</b>	<b>\$ 1,039,122</b>	<b>\$ 1,408,516</b>	<b>\$ 17,364,414</b>	<b>\$ 31,750,009</b>

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, 2015**

<b>Total Fund Balance - Total Governmental Funds</b>	<b>\$19,449,172</b>
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.	56,440,464
Other long term assets are not available to pay for current period expenditures and therefore, are reported as unavailable revenues in the governmental funds.	2,936,288
Deferred outflows of resources related to pensions are not reported in the governmental funds.	5,527,817
Deferred inflows of resources related to pensions are not reported in the governmental funds.	(6,829,604)
Certain liabilities are not due and payable in the current period and therefore, are not reported in the governmental funds.	
Certificates of participation	(607,200)
Bonds payable	(7,462,449)
Capital leases	(2,728,255)
Compensated absences	(1,949,922)
Net pension liability	(29,917,479)
Net OPEB obligation	(13,026,543)
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>6,239,394</u>
<b>Net Position of Governmental Activities</b>	<b><u><u>\$28,071,683</u></u></b>

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, 2015**

	General Fund	Mental Health Services Act	Disaster Recovery Initiative	Other Governmental Funds	Total
<b>REVENUES</b>					
Taxes	\$22,895,462	\$ -	\$ -	\$ 353,739	\$23,249,201
Licenses, permits, and franchises	186,695	-	-	-	186,695
Fines and forfeitures	68,949	-	-	270,457	339,406
Use of money and property	146,453	3,330	-	44,504	194,287
Intergovernmental	6,807,089	1,568,467	564,504	21,043,732	29,983,792
Charges for services	1,458,440	-	-	1,819,877	3,278,317
Other revenues	209,367	5,529	-	339,106	554,002
<b>Total Revenues</b>	<u>31,772,455</u>	<u>1,577,326</u>	<u>564,504</u>	<u>23,871,415</u>	<u>57,785,700</u>
<b>EXPENDITURES</b>					
Current:					
General government	9,071,153	-	-	176,267	9,247,420
Public protection	17,710,006	-	-	1,293,471	19,003,477
Health and welfare	4,782,850	-	-	237,062	5,019,912
Public assistance	9,099,265	782,631	-	1,114,459	10,996,355
Education	674,009	-	-	-	674,009
Culture and recreation	279,646	-	-	-	279,646
Public ways and facilities	476,820	-	-	4,721,743	5,198,563
Debt service:					
Principal	-	-	-	3,656,188	3,656,188
Interest and other charges	-	-	-	672,581	672,581
Capital outlay	102,711	-	3,001,048	1,739,417	4,843,176
<b>Total Expenditures</b>	<u>42,196,460</u>	<u>782,631</u>	<u>3,001,048</u>	<u>13,611,188</u>	<u>59,591,327</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(10,424,005)</u>	<u>794,695</u>	<u>(2,436,544)</u>	<u>10,260,227</u>	<u>(1,805,627)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Debt proceeds	-	-	-	2,953,678	2,953,678
Transfers in	14,013,757	-	-	2,765,247	16,779,004
Transfers out	(1,147,529)	(420,588)	(39,535)	(15,521,958)	(17,129,610)
<b>Total Other Financing Sources (Uses)</b>	<u>12,866,228</u>	<u>(420,588)</u>	<u>(39,535)</u>	<u>(9,803,033)</u>	<u>2,603,072</u>
<b>Net Change in Fund Balances</b>	2,442,223	374,107	(2,476,079)	457,194	797,445
<b>Fund Balances (Deficits) - Beginning</b>	<u>5,788,789</u>	<u>(1,028,955)</u>	<u>(52,916)</u>	<u>13,944,809</u>	<u>18,651,727</u>
<b>Fund Balances (Deficits) - Ending</b>	<u>\$ 8,231,012</u>	<u>\$ (654,848)</u>	<u>\$ (2,528,995)</u>	<u>\$ 14,402,003</u>	<u>\$ 19,449,172</u>

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, 2015**

<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$ 797,445</b>
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	4,843,176
Less current year depreciation	(2,300,905)
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.	
Debt proceeds	(2,953,678)
Principal retirements	3,656,188
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 unavailable revenue	1,713,355
Certain changes in deferred outflows and deferred inflows of resources reported in the Statement of Activities relate to long-term liabilities and are not reported in the governmental funds.	
Change in deferred outflows of resources related to pensions	1,660,912
Change in deferred inflows of resources related to pensions	(6,829,604)
Some expenses reported in the statement of activities, do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	
Change in compensated absences	(60,459)
Change in net pension liability	6,940,864
Change in net OPEB obligation	(1,943,541)
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	
	(276,408)
<b>Change in Net Position of Governmental Activities</b>	<b>\$ 5,247,345</b>

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

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**COUNTY OF MARIPOSA**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2015**

	Business-Type Activities Enterprise Funds			
	Solid Waste Operations	Solid Waste Closure	Airport	Other Enterprise Funds
<b>ASSETS</b>				
Current Assets:				
Cash and investments	\$ 133,185	\$ 1,192,875	\$ 50,614	\$ 293,073
Receivables:				
Accounts	337,222	-	-	1,530
Prepaid costs	6,000	-	-	169
Inventory	-	-	18,346	-
Deposits	-	-	-	-
<b>Total Current Assets</b>	<u>476,407</u>	<u>1,192,875</u>	<u>68,960</u>	<u>294,772</u>
Noncurrent Assets:				
Advances to other funds	-	-	-	-
Capital assets:				
Non depreciable	71,468	-	55,658	-
Depreciable, net	6,055,179	-	3,670,020	153,265
<b>Total Noncurrent Assets</b>	<u>6,126,647</u>	<u>-</u>	<u>3,725,678</u>	<u>153,265</u>
<b>Total Assets</b>	<u>6,603,054</u>	<u>1,192,875</u>	<u>3,794,638</u>	<u>448,037</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension adjustments	138,333	-	-	122,273
<b>Total Deferred Outflows of Resources</b>	<u>138,333</u>	<u>-</u>	<u>-</u>	<u>122,273</u>
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts payable	73,929	-	2,254	6,989
Accrued salaries and benefits	2,870	-	-	2,673
Compensated absences	19,862	-	-	16,567
Certificates of participation	50,000	-	-	-
Loans	-	-	18,763	-
Capital lease payable	41,222	-	-	-
Estimated claims liability	-	-	-	-
<b>Total Current Liabilities</b>	<u>187,883</u>	<u>-</u>	<u>21,017</u>	<u>26,229</u>
Noncurrent Liabilities:				
Advances from other funds	42,543	-	-	-
Compensated absences	31,726	-	-	11,150
Certificates of participation	2,715,000	-	-	-
Loans	-	-	51,552	-
Capital lease payable	89,367	-	-	-
Closure/postclosure liability	-	7,853,490	-	-
Net pension liability	828,487	-	-	732,308
Net OPEB obligation	545,714	-	-	155,946
<b>Total Noncurrent Liabilities</b>	<u>4,252,837</u>	<u>7,853,490</u>	<u>51,552</u>	<u>899,404</u>
<b>Total Liabilities</b>	<u>4,440,720</u>	<u>7,853,490</u>	<u>72,569</u>	<u>925,633</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>
\$ 1,669,747	\$ 8,713,441
338,752	18,291
6,169	-
18,346	347,971
-	65,000
<u>2,033,014</u>	<u>9,144,703</u>
-	12,043
127,126	-
<u>9,878,464</u>	<u>3,129,087</u>
<u>10,005,590</u>	<u>3,141,130</u>
<u>12,038,604</u>	<u>12,285,833</u>
<u>260,606</u>	<u>90,156</u>
<u>260,606</u>	<u>90,156</u>
83,172	94,399
5,543	-
36,429	7,452
50,000	-
18,763	-
41,222	-
-	5,049,000
<u>235,129</u>	<u>5,150,851</u>
42,543	-
42,876	375
2,715,000	-
51,552	-
89,367	-
7,853,490	-
1,560,795	539,951
701,660	328,403
<u>13,057,283</u>	<u>868,729</u>
<u>13,292,412</u>	<u>6,019,580</u>

**COUNTY OF MARIPOSA**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2015**

	<b>Business-Type Activities</b>			<b>Other Enterprise Funds</b>
	<b>Enterprise Funds</b>			
	<b>Solid Waste Operations</b>	<b>Solid Waste Closure</b>	<b>Airport</b>	
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension adjustments	179,545	-	-	158,701
<b>Total Deferred Inflows of Resources</b>	<b>179,545</b>	<b>-</b>	<b>-</b>	<b>158,701</b>
<b>NET POSITION</b>				
Net investment in capital assets	3,231,058	-	3,655,363	153,265
Unrestricted	(1,109,936)	(6,660,615)	66,706	(667,289)
<b>Total Net Position (Deficit)</b>	<b>\$ 2,121,122</b>	<b>\$ (6,660,615)</b>	<b>\$ 3,722,069</b>	<b>\$ (514,024)</b>

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

<b>Totals</b>	<b>Governmental Activities Internal Service Funds</b>
338,246	117,015
338,246	117,015
7,039,686 (8,371,134)	3,129,087 3,110,307
<u>\$ (1,331,448)</u>	<u>\$ 6,239,394</u>

**COUNTY OF MARIPOSA**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**Proprietary Funds**  
**For the Year Ended June 30, 2015**

	Business-Type Activities			Other Enterprise Funds
	Solid Waste Operations	Solid Waste Closure	Airport	
<b>OPERATING REVENUES</b>				
Charges for services	\$ 2,010,101	\$ -	\$ -	\$ 685,649
Other revenues	1,703	-	97,429	24,502
<b>Total Operating Revenues</b>	<u>2,011,804</u>	<u>-</u>	<u>97,429</u>	<u>710,151</u>
<b>OPERATING EXPENSES</b>				
Salaries and benefits	938,549	-	3,918	605,606
Services and supplies	901,421	187,814	163,798	488,434
Insurance claims and adjustments	-	-	-	-
Depreciation	418,264	-	267,479	53,350
<b>Total Operating Expenses</b>	<u>2,258,234</u>	<u>187,814</u>	<u>435,195</u>	<u>1,147,390</u>
<b>Operating Income (Loss)</b>	<u>(246,430)</u>	<u>(187,814)</u>	<u>(337,766)</u>	<u>(437,239)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Intergovernmental	10,000	-	10,000	156,409
Interest income	2,538	6,025	65,025	230
Interest expense	(128,693)	-	(4,225)	-
Gain (loss) on disposal of asset	-	-	-	-
<b>Total Non-Operating Revenues (Expenses)</b>	<u>(116,155)</u>	<u>6,025</u>	<u>70,800</u>	<u>156,639</u>
<b>Income (Loss) Before Contributions and Transfers</b>	<u>(362,585)</u>	<u>(181,789)</u>	<u>(266,966)</u>	<u>(280,600)</u>
Transfers in	-	122,001	277	316,386
Transfers out	(153,300)	-	(278)	-
<b>Change in Net Position</b>	<u>(515,885)</u>	<u>(59,788)</u>	<u>(266,967)</u>	<u>35,786</u>
<b>Total Net Position (Deficit) - Beginning</b>	3,512,591	(6,600,827)	3,989,036	224,132
Cumulative effect of change in accounting principle	(875,584)	-	-	(773,942)
<b>Total Net Position (Deficit) - Beginning, Restated</b>	<u>2,637,007</u>	<u>(6,600,827)</u>	<u>3,989,036</u>	<u>(549,810)</u>
<b>Total Net Position (Deficit) - Ending</b>	<u>\$ 2,121,122</u>	<u>\$ (6,660,615)</u>	<u>\$ 3,722,069</u>	<u>\$ (514,024)</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>
\$ 2,695,750	\$ 5,127,501
123,634	178,241
<u>2,819,384</u>	<u>5,305,742</u>
1,548,073	565,185
1,741,467	3,063,810
-	1,532,199
739,093	543,179
<u>4,028,633</u>	<u>5,704,373</u>
<u>(1,209,249)</u>	<u>(398,631)</u>
176,409	-
73,818	43,136
(132,918)	-
-	13,567
<u>117,309</u>	<u>56,703</u>
<u>(1,091,940)</u>	<u>(341,928)</u>
438,664	83,734
(153,578)	(18,214)
<u>(806,854)</u>	<u>(276,408)</u>
1,124,932	7,086,447
<u>(1,649,526)</u>	<u>(570,645)</u>
<u>(524,594)</u>	<u>6,515,802</u>
<u>\$ (1,331,448)</u>	<u>\$ 6,239,394</u>

**COUNTY OF MARIPOSA**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended June 30, 2015**

	<b>Business-Type Activities</b>			
	<b>Enterprise Funds</b>			<b>Other</b>
	<b>Solid Waste</b>	<b>Solid Waste</b>	<b>Airport</b>	<b>Enterprise</b>
	<b>Operations</b>	<b>Closure</b>		<b>Funds</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers	\$ 1,961,961	\$ -	\$ 97,429	\$ 708,621
Payments to suppliers	(874,371)	-	(134,764)	(487,718)
Payments to employees	(842,703)	-	(3,918)	(564,619)
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>244,887</u>	<u>-</u>	<u>(41,253)</u>	<u>(343,716)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Grants and other receipts	10,000	-	10,000	156,409
Transfers from other funds	-	122,001	277	316,386
Transfers to other funds	(153,300)	-	(278)	-
Interfund loan repayments received	-	-	-	-
Interfund loans repaid	(11,635)	-	(1)	-
<b>Net Cash Provided (Used) by Noncapital Financing Activities</b>	<u>(154,935)</u>	<u>122,001</u>	<u>9,998</u>	<u>472,795</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of capital assets	(62,617)	-	(23,484)	(25,086)
Proceeds from sale of capital assets	-	-	-	-
Principal paid on capital debt	(87,072)	-	(17,929)	-
Interest paid on capital debt	(128,693)	-	(4,225)	-
<b>Net Cash Provided (Used) for Capital and Related Financing Activities</b>	<u>(278,382)</u>	<u>-</u>	<u>(45,638)</u>	<u>(25,086)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest and dividends	2,538	6,025	65,025	230
<b>Net Cash Provided (Used) by Investing Activities</b>	<u>2,538</u>	<u>6,025</u>	<u>65,025</u>	<u>230</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	(185,892)	128,026	(11,868)	104,223
<b>Balances - Beginning</b>	<u>319,077</u>	<u>1,064,849</u>	<u>62,482</u>	<u>188,850</u>
<b>Balances - Ending</b>	<u>\$ 133,185</u>	<u>\$ 1,192,875</u>	<u>\$ 50,614</u>	<u>\$ 293,073</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>
\$ 2,768,011	\$ 5,287,451
(1,496,853)	(3,525,001)
<u>(1,411,240)</u>	<u>(537,230)</u>
(140,082)	1,225,220
176,409	-
438,664	83,734
(153,578)	(18,214)
-	11,634
<u>(11,636)</u>	<u>-</u>
449,859	77,154
(111,187)	(249,261)
-	13,567
(105,001)	-
<u>(132,918)</u>	<u>-</u>
(349,106)	(235,694)
73,818	43,136
73,818	43,136
34,489	1,109,816
<u>1,635,258</u>	<u>7,603,625</u>
<u>\$ 1,669,747</u>	<u>\$ 8,713,441</u>

**COUNTY OF MARIPOSA**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended June 30, 2015**

	<b>Business-Type Activities</b>			
	<b>Enterprise Funds</b>			<b>Other</b>
	<b>Solid Waste</b>	<b>Solid Waste</b>	<b>Airport</b>	<b>Enterprise</b>
	<b>Operations</b>	<b>Closure</b>		<b>Funds</b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS)</b>				
<b>TO NET CASH PROVIDED (USED) BY OPERATING</b>				
<b>ACTIVITIES</b>				
Operating income (loss)	\$ (246,430)	\$ (187,814)	\$ (337,766)	\$ (437,239)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	418,264	-	267,479	53,350
Decrease (increase) in:				
Accounts receivable	(49,843)	-	-	(1,530)
Prepaid costs	(6,000)	-	-	(51)
Inventory	-	-	27,734	-
Pension adjustments - deferred outflows of resources	3,716	-	-	3,285
Increase (decrease) in:				
Accounts payable	33,050	-	1,300	763
Accrued salaries and benefits	1,441	-	-	689
Claims liability	-	-	-	-
Pension adjustments - deferred inflows of resources	179,545	-	-	158,701
Compensated absences	13,964	-	-	5,744
Closure/postclosure	-	187,814	-	-
Net pension liability	(189,146)	-	-	(167,188)
Net OPEB obligation	86,326	-	-	39,760
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ 244,887</b>	<b>\$ -</b>	<b>\$ (41,253)</b>	<b>\$ (343,716)</b>

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

<b>Totals</b>	<b>Governmental Activities Internal Service Funds</b>
\$ (1,209,249)	\$ (398,631)
739,093	543,179
(51,373)	(18,291)
(6,051)	-
27,734	12,253
7,001	2,422
35,113	(8,246)
2,130	-
-	1,067,000
338,246	117,015
19,708	(11,269)
187,814	-
(356,334)	(123,272)
126,086	43,060
\$ (140,082)	\$ 1,225,220

**COUNTY OF MARIPOSA**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**June 30, 2015**

	<b>Investment Trust Funds</b>	<b>Agency Funds</b>
<b>ASSETS</b>		
Cash and investments	\$ 6,871,730	\$ 2,379,829
Taxes receivable	-	3,395,239
<b>Total Assets</b>	6,871,730	5,775,068
<b>LIABILITIES</b>		
Agency obligations	-	5,775,068
<b>Total Liabilities</b>	-	5,775,068
<b>NET POSITION</b>		
Net position held in trust for investment pool participants	6,871,730	-
<b>Total Net Position</b>	\$ 6,871,730	\$ -

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, 2015**

	<u>Investment Trust Funds</u>
<b>ADDITIONS</b>	
Contributions:	
Contributions to investment pool	\$ 1,639,272
Net investment income:	
Interest income	<u>13,694</u>
<b>Total Additions</b>	<u>1,652,966</u>
<b>DEDUCTIONS</b>	
Distributions from investment pool	<u>1,000,196</u>
<b>Total Deductions</b>	<u>1,000,196</u>
<b>Change in Net Position</b>	652,770
<b>Net Position - Beginning</b>	<u>6,218,960</u>
<b>Net Position - Ending</b>	<u><u>\$ 6,871,730</u></u>

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

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## **Basic Financial Statements**

- **Notes to Basic Financial Statements**

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**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2015**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

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

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, 2015**

**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, 2015**

**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 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 Disaster Recovery Initiative fund is a special revenue fund used to account for revenues and expenditures for disaster recovery. Funding comes primarily from federal 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, 2015**

**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 investment trust funds and agency funds. All investment 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, 2015**

**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, 2015, 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 revenue. Receivables for business-type activities consist mainly of user fees. 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, 2015**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**G. Other Assets**

**Inventory**

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

**Prepaid Costs**

Payments made for services that will benefit periods beyond June 30, 2015 are recorded as prepaid costs 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 nonmajor special revenue fund had loans receivable at June 30, 2015 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.	\$ 957,517
Less: allowance for doubtful accounts	( 900,000)
Total Water Agency Loan Receivable	<u>\$ 57,517</u>

The Housing and Community Development Administration nonmajor special revenue fund had loans receivable at June 30, 2015 as follows:

Housing rehabilitation loans with an effective interest rate of 0% and deferred for 30 years.	<u>\$ 418,625</u>
Total Housing and Community Development Administration Loans Receivable	<u>\$ 418,625</u>

The Micro Asst nonmajor special revenue fund had loans receivable at June 30, 2015 as follows:

Microenterprise business loans with effective interest rate of 1% of the monthly payment.	<u>\$ 113,188</u>
Total Micro Asst Loan Receivable	<u>113,188</u>
Total Loans Receivable	<u>\$ 589,330</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, 2015**

**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 fiscal year unless the property is sold or transferred. The State Legislature has determined the method of distribution of receipts from a 1 percent tax levy among the County, cities, school districts, and other districts.

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

The County levies, bills and collects taxes as follows:

	Secured	Unsecured
Valuation/lien dates	January 1	January 1
Due Dates	November 1 (1 <sup>st</sup> installment) February 1 (2 <sup>nd</sup> installment)	July 1
Delinquent dates	December 10 (1 <sup>st</sup> installment) April 10 (2 <sup>nd</sup> 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, 2015**

**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**

Under the accrual and modified accrual basis of accounting, revenue may be recognized only when it is earned. When assets are 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. Pensions**

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the County’s California Public Employees’ Retirement system (CalPERS) plans (Plans) and additions to/deductions from the Plans’ fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2015**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**O. 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. The County has one item which qualifies for reporting in this category. This item relates to the pension adjustments and is reportable on the Statement of Net Position.

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 two types of items which qualify for reporting in this category. One 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. The other item relates to the pension adjustments and is reportable on the Statement of Net Position.

**P. 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.

**Q. Implementation of Governmental Accounting Standards Board Statements (GASB)**

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

**Statement No. 68**, Accounting and Financial Reporting for Pensions. This statement improves accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities.

**Statement No. 69**, Government Combinations and Disposals of Government Operations. This statement establishes accounting and financial reporting standards related to government combinations and disposals of government operations.

**Statement No. 71**, Pension Transition for Contributions made Subsequent to the Measurement Date- an Amendment of GASB Statement No. 68. This Statement addresses an issue regarding application of the transition provisions of Statement No. 68.

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2015**

**NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**A. Restatement of Net Position**

Adjustments resulting from errors or a change to comply with provisions of the accounting standards are treated as adjustments to prior periods. Accordingly, the County reports these changes as restatements of beginning fund balance/net position. During the current year a prior period adjustment was made to reflect the prior period costs related to implementing the net pension liability as required by GASB Statement No. 68.

The impact of the restatements on the net position on the governmental activities financial statements as previously reported is presented below:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Net Position, June 30, 2014, as previously reported	\$ 56,386,421	\$ 1,124,932
Adjustment associated with:		
Net pension liability adjustment	( 33,562,083)	( 1,649,526)
Total Adjustments	( 33,562,083)	( 1,649,526)
Net Position, July 1, 2014, as restated	<u>\$ 22,824,338</u>	<u>(\$ 524,594)</u>

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

	<u>Solid Waste Operations</u>	<u>Other Enterprise Funds</u>	<u>Internal Service Funds</u>
Net Position, June 30, 2014, as previously reported	\$ 3,512,591	\$ 224,132	\$ 7,086,447
Adjustment associated with:			
Net Pension Liability Adjustments	( 875,584)	( 773,942)	( 570,645)
Total Adjustments	( 875,584)	( 773,942)	( 570,645)
Net Position, July 1, 2014, as restated	<u>\$ 2,637,007</u>	<u>(\$ 549,810)</u>	<u>\$ 6,515,802</u>

**B. Deficit Fund Balance/Net Position**

The following major special revenue funds had deficit fund balances at June 30, 2015. The deficit is expected to be eliminated through future reimbursements.

Mental Health Services Act fund	\$ 654,848
Disaster Recovery Initiative fund	2,528,995

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2015**

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

**B. Deficit Fund Balance/Net Position (Continued)**

The following nonmajor governmental funds had deficit fund balances at June 30, 2014. These deficits are expected to be eliminated through future reimbursements and through cost containment.

Coulterville Service Area fund	\$ 719
Don Pedro Sewer Zone 1 fund	2,219
Senior Center Office fund	132
Assistance fund	476,057
Sund Pelosso Murder Trial fund	4,989
IHSS Public Authority fund	26,010
Mental Health Triage Grant fund	6,938
County Road Projects fund	217,154
County Bridge Replacement fund	127,277
Yosemite West Wastewater Treatment Plant fund	368,000

The following major enterprise fund had a deficit net position balance at June 30, 2015. This deficit is expected to be eliminated through future additional funding.

Solid Waste Closure fund	\$ 6,660,615
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The following nonmajor enterprise funds had deficit net position balances at June 30, 2015. These deficits are expected to be eliminated through increased charges.

Building Permits fund	\$ 360,735
Plant Operation Services fund	304,209

The following internal service funds had deficit net position balances at June 30, 2015. This deficit is expected to be eliminated through future user charges.

Fleet Maintenance fund	\$ 33,540
Risk Management Insurance fund	3,191
Risk Management Workers Compensation fund	1,308,098
Risk Management Liability fund	104,494

**C. Rebtable Arbitrage**

The Tax Reform Act of 1986 instituted certain arbitrage restrictions with respect to the issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of all tax exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years. At June 30, 2015, the County does not expect to incur a liability.

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2015**

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

The County sponsored investment pool includes both internal and external participants. The portion of the pool attributable to external pool participants, which are considered involuntary participants, are included in the primary government as an Investment Trust Fund which does not have separate financial reports. The State of California statutes require certain special districts and other governmental entities to maintain their cash surplus with the County Treasurer. The investments of involuntary participants in the investment pool totaled \$6,871,730 at June 30, 2015.

**A. Financial Statement Presentation**

As of June 30, 2015, the County's cash and investments are reported in the financial statements as follows:

Primary government	\$ 30,938,725
Investment trust funds	6,871,730
Agency funds	<u>2,379,829</u>
Total Cash and Investments	<u>\$ 40,190,284</u>

As of June 30, 2015, the County's cash and investments consisted of the following:

Cash:	
Cash on hand	\$ 589,983
Deposits (less outstanding checks)	<u>4,796,040</u>
Total Cash in County Pool	<u>5,386,023</u>
Investments:	
In Treasurer's pool	<u>34,804,261</u>
Total Investments	<u>34,804,261</u>
Total Cash and Investments	<u>\$ 40,190,284</u>

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2015**

**NOTE 3: CASH AND INVESTMENTS (CONTINUED)**

**B. Cash**

At year end, the carrying amount of the County's cash deposits (including amount in checking accounts and money market accounts) was \$4,796,040 and the bank balance was \$5,988,583. 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 \$589,983.

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.

**C. Investments**

The County's 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.

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2015**

**NOTE 3: CASH AND INVESTMENTS (CONTINUED)**

**C. Investments (Continued)**

As of June 30, 2015, 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	0.50-2.00%	\$ 758,965	\$ 1,491,674	\$ 2,250,639	2.30
Government Agencies	0.375-5.662%	2,276,103	13,924,187	16,200,290	2.88
Corporate Bonds	0.55-6.30%	17,342	711,875	729,217	1.40
Municipal Bonds	0.943-5.25%	1,187,707	230,000	1,417,707	0.41
Negotiable CD's	0.40-2.00%	1,500,000	1,729,000	3,229,000	1.89
Local Agency Investment Fund (LAIF)	Variable	10,977,408	-	10,977,408	-
Total Investments		<u>\$ 16,717,525</u>	<u>\$18,086,736</u>	<u>\$ 34,804,261</u>	<u>1.71</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.

Investment Type	Minimum Legal Rating	Standard & Poor's Rating	Moody's Rating	% of Portfolio
US Treasury Notes	N/A	N/A	AAA	6.47%
Federal Farm Credit Bank	N/A	AA+	AAA	2.89%
Federal Home Loan Bank	N/A	AA+	AAA	16.12%
Federal National Mortgage Assoc.	N/A	AA+	AAA	16.11%
Federal Home Loan Mortgage Corp.	N/A	AA+	AAA	11.43%
Corporate Bonds	A	A-	WR	0.05%
Corporate Bonds	A	AA	AA2	0.87%
Corporate Bonds	A	AA+	A1	1.17%
Municipal Bonds	A	AAA	AA1	4.07%
Negotiable CD's	A	Unrated	Unrated	9.28%
LAIF	N/A	Unrated	Unrated	31.54%
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's investment policy requires that all of its managed investments be held in safekeeping by a third party bank trust department.

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2015**

**NOTE 3: CASH AND INVESTMENTS (CONTINUED)**

**C. Investments (Continued)**

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of the County's investment in a single issuer of securities. When investments are concentrated in one issuer, this concentration presents a heightened risk of potential loss. 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, 2015 that represent 5 percent or more of total County investments are as follows:

Investment Type		Percentage of Amount Invested
<u>Investments</u>		
Federal Home Loan Bank	\$ 5,609,271	16.12%
Federal National Mortgage Assoc	5,607,006	16.11%
Federal Home Loan Mortgage Corp.	3,979,079	11.43%

**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, 2015 the County's investment position in LAIF was \$10,977,408. The total amount invested by all public agencies in LAIF on that day was \$69,606,487,716. Of that amount, 97.92% is invested in non-derivative financial products and 2.08% 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, 2015:

	Internal Participants	External Participants	Total Pool
<b>Statement of Net Position</b>			
Cash on hand	\$ 589,983	\$ -	\$ 589,983
Deposits (Less outstanding checks)	4,796,040	-	4,796,040
Investments	27,932,531	6,871,730	34,804,261
Net Position at June 30, 2015	\$ 33,318,554	\$ 6,871,730	\$ 40,190,284
<b>Statement of Changes in Net Position</b>			
Net position at July 1, 2014	\$ 27,822,081	\$ 6,218,960	\$ 34,041,041
Net changes in investments by pool participants	5,496,473	652,770	6,149,243
Net Position at June 30, 2015	\$ 33,318,554	\$ 6,871,730	\$ 40,190,284

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2015**

**NOTE 4: CAPITAL ASSETS**

Capital assets activity for the year ended June 30, 2015:

	Balance July 1, 2014	Additions	Transfers/ Retirements	Balance June 30, 2015
<b>Governmental Activities</b>				
Capital Assets, Not Being Depreciated:				
Land	\$ 4,075,790	\$ -	\$ -	\$ 4,075,790
Construction in progress	<u>14,341,542</u>	<u>4,451,967</u>	<u>( 5,756,365)</u>	<u>13,037,144</u>
Total Capital Assets, Not Being Depreciated	<u>18,417,332</u>	<u>4,451,967</u>	<u>( 5,756,365)</u>	<u>17,112,934</u>
Capital Assets, Being Depreciated:				
Buildings and Improvements	19,268,653	201,127	4,185,186	23,654,966
Equipment	21,801,917	439,343	( 77,860)	22,163,400
Software	127,000	-	-	127,000
Infrastructure	<u>49,903,895</u>	<u>-</u>	<u>1,413,210</u>	<u>51,317,105</u>
Total Capital Assets, Being Depreciated	<u>91,101,465</u>	<u>640,470</u>	<u>5,520,536</u>	<u>97,262,471</u>
Less Accumulated Depreciation For:				
Buildings and Improvements	( 8,486,491)	( 523,522)	-	( 9,010,013)
Equipment	( 13,574,437)	( 1,009,663)	235,829	( 14,348,271)
Software	( 112,517)	( 5,444)	-	( 117,961)
Infrastructure	<u>( 30,024,154)</u>	<u>( 1,305,455)</u>	<u>-</u>	<u>( 31,329,609)</u>
Total Accumulated Depreciation	<u>( 52,197,599)</u>	<u>( 2,844,084)</u>	<u>235,829</u>	<u>( 54,805,854)</u>
Total Capital Assets, Being Depreciated, Net	<u>38,903,866</u>	<u>( 2,203,614)</u>	<u>5,756,365</u>	<u>42,456,617</u>
Governmental Activities Capital Assets, Net	<u>\$ 57,321,198</u>	<u>\$ 2,248,353</u>	<u>\$ -</u>	<u>\$ 59,569,551</u>
	Balance July 1, 2014	Additions	Retirements	Balance June 30, 2015
<b>Business-Type Activities</b>				
Capital Assets, Not Being Depreciated:				
Land	\$ 96,157	\$ 30,968	\$ -	\$ 127,125
Total Capital Assets, Not Being Depreciated	<u>96,157</u>	<u>30,968</u>	<u>-</u>	<u>127,125</u>
Capital Assets, Being Depreciated:				
Buildings and Improvements	13,997,509	13,428	-	14,010,937
Equipment	1,810,779	66,791	-	1,877,570
Infrastructure	<u>324,373</u>	<u>-</u>	<u>-</u>	<u>324,373</u>
Total Capital Assets, Being Depreciated	<u>16,132,661</u>	<u>80,219</u>	<u>-</u>	<u>16,212,880</u>
Less Accumulated Depreciation For:				
Buildings and Improvements	( 4,331,615)	( 585,371)	-	( 4,916,986)
Equipment	( 1,212,349)	( 137,504)	-	( 1,349,853)
Infrastructure	<u>( 51,359)</u>	<u>( 16,218)</u>	<u>-</u>	<u>( 67,577)</u>
Total Accumulated Depreciation	<u>( 5,595,323)</u>	<u>( 739,093)</u>	<u>-</u>	<u>( 6,334,416)</u>
Total Capital Assets, Being Depreciated, Net	<u>10,537,338</u>	<u>( 658,874)</u>	<u>-</u>	<u>9,878,464</u>
Business-Type Activities Capital Assets, Net	<u>\$ 10,633,495</u>	<u>(\$ 627,906)</u>	<u>\$ -</u>	<u>\$ 10,005,589</u>

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2015**

**NOTE 4: CAPITAL ASSETS (CONTINUED)**

**Depreciation**

Depreciation expense was charged to governmental functions as follows:

General government	\$	168,753
Public protection		465,541
Health and welfare		353,260
Public assistance		33,493
Education		58,109
Culture and Recreation		144,044
Public ways and facilities		<u>1,077,705</u>
Subtotal Governmental funds		2,300,905
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>543,179</u>
Total Depreciation Expense – Governmental Functions	\$	<u><u>2,844,084</u></u>

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

Solid Waste	\$	418,264
Airport		267,479
Building Permits		450
Transit		<u>52,900</u>
Total Depreciation Expense – Business-Type Functions	\$	<u><u>739,093</u></u>

**Construction In Progress**

Construction in progress related primarily to work performed on disaster recovery construction, jail expansion, county bridge replacement, Mid Pines Fire Station, Youth Facilities/Skate Park, Catheys Valley Park Expansion, Courthouse Renovation, Field of Dreams, Greeley Hill Community Center, Rockhouse Remodel, Priest Coulterville Road, History Center Roof and Health remodel.

**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, 2015:

	Due from Other funds	Due to Other funds
General Fund	\$ 2,232,790	\$ -
Disaster Recover Initiative	-	1,189,829
Nonmajor Governmental Funds	<u>-</u>	<u>1,042,961</u>
Total	<u><u>\$ 2,232,790</u></u>	<u><u>\$ 2,232,790</u></u>

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2015**

**NOTE 5: INTERFUND TRANSACTIONS (CONTINUED)**

**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, 2015:

	Advances to Other Funds	Advances from Other Funds
Nonmajor Governmental Funds	\$ 492,500	\$ 462,000
Solid Waste Operations Fund	-	42,543
Internal Service Funds	<u>12,043</u>	<u>-</u>
Total	<u>\$ 504,543</u>	<u>\$ 504,543</u>

**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, 2015:

	Transfer In	Transfer Out
General Fund	\$ 14,013,757	\$ 1,147,529
Mental Health Services Act	-	420,588
Disaster Recovery Initiative	-	39,535
Nonmajor Governmental Funds	2,765,247	15,521,958
Solid Waste Operations	-	153,300
Solid Waste Closure	122,001	-
Airport	277	278
Nonmajor Enterprise Funds	316,386	-
Internal Service Funds	<u>83,734</u>	<u>18,214</u>
Total	<u>\$ 17,301,402</u>	<u>\$ 17,301,402</u>

**NOTE 6: UNEARNED REVENUE**

At June 30, 2015, the components of unearned revenue were as follows:

	Unearned
General Fund	
Federal payments in lieu of taxes	\$ 1,051,978
Mental Health Services Act	
State grant advances received	<u>1,685,118</u>
Total	<u>\$ 2,737,096</u>

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2015**

**NOTE 7: LONG-TERM LIABILITIES**

The following is a summary of changes in long-term liabilities for the year ended June 30, 2015:

Type of Indebtedness	Balance July 1, 2014	Additions	Retirements	Balance June 30, 2015	Amounts Due Within One Year
<b>Governmental Activities</b>					
Certificates of Participation	\$ 801,500	\$ -	(\$ 194,300)	\$ 607,200	\$ 198,000
Bonds	7,601,449	-	( 139,000)	7,462,449	143,500
Capital Leases	3,097,466	2,953,678	( 3,322,889)	2,728,255	306,125
Compensated Absences	1,908,557	1,102,177	( 1,052,985)	1,957,749	892,706
Net Pension Liability	-	37,521,566*	( 7,064,136)	30,457,430	-
Net OPEB Obligation	<u>11,368,347</u>	<u>3,252,405</u>	<u>( 1,265,806)</u>	<u>13,354,946</u>	<u>-</u>
Total Governmental Activities	<u>\$ 24,777,319</u>	<u>\$ 44,829,826</u>	<u>(\$ 13,039,116)</u>	<u>\$ 56,568,029</u>	<u>\$ 1,540,331</u>

Type of Indebtedness	Balance July 1, 2014	Additions	Retirements	Balance June 30, 2015	Amounts Due Within One Year
<b>Business-Type Activities</b>					
Certificates of Participation	\$ 2,813,000	\$ -	(\$ 48,000)	\$ 2,765,000	\$ 50,000
Loans	88,244	-	( 17,929)	70,315	18,763
Capital Leases	169,660	-	( 39,071)	130,589	41,222
Closure/Postclosure	7,665,676	187,814	-	7,853,490	-
Compensated Absences	59,597	59,163	( 39,455)	79,305	36,429
Net Pension Liability	-	1,917,130*	( 356,335)	1,560,795	-
Net OPEB Obligation	<u>575,574</u>	<u>174,947</u>	<u>( 48,861)</u>	<u>701,660</u>	<u>-</u>
Total Business-Type Activities	<u>\$ 11,371,751</u>	<u>\$ 2,339,054</u>	<u>(\$ 549,651)</u>	<u>\$ 13,161,154</u>	<u>\$ 146,414</u>

\*In accordance with GASB 68, the net pension liability is recorded as a prior period adjustment of net position. The adjustment to long-term liabilities is the total adjustment less the adjustments to deferred outflows and deferred inflows.

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 OPEB obligation, and net pension liability for the governmental activities are generally liquidated by the fund where the liability occurred.

Individual issues of debt payable outstanding at June 30, 2015, are as follows:

**Governmental Activities**

Certificates of Participation:

2013 Refunding Certificates of Participation, issued October 3, 2013, in the amount of \$806,500, due in annual installments of \$96,700 to \$207,000, with an interest rate of 1.98%, and maturity on October 1, 2017. The certificates were used for the County government center capital improvement projects.

	<u>\$ 607,200</u>
Total Certificates of Participation	<u>607,200</u>

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2015**

**NOTE 7: LONG-TERM LIABILITIES**

**Governmental Activities (Continued)**

**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.	2,311,000
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.	328,000
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.	922,449
Assessment District No. 05-1 Limited Obligation Improvement Bonds Series 2006-A, issued December 6, 2005, in the amount of \$4,500,000, due in annual installments of \$60,000 to \$179,000 with an interest rate of 4.25% and maturity on September 2, 2046. The bonds were used for the Lake Don Pedro Wastewater Facilities project.	<u>3,901,000</u>
Total Bonds	<u>7,462,449</u>
Total Governmental Activities	<u>\$ 8,069,649</u>

**Business-Type Activities**

**Certificates of Participation:**

Solid Waste Project Certificates of Participation, issued December 11, 2003, in the amount of \$3,200,000, due in annual installments of \$35,000 to \$161,000 with an interest rate of 4.25% and maturity on December 1, 2043. The certificates were used for the Solid Waste Compositing Facility.	\$ <u>2,765,000</u>
Total Certificates of Participation	<u>2,765,000</u>

**Loans:**

Department of Transportation Hangar Complex Loan, issued December 21, 2001, in the amount of \$241,000, due in annual installments of \$9,640 to \$20,431 with an interest rate of 4.788% and maturity on June 30, 2019. The loan was used to finance airport hangar construction projects.	<u>70,315</u>
Total Loans	<u>70,315</u>
Total Business-Type Activities	<u>\$ 2,835,315</u>

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2015**

**NOTE 7: LONG-TERM LIABILITIES (CONTINUED)**

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, net pension obligation which is reported in Note 12 and net OPEB obligation which is reported in Note 13.

**Governmental Activities**

Year Ended June 30	Certificates of Participation		
	Principal	Interest	Total
2016	\$ 198,000	\$ 11,047	\$ 209,047
2017	202,200	7,106	209,306
2018	207,000	2,049	209,049
Total	<u>\$ 607,200</u>	<u>\$ 20,202</u>	<u>\$ 627,402</u>

Year Ended June 30	Bonds		
	Principal	Interest	Total
2016	\$ 143,500	\$ 313,368	\$ 456,868
2017	148,500	307,177	455,677
2018	154,000	300,763	454,763
2019	159,000	294,126	453,126
2020	163,500	287,288	450,788
2021-2025	899,500	1,326,295	2,225,795
2026-2030	1,069,000	1,118,164	2,187,164
2031-2035	1,268,500	871,042	2,139,542
2036-2040	1,505,500	577,584	2,083,084
2041-2045	1,601,449	234,150	1,835,599
2046-2047	350,000	14,960	364,960
Total	<u>\$ 7,462,449</u>	<u>\$ 5,644,917</u>	<u>\$ 13,107,366</u>

**Business-Type Activities**

Year Ended June 30	Certificates of Participation		
	Principal	Interest	Total
2016	\$ 50,000	\$ 116,450	\$ 166,450
2017	52,000	114,283	166,283
2018	54,000	112,030	166,030
2019	57,000	109,671	166,671
2020	59,000	107,206	166,206
2021-2025	336,000	495,253	831,253
2026-2030	414,000	415,862	829,862
2031-2035	511,000	317,879	828,879
2036-2040	627,000	197,434	824,434
2041-2044	605,000	52,764	657,764
Total	<u>\$ 2,765,000</u>	<u>\$ 2,038,832</u>	<u>\$ 4,803,832</u>

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2015**

**NOTE 7: LONG-TERM LIABILITIES (CONTINUED)**

**Business-Type Activities (Continued)**

Year Ended June 30	Loans		
	Principal	Interest	Total
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	<u>\$ 70,315</u>	<u>\$ 7,917</u>	<u>\$ 78,232</u>

**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, 2015. The future minimum lease payments are as follows:

Year Ended	Lease Obligations
2016	\$ 1,137,068
2017	1,162,270
2018	1,188,101
2019	1,214,579
2020	1,241,718
2021-2025	6,640,033
2026-2030	7,427,828
2031-2035	8,319,146
2036	1,780,836
Total	<u>\$ 30,111,579</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.

	Stated Interest Rate	Present Value of Remaining Payments at June 30, 2015
Governmental activities	2.10%	\$ 2,728,255
Business-Type Activities	5.50%	<u>130,589</u>
Total		<u>\$ 2,858,844</u>

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2015**

**NOTE 8: LEASES (CONTINUED)**

**Capital Leases (Continued)**

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

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Equipment	\$ 4,273,040	\$ 384,911
Less: accumulated depreciation	( 999,658)	( 123,492)
Net Value	<u>\$ 3,273,382</u>	<u>\$ 261,419</u>

As of June 30, 2015, capital lease annual amortization is as follows:

<u>Year Ended</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
2016	\$ 361,018	\$ 48,403
2017	361,019	48,403
2018	361,018	48,403
2019	361,019	-
2020	361,019	-
2021-2024	<u>1,173,310</u>	<u>-</u>
Total requirements	2,978,403	145,209
Less interest	( 250,148)	( 14,620)
Present Value of Remaining Payments	<u>\$ 2,728,255</u>	<u>\$ 130,589</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, 2015, the County's estimated remaining liability for closure and postclosure maintenance costs was \$7,853,490 based on 65.35 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, 2015. The County will recognize the remaining estimated cost of closure and postclosure care of \$4,163,223 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2015. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2015**

**NOTE 9: CLOSURE/POSTCLOSURE (CONTINUED)**

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, 2015, cash and investments of \$1,192,875 were held to fund closure costs resulting in a deficit of \$6,660,615 in the Solid Waste Closure fund. The County has adopted a pledge of revenue to fund the corrective action portion of the liability. The County expects that future inflation costs will be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional post closure care requirements are determine (due to changes in technology or applicable laws or regulations, for example) these costs may need to be covered by charges to future landfill users or from future tax revenue.

**NOTE 10: NET 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.
- **Unrestricted net position** - All other net position that does not meet the definition of “restricted” or “net investment in capital assets”.

**Net Position Restricted by Enabling Legislation**

The government-wide Statement of Net Position reports \$15,698,407 of restricted net position, of which \$773,229 is restricted by enabling legislation.

**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.

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2015**

**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, 2015, 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. Restrictions may effectively be changed or lifted with the consent of resource providers.
- **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, 2015, were distributed as follows:

	General Fund	Mental Health Services Act	Disaster Recovery Initiative	Other Governmental Funds	Total
<b>Nonspendable:</b>					
Prepaid Costs	\$ 191,322	\$ 7,627	\$ -	\$ 4,036	\$ 202,985
Inventory	-	-	-	156,555	156,555
Advances to Other Funds	-	-	-	492,500	492,500
Loans Receivable	-	-	-	589,330	589,330
Subtotal	<u>191,322</u>	<u>7,627</u>	<u>-</u>	<u>1,242,421</u>	<u>1,441,370</u>
<b>Restricted for:</b>					
Local Transportation	-	-	-	46,549	46,549
State Transit Assistance	-	-	-	18,482	18,482

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2015**

**NOTE 11: FUND BALANCES (CONTINUED)**

The fund balances for all major and nonmajor governmental funds as of June 30, 2015, were distributed as follows: (Continued)

	General Fund	Mental Health Services Act	Disaster Recovery Initiative	Other Governmental Funds	Total
<b>Restricted for: (Continued)</b>					
Pedestrian/Bikeway	-	-	-	109,241	109,241
Road	-	-	-	770,277	770,277
Fish and Game	-	-	-	10,114	10,114
Yosemite W. Bond Admin	-	-	-	7,957	7,957
CSA 3 Fire Assessments	-	-	-	518,945	518,945
Don Pedro Fire Protection	-	-	-	69,752	69,752
Coulterville Lighting Dist.	-	-	-	115,669	115,669
Don Pedro Service Area 1-M	-	-	-	4,897	4,897
Hornitos Lighting Dist.	-	-	-	37,071	37,071
Mariposa Lighting Dist.	-	-	-	445,646	445,646
Mariposa Parking Maint Dist.	-	-	-	39,936	39,936
Mariposa Pines Sewer Zone	-	-	-	17,730	17,730
Wawona Service Area	-	-	-	17,172	17,172
Yosemite West Maint. Dist.	-	-	-	232,174	232,174
Asset Forfeiture	-	-	-	4,090	4,090
Sheriff Asset Forfeiture	-	-	-	8,834	8,834
District Attorney Asset Forfeiture	-	-	-	638	638
Community Family Resources	-	-	-	3,018	3,018
SLESF	-	-	-	25,014	25,014
Housing & Comm Dev Admin.	-	-	-	61,996	61,996
Community Energy Grants	-	-	-	94,661	94,661
TANF Incentives	-	-	-	125,965	125,965
Senior Nutrition Office	-	-	-	24,614	24,614
Forest Reserve HR 2389	-	-	-	46,008	46,008
Camp Wawona EIR	-	-	-	16,423	16,423
Silvertip Resort EIR	-	-	-	18,989	18,989
Rural Law Enforcement	-	-	-	350,592	350,592
DNA Identification	-	-	-	39,411	39,411
Cabins at Tenaya	-	-	-	39,652	39,652
Domestic Violence Probation	-	-	-	490	490
County Inmate Welfare	-	-	-	43,992	43,992
Incentive Social Services	-	-	-	5,400	5,400
Tax Collector Funds	-	-	-	76,484	76,484
Department of Justice	-	-	-	995	995
Drug Program	-	-	-	768	768
Tobacco Trust	-	-	-	85,197	85,197
LAFCO	-	-	-	1,652	1,652
Child Support Advance	-	-	-	6,805	6,805
Don Pedro Bond Admin	-	-	-	313	313
Children's Fund	-	-	-	9,687	9,687
Sheriff Fingerprinting Identification	-	-	-	36,820	36,820

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2015**

**NOTE 11: FUND BALANCES (CONTINUED)**

The fund balances for all major and nonmajor governmental funds as of June 30, 2015, were distributed as follows: (Continued)

	General Fund	Mental Health Services Act	Disaster Recovery Initiative	Other Governmental Funds	Total
<b>Restricted for: (Continued)</b>					
Emergency Medical Services	-	-	-	181,798	181,798
Recorder's Modernization	-	-	-	52,232	52,232
Drug & Alcohol Program	-	-	-	10,557	10,557
State Fire Marshall	-	-	-	19,312	19,312
Welfare	-	-	-	4,821	4,821
Alcohol Program	-	-	-	6,839	6,839
Tobacco Cessation	-	-	-	104	104
Recorder Cash Difference	-	-	-	2,022	2,022
Criminal Lab	-	-	-	18,990	18,990
Micrographics Conversion	-	-	-	24,735	24,735
Realignment Health	-	-	-	541,587	541,587
Realignment Mental Health	-	-	-	2,466,216	2,466,216
Realignment Social Services	-	-	-	2,181,832	2,181,832
Vital/Health Recorder	-	-	-	37,368	37,368
Vital/Health Clerk	-	-	-	1,289	1,289
STC Program	-	-	-	7,148	7,148
Local Enforcement	-	-	-	8	8
1 <sup>st</sup> Five Visiting Physician	-	-	-	171	171
DHS - West Nile Virus	-	-	-	133	133
Automated Warrant System	-	-	-	13,986	13,986
Sheriff - Civil Matters	-	-	-	9,985	9,985
HRSA Bio-Terrorism	-	-	-	2,593	2,593
Pacific Bell Settlement	-	-	-	499	499
Revenue and Recovery-Pnb	-	-	-	8,959	8,959
Youthful Offender - Prob	-	-	-	69,590	69,590
SSN Truncation Recorder	-	-	-	2,740	2,740
CUPA Programs	-	-	-	26	26
Social Services Wrap Around	-	-	-	106,308	106,608
Sheriff Civil	-	-	-	9,456	9,456
Micro-Enterprise Asst Loan	-	-	-	2,211	2,211
Pandemic Influenza State	-	-	-	11,706	11,706
Library Private Donation	-	-	-	347,977	347,977
Community Corrections	-	-	-	781,873	781,873
Human Services 2011 ABX1 16	-	-	-	503,742	503,742
Community Correct SB 678	-	-	-	351,542	351,542
UST Program	-	-	-	42	42
Cal Multi-Junsd Meth Enforcement	-	-	-	70,031	70,031
State Parole DA Sec 30027	-	-	-	12,030	12,030
DEA Grant Investigations	-	-	-	67,161	67,161
Bailiff	-	-	-	134,136	134,136
OHS Grant	-	-	-	23,148	23,148
Technical Services	-	-	-	181,051	181,051
Govt. Center COP Debt Service	-	-	-	175,538	175,538
Yosemite West Bond 2004	-	-	-	189,788	189,788
Yosemite West Bond Reserve	-	-	-	171,280	171,280

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2015**

**NOTE 11: FUND BALANCES (CONTINUED)**

The fund balances for all major and nonmajor governmental funds as of June 30, 2015, were distributed as follows: (Continued)

	General Fund	Mental Health Services Act	Disaster Recovery Initiative	Other Governmental Funds	Total
<b>Restricted for: (Continued)</b>					
Yosemite West Renewal and Extension	-	-	-	10,649	10,649
Don Pedro Bond 2006	-	-	-	95,268	95,268
Don Pedro Bond Reserve	-	-	-	117,562	117,562
Special Assessment Debt CSA #3	-	-	-	184,531	184,531
Land, Buildings & Improvements	-	-	-	33,099	33,099
Courthouse Construction	-	-	-	565,173	565,173
MCCJF Construction	-	-	-	198,758	198,758
PTMISEA Projects	-	-	-	28,827	28,827
Sidewalk Projects	-	-	-	34,052	34,052
Coulterville Drainage	-	-	-	1,477	1,477
Don Pedro Fire Station	-	-	-	251	251
Midpines Fire Station	-	-	-	2,850	2,850
Bridgeport Fire Station	-	-	-	6,239	6,239
Coulterville Srvc. Area Util. Cap	-	-	-	2,132	2,132
Don Pedro Swr. Zone Util. Cap	-	-	-	380,129	380,129
Mariposa Pines Swr Zone Util. Cap	-	-	-	223,400	223,400
Yosemite West Maint. Util. Cap.	-	-	-	50,627	50,627
Don Pedro Wastewater Tr Plant	-	-	-	116,719	116,719
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,446,423</u>	<u>14,446,423</u>
<b>Assigned to:</b>					
Accrued Benefits	140,000	-	-	-	140,000
Unemployment	70,000	-	-	-	70,000
POB	696,595	-	-	-	696,595
Retirement Costs	42,000	-	-	-	42,000
Contingencies	2,312,417	-	-	-	2,337,417
Hazardous Materials Cleanup	-	-	-	1,936	1,936
Subtotal	<u>3,261,012</u>	<u>-</u>	<u>-</u>	<u>1,936</u>	<u>3,262,948</u>
<b>Unassigned</b>	<u>4,778,678</u>	<u>( 662,475)</u>	<u>( 2,528,995)</u>	<u>( 1,288,777)</u>	<u>298,431</u>
Total	<u>\$ 8,231,012</u>	<u>(\$ 654,848)</u>	<u>( 2,528,995)</u>	<u>\$ 14,402,003</u>	<u>\$ 19,449,172</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.

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2015**

**NOTE 11: FUND BALANCES (CONTINUED)**

**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, establishes prudent reserve requirements and establishes a hierarchy of fund balance expenditures. The policy also provides for a measure of financial protection for the County against unforeseen circumstances and to comply with GASB 54. The minimum unrestricted fund balance may be recognized within the committed, assigned, or unassigned classifications.

**NOTE 12: PENSION PLANS**

**A. General Information about the Pension Plans**

**Plan Description**

All qualified permanent and probationary employees are eligible to participate in the County's separate Safety cost sharing multiple employer defined benefit pension plans and Miscellaneous agent multiple-employer defined benefit pension plan, Employee Pension Plans, administered by the California Public Employees' Retirement System (CalPERS), which acts as a common investment and administrative agent for participating member employers. Benefit provisions under the Plans are established by State statute and County resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Effective January 1, 2013, the County added retirement tiers for the Miscellaneous Plan and Safety Plan for new employees as required under the Public Employee Pension Reform Act (PEPRA). New employees hired on or after January 1, 2013 will be subject to new, lower pension formulas, caps on pensionable income levels and new definitions of pensionable income. In addition, new employees will be required to contribute half of the total normal cost of the pension benefit unless impaired by an existing Memorandum of Understanding. The cumulative effect of these PEPRA changes will ultimately reduce the County's retirement costs. As of the valuation date there were no Miscellaneous or Safety PEPRA employees.

**Summary of Plans and Eligible Participants**

Open for New Enrollment

Miscellaneous PEPRA	Miscellaneous members hired on or after January 1, 2013
Safety - County Peace Officer PEPRA	Safety County peace officers hired on or after January 1, 2013
Safety - Fire PEPRA	Safety fire employees hired on or after January 1, 2013

Closed to New Enrollment

Miscellaneous First Tier	Miscellaneous employees hired before November 1, 2011
Miscellaneous Second Tier	Miscellaneous employees hired after November 1, 2011 and before January 1, 2013
Safety - County Peace Officer First Tier	Safety County peace officers hired before November 1, 2011
Safety - County Peace Officer Second Tier	Safety County peace officers hired after November 1, 2011 and before January 1, 2013
Safety - Fire First Tier	Safety fire employees hired before November 1, 2011
Safety - Fire Second Tier	Safety fire employees hired after November 1, 2011 and before January 1, 2013

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2015**

**NOTE 12: PENSION PLANS (CONTINUED)**

**A. General Information about the Pension Plans (Continued)**

**Benefits Provided**

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

Each Plans' specific provisions and benefits in effect at June 30, 2015, are summarized as follows:

	Benefit Formula	Retirement Age	Monthly Benefits as a % of Eligible Compensation
Miscellaneous First Tier	2.7% @ 55	50-55	2.000% to 2.700%
Miscellaneous Second Tier	2.0% @ 55	50-55	1.426% to 2.418%
Miscellaneous PEPRA	2.0% @ 62	52-62	1.000% to 2.500%
Safety County Peace Officer First Tier	3.0% @ 50	50	3.000%
Safety County Peace Officer Second Tier	3.0% @ 55	50-55	2.400% to 3.000%
Safety County Peace Officer PEPRA	2.7% @ 57	50-57	2.000% to 2.700%
Safety Fire First Tier	3.0% @ 50	50	3.000%
Safety Fire Second Tier	3.0% @ 55	50-55	2.400% to 3.000%
Safety Fire PEPRA	2.7% @ 57	50-57	2.000% to 2.700%

**Employees Covered**

At June 30, 2015, the following employees were covered by the benefit terms for the Miscellaneous Plan:

	Inactive Employees or Beneficiaries Currently Receiving Benefits	Inactive Employees Entitled to But Not Yet Receiving Benefits	Active Employees
Miscellaneous	318	205	301

**Contributions**

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for all Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The County is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2015**

**NOTE 12: PENSION PLANS (CONTINUED)**

**A. General Information about the Pension Plans (Continued)**

**Contributions (Continued)**

	Employer Contribution Rates	Employee Contribution Rates	Employer Paid Member Contribution Rates
Miscellaneous First Tier	21.229%	8.000%	0.000%
Miscellaneous Second Tier	21.229%	7.000%	0.000%
Miscellaneous PEPRA	21.229%	6.250%	0.000%
Safety County Peace Officer First Tier	18.524%	9.000%	0.000%
Safety County Peace Officer Second Tier	15.627%	9.000%	0.000%
Safety County Peace Officer PEPRA	11.153%	11.500%	0.000%
Safety Fire First Tier	18.524%	9.000%	0.000%
Safety Fire Second Tier	15.627%	9.000%	0.000%
Safety Fire PEPRA	11.153%	11.500%	0.000%

**B. Net Pension Liability**

The County's net pension liability for each Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of each of the Plans is measured as of June 30, 2014, using an annual actuarial valuation as of June 30, 2013 rolled forward to June 30, 2014 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

**Actuarial Assumptions**

The total pension liabilities in the June 30, 2013 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2013
Measurement Date	June 30, 2014
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.50%
Inflation	2.75%
Payroll Growth	3.00%
Projected Salary Increase	3.30% to 14.20% (1)
Investment Rate of Return	7.5% (2)
Mortality	Derived using CalPERS membership data for all funds

(1) Depending on age, service, and type of employment

(2) Net of pension plan investment and administrative expenses, including inflation

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2013 valuation were based on the results of a January 2014 actuarial experience study for the period 1997 to 2011. Further details of the Experience Study can be found on the CalPERS website.

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2015**

**NOTE 12: PENSION PLANS (CONTINUED)**

**B. Net Pension Liability (Continued)**

**Discount Rate**

The discount rate used to measure the total pension liability was 7.50% for each Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.50% discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.50% is applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at the CalPERS website under the GASB 68 section.

According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.50% investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 7.65%. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension Liability. CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB 67 and 68 calculations through at least the 2017-18 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as we have changed our methodology.

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

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2015**

**NOTE 12: PENSION PLANS (CONTINUED)**

**B. Net Pension Liability (Continued)**

**Discount Rate (Continued)**

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1 - 10(a)</u>	<u>Real Return Years 11+(b)</u>
Global Equity	47.0%	5.25%	5.71%
Global Fixed Income	19.0%	0.99%	2.43%
Inflation Sensitive	6.0%	0.45%	3.36%
Private Equity	12.0%	6.83%	6.95%
Real Estate	11.0%	4.50%	5.13%
Infrastructure and Forestland	3.0%	4.50%	5.09%
Liquidity	2.0%	-0.55%	-1.05%
Total	<u>100%</u>		

(a) An expected inflation of 2.5% used for this period

(b) An expected inflation of 3.0% used for this period

**C. Changes in the Net Pension Liability**

As of June 30, 2015, the changes in the net pension liability of the agent multiple-employer defined benefit pension plan, including independent entities (courts), is as follows:

	<u>Increase (Decrease)</u>		
	<u>Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net Pension Liability/(Asset)</u>
Miscellaneous:			
Balance at June 30, 2013	\$ 94,887,144	\$ 65,278,968	\$ 29,608,176
Changes in the year:			
Service cost	2,973,563	-	2,973,563
Interest on the total pension liability	7,063,754	-	7,063,754
Contribution - employer	-	2,890,169	( 2,890,169)
Contribution - employee	-	1,242,771	( 1,242,771)
Net investment income	-	11,407,619	( 11,407,619)
Benefit payments, including refunds of employee contributions	( 4,381,067)	( 4,381,067)	-
Net changes	<u>5,656,250</u>	<u>11,159,492</u>	<u>( 5,503,242)</u>
Balance at June 30, 2014	<u>\$ 100,543,394</u>	<u>\$ 76,438,460</u>	24,104,934
Less:			
Amount allocated to independent entities			<u>1,036,752</u>
Balance at June 30, 2014			<u>\$ 23,068,182</u>

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2015**

**NOTE 12: PENSION PLANS (CONTINUED)**

**C. Changes in the Net Pension Liability (Continued)**

As of June 30, 2015, the County reported net pension liabilities for its proportionate share of the net pension liability of the cost sharing multiple-employer defined benefit pension plan as follows:

	<u>Proportionate Share of Net Pension Liability</u>
Safety County Peace Officer	\$ 8,227
Safety County Peace Officer PEPRAs	171
Safety Fire	<u>8,941,645</u>
Total Net Pension Liability	<u>\$ 8,950,043</u>

The County's net pension liability for the cost sharing multiple-employer defined benefit pension plan is measured as the proportionate share of the net pension liability. The net pension liability of the plan is measured as of June 30, 2014, and the total pension liability for the plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2013 rolled forward to June 30, 2014 using standard update procedures. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The County's proportionate share of the net pension liability for the cost sharing multiple-employer defined benefit pension plan as of June 30, 2013 and 2014 was as follows:

	<u>Proportion June 30, 2013</u>	<u>Proportion June 30, 2014</u>	<u>Change - Increase (Decrease)</u>
Safety County Peace Officer	.00013%	.00013%	.00000%
Safety County Peace Officer PEPRAs	.00000%	.00000%	.00000%
Safety Fire	.13761%	.14370%	.00609%

**Sensitivity of the Net Pension Liability to Changes in the Discount Rate**

The following presents the net pension liability for each Plan as of the measurement date, calculated using the discount rate for each Plan, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>1% Decrease 6.50%</u>	<u>Discount Rate 7.50%</u>	<u>1% Increase 8.50%</u>
Miscellaneous	\$ 36,655,973	\$ 24,104,934	\$ 13,613,218
Safety County Peace Officer	14,157	8,227	3,340
Safety County Peace Officer PEPRAs	294	171	69
Safety Fire	14,203,269	8,941,645	4,606,294

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2015**

**NOTE 12: PENSION PLANS (CONTINUED)**

**C. Changes in the Net Pension Liability (Continued)**

**Pension Plan Fiduciary Net Position**

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

**D. Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions**

For the year ended June 30, 2015, the County recognized pension expense of \$3,602,538. At June 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to the measurement date	\$ 5,515,368	\$ -
Net differences between projected and actual earnings on plan investments	-	( 7,092,353)
Adjustment due to differences in proportions	-	( 192,512)
Difference between County contributions and proportionate share of contributions	363,211	-
Total	\$ 5,878,579	(\$ 7,284,865)

\$5,515,368 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended <u>June 30</u>	
2015	(\$ 1,712,137)
2016	( 1,712,137)
2017	( 1,724,331)
2018	( 1,773,049)
Thereafter	-
Total	(\$ 6,921,654)

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2015**

**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 five medical plan options: Blue Shield HMO, Blue Shield Net Value, Kaiser, PERSChoice, or PERSCare; a sixth 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.

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 2013-14, the maximum monthly County contributions for retirees are as follows.

<b>Employee/Retiree Group:</b>	<b>Single</b>	<b>Two-party</b>	<b>Family</b>
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)	500.00	500.00	613.01
Jail Officers, Probation Officers, Sheriff's Deputies	500.00	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:

2013 Calendar year: Single - \$622/mo.; Two-party - \$1,183/mo.; Family - \$1,515/mo.  
 2014 Calendar year: Single - \$642/mo.; Two-party - \$1,218/mo.; Family - \$1,559/mo.  
 2015 Calendar year: Single - \$655/mo.; Two-party - \$1,246/mo.; Family - \$1,605/mo.

These dollar amounts will be increased each year after 2015 based on average PEMHCA premiums, using the formula set forth in Code Section 22893.

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2015**

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

**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.

**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	\$ 3,639,735
Interest on prior year net OPEB obligation	476,465
Amortization of prior year net OPEB obligation	( 688,850)
Annual OPEB Cost	3,427,350
Contributions made:	
Pay as you go contribution	( 1,314,665)
Increase in net OPEB obligation	2,112,685
Net OPEB Obligation - Beginning of Year	<u>11,943,921</u>
Net OPEB Obligation - End of Year	<u>\$ 14,056,606</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>
6/30/13	\$ 3,252,079	\$ 1,169,143	35.95%	\$ 9,924,364
6/30/14	3,220,729	1,201,172	37.30%	11,943,921
6/30/15	3,427,350	1,314,665	38.36%	14,056,606

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.

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2015**

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

**D. Funded Status and Funding Progress**

As of July 1, 2014, the most recent actuarial valuation date, the plan was 0.00 percent funded. The actuarial accrued liability for benefits was \$33,388,379 and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$33,388,379. The covered payroll (annual payroll of employees covered by the plan) was \$16,938,794, and the ratio of the UAAL to the covered payroll was 197.11 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.

**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, 2014. In that valuation, the Projected Unit Credit (PUC) Cost Method was used. The actuarial assumptions included a 4 percent investment rate of return (net of administrative expenses) and an annual healthcare cost trend rate of 7 percent initially, reduced by decrements to an ultimate rate of 5 percent after 3 years. These assumptions reflect an implicit 4.0 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, 2015 was 26 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.

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2015**

**NOTE 14: RISK MANAGEMENT (CONTINUED)**

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 estimated claims liability of \$5,049,000 reported in the funds at June 30, 2015, is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is possible that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably determined.

At June 30, 2015, there was a deficit in net position of the risk management funds of \$1,415,783. This deficit was the result of unfunded Workers' Compensation of \$1,308,098 and liability of \$104,494 and insurance of \$3,191.

Changes in the County's estimated claims liability amount for the fiscal years 2013, 2014, and 2015 were as follows:

	Estimated Claims Beginning of Fiscal Year	Claims and Changes in Estimates	Balance of Claims Payments	Estimated Claims End of Fiscal Year
2013	\$ 3,982,000	\$ 1,305,981	\$ 1,305,981	\$ 3,982,000
2014	3,982,000	1,389,584	1,389,584	3,982,000
2015	3,982,000	2,346,527	1,279,527	5,049,000

**NOTE 15: OTHER INFORMATION**

**A. Commitments and Contingencies**

The County had active construction projects as of June 30, 2015. The estimated costs to be incurred for these projects was \$1,065,038.

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

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2015**

**NOTE 15: OTHER INFORMATION (CONTINUED)**

**A. Commitments and Contingencies (Continued)**

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, 2015 through January 13, 2016, the date on which the financial statements were available for issuance. Management has determined no subsequent events requiring disclosure have occurred.

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**Required Supplementary Information  
(Unaudited)**

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**COUNTY OF MARIPOSA**  
**Required Supplementary Information**  
**County Pension Plans**  
**Schedule of Changes in Net Pension Liability and Related Ratios**  
**For the Year Ended June 30, 2015**  
**Last 10 Years\***

	<b>2015</b>
<b>Miscellaneous</b>	
<b>Total Pension Liability</b>	
Service Cost	\$ 2,973,563
Interest	7,063,754
Benefit payments, including refunds of employee contributions	(4,381,067)
<b>Net Change in Total Pension Liability</b>	5,656,250
<b>Total Pension Liability - Beginning</b>	94,887,144
<b>Total Pension Liability - Ending (a)</b>	\$ 100,543,394
<b>Plan Fiduciary Net Position</b>	
Contributions - employer	\$ 2,890,169
Contributions - employee	1,242,771
Net investment income	11,407,619
Benefit payments, including refunds of employee contributions	(4,381,067)
<b>Net Change in Plan Fiduciary Net Position</b>	11,159,492
<b>Plan Fiduciary Net Position - Beginning</b>	65,278,968
<b>Plan Fiduciary Net Position - Ending (b)</b>	\$ 76,438,460
<b>Net Pension Liability - Ending (a)-(b)</b>	\$ 24,104,934
Plan fiduciary net position as a percentage of the total pension liability	76.03%
Covered employee payroll	\$ 15,229,515
Net pension liability as a percentage of covered employee payroll	158.28%

\*The County implemented GASB 68 for the fiscal year June 30, 2015, therefore only one year is shown.

**COUNTY OF MARIPOSA**  
**Required Supplementary Information**  
**County Pension Plans**  
**Schedule of Proportionate Share of the Net Pension Liability**  
**For the Year Ended June 30, 2015**  
**Last 10 Years\***

	<b>2015</b>
<b>Safety</b>	
Proportion of the net pension liability	0.14370%
Proportionate share of the net pension liability	\$ 8,941,645
Covered employee payroll	3,720,928
Proportionate share of the net pension liability as a percentage of	
Covered employee payroll	240.31%
Plan's fiduciary net position	30,339,590
Plan fiduciary net position as a percentage of the total pension liability	77.24%
<b>Safety County Peace Officer Second Tier</b>	
Proportion of the net pension liability	0.00013%
Proportionate share of the net pension liability	\$ 8,227
Covered employee payroll	248,735
Proportionate share of the net pension liability as a percentage of	
Covered employee payroll	3.31%
Plan's fiduciary net position	36,047
Plan fiduciary net position as a percentage of the total pension liability	81.42%
<b>PEPRA Safety County Peace Officer</b>	
Proportion of the net pension liability	0.00000%
Proportionate share of the net pension liability	\$ 171
Covered employee payroll	86,837
Proportionate share of the net pension liability as a percentage of	
Covered employee payroll	0.20%
Plan's fiduciary net position	750
Plan fiduciary net position as a percentage of the total pension liability	81.43%

\*The County implemented GASB 68 for the fiscal year June 30, 2015, therefore only one year is shown.

**COUNTY OF MARIPOSA**  
**Required Supplementary Information**  
**County Pension Plans**  
**Schedule of Contributions**  
**For the Year Ended June 30, 2015**  
**Last 10 Years\***

	<b>2015</b>
<b>Miscellaneous</b>	
Contractually required contributions (actuarially determined)	\$ 2,890,169
Contributions in relation to the actuarially determined contributions	(2,890,169)
Contribution deficiency (excess)	\$ -
Covered employee payroll	\$ 15,229,515
Contributions as a percentage of covered employee payroll	18.98%
 <b>Safety</b>	
Contractually required contributions (actuarially determined)	\$ 1,282,650
Contributions in relation to the actuarially determined contributions	(1,282,650)
Contribution deficiency (excess)	\$ -
Covered employee payroll	\$ 3,720,928
Contributions as a percentage of covered employee payroll	34.47%
 <b>Safety County Peace Officer Second Tier</b>	
Contractually required contributions (actuarially determined)	\$ 42,222
Contributions in relation to the actuarially determined contributions	(42,222)
Contribution deficiency (excess)	\$ -
Covered employee payroll	\$ 248,735
Contributions as a percentage of covered employee payroll	16.97%
 <b>PEPRA Safety County Peace Officer</b>	
Contractually required contributions (actuarially determined)	\$ 28,048
Contributions in relation to the actuarially determined contributions	(28,048)
Contribution deficiency (excess)	\$ -
Covered employee payroll	\$ 86,837
Contributions as a percentage of covered employee payroll	32.30%

\*The County implemented GASB 68 for the fiscal year June 30, 2015, therefore only one year is shown.

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2015**

**NOTE 1: SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS**

There were no changes in assumptions or benefits in calculating the net pension liability.

**NOTE 2: SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**

There were no changes in assumptions or benefits in calculating the net pension liability.

**NOTE 3: SCHEDULE OF CONTRIBUTIONS**

Methods and assumptions used to determine the contribution rates for the Miscellaneous Plan were as follows:

Valuation Date	6/30/2011
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	22 years as of the valuation date
Asset valuation method	15-year smoothed market
Inflation	2.75%
Salary increases	3.3% to 14.2% depending on age, service, and type of employment
Investment rate of return	7.5%, net of pension plan investment and administrative expense, including inflation
Retirement age	The probabilities of retirement are based on the 2010 CalPERS Experience Study for the period from 1997 to 2007.

Methods and assumptions used to determine the contribution rates for the Safety Plan were as follows:

Valuation Date	6/30/2011
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	21 years as of the valuation date
Asset valuation method	15-year smoothed market
Inflation	2.75%
Salary increases	3.3% to 14.2% depending on age, service, and type of employment
Investment rate of return	7.5%, net of pension plan investment and administrative expense, including inflation
Retirement age	50 years

**COUNTY OF MARIPOSA**  
**Required Supplementary Information**  
**County OPEB Plan**  
**Schedule of Funding Progress**  
**For the Year Ended June 30, 2015**

**SCHEDULE OF FUNDING PROGRESS**

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.

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, 2010	\$ -	\$ 27,702,407	\$ 27,702,407	0.00%	\$ 17,489,706	158.39%
July 1, 2012	-	31,293,805	31,293,805	0.00%	16,959,376	184.52%
July 1, 2014	-	33,388,379	33,388,379	0.00%	16,938,794	197.11%

**COUNTY OF MARIPOSA**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule**  
**General Fund**  
**For the Year Ended June 30, 2015**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<b>Variance with Final Budget Positive (Negative)</b>
<b>REVENUES</b>				
Taxes	\$20,546,341	\$20,579,986	\$22,895,462	\$ 2,315,476
Licenses, permits, and franchises	177,000	177,000	186,695	9,695
Fines and forfeitures	50,200	50,200	68,949	18,749
Use of money and property	133,702	133,702	146,453	12,751
Intergovernmental	5,518,252	5,814,001	6,807,089	993,088
Charges for services	2,740,008	2,753,808	1,458,440	(1,295,368)
Other revenues	147,015	167,319	209,367	42,048
<b>Total Revenues</b>	<u>29,312,518</u>	<u>29,676,016</u>	<u>31,772,455</u>	<u>2,096,439</u>
<b>EXPENDITURES</b>				
Current:				
General government	9,360,180	9,501,507	9,071,153	430,354
Public protection	18,438,694	18,668,906	17,710,006	958,900
Health and welfare	4,977,760	5,526,306	4,782,850	743,456
Public assistance	11,161,322	11,539,438	9,099,265	2,440,173
Education	686,377	688,992	674,009	14,983
Culture and recreation	281,777	286,777	279,646	7,131
Public ways and facilities	1,000,001	991,001	476,820	514,181
Capital outlay	90,500	115,694	102,711	12,983
Contingencies	810,016	560,116	-	560,116
<b>Total Expenditures</b>	<u>46,806,627</u>	<u>47,878,737</u>	<u>42,196,460</u>	<u>5,682,277</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(17,494,109)</u>	<u>(18,202,721)</u>	<u>(10,424,005)</u>	<u>7,778,716</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	16,090,860	16,852,226	14,013,757	(2,838,469)
Transfers out	(943,619)	(996,373)	(1,147,529)	(151,156)
<b>Total Other Financing Sources (Uses)</b>	<u>15,147,241</u>	<u>15,855,853</u>	<u>12,866,228</u>	<u>(2,989,625)</u>
<b>Net Change in Fund Balance</b>	<u>(2,346,868)</u>	<u>(2,346,868)</u>	<u>2,442,223</u>	<u>4,789,091</u>
<b>Fund Balance - Beginning</b>	<u>5,788,789</u>	<u>5,788,789</u>	<u>5,788,789</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u>\$ 3,441,921</u>	<u>\$ 3,441,921</u>	<u>\$ 8,231,012</u>	<u>\$ 4,789,091</u>

**COUNTY OF MARIPOSA**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule**  
**Mental Health Services Act - Major Special Revenue Fund**  
**For the Year Ended June 30, 2015**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
Use of money and property	\$ 1,600	\$ 3,000	\$ 3,330	\$ 330
Intergovernmental	1,283,339	1,283,339	1,568,467	285,128
Charges for services	-	-	-	-
Other revenues	-	530	5,529	4,999
<b>Total Revenues</b>	<u>1,284,939</u>	<u>1,286,869</u>	<u>1,577,326</u>	<u>290,457</u>
<b>EXPENDITURES</b>				
Current:				
Public assistance	1,216,087	1,200,015	782,631	417,384
<b>Total Expenditures</b>	<u>1,216,087</u>	<u>1,200,015</u>	<u>782,631</u>	<u>417,384</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>68,852</u>	<u>86,854</u>	<u>794,695</u>	<u>707,841</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	114,040	133,376	-	(133,376)
Transfers out	(427,530)	(464,868)	(420,588)	44,280
<b>Total Other Financing Sources (Uses)</b>	<u>(313,490)</u>	<u>(331,492)</u>	<u>(420,588)</u>	<u>(89,096)</u>
<b>Net Change in Fund Balance</b>	(244,638)	(244,638)	374,107	618,745
<b>Fund Balance (Deficit) - Beginning</b>	<u>(1,028,955)</u>	<u>(1,028,955)</u>	<u>(1,028,955)</u>	<u>-</u>
<b>Fund Balance (Deficit) - Ending</b>	<u>\$ (1,273,593)</u>	<u>\$ (1,273,593)</u>	<u>\$ (654,848)</u>	<u>\$ 618,745</u>

**COUNTY OF MARIPOSA**  
**Required Supplementary Information**  
**Note to Budgetary Comparison Schedules**  
**For the Year Ended June 30, 2015**

**NOTE 1: BUDGETARY BASIS OF ACCOUNTING**

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

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

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

- (1) The County Administrative Officer submits to the Board of Supervisors a recommended draft budget for the fiscal year commencing the following July 1. The budget includes recommended expenditures and the means of financing them.
- (2) The Board of Supervisors reviews the recommended budget at regularly scheduled meetings, which are open to the public. The Board also conducts a public hearing on the recommended budget to obtain comments from interested persons.
- (3) Prior to July 1, the budget is adopted through the passage of a resolution.
- (4) From the effective date of the budget, which is adopted and controlled at the department level, the amounts stated therein, as recommended expenditures become appropriations to the various County departments. The Board of Supervisors may amend the budget by motion during the fiscal year. The County Administrative Officer may authorize transfers from one object or purpose to another within the same department.

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## **Combining Nonmajor Fund Statements**

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## **Nonmajor Governmental Funds**

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**COUNTY OF MARIPOSA**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2015**

	<b>Special Revenue Funds</b>	<b>Debt Service Funds</b>	<b>Capital Projects Funds</b>	<b>Totals</b>
<b>ASSETS</b>				
Cash and investments	\$ 10,994,594	\$ 926,022	\$ 1,693,733	\$ 13,614,349
Receivables:				
Accounts	87,854	593,895	-	681,749
Taxes	41,351	-	-	41,351
Intergovernmental	1,784,544	-	-	1,784,544
Advances to other funds	492,500	-	-	492,500
Prepaid costs	4,036	-	-	4,036
Inventory	156,555	-	-	156,555
Loans receivable	589,330	-	-	589,330
<b>Total Assets</b>	<b>\$ 14,150,764</b>	<b>\$ 1,519,917</b>	<b>\$ 1,693,733</b>	<b>\$ 17,364,414</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 153,253	\$ -	\$ 44,472	\$ 197,725
Accrued salaries and benefits	3,791	-	-	3,791
Due to other funds	743,002	-	299,959	1,042,961
Advances from other funds	44,000	-	418,000	462,000
<b>Total Liabilities</b>	<b>944,046</b>	<b>-</b>	<b>762,431</b>	<b>1,706,477</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue	680,633	575,301	-	1,255,934
<b>Total Deferred Inflows of Resources</b>	<b>680,633</b>	<b>575,301</b>	<b>-</b>	<b>1,255,934</b>
<b>FUND BALANCES</b>				
Nonspendable	1,242,421	-	-	1,242,421
Restricted	11,858,074	944,616	1,643,733	14,446,423
Assigned	1,936	-	-	1,936
Unassigned	(576,346)	-	(712,431)	(1,288,777)
<b>Total Fund Balances</b>	<b>12,526,085</b>	<b>944,616</b>	<b>931,302</b>	<b>14,402,003</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 14,150,764</b>	<b>\$ 1,519,917</b>	<b>\$ 1,693,733</b>	<b>\$ 17,364,414</b>

**COUNTY OF MARIPOSA**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes In Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2015**

	<b>Special Revenue Funds</b>	<b>Debt Service Funds</b>	<b>Capital Projects Funds</b>	<b>Totals</b>
<b>REVENUES</b>				
Taxes	\$ 353,739	\$ -	\$ -	\$ 353,739
Fines and forfeitures	182,685	-	87,772	270,457
Use of money and property	32,051	3,187	9,266	44,504
Intergovernmental	20,225,611	-	818,121	21,043,732
Charges for services	1,404,501	415,376	-	1,819,877
Other revenues	327,706	-	11,400	339,106
<b>Total Revenues</b>	<b>22,526,293</b>	<b>418,563</b>	<b>926,559</b>	<b>23,871,415</b>
<b>EXPENDITURES</b>				
Current:				
General government	176,267	-	-	176,267
Public protection	1,293,471	-	-	1,293,471
Health and welfare	237,062	-	-	237,062
Public assistance	1,114,459	-	-	1,114,459
Public ways and facilities	4,721,743	-	-	4,721,743
Debt service				
Principal	-	3,656,188	-	3,656,188
Interest and other charges	275	672,306	-	672,581
Capital outlay	112,005	-	1,627,412	1,739,417
<b>Total Expenditures</b>	<b>7,655,282</b>	<b>4,328,494</b>	<b>1,627,412</b>	<b>13,611,188</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>14,871,011</b>	<b>(3,909,931)</b>	<b>(700,853)</b>	<b>10,260,227</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Debt proceeds	-	2,953,678	-	2,953,678
Transfers in	1,881,904	777,893	105,450	2,765,247
Transfers out	(15,203,982)	(138,909)	(179,067)	(15,521,958)
<b>Total Other Financing Sources (Uses)</b>	<b>(13,322,078)</b>	<b>3,592,662</b>	<b>(73,617)</b>	<b>(9,803,033)</b>
<b>Net Change in Fund Balances</b>	<b>1,548,933</b>	<b>(317,269)</b>	<b>(774,470)</b>	<b>457,194</b>
<b>Fund Balances - Beginning</b>	<b>10,977,152</b>	<b>1,261,885</b>	<b>1,705,772</b>	<b>13,944,809</b>
<b>Fund Balances - Ending</b>	<b>\$12,526,085</b>	<b>\$ 944,616</b>	<b>\$ 931,302</b>	<b>\$14,402,003</b>

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## **Nonmajor Governmental Funds**

- **Special Revenue Funds**

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**COUNTY OF MARIPOSA**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**June 30, 2015**

	<u>Transportation Commission</u>	<u>Road</u>	<u>Fish and Game</u>	<u>Yosemite West Bond Administration</u>	<u>Roads Special Projects</u>
<b>ASSETS</b>					
Cash and investments	\$ 127,723	\$ 800,881	\$ 10,114	\$ 7,745	\$ -
Receivables:					
Accounts	-	-	-	842	-
Taxes	-	-	-	-	-
Intergovernmental	132,901	-	-	-	-
Advances to other funds	-	-	-	-	-
Prepaid costs	-	-	-	-	-
Inventory	-	151,505	-	-	-
Loans receivable	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Assets</b>	<b>\$ 260,624</b>	<b>\$ 952,386</b>	<b>\$ 10,114</b>	<b>\$ 8,587</b>	<b>\$ -</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ 30,604	\$ -	\$ -	\$ -
Accrued salaries and benefits	-	-	-	-	-
Due to other funds	76,080	-	-	-	-
Advances from other funds	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Liabilities</b>	<b>76,080</b>	<b>30,604</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue	43,301	-	-	630	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Deferred Inflows of Resources</b>	<b>43,301</b>	<b>-</b>	<b>-</b>	<b>630</b>	<b>-</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>FUND BALANCES</b>					
Nonspendable	-	151,505	-	-	-
Restricted	174,272	770,277	10,114	7,957	-
Assigned	-	-	-	-	-
Unassigned	(33,029)	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Fund Balances (Deficits)</b>	<b>141,243</b>	<b>921,782</b>	<b>10,114</b>	<b>7,957</b>	<b>-</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Liabilities, Deferred Inflows     of Resources, and Fund Balances</b>	<b>\$ 260,624</b>	<b>\$ 952,386</b>	<b>\$ 10,114</b>	<b>\$ 8,587</b>	<b>\$ -</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

<b>CSA 3 Fire Assessments</b>	<b>Don Pedro Fire Protection</b>	<b>Water Agency</b>	<b>Coulterville Lighting District</b>	<b>Coulterville Service Area</b>	<b>Don Pedro Service Area 1-M</b>	<b>Don Pedro Sewer Zone 1</b>	<b>Hornitos Lighting District</b>
\$ 513,372	\$ 68,918	\$ 5,474	\$ 115,669	\$ 45,083	\$ 4,897	\$ 3,001	\$ 37,071
42,698	19,032	755	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	492,500	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	57,517	-	-	-	-	-
<u>\$ 556,070</u>	<u>\$ 87,950</u>	<u>\$ 556,246</u>	<u>\$ 115,669</u>	<u>\$ 45,083</u>	<u>\$ 4,897</u>	<u>\$ 3,001</u>	<u>\$ 37,071</u>
\$ 1,204	\$ -	\$ 31,790	\$ -	\$ 1,802	\$ -	\$ 5,220	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	44,000	-	-	-
<u>1,204</u>	<u>-</u>	<u>31,790</u>	<u>-</u>	<u>45,802</u>	<u>-</u>	<u>5,220</u>	<u>-</u>
35,921	18,198	-	-	-	-	-	-
<u>35,921</u>	<u>18,198</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	550,017	-	-	-	-	-
518,945	69,752	-	115,669	-	4,897	-	37,071
-	-	-	-	-	-	-	-
-	-	(25,561)	-	(719)	-	(2,219)	-
<u>518,945</u>	<u>69,752</u>	<u>524,456</u>	<u>115,669</u>	<u>(719)</u>	<u>4,897</u>	<u>(2,219)</u>	<u>37,071</u>
<u>\$ 556,070</u>	<u>\$ 87,950</u>	<u>\$ 556,246</u>	<u>\$ 115,669</u>	<u>\$ 45,083</u>	<u>\$ 4,897</u>	<u>\$ 3,001</u>	<u>\$ 37,071</u>

**COUNTY OF MARIPOSA**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**June 30, 2015**

	<b>Mariposa Lighting District</b>	<b>Mariposa Parking Maintenance District</b>	<b>Mariposa Pines Sewer Zone</b>	<b>Wawona Service Area</b>	<b>Yosemite West Maintenance District</b>
<b>ASSETS</b>					
Cash and investments	\$ 445,684	\$ 39,936	\$ 18,632	\$ 20,891	\$ 250,940
Receivables:					
Accounts	-	-	-	-	-
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Prepaid costs	-	750	-	-	-
Inventory	-	-	-	-	-
Loans receivable	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 445,684</u>	<u>\$ 40,686</u>	<u>\$ 18,632</u>	<u>\$ 20,891</u>	<u>\$ 250,940</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 38	\$ -	\$ 902	\$ 3,719	\$ 18,766
Accrued salaries and benefits	-	-	-	-	-
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
<b>Total Liabilities</b>	<u>38</u>	<u>-</u>	<u>902</u>	<u>3,719</u>	<u>18,766</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>					
Nonspendable	-	750	-	-	-
Restricted	445,646	39,936	17,730	17,172	232,174
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>Total Fund Balances (Deficits)</b>	<u>445,646</u>	<u>40,686</u>	<u>17,730</u>	<u>17,172</u>	<u>232,174</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 445,684</u>	<u>\$ 40,686</u>	<u>\$ 18,632</u>	<u>\$ 20,891</u>	<u>\$ 250,940</u>

<b>Asset Forfeiture</b>	<b>Sheriff Asset Forfeiture</b>	<b>District Attorney Asset Forfeiture</b>	<b>Community Family Resources</b>	<b>SLESF</b>	<b>Housing and Community Development Administration</b>	<b>Community Energy Grants</b>	<b>Community Services Program</b>
\$ 4,090	\$ 8,834	\$ 638	\$ 3,018	\$ 15,660	\$ 61,996	\$ 96,803	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	25,526	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	5,050	-
-	-	-	-	-	418,625	-	-
<u>\$ 4,090</u>	<u>\$ 8,834</u>	<u>\$ 638</u>	<u>\$ 3,018</u>	<u>\$ 41,186</u>	<u>\$ 480,621</u>	<u>\$ 101,853</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,142	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,142	-
-	-	-	-	16,172	-	-	-
-	-	-	-	16,172	-	-	-
-	-	-	-	-	418,625	5,050	-
4,090	8,834	638	3,018	25,014	61,996	94,661	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>4,090</u>	<u>8,834</u>	<u>638</u>	<u>3,018</u>	<u>25,014</u>	<u>480,621</u>	<u>99,711</u>	<u>-</u>
<u>\$ 4,090</u>	<u>\$ 8,834</u>	<u>\$ 638</u>	<u>\$ 3,018</u>	<u>\$ 41,186</u>	<u>\$ 480,621</u>	<u>\$ 101,853</u>	<u>\$ -</u>

**COUNTY OF MARIPOSA**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**June 30, 2015**

	<b>TANF Incentives</b>	<b>Senior Center Office</b>	<b>Senior Nutrition Office</b>	<b>Forest Reserve HR 2389</b>	<b>Camp Wawona EIR</b>
<b>ASSETS</b>					
Cash and investments	\$ 125,965	\$ 41	\$ 28,767	\$ 46,644	\$ 16,423
Receivables:					
Accounts	-	-	-	-	-
Taxes	-	-	-	-	-
Intergovernmental	-	-	2,854	-	-
Advances to other funds	-	-	-	-	-
Prepaid costs	-	692	1,576	-	-
Inventory	-	-	-	-	-
Loans receivable	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 125,965</b>	<b>\$ 733</b>	<b>\$ 33,197</b>	<b>\$ 46,644</b>	<b>\$ 16,423</b>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ 865	\$ 7,007	\$ 636	\$ -
Accrued salaries and benefits	-	-	-	-	-
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>865</b>	<b>7,007</b>	<b>636</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>					
Nonspendable	-	692	1,576	-	-
Restricted	125,965	-	24,614	46,008	16,423
Assigned	-	-	-	-	-
Unassigned	-	(824)	-	-	-
<b>Total Fund Balances (Deficits)</b>	<b>125,965</b>	<b>(132)</b>	<b>26,190</b>	<b>46,008</b>	<b>16,423</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 125,965</b>	<b>\$ 733</b>	<b>\$ 33,197</b>	<b>\$ 46,644</b>	<b>\$ 16,423</b>

<b>South Shore Ranches List</b>	<b>Silvertip Resort EIR</b>	<b>JJCPA - Probation</b>	<b>Rural Law Enforcement</b>	<b>DNA Identification</b>	<b>Cabins at Tenaya</b>	<b>Domestic Violence Probation</b>	<b>County Inmate Welfare</b>
\$ -	\$ 18,989	\$ 15,464	\$ 288,487	\$ 39,655	\$ 43,350	\$ 490	\$ 44,582
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	11,903	82,902	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 18,989</u>	<u>\$ 27,367</u>	<u>\$ 371,389</u>	<u>\$ 39,655</u>	<u>\$ 43,350</u>	<u>\$ 490</u>	<u>\$ 44,582</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,698	\$ -	\$ 590
-	-	-	-	244	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	244	3,698	-	590
-	-	7,541	40,623	-	-	-	-
-	-	7,541	40,623	-	-	-	-
-	-	-	-	-	-	-	-
-	18,989	19,826	330,766	39,411	39,652	490	43,992
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	18,989	19,826	330,766	39,411	39,652	490	43,992
<u>\$ -</u>	<u>\$ 18,989</u>	<u>\$ 27,367</u>	<u>\$ 371,389</u>	<u>\$ 39,655</u>	<u>\$ 43,350</u>	<u>\$ 490</u>	<u>\$ 44,582</u>

**COUNTY OF MARIPOSA**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**June 30, 2015**

	<b>Incentive Social Services</b>	<b>Assistance</b>	<b>Tax Collector Funds</b>	<b>Department of Justice</b>	<b>Drug Program</b>
<b>ASSETS</b>					
Cash and investments	\$ 5,400	\$ -	\$ 35,133	\$ 1,235	\$ 768
Receivables:					
Accounts	-	1,044	-	-	-
Taxes	-	-	41,351	-	-
Intergovernmental	-	539,572	-	-	-
Advances to other funds	-	-	-	-	-
Prepaid costs	-	-	-	-	-
Inventory	-	-	-	-	-
Loans receivable	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 5,400</b>	<b>\$ 540,616</b>	<b>\$ 76,484</b>	<b>\$ 1,235</b>	<b>\$ 768</b>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ 240	\$ -
Accrued salaries and benefits	-	-	-	-	-
Due to other funds	-	576,611	-	-	-
Advances from other funds	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>576,611</b>	<b>-</b>	<b>240</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue	-	440,062	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>440,062</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	-	-
Restricted	5,400	-	76,484	995	768
Assigned	-	-	-	-	-
Unassigned	-	(476,057)	-	-	-
<b>Total Fund Balances (Deficits)</b>	<b>5,400</b>	<b>(476,057)</b>	<b>76,484</b>	<b>995</b>	<b>768</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 5,400</b>	<b>\$ 540,616</b>	<b>\$ 76,484</b>	<b>\$ 1,235</b>	<b>\$ 768</b>

<b>Tobacco Trust</b>	<b>Sund Pelosso Murder Trial</b>	<b>LAFCO</b>	<b>Child Support Advance</b>	<b>Don Pedro Bond Admin</b>	<b>Children's Fund</b>	<b>Sheriff Fingerprint Identification</b>	<b>Emergency Medical Services</b>
\$ 85,197	\$ -	\$ 1,652	\$ 6,805	\$ 135	\$ 9,687	\$ 36,820	\$ 185,798
-	8,184	-	-	15,299	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 85,197</u>	<u>\$ 8,184</u>	<u>\$ 1,652</u>	<u>\$ 6,805</u>	<u>\$ 15,434</u>	<u>\$ 9,687</u>	<u>\$ 36,820</u>	<u>\$ 185,798</u>
\$ -	\$ 1,632	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000
-	-	-	-	-	-	-	-
-	3,357	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	4,989	-	-	-	-	-	4,000
-	8,184	-	-	15,121	-	-	-
-	8,184	-	-	15,121	-	-	-
-	-	-	-	-	-	-	-
85,197	-	1,652	6,805	313	9,687	36,820	181,798
-	-	-	-	-	-	-	-
-	(4,989)	-	-	-	-	-	-
<u>85,197</u>	<u>(4,989)</u>	<u>1,652</u>	<u>6,805</u>	<u>313</u>	<u>9,687</u>	<u>36,820</u>	<u>181,798</u>
<u>\$ 85,197</u>	<u>\$ 8,184</u>	<u>\$ 1,652</u>	<u>\$ 6,805</u>	<u>\$ 15,434</u>	<u>\$ 9,687</u>	<u>\$ 36,820</u>	<u>\$ 185,798</u>

**COUNTY OF MARIPOSA**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**June 30, 2015**

	<u>Recorder's Modernization</u>	<u>Drug &amp; Alcohol Program</u>	<u>State Fire Marshall</u>	<u>Welfare</u>	<u>Alcohol Program</u>
<b>ASSETS</b>					
Cash and investments	\$ 52,232	\$ 10,557	\$ 19,312	\$ 4,821	\$ 6,839
Receivables:					
Accounts	-	-	-	-	-
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Prepaid costs	-	-	-	-	-
Inventory	-	-	-	-	-
Loans receivable	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 52,232</u>	<u>\$ 10,557</u>	<u>\$ 19,312</u>	<u>\$ 4,821</u>	<u>\$ 6,839</u>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued salaries and benefits	-	-	-	-	-
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	-	-
Restricted	52,232	10,557	19,312	4,821	6,839
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>Total Fund Balances (Deficits)</b>	<u>52,232</u>	<u>10,557</u>	<u>19,312</u>	<u>4,821</u>	<u>6,839</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 52,232</u>	<u>\$ 10,557</u>	<u>\$ 19,312</u>	<u>\$ 4,821</u>	<u>\$ 6,839</u>

<b>Tobacco Cessation</b>	<b>Recorder Cash Difference</b>	<b>Criminal Lab</b>	<b>Micrographics Conversion</b>	<b>Realignment Health</b>	<b>Realignment Mental Health</b>	<b>Realignment Social Services</b>	<b>Vital/ Health Recorder</b>
\$ 104	\$ 2,022	\$ 18,990	\$ 24,735	\$ 499,396	\$ 2,310,680	\$ 1,940,942	\$ 37,368
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	42,191	168,336	240,890	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 104</u>	<u>\$ 2,022</u>	<u>\$ 18,990</u>	<u>\$ 24,735</u>	<u>\$ 541,587</u>	<u>\$ 2,479,016</u>	<u>\$ 2,181,832</u>	<u>\$ 37,368</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	12,800	-	-
-	-	-	-	-	12,800	-	-
-	-	-	-	-	-	-	-
104	2,022	18,990	24,735	541,587	2,466,216	2,181,832	37,368
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>104</u>	<u>2,022</u>	<u>18,990</u>	<u>24,735</u>	<u>541,587</u>	<u>2,466,216</u>	<u>2,181,832</u>	<u>37,368</u>
<u>\$ 104</u>	<u>\$ 2,022</u>	<u>\$ 18,990</u>	<u>\$ 24,735</u>	<u>\$ 541,587</u>	<u>\$ 2,479,016</u>	<u>\$ 2,181,832</u>	<u>\$ 37,368</u>

**COUNTY OF MARIPOSA**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**June 30, 2015**

	<b>Vital/ Health Clerk</b>	<b>STC Program</b>	<b>Public Health Emergency</b>	<b>Cal Brace</b>	<b>Local Enforcement Agency</b>
<b>ASSETS</b>					
Cash and investments	\$ 1,289	\$ 7,448	\$ -	\$ -	\$ 8
Receivables:					
Accounts	-	-	-	-	-
Taxes	-	-	-	-	-
Intergovernmental	-	-	66,520	9,400	1,624
Advances to other funds	-	-	-	-	-
Prepaid costs	-	-	-	-	-
Inventory	-	-	-	-	-
Loans receivable	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 1,289</b>	<b>\$ 7,448</b>	<b>\$ 66,520</b>	<b>\$ 9,400</b>	<b>\$ 1,632</b>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ 300	\$ -	\$ -	\$ -
Accrued salaries and benefits	-	-	-	-	-
Due to other funds	-	-	40,237	-	-
Advances from other funds	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>300</b>	<b>40,237</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue	-	-	26,283	9,400	1,624
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>26,283</b>	<b>9,400</b>	<b>1,624</b>
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	-	-
Restricted	1,289	7,148	-	-	8
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>Total Fund Balances (Deficits)</b>	<b>1,289</b>	<b>7,148</b>	<b>-</b>	<b>-</b>	<b>8</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 1,289</b>	<b>\$ 7,448</b>	<b>\$ 66,520</b>	<b>\$ 9,400</b>	<b>\$ 1,632</b>

<u>1st Five Visiting Physician</u>	<u>DHS - West Nile Virus</u>	<u>Automated Warrant System</u>	<u>IHSS Public Authority</u>	<u>Sheriff - Civil Matters</u>	<u>HRSA Bio-Terrorism</u>	<u>Pacific Bell Settlement</u>	<u>Revenue &amp; Recovery - Prob</u>
\$ 171	\$ 133	\$ 13,986	\$ -	\$ 9,985	\$ 2,593	\$ 499	\$ 8,992
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	1,820
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 171</u>	<u>\$ 133</u>	<u>\$ 13,986</u>	<u>\$ -</u>	<u>\$ 9,985</u>	<u>\$ 2,593</u>	<u>\$ 499</u>	<u>\$ 10,812</u>
\$ -	\$ -	\$ -	\$ 296	\$ -	\$ -	\$ -	\$ 33
-	-	-	-	-	-	-	-
-	-	-	25,714	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	26,010	-	-	-	33
-	-	-	-	-	-	-	1,820
-	-	-	-	-	-	-	1,820
-	-	-	-	-	-	-	-
171	133	13,986	-	9,985	2,593	499	8,959
-	-	-	-	-	-	-	-
-	-	-	(26,010)	-	-	-	-
<u>171</u>	<u>133</u>	<u>13,986</u>	<u>(26,010)</u>	<u>9,985</u>	<u>2,593</u>	<u>499</u>	<u>8,959</u>
<u>\$ 171</u>	<u>\$ 133</u>	<u>\$ 13,986</u>	<u>\$ -</u>	<u>\$ 9,985</u>	<u>\$ 2,593</u>	<u>\$ 499</u>	<u>\$ 10,812</u>

**COUNTY OF MARIPOSA**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**June 30, 2015**

	<b>Youthful Offender Prob</b>	<b>SSN Truncation Recorder</b>	<b>Hazardous Materials Clean Up</b>	<b>CUPA Programs</b>	<b>Social Services Wrap Around</b>
<b>ASSETS</b>					
Cash and investments	\$ 41,237	\$ 2,740	\$ 1,936	\$ 26	\$ 107,096
Receivables:					
Accounts	-	-	-	-	-
Taxes	-	-	-	-	-
Intergovernmental	28,562	-	-	-	-
Advances to other funds	-	-	-	-	-
Prepaid costs	-	-	-	-	1,018
Inventory	-	-	-	-	-
Loans receivable	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 69,799</b>	<b>\$ 2,740</b>	<b>\$ 1,936</b>	<b>\$ 26</b>	<b>\$ 108,114</b>
<b>LIABILITIES</b>					
Accounts payable	\$ 209	\$ -	\$ -	\$ -	\$ 788
Accrued salaries and benefits	-	-	-	-	-
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
<b>Total Liabilities</b>	<b>209</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>788</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	-	1,018
Restricted	69,590	2,740	-	26	106,308
Assigned	-	-	1,936	-	-
Unassigned	-	-	-	-	-
<b>Total Fund Balances (Deficits)</b>	<b>69,590</b>	<b>2,740</b>	<b>1,936</b>	<b>26</b>	<b>107,326</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 69,799</b>	<b>\$ 2,740</b>	<b>\$ 1,936</b>	<b>\$ 26</b>	<b>\$ 108,114</b>

<b>Sheriff Civil</b>	<b>Micro Asst</b>	<b>Pandemic Influenza State</b>	<b>Library Private Donation</b>	<b>Community Corrections</b>	<b>Human Services 2011 ABX1 16</b>	<b>Community Correct SB678</b>	<b>UST Program</b>
\$ 9,456	\$ 11,263	\$ -	\$ 347,977	\$ 751,391	\$ 228,948	\$ 302,278	\$ 42
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	29,201	-	40,174	274,794	50,000	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	113,188	-	-	-	-	-	-
<u>\$ 9,456</u>	<u>\$ 124,451</u>	<u>\$ 29,201</u>	<u>\$ 347,977</u>	<u>\$ 791,565</u>	<u>\$ 503,742</u>	<u>\$ 352,278</u>	<u>\$ 42</u>
\$ -	\$ 9,052	\$ -	\$ -	\$ 6,739	\$ -	\$ 736	\$ -
-	-	-	-	-	-	-	-
-	-	17,495	-	-	-	-	-
-	-	-	-	-	-	-	-
-	9,052	17,495	-	6,739	-	736	-
-	-	-	-	2,953	-	-	-
-	-	-	-	2,953	-	-	-
-	113,188	-	-	-	-	-	-
9,456	2,211	11,706	347,977	781,873	503,742	351,542	42
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>9,456</u>	<u>115,399</u>	<u>11,706</u>	<u>347,977</u>	<u>781,873</u>	<u>503,742</u>	<u>351,542</u>	<u>42</u>
<u>\$ 9,456</u>	<u>\$ 124,451</u>	<u>\$ 29,201</u>	<u>\$ 347,977</u>	<u>\$ 791,565</u>	<u>\$ 503,742</u>	<u>\$ 352,278</u>	<u>\$ 42</u>

**COUNTY OF MARIPOSA**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**June 30, 2014**

	<b>Cal Multi- Junsd Meth Enforcement</b>	<b>State Parole DA Sec 30027</b>	<b>DEA Grant Investigations</b>	<b>Bailiff</b>	<b>USDA Grant 04-022</b>
<b>ASSETS</b>					
Cash and investments	\$ 59,625	\$ 11,460	\$ 83,976	\$ 113,285	\$ -
Receivables:					
Accounts	-	-	-	-	-
Taxes	-	-	-	-	-
Intergovernmental	10,406	570	-	24,398	-
Advances to other funds	-	-	-	-	-
Prepaid costs	-	-	-	-	-
Inventory	-	-	-	-	-
Loans receivable	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 70,031</b>	<b>\$ 12,030</b>	<b>\$ 83,976</b>	<b>\$ 137,683</b>	<b>\$ -</b>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ 16,815	\$ -	\$ -
Accrued salaries and benefits	-	-	-	3,547	-
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>16,815</b>	<b>3,547</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	-	-
Restricted	70,031	12,030	67,161	134,136	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>Total Fund Balances (Deficits)</b>	<b>70,031</b>	<b>12,030</b>	<b>67,161</b>	<b>134,136</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 70,031</b>	<b>\$ 12,030</b>	<b>\$ 83,976</b>	<b>\$ 137,683</b>	<b>\$ -</b>

<b>Blue Shield Foundation</b>	<b>Mental Health Triage Grant</b>	<b>OHS Grant Fire, Sheriff, Health</b>	<b>Technical Services Reserve</b>	<b>Totals</b>
\$ -	\$ -	\$ 23,148	\$ 181,051	\$ 10,994,594
-	-	-	-	87,854
-	-	-	-	41,351
-	-	-	-	1,784,544
-	-	-	-	492,500
-	-	-	-	4,036
-	-	-	-	156,555
-	-	-	-	589,330
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,148</u>	<u>\$ 181,051</u>	<u>\$ 14,150,764</u>
\$ -	\$ 3,430	\$ -	\$ -	\$ 153,253
-	-	-	-	3,791
-	3,508	-	-	743,002
-	-	-	-	44,000
-	6,938	-	-	944,046
-	-	-	-	680,633
-	-	-	-	680,633
-	-	-	-	1,242,421
-	-	23,148	181,051	11,858,074
-	-	-	-	1,936
-	(6,938)	-	-	(576,346)
-	(6,938)	23,148	181,051	12,526,085
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,148</u>	<u>\$ 181,051</u>	<u>\$ 14,150,764</u>

**COUNTY OF MARIPOSA**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended June 30, 2015**

	Transportation Commission	Road	Fish and Game	Yosemite West Bond Administration	Roads Special Projects
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	133,461	1,634	-	-
Use of money and property	1,754	3,431	66	43	-
Intergovernmental	729,057	2,651,110	-	-	37,417
Charges for services	-	65,004	-	9,646	-
Other revenues	-	36,061	-	-	-
<b>Total Revenues</b>	<u>730,811</u>	<u>2,889,067</u>	<u>1,700</u>	<u>9,689</u>	<u>37,417</u>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	8,330	-
Public protection	-	-	4,844	-	-
Health and welfare	-	-	-	-	-
Public assistance	-	-	-	-	-
Public ways and facilities	142,710	3,057,851	-	-	-
Debt service:					
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	3,301
<b>Total Expenditures</b>	<u>142,710</u>	<u>3,057,851</u>	<u>4,844</u>	<u>8,330</u>	<u>3,301</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>588,101</u>	<u>(168,784)</u>	<u>(3,144)</u>	<u>1,359</u>	<u>34,116</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	32,420	360,187	-	-	-
Transfers out	(581,860)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>(549,440)</u>	<u>360,187</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	38,661	191,403	(3,144)	1,359	34,116
<b>Fund Balances (Deficits) - Beginning</b>	<u>102,582</u>	<u>730,379</u>	<u>13,258</u>	<u>6,598</u>	<u>(34,116)</u>
<b>Fund Balances (Deficits) - Ending</b>	<u>\$ 141,243</u>	<u>\$ 921,782</u>	<u>\$ 10,114</u>	<u>\$ 7,957</u>	<u>\$ -</u>

<b>CSA 3 Fire Assessments</b>	<b>Don Pedro Fire Protection</b>	<b>Water Agency</b>	<b>Coulterville Lighting District</b>	<b>Coulterville Service Area</b>	<b>Don Pedro Service Area 1-M</b>	<b>Don Pedro Sewer Zone 1</b>	<b>Hornitos Lighting District</b>
\$ -	\$ -	\$ -	\$ 9,461	\$ -	\$ -	\$ 61,849	\$ 3,644
-	-	-	-	-	-	-	-
1,719	580	1,314	625	405	27	(41)	200
-	-	-	121	-	-	851	42
593,064	81,387	-	-	114,879	-	65,810	-
100	-	100,000	-	163	18	193	-
<u>594,883</u>	<u>81,967</u>	<u>101,314</u>	<u>10,207</u>	<u>115,447</u>	<u>45</u>	<u>128,662</u>	<u>3,886</u>
-	-	-	-	-	-	-	-
72,662	91,679	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	522,858	3,574	133,583	214	227,078	1,510
-	-	-	-	275	-	-	-
-	-	-	-	-	-	-	-
<u>72,662</u>	<u>91,679</u>	<u>522,858</u>	<u>3,574</u>	<u>133,858</u>	<u>214</u>	<u>227,078</u>	<u>1,510</u>
522,221	(9,712)	(421,544)	6,633	(18,411)	(169)	(98,416)	2,376
100,000	-	-	-	-	-	84,000	-
(434,271)	-	-	-	-	-	-	-
<u>(334,271)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>84,000</u>	<u>-</u>
187,950	(9,712)	(421,544)	6,633	(18,411)	(169)	(14,416)	2,376
330,995	79,464	946,000	109,036	17,692	5,066	12,197	34,695
<u>\$ 518,945</u>	<u>\$ 69,752</u>	<u>\$ 524,456</u>	<u>\$ 115,669</u>	<u>\$ (719)</u>	<u>\$ 4,897</u>	<u>\$ (2,219)</u>	<u>\$ 37,071</u>

**COUNTY OF MARIPOSA**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended June 30, 2015**

	Mariposa Lighting District	Mariposa Parking Maintenance District	Mariposa Pines Sewer Zone	Wawona Service Area	Yosemite West Maintenance District
<b>REVENUES</b>					
Taxes	\$ 50,656	\$ 5,531	\$ 34,136	\$ -	\$ 182,813
Fines and forfeitures	-	-	-	-	-
Use of money and property	2,370	136	167	94	1,727
Intergovernmental	694	75	470	-	2,524
Charges for services	-	-	6,189	95,150	240,717
Other revenues	-	-	-	-	989
<b>Total Revenues</b>	<u>53,720</u>	<u>5,742</u>	<u>40,962</u>	<u>95,244</u>	<u>428,770</u>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	-	-
Public protection	-	-	-	-	-
Health and welfare	-	-	-	-	-
Public assistance	-	-	-	-	-
Public ways and facilities	14,426	3,317	43,197	80,695	482,358
Debt service:					
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
<b>Total Expenditures</b>	<u>14,426</u>	<u>3,317</u>	<u>43,197</u>	<u>80,695</u>	<u>482,358</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>39,294</u>	<u>2,425</u>	<u>(2,235)</u>	<u>14,549</u>	<u>(53,588)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	25,000	-	-	50,000
Transfers out	-	-	(7,500)	-	(125,000)
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>25,000</u>	<u>(7,500)</u>	<u>-</u>	<u>(75,000)</u>
<b>Net Change in Fund Balances</b>	39,294	27,425	(9,735)	14,549	(128,588)
<b>Fund Balances (Deficits) - Beginning</b>	<u>406,352</u>	<u>13,261</u>	<u>27,465</u>	<u>2,623</u>	<u>360,762</u>
<b>Fund Balances (Deficits) - Ending</b>	<u>\$ 445,646</u>	<u>\$ 40,686</u>	<u>\$ 17,730</u>	<u>\$ 17,172</u>	<u>\$ 232,174</u>

<b>Asset Forfeiture</b>	<b>Sheriff Asset Forfeiture</b>	<b>District Attorney Asset Forfeiture</b>	<b>Community Family Resources</b>	<b>SLESF</b>	<b>Housing and Community Development Administration</b>	<b>Community Energy Grants</b>	<b>Community Services Program</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
23	44	3	139	420	349	-	-
-	2,130	-	30,006	124,723	-	419,024	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>23</u>	<u>2,174</u>	<u>3</u>	<u>30,145</u>	<u>125,143</u>	<u>349</u>	<u>419,024</u>	<u>-</u>
-	-	-	-	-	5,000	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	31,695	-	1,251	427,165	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>31,695</u>	<u>-</u>	<u>6,251</u>	<u>427,165</u>	<u>-</u>
<u>23</u>	<u>2,174</u>	<u>3</u>	<u>(1,550)</u>	<u>125,143</u>	<u>(5,902)</u>	<u>(8,141)</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	(20,000)	(124,346)	-	-	(24,114)
-	-	-	(20,000)	(124,346)	-	-	(24,114)
<u>23</u>	<u>2,174</u>	<u>3</u>	<u>(21,550)</u>	<u>797</u>	<u>(5,902)</u>	<u>(8,141)</u>	<u>(24,114)</u>
<u>4,067</u>	<u>6,660</u>	<u>635</u>	<u>24,568</u>	<u>24,217</u>	<u>486,523</u>	<u>107,852</u>	<u>24,114</u>
<u>\$ 4,090</u>	<u>\$ 8,834</u>	<u>\$ 638</u>	<u>\$ 3,018</u>	<u>\$ 25,014</u>	<u>\$ 480,621</u>	<u>\$ 99,711</u>	<u>\$ -</u>

**COUNTY OF MARIPOSA**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended June 30, 2015**

	TANF Incentives	Senior Center Office	Senior Nutrition Office	Forest Reserve HR 2389	Camp Wawona EIR
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-	-
Use of money and property	-	-	-	128	-
Intergovernmental	-	-	61,366	42,600	-
Charges for services	-	-	-	-	-
Other revenues	-	3,276	53,803	-	-
<b>Total Revenues</b>	<u>-</u>	<u>3,276</u>	<u>115,169</u>	<u>42,728</u>	<u>-</u>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	64,603	-
Public protection	-	-	-	-	-
Health and welfare	-	-	-	-	-
Public assistance	-	63,414	269,599	-	-
Public ways and facilities	-	-	-	-	-
Debt service:					
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>63,414</u>	<u>269,599</u>	<u>64,603</u>	<u>-</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>-</u>	<u>(60,138)</u>	<u>(154,430)</u>	<u>(21,875)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	54,047	178,795	20,000	-
Transfers out	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>54,047</u>	<u>178,795</u>	<u>20,000</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	<u>-</u>	<u>(6,091)</u>	<u>24,365</u>	<u>(1,875)</u>	<u>-</u>
<b>Fund Balances (Deficits) - Beginning</b>	<u>125,965</u>	<u>5,959</u>	<u>1,825</u>	<u>47,883</u>	<u>16,423</u>
<b>Fund Balances (Deficits) - Ending</b>	<u>\$ 125,965</u>	<u>\$ (132)</u>	<u>\$ 26,190</u>	<u>\$ 46,008</u>	<u>\$ 16,423</u>

South Shore Ranches List	Silvertip Resort EIR	JJCPA - Probation	Rural Law Enforcement	DNA Identification	Cabins at Tenaya	Domestic Violence Probation	County Inmate Welfare
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	11,119	-	595	-
-	-	106	2,569	214	-	1	235
-	-	58,061	532,622	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	44,780	-	23,223
-	-	58,167	535,191	11,333	44,780	596	23,458
-	-	-	-	-	-	-	-
772	-	-	2,500	11,599	3,698	517	22,733
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
772	-	-	2,500	11,599	3,698	517	22,733
(772)	-	58,167	532,691	(266)	41,082	79	725
-	-	-	-	-	-	-	-
(802)	-	(38,341)	(633,839)	-	(1,430)	-	-
(802)	-	(38,341)	(633,839)	-	(1,430)	-	-
(1,574)	-	19,826	(101,148)	(266)	39,652	79	725
1,574	18,989	-	431,914	39,677	-	411	43,267
\$ -	\$ 18,989	\$ 19,826	\$ 330,766	\$ 39,411	\$ 39,652	\$ 490	\$ 43,992

**COUNTY OF MARIPOSA**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended June 30, 2015**

	Incentive Social Services	Assistance	Tax Collector Funds	Department of Justice	Drug Program
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	1,924	769
Use of money and property	-	-	142	-	7
Intergovernmental	-	5,763,619	-	-	-
Charges for services	-	-	30,420	-	-
Other revenues	-	5,126	614	-	-
<b>Total Revenues</b>	<u>-</u>	<u>5,768,745</u>	<u>31,176</u>	<u>1,924</u>	<u>776</u>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	18,315	-	-
Public protection	-	-	-	2,160	1,050
Health and welfare	-	-	-	-	-
Public assistance	1,867	8,476	-	-	-
Public ways and facilities	-	-	-	-	-
Debt service:					
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
<b>Total Expenditures</b>	<u>1,867</u>	<u>8,476</u>	<u>18,315</u>	<u>2,160</u>	<u>1,050</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(1,867)</u>	<u>5,760,269</u>	<u>12,861</u>	<u>(236)</u>	<u>(274)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	2,080	212,468	-	-	-
Transfers out	-	(6,499,670)	(2,783)	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>2,080</u>	<u>(6,287,202)</u>	<u>(2,783)</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	213	(526,933)	10,078	(236)	(274)
<b>Fund Balances (Deficits) - Beginning</b>	<u>5,187</u>	<u>50,876</u>	<u>66,406</u>	<u>1,231</u>	<u>1,042</u>
<b>Fund Balances (Deficits) - Ending</b>	<u>\$ 5,400</u>	<u>\$ (476,057)</u>	<u>\$ 76,484</u>	<u>\$ 995</u>	<u>\$ 768</u>

<b>Tobacco Trust</b>	<b>Sund Pelosso Murder Trial</b>	<b>LAFCO</b>	<b>Child Support Advance</b>	<b>Don Pedro Bond Admin</b>	<b>Children's Fund</b>	<b>Sheriff Fingerprint Identification</b>	<b>Emergency Medical Services</b>
\$ -	\$ -	\$ -	\$ -	\$ 5,649	\$ -	\$ -	\$ -
-	-	-	-	-	-	7,835	21,533
167	-	1	-	5	5	-	1,322
159,097	-	-	676,546	-	299	-	-
-	-	-	-	-	248	-	-
-	-	-	-	-	43	-	-
<u>159,264</u>	<u>-</u>	<u>1</u>	<u>676,546</u>	<u>5,654</u>	<u>595</u>	<u>7,835</u>	<u>22,855</u>
2,000	-	-	-	5,651	-	-	-
-	7,784	1,343	-	-	-	-	-
-	-	-	-	-	-	-	74,000
-	-	-	-	-	15,000	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>2,000</u>	<u>7,784</u>	<u>1,343</u>	<u>-</u>	<u>5,651</u>	<u>15,000</u>	<u>-</u>	<u>74,000</u>
157,264	(7,784)	(1,342)	676,546	3	(14,405)	7,835	(51,145)
-	7,658	2,324	-	-	20,000	-	-
(108,750)	-	-	(678,414)	-	-	-	(2,000)
<u>(108,750)</u>	<u>7,658</u>	<u>2,324</u>	<u>(678,414)</u>	<u>-</u>	<u>20,000</u>	<u>-</u>	<u>(2,000)</u>
48,514	(126)	982	(1,868)	3	5,595	7,835	(53,145)
36,683	(4,863)	670	8,673	310	4,092	28,985	234,943
<u>\$ 85,197</u>	<u>\$ (4,989)</u>	<u>\$ 1,652</u>	<u>\$ 6,805</u>	<u>\$ 313</u>	<u>\$ 9,687</u>	<u>\$ 36,820</u>	<u>\$ 181,798</u>

**COUNTY OF MARIPOSA**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended June 30, 2015**

	<b>Recorder's Modernization</b>	<b>Drug &amp; Alcohol Program</b>	<b>State Fire Marshall</b>	<b>Welfare</b>	<b>Alcohol Program</b>
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	1,576	-	-	1,920
Use of money and property	237	-	108	-	-
Intergovernmental	-	-	-	-	-
Charges for services	17,855	-	-	-	-
Other revenues	-	-	4,000	-	-
<b>Total Revenues</b>	<b>18,092</b>	<b>1,576</b>	<b>4,108</b>	<b>-</b>	<b>1,920</b>
<b>EXPENDITURES</b>					
Current:					
General government	16,797	-	-	-	-
Public protection	-	-	966	-	-
Health and welfare	-	-	-	-	-
Public assistance	-	-	-	-	-
Public ways and facilities	-	-	-	-	-
Debt service:					
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>16,797</b>	<b>-</b>	<b>966</b>	<b>-</b>	<b>-</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>1,295</b>	<b>1,576</b>	<b>3,142</b>	<b>-</b>	<b>1,920</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	5,000	-	-	-	-
Transfers out	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>6,295</b>	<b>1,576</b>	<b>3,142</b>	<b>-</b>	<b>1,920</b>
<b>Fund Balances (Deficits) - Beginning</b>	<b>45,937</b>	<b>8,981</b>	<b>16,170</b>	<b>4,821</b>	<b>4,919</b>
<b>Fund Balances (Deficits) - Ending</b>	<b>\$ 52,232</b>	<b>\$ 10,557</b>	<b>\$ 19,312</b>	<b>\$ 4,821</b>	<b>\$ 6,839</b>

<b>Tobacco Cessation</b>	<b>Recorder Cash Difference</b>	<b>Criminal Lab</b>	<b>Micrographics Conversion</b>	<b>Realignment Health</b>	<b>Realignment Mental Health</b>	<b>Realignment Social Services</b>	<b>Vital/ Health Recorder</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	319	-	-	-	-	-
295	-	-	151	-	-	-	199
150,000	-	-	-	726,979	1,472,128	2,228,173	-
-	-	-	4,692	-	-	-	2,658
-	178	-	-	-	-	-	-
150,295	178	319	4,843	726,979	1,472,128	2,228,173	2,857
-	-	-	6,874	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	11,181	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	6,874	-	11,181	-	-
150,295	178	319	(2,031)	726,979	1,460,947	2,228,173	2,857
-	-	-	-	-	-	345,485	-
(150,228)	-	-	-	(492,925)	(1,135,453)	(1,456,910)	-
(150,228)	-	-	-	(492,925)	(1,135,453)	(1,111,425)	-
67	178	319	(2,031)	234,054	325,494	1,116,748	2,857
37	1,844	18,671	26,766	307,533	2,140,722	1,065,084	34,511
\$ 104	\$ 2,022	\$ 18,990	\$ 24,735	\$ 541,587	\$ 2,466,216	\$ 2,181,832	\$ 37,368

**COUNTY OF MARIPOSA**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended June 30, 2015**

	Vital/ Health Clerk	STC Program	Public Health Emergency	Cal Brace	Local Enforcement Agency
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-	-
Use of money and property	9	16	(2)	-	40
Intergovernmental	-	16,380	94,949	-	16,243
Charges for services	94	-	-	-	-
Other revenues	-	-	-	-	-
<b>Total Revenues</b>	<u>103</u>	<u>16,396</u>	<u>94,947</u>	<u>-</u>	<u>16,283</u>
<b>EXPENDITURES</b>					
Current:					
General government	259	-	-	-	-
Public protection	-	9,151	-	-	-
Health and welfare	-	-	-	-	-
Public assistance	-	-	-	-	-
Public ways and facilities	-	-	-	-	-
Debt service:					
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
<b>Total Expenditures</b>	<u>259</u>	<u>9,151</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(156)</u>	<u>7,245</u>	<u>94,947</u>	<u>-</u>	<u>16,283</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers out	-	-	(94,947)	-	(16,275)
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>(94,947)</u>	<u>-</u>	<u>(16,275)</u>
<b>Net Change in Fund Balances</b>	<u>(156)</u>	<u>7,245</u>	<u>-</u>	<u>-</u>	<u>8</u>
<b>Fund Balances (Deficits) - Beginning</b>	<u>1,445</u>	<u>(97)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances (Deficits) - Ending</b>	<u>\$ 1,289</u>	<u>\$ 7,148</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8</u>

<u>1st Five Visiting Physician</u>	<u>DHS - West Nile Virus</u>	<u>Automated Warrant System</u>	<u>IHSS Public Authority</u>	<u>Sheriff - Civil Matters</u>	<u>HRSA Bio-Terrorism</u>	<u>Pacific Bell Settlement</u>	<u>Revenue &amp; Recovery - Prob</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
92	1	56	(168)	73	15	2	-
-	-	-	77,275	343	-	-	3,318
-	-	6,425	-	3,285	-	-	61,962
<u>47,991</u>	<u>90</u>	<u>-</u>	<u>2,880</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>48,083</u>	<u>91</u>	<u>6,481</u>	<u>79,987</u>	<u>3,701</u>	<u>15</u>	<u>2</u>	<u>65,280</u>
-	-	-	-	-	-	-	-
-	-	-	-	10,967	-	-	70,291
-	275	-	-	-	-	-	-
-	-	-	43,707	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>275</u>	<u>-</u>	<u>43,707</u>	<u>10,967</u>	<u>-</u>	<u>-</u>	<u>70,291</u>
<u>48,083</u>	<u>(184)</u>	<u>6,481</u>	<u>36,280</u>	<u>(7,266)</u>	<u>15</u>	<u>2</u>	<u>(5,011)</u>
-	-	-	28,575	-	-	-	14,000
<u>(53,897)</u>	<u>-</u>	<u>-</u>	<u>(89,498)</u>	<u>-</u>	<u>-</u>	<u>(152)</u>	<u>-</u>
<u>(53,897)</u>	<u>-</u>	<u>-</u>	<u>(60,923)</u>	<u>-</u>	<u>-</u>	<u>(152)</u>	<u>14,000</u>
<u>(5,814)</u>	<u>(184)</u>	<u>6,481</u>	<u>(24,643)</u>	<u>(7,266)</u>	<u>15</u>	<u>(150)</u>	<u>8,989</u>
<u>5,985</u>	<u>317</u>	<u>7,505</u>	<u>(1,367)</u>	<u>17,251</u>	<u>2,578</u>	<u>649</u>	<u>(30)</u>
<u>\$ 171</u>	<u>\$ 133</u>	<u>\$ 13,986</u>	<u>\$ (26,010)</u>	<u>\$ 9,985</u>	<u>\$ 2,593</u>	<u>\$ 499</u>	<u>\$ 8,959</u>

**COUNTY OF MARIPOSA**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended June 30, 2015**

	Youthful Offender Prob	SSN Truncation Recorder	Hazardous Materials Clean Up	CUPA Programs	Social Services Wrap Around
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-	-
Use of money and property	-	17	-	23	1,470
Intergovernmental	129,104	-	-	-	28,452
Charges for services	-	4,476	-	-	-
Other revenues	-	-	-	4,178	-
<b>Total Revenues</b>	<u>129,104</u>	<u>4,493</u>	<u>-</u>	<u>4,201</u>	<u>29,922</u>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	-	-
Public protection	134,323	-	-	-	-
Health and welfare	-	-	-	-	-
Public assistance	-	-	-	-	244,704
Public ways and facilities	-	-	8,372	-	-
Debt service:					
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
<b>Total Expenditures</b>	<u>134,323</u>	<u>-</u>	<u>8,372</u>	<u>-</u>	<u>244,704</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(5,219)</u>	<u>4,493</u>	<u>(8,372)</u>	<u>4,201</u>	<u>(214,782)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	91,592
Transfers out	-	(5,000)	-	(4,178)	(176,626)
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>(5,000)</u>	<u>-</u>	<u>(4,178)</u>	<u>(85,034)</u>
<b>Net Change in Fund Balances</b>	<u>(5,219)</u>	<u>(507)</u>	<u>(8,372)</u>	<u>23</u>	<u>(299,816)</u>
<b>Fund Balances (Deficits) - Beginning</b>	<u>74,809</u>	<u>3,247</u>	<u>10,308</u>	<u>3</u>	<u>407,142</u>
<b>Fund Balances (Deficits) - Ending</b>	<u>\$ 69,590</u>	<u>\$ 2,740</u>	<u>\$ 1,936</u>	<u>\$ 26</u>	<u>\$ 107,326</u>

<b>Sheriff Civil</b>	<b>Micro Asst</b>	<b>Pandemic Influenza State</b>	<b>Library Private Donation</b>	<b>Community Corrections</b>	<b>Human Services 2011 ABX1 16</b>	<b>Community Correct SB678</b>	<b>UST Program</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
52	3,419	13	1,939	-	-	1,576	35
-	-	71,498	-	604,467	2,426,022	220,500	35,988
540	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>592</u>	<u>3,419</u>	<u>71,511</u>	<u>1,939</u>	<u>604,467</u>	<u>2,426,022</u>	<u>222,076</u>	<u>36,023</u>
-	43,470	-	-	-	-	-	-
-	-	-	-	327,707	-	137,082	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	21,332	-	-	-
-	43,470	-	-	349,039	-	137,082	-
<u>592</u>	<u>(40,051)</u>	<u>71,511</u>	<u>1,939</u>	<u>255,428</u>	<u>2,426,022</u>	<u>84,994</u>	<u>36,023</u>
-	-	-	-	-	44,074	-	-
-	-	(59,810)	-	(28,300)	(2,065,616)	-	(35,988)
-	-	(59,810)	-	(28,300)	(2,021,542)	-	(35,988)
592	(40,051)	11,701	1,939	227,128	404,480	84,994	35
8,864	155,450	5	346,038	554,745	99,262	266,548	7
<u>\$ 9,456</u>	<u>\$ 115,399</u>	<u>\$ 11,706</u>	<u>\$ 347,977</u>	<u>\$ 781,873</u>	<u>\$ 503,742</u>	<u>\$ 351,542</u>	<u>\$ 42</u>

**COUNTY OF MARIPOSA**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended June 30, 2015**

	Cal Multi- Junsd Meth Enforcement	State Parole DA Sec 30027	DEA Grant Investigations	Bailiff	USDA Grant 04-022
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-	-
Use of money and property	427	35	-	664	-
Intergovernmental	131,104	9,542	75,000	212,617	6,739
Charges for services	-	-	-	-	-
Other revenues	-	-	-	-	-
<b>Total Revenues</b>	<u>131,531</u>	<u>9,577</u>	<u>75,000</u>	<u>213,281</u>	<u>6,739</u>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	-	4,968
Public protection	118,231	-	64,742	196,670	-
Health and welfare	-	-	-	-	-
Public assistance	-	-	-	-	-
Public ways and facilities	-	-	-	-	-
Debt service:					
Interest and other charges	-	-	-	-	-
Capital outlay	43,637	-	-	43,735	-
<b>Total Expenditures</b>	<u>161,868</u>	<u>-</u>	<u>64,742</u>	<u>240,405</u>	<u>4,968</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(30,337)</u>	<u>9,577</u>	<u>10,258</u>	<u>(27,124)</u>	<u>1,771</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	(2,643)
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,643)</u>
<b>Net Change in Fund Balances</b>	<u>(30,337)</u>	<u>9,577</u>	<u>10,258</u>	<u>(27,124)</u>	<u>(872)</u>
<b>Fund Balances (Deficits) - Beginning</b>	<u>100,368</u>	<u>2,453</u>	<u>56,903</u>	<u>161,260</u>	<u>872</u>
<b>Fund Balances (Deficits) - Ending</b>	<u>\$ 70,031</u>	<u>\$ 12,030</u>	<u>\$ 67,161</u>	<u>\$ 134,136</u>	<u>\$ -</u>

<b>Blue Shield Foundation</b>	<b>Mental Health Triage Grant</b>	<b>OHS Grant Fire, Sheriff, Health</b>	<b>Technical Services Reserve</b>	<b>Totals</b>
\$ -	\$ -	\$ -	\$ -	\$ 353,739
-	-	-	-	182,685
12	748	-	-	32,051
-	196,336	-	-	20,225,611
-	-	-	-	1,404,501
-	-	-	-	327,706
12	197,084	-	-	22,526,293
-	-	-	-	176,267
-	-	-	-	1,293,471
-	151,606	-	-	237,062
7,581	-	-	-	1,114,459
-	-	-	-	4,721,743
-	-	-	-	275
-	-	-	-	112,005
7,581	151,606	-	-	7,655,282
(7,569)	45,478	-	-	14,871,011
-	-	23,148	181,051	1,881,904
-	(52,416)	-	-	(15,203,982)
-	(52,416)	23,148	181,051	(13,322,078)
(7,569)	(6,938)	23,148	181,051	1,548,933
7,569	-	-	-	10,977,152
\$ -	\$ (6,938)	\$ 23,148	\$ 181,051	\$ 12,526,085

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## **Nonmajor Governmental Funds**

- **Debt Service Funds**

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**COUNTY OF MARIPOSA**  
**Combining Balance Sheet**  
**Nonmajor Debt Service Funds**  
**June 30, 2015**

	<b>Government Center COP</b>	<b>Yosemite West Bond 2004</b>	<b>Yosemite West Bond Reserve</b>	<b>Yosemite West Renewal and Extension</b>	<b>Don Pedro Bond 2006</b>
<b>ASSETS</b>					
Cash and investments	\$ 175,538	\$ 174,555	\$ 171,280	\$ 12,445	\$ 90,580
Receivables:					
Accounts	-	15,568	-	1,557	524,344
<b>Total Assets</b>	<u>\$ 175,538</u>	<u>\$ 190,123</u>	<u>\$ 171,280</u>	<u>\$ 14,002</u>	<u>\$ 614,924</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue	\$ -	\$ 335	\$ -	\$ 3,353	\$ 519,656
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>335</u>	<u>-</u>	<u>3,353</u>	<u>519,656</u>
<b>FUND BALANCES</b>					
Restricted	175,538	189,788	171,280	10,649	95,268
<b>Total Fund Balances</b>	<u>175,538</u>	<u>189,788</u>	<u>171,280</u>	<u>10,649</u>	<u>95,268</u>
<b>Total Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 175,538</u>	<u>\$ 190,123</u>	<u>\$ 171,280</u>	<u>\$ 14,002</u>	<u>\$ 614,924</u>

<b>Don Pedro Bond Reserve</b>	<b>Special Assessment Debt CSA #3</b>	<b>Totals</b>
\$ 117,093	\$ 184,531	\$ 926,022
52,426	-	593,895
<u>\$ 169,519</u>	<u>\$ 184,531</u>	<u>\$ 1,519,917</u>
\$ 51,957	\$ -	\$ 575,301
51,957	-	575,301
117,562	184,531	944,616
117,562	184,531	944,616
<u>\$ 169,519</u>	<u>\$ 184,531</u>	<u>\$ 1,519,917</u>

**COUNTY OF MARIPOSA**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Debt Service Funds**  
**For the Year Ended June 30, 2014**

	<b>Government Center COP</b>	<b>Yosemite West Bond 2004</b>	<b>Yosemite West Bond Reserve</b>	<b>Yosemite West Renewal and Extension</b>	<b>Yosemit Don Pedro Bond 2006</b>
<b>REVENUES</b>					
Use of money and property	\$ -	\$ 781	\$ 716	\$ -	\$ 340
Charges for services	-	184,520	18,394	-	193,148
<b>Total Revenues</b>	<b>-</b>	<b>185,301</b>	<b>19,110</b>	<b>-</b>	<b>193,488</b>
<b>EXPENDITURES</b>					
Debt service:					
Principal	194,299	46,000	-	-	93,000
Interest and other charges	14,914	113,549	-	3,260	208,360
<b>Total Expenditures</b>	<b>209,213</b>	<b>159,549</b>	<b>-</b>	<b>3,260</b>	<b>301,360</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(209,213)</b>	<b>25,752</b>	<b>19,110</b>	<b>(3,260)</b>	<b>(107,872)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Debt proceeds	-	-	-	-	-
Transfers in	208,313	-	-	13,909	125,000
Transfers out	-	-	(13,909)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>208,313</b>	<b>-</b>	<b>(13,909)</b>	<b>13,909</b>	<b>125,000</b>
<b>Net Change in Fund Balances</b>	<b>(900)</b>	<b>25,752</b>	<b>5,201</b>	<b>10,649</b>	<b>17,128</b>
<b>Fund Balances - Beginning</b>	<b>176,438</b>	<b>164,036</b>	<b>166,079</b>	<b>-</b>	<b>78,140</b>
<b>Fund Balances - Ending</b>	<b>\$ 175,538</b>	<b>\$ 189,788</b>	<b>\$ 171,280</b>	<b>\$ 10,649</b>	<b>\$ 95,268</b>

<b>Don Pedro Bond Reserve</b>	<b>Special Assessment Debt CSA #3</b>	<b>Totals</b>
\$ 719	\$ 631	\$ 3,187
19,314	-	415,376
20,033	631	418,563
-	3,322,889	3,656,188
-	332,223	672,306
-	3,655,112	4,328,494
20,033	(3,654,481)	(3,909,931)
-	2,953,678	2,953,678
-	430,671	777,893
(125,000)	-	(138,909)
(125,000)	3,384,349	3,592,662
(104,967)	(270,132)	(317,269)
222,529	454,663	1,261,885
<u>\$ 117,562</u>	<u>\$ 184,531</u>	<u>\$ 944,616</u>

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## **Nonmajor Governmental Funds**

- **Capital Projects Funds**

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**COUNTY OF MARIPOSA**  
**Combining Balance Sheet**  
**Nonmajor Capital Projects Funds**  
**June 30, 2015**

	<u>Land Buildings &amp; Improvements</u>	<u>Courthouse Construction</u>	<u>MCCJF Construction</u>	<u>Mariposa Creek R81606-0</u>	<u>PTMISEA Projects</u>
<b>ASSETS</b>					
Cash and investments	\$ 83,099	\$ 565,173	\$ 198,758	\$ -	\$ 28,827
<b>Total Assets</b>	<u>\$ 83,099</u>	<u>\$ 565,173</u>	<u>\$ 198,758</u>	<u>\$ -</u>	<u>\$ 28,827</u>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Advances from other funds	50,000	-	-	-	-
<b>Total Liabilities</b>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>					
Restricted	33,099	565,173	198,758	-	28,827
Unassigned	-	-	-	-	-
<b>Total Fund Balances (Deficits)</b>	<u>33,099</u>	<u>565,173</u>	<u>198,758</u>	<u>-</u>	<u>28,827</u>
<b>Total Liabilities, Deferred Inflows     of Resources, and Fund Balances</b>	<u>\$ 83,099</u>	<u>\$ 565,173</u>	<u>\$ 198,758</u>	<u>\$ -</u>	<u>\$ 28,827</u>

<b>Sidewalk Projects</b>	<b>County Road Projects</b>	<b>County Bridge Replace</b>	<b>Coulterville Drainage</b>	<b>Don Pedro Fire Station</b>	<b>Fish Camp Fire Station</b>	<b>Midpines Fire Station</b>	<b>Bridgeport Fire Station</b>
\$ 34,052	\$ -	\$ -	\$ 1,477	\$ 251	\$ -	\$ 2,850	\$ 6,239
<u>\$ 34,052</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,477</u>	<u>\$ 251</u>	<u>\$ -</u>	<u>\$ 2,850</u>	<u>\$ 6,239</u>
\$ -	\$ -	\$ 44,472	\$ -	\$ -	\$ -	\$ -	\$ -
-	217,154	82,805	-	-	-	-	-
-	-	-	-	-	-	-	-
-	217,154	127,277	-	-	-	-	-
34,052	-	-	1,477	251	-	2,850	6,239
-	(217,154)	(127,277)	-	-	-	-	-
<u>34,052</u>	<u>(217,154)</u>	<u>(127,277)</u>	<u>1,477</u>	<u>251</u>	<u>-</u>	<u>2,850</u>	<u>6,239</u>
<u>\$ 34,052</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,477</u>	<u>\$ 251</u>	<u>\$ -</u>	<u>\$ 2,850</u>	<u>\$ 6,239</u>

**COUNTY OF MARIPOSA**  
**Combining Balance Sheet**  
**Nonmajor Capital Projects Funds**  
**June 30, 2015**

	<u>Coulterville Service Area Utility Capital</u>	<u>Don Pedro Sewer Zone Utility Capital</u>	<u>Mariposa Pines Sewer Zone Utility Capital</u>	<u>Yosemite West Maintenance Utility Capital</u>	<u>Don Pedro Wastewater Treatment Plant</u>
<b>ASSETS</b>					
Cash and investments	\$ 2,132	\$ 380,129	\$ 223,400	\$ 50,627	\$ 116,719
<b>Total Assets</b>	<u>\$ 2,132</u>	<u>\$ 380,129</u>	<u>\$ 223,400</u>	<u>\$ 50,627</u>	<u>\$ 116,719</u>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>					
Restricted	2,132	380,129	223,400	50,627	116,719
Unassigned	-	-	-	-	-
<b>Total Fund Balances (Deficits)</b>	<u>2,132</u>	<u>380,129</u>	<u>223,400</u>	<u>50,627</u>	<u>116,719</u>
<b>Total Liabilities, Deferred Inflows     of Resources, and Fund Balances</b>	<u>\$ 2,132</u>	<u>\$ 380,129</u>	<u>\$ 223,400</u>	<u>\$ 50,627</u>	<u>\$ 116,719</u>

<b>Yosemite West Wastewater Treatment Plant</b>	<b>Airport Projects</b>	<b>Totals</b>
\$ -	\$ -	\$ 1,693,733
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,693,733</u>
\$ -	\$ -	\$ 44,472
-	-	299,959
368,000	-	418,000
<u>368,000</u>	<u>-</u>	<u>762,431</u>
-	-	1,643,733
(368,000)	-	(712,431)
<u>(368,000)</u>	<u>-</u>	<u>931,302</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,693,733</u>

**COUNTY OF MARIPOSA**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Capital Projects Funds**  
**For the Year Ended June 30, 2015**

	<b>Land Buildings &amp; Improvements</b>	<b>Courthouse Construction</b>	<b>MCCJF Construction</b>	<b>Mariposa Creek R81606-0</b>	<b>PTMISEA Projects</b>
<b>REVENUES</b>					
Fines and forfeitures	\$ -	\$ 70,931	\$ 16,841	\$ -	\$ -
Use of money and property	-	2,910	1,443	(10)	756
Intergovernmental	-	-	-	-	-
Other revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>73,841</b>	<b>18,284</b>	<b>(10)</b>	<b>756</b>
<b>EXPENDITURES</b>					
Capital outlay	1,611	-	87,417	-	201,127
<b>Total Expenditures</b>	<b>1,611</b>	<b>-</b>	<b>87,417</b>	<b>-</b>	<b>201,127</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(1,611)</b>	<b>73,841</b>	<b>(69,133)</b>	<b>(10)</b>	<b>(200,371)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	5,966	-
Transfers out	(20,704)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(20,704)</b>	<b>-</b>	<b>-</b>	<b>5,966</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>(22,315)</b>	<b>73,841</b>	<b>(69,133)</b>	<b>5,956</b>	<b>(200,371)</b>
<b>Fund Balances (Deficits) - Beginning</b>	<b>55,414</b>	<b>491,332</b>	<b>267,891</b>	<b>(5,956)</b>	<b>229,198</b>
<b>Fund Balances (Deficits) - Ending</b>	<b>\$ 33,099</b>	<b>\$ 565,173</b>	<b>\$ 198,758</b>	<b>\$ -</b>	<b>\$ 28,827</b>

<u>Sidewalk Projects</u>	<u>County Road Projects</u>	<u>County Bridge Replace</u>	<u>Coulterville Drainage</u>	<u>Don Pedro Fire Station</u>	<u>Fish Camp Fire Station</u>	<u>Midpines Fire Station</u>	<u>Bridgeport Fire Station</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
34,756	309,402	473,963	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>34,756</u>	<u>309,402</u>	<u>473,963</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>17,937</u>	<u>663,702</u>	<u>581,005</u>	<u>-</u>	<u>1,048</u>	<u>-</u>	<u>18,462</u>	<u>55,103</u>
<u>17,937</u>	<u>663,702</u>	<u>581,005</u>	<u>-</u>	<u>1,048</u>	<u>-</u>	<u>18,462</u>	<u>55,103</u>
<u>16,819</u>	<u>(354,300)</u>	<u>(107,042)</u>	<u>-</u>	<u>(1,048)</u>	<u>-</u>	<u>(18,462)</u>	<u>(55,103)</u>
<u>-</u>	<u>-</u>	<u>66,000</u>	<u>-</u>	<u>1,299</u>	<u>-</u>	<u>15,935</u>	<u>8,750</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,776)</u>	<u>-</u>	<u>(5,559)</u>
<u>-</u>	<u>-</u>	<u>66,000</u>	<u>-</u>	<u>1,299</u>	<u>(6,776)</u>	<u>15,935</u>	<u>3,191</u>
<u>16,819</u>	<u>(354,300)</u>	<u>(41,042)</u>	<u>-</u>	<u>251</u>	<u>(6,776)</u>	<u>(2,527)</u>	<u>(51,912)</u>
<u>17,233</u>	<u>137,146</u>	<u>(86,235)</u>	<u>1,477</u>	<u>-</u>	<u>6,776</u>	<u>5,377</u>	<u>58,151</u>
<u>\$ 34,052</u>	<u>\$ (217,154)</u>	<u>\$ (127,277)</u>	<u>\$ 1,477</u>	<u>\$ 251</u>	<u>\$ -</u>	<u>\$ 2,850</u>	<u>\$ 6,239</u>

**COUNTY OF MARIPOSA**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Capital Projects Funds**  
**For the Year Ended June 30, 2015**

	<u>Coulterville Service Area Utility Capital</u>	<u>Don Pedro Sewer Zone Utility Capital</u>	<u>Mariposa Pines Sewer Zone Utility Capital</u>	<u>Yosemite West Maintenance Utility Capital</u>	<u>Don Pedro Wastewater Treatment Plant</u>
<b>REVENUES</b>					
Fines and forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -
Use of money and property	12	2,544	1,207	404	-
Intergovernmental	-	-	-	-	-
Other revenues	-	-	-	11,400	-
<b>Total Revenues</b>	<u>12</u>	<u>2,544</u>	<u>1,207</u>	<u>11,804</u>	<u>-</u>
<b>EXPENDITURES</b>					
Capital outlay	-	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>12</u>	<u>2,544</u>	<u>1,207</u>	<u>11,804</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	7,500	-	-
Transfers out	-	(84,000)	-	(50,000)	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>(84,000)</u>	<u>7,500</u>	<u>(50,000)</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	12	(81,456)	8,707	(38,196)	-
<b>Fund Balances (Deficits) - Beginning</b>	<u>2,120</u>	<u>461,585</u>	<u>214,693</u>	<u>88,823</u>	<u>116,719</u>
<b>Fund Balances (Deficits) - Ending</b>	<u>\$ 2,132</u>	<u>\$ 380,129</u>	<u>\$ 223,400</u>	<u>\$ 50,627</u>	<u>\$ 116,719</u>

<b>Yosemite West Wastewater Treatment Plant</b>	<b>Airport Projects</b>	<b>Totals</b>
\$ -	\$ -	\$ 87,772
-	-	9,266
-	-	818,121
-	-	11,400
-	-	926,559
-	-	1,627,412
-	-	1,627,412
-	-	(700,853)
-	-	105,450
-	(12,028)	(179,067)
-	(12,028)	(73,617)
-	(12,028)	(774,470)
(368,000)	12,028	1,705,772
<u>\$ (368,000)</u>	<u>\$ -</u>	<u>\$ 931,302</u>

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## **Nonmajor Proprietary Funds**

- **Enterprise Funds**

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**COUNTY OF MARIPOSA**  
**Combining Statement of Net Position**  
**Nonmajor Enterprise Funds**  
**June 30, 2015**

	<b>Building Permits</b>	<b>Transit</b>	<b>Plant Operation Services</b>	<b>Totals</b>
<b>ASSETS</b>				
Current Assets:				
Cash and investments	\$ 96,919	\$ 159,411	\$ 36,743	\$ 293,073
Receivables:				
Accounts	-	1,530	-	1,530
Prepaid costs	-	119	50	169
<b>Total Current Assets</b>	<u>96,919</u>	<u>161,060</u>	<u>36,793</u>	<u>294,772</u>
Noncurrent Assets:				
Capital assets:				
Depreciable, net	3,416	149,849	-	153,265
<b>Total Noncurrent Assets</b>	<u>3,416</u>	<u>149,849</u>	<u>-</u>	<u>153,265</u>
<b>Total Assets</b>	<u>100,335</u>	<u>310,909</u>	<u>36,793</u>	<u>448,037</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension adjustments	57,716	21,331	43,226	122,273
<b>Total Deferred Outflows of Resources</b>	<u>57,716</u>	<u>21,331</u>	<u>43,226</u>	<u>122,273</u>
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts payable	3,218	2,521	1,250	6,989
Accrued salaries and benefits	1,737	936	-	2,673
Compensated absences	8,251	1,489	6,827	16,567
<b>Total Current Liabilities</b>	<u>13,206</u>	<u>4,946</u>	<u>8,077</u>	<u>26,229</u>
Noncurrent Liabilities:				
Compensated absences	3,371	2,411	5,368	11,150
Net pension liability	345,665	127,756	258,887	732,308
Net OPEB obligation	81,634	18,520	55,792	155,946
<b>Total Noncurrent Liabilities</b>	<u>430,670</u>	<u>148,687</u>	<u>320,047</u>	<u>899,404</u>
<b>Total Liabilities</b>	<u>443,876</u>	<u>153,633</u>	<u>328,124</u>	<u>925,633</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension adjustments	74,910	27,687	56,104	158,701
<b>Total Deferred Inflows of Resources</b>	<u>74,910</u>	<u>27,687</u>	<u>56,104</u>	<u>158,701</u>
<b>NET POSITION</b>				
Investment in capital assets	3,416	149,849	-	153,265
Unrestricted	(364,151)	1,071	(304,209)	(667,289)
<b>Total Net Position (Deficit)</b>	<u>\$ (360,735)</u>	<u>\$ 150,920</u>	<u>\$ (304,209)</u>	<u>\$ (514,024)</u>

**COUNTY OF MARIPOSA**  
**Combining Statement of Revenues, Expenses, and**  
**Changes in Net Position**  
**Nonmajor Enterprise Funds**  
**For the Year Ended June 30, 2015**

	<b>Building Permits</b>	<b>Transit</b>	<b>Plant Operation Services</b>	<b>Totals</b>
<b>OPERATING REVENUES</b>				
Charges for services	\$ 406,813	\$ 8,982	\$ 269,854	\$ 685,649
Other revenues	12,671	-	11,831	24,502
<b>Total Operating Revenues</b>	<u>419,484</u>	<u>8,982</u>	<u>281,685</u>	<u>710,151</u>
<b>OPERATING EXPENSES</b>				
Salaries and benefits	396,400	163,299	45,907	605,606
Services and supplies	127,059	60,544	300,831	488,434
Depreciation	450	52,900	-	53,350
<b>Total Operating Expenses</b>	<u>523,909</u>	<u>276,743</u>	<u>346,738</u>	<u>1,147,390</u>
<b>Operating Income (Loss)</b>	<u>(104,425)</u>	<u>(267,761)</u>	<u>(65,053)</u>	<u>(437,239)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Intergovernmental	-	156,409	-	156,409
Interest income	(75)	305	-	230
<b>Total Non-Operating Revenues (Expenses)</b>	<u>(75)</u>	<u>156,714</u>	<u>-</u>	<u>156,639</u>
<b>Income (Loss) Before Transfers</b>	<u>(104,500)</u>	<u>(111,047)</u>	<u>(65,053)</u>	<u>(280,600)</u>
Transfers in	157,759	122,992	35,635	316,386
<b>Change in Net Position</b>	<u>53,259</u>	<u>11,945</u>	<u>(29,418)</u>	<u>35,786</u>
<b>Total Net Position (Deficit) - Beginning</b>	<u>(48,679)</u>	<u>273,997</u>	<u>(1,186)</u>	<u>224,132</u>
Cumulative effect of change in accounting principle	(365,315)	(135,022)	(273,605)	(773,942)
<b>Total Net Position (Deficit) - Beginning, Restated</b>	<u>(413,994)</u>	<u>138,975</u>	<u>(274,791)</u>	<u>(549,810)</u>
<b>Total Net Position (Deficit) - Ending</b>	<u>\$ (360,735)</u>	<u>\$ 150,920</u>	<u>\$ (304,209)</u>	<u>\$ (514,024)</u>

**COUNTY OF MARIPOSA**  
**Combining Statement of Cash Flows**  
**Nonmajor Enterprise Funds**  
**For the Year Ended June 30, 2015**

	Building Permits	Transit	Plant Operation Services	Totals
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers	\$ 419,484	\$ 7,452	\$ 281,685	\$ 708,621
Payments to suppliers	(124,525)	(62,308)	(300,885)	(487,718)
Payments to employees	(385,500)	(163,481)	(15,638)	(564,619)
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>(90,541)</u>	<u>(218,337)</u>	<u>(34,838)</u>	<u>(343,716)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Grants and other receipts	-	156,409	-	156,409
Transfers from other funds	157,759	122,992	35,635	316,386
<b>Net Cash Provided (Used) by Noncapital Financing Activities</b>	<u>157,759</u>	<u>279,401</u>	<u>35,635</u>	<u>472,795</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of capital assets	-	(25,086)	-	(25,086)
<b>Net Cash Provided (Used) by Capital and Related Financing Activities</b>	<u>-</u>	<u>(25,086)</u>	<u>-</u>	<u>(25,086)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest and dividends	(75)	305	-	230
<b>Net Cash Provided (Used) by Investing Activities</b>	<u>(75)</u>	<u>305</u>	<u>-</u>	<u>230</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	67,143	36,283	797	104,223
<b>Balances - Beginning</b>	29,776	123,128	35,946	188,850
<b>Balances - Ending</b>	<u>\$ 96,919</u>	<u>\$ 159,411</u>	<u>\$ 36,743</u>	<u>\$ 293,073</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>				
Operating income (loss)	\$ (104,425)	\$ (267,761)	\$ (65,053)	\$ (437,239)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	450	52,900	-	53,350
Decrease (increase) in:				
Accounts receivable	-	(1,530)	-	(1,530)
Prepaid costs	-	(1)	(50)	(51)
Pension adjustments - deferred outflows of resources	1,550	574	1,161	3,285
Increase (decrease) in:				
Accounts payable	2,534	(1,767)	(4)	763
Accrued salaries and benefits	833	(144)	-	689
Pension adjustments - deferred inflows of resources	74,910	27,687	56,104	158,701
Compensated absences	714	1,711	3,319	5,744
Net pension liability	(78,916)	(29,167)	(59,105)	(167,188)
Net OPEB obligation	11,809	(839)	28,790	39,760
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ (90,541)</u>	<u>\$ (218,337)</u>	<u>\$ (34,838)</u>	<u>\$ (343,716)</u>

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## **Internal Service Funds**

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**COUNTY OF MARIPOSA**  
**Combining Statement of Net Position**  
**Internal Service Funds**  
**June 30, 2015**

	<u>Fleet Maintenance</u>	<u>Solid Waste Equipment Replacement</u>	<u>Fire Replacement</u>	<u>Vehicle Replacement</u>
<b>ASSETS</b>				
Current Assets:				
Cash and investments	\$ 101,221	\$ 75,437	\$ 1,998,220	\$ 1,797,497
Receivables:				
Accounts	-	-	231	-
Inventory	347,971	-	-	-
Deposits	-	-	-	-
<b>Total Current Assets</b>	<u>449,192</u>	<u>75,437</u>	<u>1,998,451</u>	<u>1,797,497</u>
Noncurrent Assets:				
Advances to other funds	-	-	-	-
Capital assets:				
Depreciable, net	433,629	-	325,020	959,369
<b>Total Noncurrent Assets</b>	<u>433,629</u>	<u>-</u>	<u>325,020</u>	<u>959,369</u>
<b>Total Assets</b>	<u>882,821</u>	<u>75,437</u>	<u>2,323,471</u>	<u>2,756,866</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension adjustments	90,156	-	-	-
<b>Total Deferred Outflows of Resources</b>	<u>90,156</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts payable	13,321	-	-	-
Compensated absences	7,452	-	-	-
Estimated claims liability	-	-	-	-
<b>Total Current Liabilities</b>	<u>20,773</u>	<u>-</u>	<u>-</u>	<u>-</u>
Noncurrent Liabilities:				
Compensated absences	375	-	-	-
Net pension liability	539,951	-	-	-
Net OPEB obligation	328,403	-	-	-
<b>Total Noncurrent Liabilities</b>	<u>868,729</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Liabilities</b>	<u>889,502</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension adjustments	117,015	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>117,015</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET POSITION</b>				
Investment in capital assets	433,629	-	325,020	959,369
Unrestricted	(467,169)	75,437	1,998,451	1,797,497
<b>Total Net Position (Deficits)</b>	<u>\$ (33,540)</u>	<u>\$ 75,437</u>	<u>\$ 2,323,471</u>	<u>\$ 2,756,866</u>

Heavy Equipment Replacement	Risk Management			Totals
	Insurance	Workers' Compensation	Liability	
\$ 1,109,831	\$ 7,974	\$ 3,417,694	\$ 205,567	\$ 8,713,441
-	-	-	18,060	18,291
-	-	-	-	347,971
-	-	65,000	-	65,000
1,109,831	7,974	3,482,694	223,627	9,144,703
12,043	-	-	-	12,043
1,411,069	-	-	-	3,129,087
1,423,112	-	-	-	3,141,130
2,532,943	7,974	3,482,694	223,627	12,285,833
-	-	-	-	90,156
-	-	-	-	90,156
-	11,165	31,792	38,121	94,399
-	-	-	-	7,452
-	-	4,759,000	290,000	5,049,000
-	11,165	4,790,792	328,121	5,150,851
-	-	-	-	375
-	-	-	-	539,951
-	-	-	-	328,403
-	-	-	-	868,729
-	11,165	4,790,792	328,121	6,019,580
-	-	-	-	117,015
-	-	-	-	117,015
1,411,069	-	-	-	3,129,087
1,121,874	(3,191)	(1,308,098)	(104,494)	3,110,307
\$ 2,532,943	\$ (3,191)	\$ (1,308,098)	\$ (104,494)	\$ 6,239,394

**COUNTY OF MARIPOSA**  
**Combining Statement of Revenues, Expenses, and**  
**Changes in Net Position**  
**Internal Service Funds**  
**For the Year Ended June 30, 2015**

	<u>Fleet Maintenance</u>	<u>Solid Waste Equipment Replacement</u>	<u>Fire Replacement</u>	<u>Vehicle Replacement</u>
<b>OPERATING REVENUES</b>				
Charges for services	\$ 1,117,546	\$ -	\$ 320,912	\$ 358,438
Other revenues	95,500	-	231	-
<b>Total Operating Revenues</b>	<u>1,213,046</u>	<u>-</u>	<u>321,143</u>	<u>358,438</u>
<b>OPERATING EXPENSES</b>				
Salaries and benefits	565,185	-	-	-
Services and supplies	698,783	-	18,500	-
Insurance claims and adjustments	-	-	-	-
Depreciation	17,976	-	63,366	232,129
<b>Total Operating Expenses</b>	<u>1,281,944</u>	<u>-</u>	<u>81,866</u>	<u>232,129</u>
<b>Operating Income (Loss)</b>	<u>(68,898)</u>	<u>-</u>	<u>239,277</u>	<u>126,309</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Interest income	9,250	294	10,168	-
Gain (loss) on disposal of capital asset	-	-	-	13,567
<b>Total Non-Operating Revenues (Expenses)</b>	<u>9,250</u>	<u>294</u>	<u>10,168</u>	<u>13,567</u>
<b>Income (Loss) Before Transfers</b>	<u>(59,648)</u>	<u>294</u>	<u>249,445</u>	<u>139,876</u>
Transfers in	15,509	25,000	-	43,225
Transfers out	(18,214)	-	-	-
<b>Change in Net Position</b>	<u>(62,353)</u>	<u>25,294</u>	<u>249,445</u>	<u>183,101</u>
<b>Total Net Position (Deficits) - Beginning</b>	599,458	50,143	2,074,026	2,573,765
Cumulative effect of change in accounting principle	(570,645)	-	-	-
<b>Total Net Position (Deficits) - Beginning, Restated</b>	<u>28,813</u>	<u>50,143</u>	<u>2,074,026</u>	<u>2,573,765</u>
<b>Total Net Position (Deficits) - Ending</b>	<u>\$ (33,540)</u>	<u>\$ 75,437</u>	<u>\$ 2,323,471</u>	<u>\$ 2,756,866</u>

Heavy Equipment Replacement	Risk Management			Totals
	Insurance	Workers' Compensation	Liability	
\$ 246,656	\$ 1,520,249	\$ 1,146,000	\$ 417,700	\$ 5,127,501
5,764	-	-	76,746	178,241
252,420	1,520,249	1,146,000	494,446	5,305,742
-	-	-	-	565,185
-	-	2,065,076	281,451	3,063,810
-	1,532,199	-	-	1,532,199
229,708	-	-	-	543,179
229,708	1,532,199	2,065,076	281,451	5,704,373
22,712	(11,950)	(919,076)	212,995	(398,631)
5,258	(201)	17,859	508	43,136
-	-	-	-	13,567
5,258	(201)	17,859	508	56,703
27,970	(12,151)	(901,217)	213,503	(341,928)
-	-	-	-	83,734
-	-	-	-	(18,214)
27,970	(12,151)	(901,217)	213,503	(276,408)
2,504,973	8,960	(406,881)	(317,997)	7,086,447
-	-	-	-	(570,645)
2,504,973	8,960	(406,881)	(317,997)	6,515,802
<u>\$ 2,532,943</u>	<u>\$ (3,191)</u>	<u>\$ (1,308,098)</u>	<u>\$ (104,494)</u>	<u>\$ 6,239,394</u>

**COUNTY OF MARIPOSA**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended June 30, 2015**

	<b>Fleet Maintenance</b>	<b>Solid Waste Equipment Replacement</b>	<b>Fire Replacement</b>	<b>Vehicle Replacement</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers	\$ 1,213,046	\$ -	\$ 320,912	\$ 358,438
Payments to suppliers	(693,179)	-	(52,394)	-
Payments to employees	(537,230)	-	-	-
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>(17,363)</u>	<u>-</u>	<u>268,518</u>	<u>358,438</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Transfers from other funds	15,509	25,000	-	43,225
Transfers to other funds	(18,214)	-	-	-
Interfund loan repayments received	-	-	-	-
<b>Net Cash Provided (Used) by Noncapital Financing Activities</b>	<u>(2,705)</u>	<u>25,000</u>	<u>-</u>	<u>43,225</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of capital assets	(10,232)	-	-	(239,029)
Proceeds from sale of capital asset	-	-	-	13,567
<b>Net Cash Provided (Used) by Capital and Related Financing Activities</b>	<u>(10,232)</u>	<u>-</u>	<u>-</u>	<u>(225,462)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest and dividends	9,250	294	10,168	-
<b>Net Cash Provided (Used) by Investing Activities</b>	<u>9,250</u>	<u>294</u>	<u>10,168</u>	<u>-</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	(21,050)	25,294	278,686	176,201
<b>Balances - Beginning</b>	<u>122,271</u>	<u>50,143</u>	<u>1,719,534</u>	<u>1,621,296</u>
<b>Balances - Ending</b>	<u>\$ 101,221</u>	<u>\$ 75,437</u>	<u>\$ 1,998,220</u>	<u>\$ 1,797,497</u>

Heavy Equipment Replacement	Risk Management			Totals
	Insurance	Workers' Compensation	Liability	
\$ 252,420	\$ 1,520,249	\$ 1,146,000	\$ 476,386	\$ 5,287,451
-	(1,521,939)	(864,449)	(393,040)	(3,525,001)
-	-	-	-	(537,230)
<u>252,420</u>	<u>(1,690)</u>	<u>281,551</u>	<u>83,346</u>	<u>1,225,220</u>
-	-	-	-	83,734
-	-	-	-	(18,214)
<u>11,634</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,634</u>
<u>11,634</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>77,154</u>
-	-	-	-	(249,261)
-	-	-	-	13,567
-	-	-	-	(235,694)
<u>5,258</u>	<u>(201)</u>	<u>17,859</u>	<u>508</u>	<u>43,136</u>
<u>5,258</u>	<u>(201)</u>	<u>17,859</u>	<u>508</u>	<u>43,136</u>
269,312	(1,891)	299,410	83,854	1,109,816
<u>840,519</u>	<u>9,865</u>	<u>3,118,284</u>	<u>121,713</u>	<u>7,603,625</u>
<u>\$ 1,109,831</u>	<u>\$ 7,974</u>	<u>\$ 3,417,694</u>	<u>\$ 205,567</u>	<u>\$ 8,713,441</u>

**COUNTY OF MARIPOSA**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended June 30, 2015**

	<u>Fleet Maintenance</u>	<u>Solid Waste Equipment Replacement</u>	<u>Fire Replacement</u>	<u>Vehicle Replacement</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>				
Operating income (loss)	\$ (68,898)	\$ -	\$ 239,277	\$ 126,309
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	17,976	-	63,366	232,129
Decrease (increase) in:				
Accounts receivable	-	-	(231)	-
Inventory	12,253	-	-	-
Pension adjustments - deferred outflows of resources	2,422	-	-	-
Increase (decrease) in:				
Accounts payable	(6,650)	-	(33,894)	-
Claims liability	-	-	-	-
Pension adjustments - deferred inflows of resources	117,015	-	-	-
Compensated absences	(11,269)	-	-	-
Net pension liability	(123,272)	-	-	-
Net OPEB obligation	43,060	-	-	-
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ (17,363)</u>	<u>\$ -</u>	<u>\$ 268,518</u>	<u>\$ 358,438</u>

<b>Heavy Equipment Replacement</b>	<b>Risk Management</b>			<b>Totals</b>
	<b>Insurance</b>	<b>Workers' Compensation</b>	<b>Liability</b>	
\$ 22,712	\$ (11,950)	\$ (919,076)	\$ 212,995	\$ (398,631)
229,708	-	-	-	543,179
-	-	-	(18,060)	(18,291)
-	-	-	-	12,253
-	-	-	-	2,422
-	10,260	8,627	13,411	(8,246)
-	-	1,192,000	(125,000)	1,067,000
-	-	-	-	117,015
-	-	-	-	(11,269)
-	-	-	-	(123,272)
-	-	-	-	43,060
<u>\$ 252,420</u>	<u>\$ (1,690)</u>	<u>\$ 281,551</u>	<u>\$ 83,346</u>	<u>\$ 1,225,220</u>

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## **Fiduciary Funds**

- **Trust and Agency Funds**

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**COUNTY OF MARIPOSA**  
**Combining Statement of Fiduciary Net Position**  
**Investment Trust Funds**  
**June 30, 2015**

	<u>Trial Courts</u>	<u>School Districts</u>	<u>Special Districts Governed by Local Boards</u>	<u>Totals</u>
<b>ASSETS</b>				
Cash and investments	\$ 55,596	\$ 6,767,031	\$ 49,103	\$ 6,871,730
<b>Total Assets</b>	<u>55,596</u>	<u>6,767,031</u>	<u>49,103</u>	<u>6,871,730</u>
<b>LIABILITIES</b>				
Accounts payable	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET POSITION</b>				
Net position held in trust for investment pool participants	<u>55,596</u>	<u>6,767,031</u>	<u>49,103</u>	<u>6,871,730</u>
<b>Total Net Position</b>	<u>\$ 55,596</u>	<u>\$ 6,767,031</u>	<u>\$ 49,103</u>	<u>\$ 6,871,730</u>

**COUNTY OF MARIPOSA**  
**Combining Statement of Changes in Fiduciary Net Position**  
**Investment Trust Funds**  
**For the Year Ended June 30, 2015**

	<u>Trial Courts</u>	<u>School Districts</u>	<u>Special Districts Governed by Local Boards</u>	<u>Totals</u>
<b>ADDITIONS</b>				
Contributions:				
Contributions to investment pool	\$ 4,065	\$ 1,589,464	\$ 45,743	\$ 1,639,272
Net investment income:				
Interest income	(51)	13,745	-	13,694
<b>Total Additions</b>	<u>4,014</u>	<u>1,603,209</u>	<u>45,743</u>	<u>1,652,966</u>
<b>DEDUCTIONS</b>				
Distributions from investment pool	350,970	613,011	36,215	1,000,196
<b>Total Deductions</b>	<u>350,970</u>	<u>613,011</u>	<u>36,215</u>	<u>1,000,196</u>
<b>Increase (Decrease) in Net Position</b>	(346,956)	990,198	9,528	652,770
<b>Net Position (Deficit) - Beginning</b>	<u>402,552</u>	<u>5,776,833</u>	<u>39,575</u>	<u>6,218,960</u>
<b>Net Position - Ending</b>	<u>\$ 55,596</u>	<u>\$ 6,767,031</u>	<u>\$ 49,103</u>	<u>\$ 6,871,730</u>

**COUNTY OF MARIPOSA**  
**Combining Statement of Assets and Liabilities**  
**Agency Funds**  
**June 30, 2015**

	<u>County Agency Funds</u>	<u>Totals</u>
<b>ASSETS</b>		
Cash and investments	\$ 2,379,829	\$ 2,379,829
Taxes receivable	<u>3,395,239</u>	<u>3,395,239</u>
<b>Total Assets</b>	<u>\$ 5,775,068</u>	<u>\$ 5,775,068</u>
<b>LIABILITIES</b>		
Agency obligations	<u>\$ 5,775,068</u>	<u>\$ 5,775,068</u>
<b>Total Liabilities</b>	<u>\$ 5,775,068</u>	<u>\$ 5,775,068</u>

**COUNTY OF MARIPOSA**  
**Combining Statement of Changes in**  
**Assets and Liabilities**  
**Agency Funds**  
**For the Year Ended June 30, 2015**

<b>COUNTY AGENCY FUNDS</b>	<u>Balance June 30, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2015</u>
<b>ASSETS</b>				
Cash and investments	\$ 1,992,757	\$ 525,635	\$ 138,563	\$ 2,379,829
Taxes receivable	3,088,935	3,395,239	3,088,935	3,395,239
<b>Total Assets</b>	<u>\$ 5,081,692</u>	<u>\$ 3,920,874</u>	<u>\$ 3,227,498</u>	<u>\$ 5,775,068</u>
<b>LIABILITIES</b>				
Agency obligations	\$ 5,081,692	\$ 3,920,874	\$ 3,227,498	\$ 5,775,068
<b>Total Liabilities</b>	<u>\$ 5,081,692</u>	<u>\$ 3,920,874</u>	<u>\$ 3,227,498</u>	<u>\$ 5,775,068</u>