

**COUNTY OF MARIPOSA,  
CALIFORNIA**



**FINANCIAL STATEMENTS  
TOGETHER WITH  
INDEPENDENT AUDITORS' REPORT  
FOR THE YEAR ENDED  
JUNE 30, 2011**

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**COUNTY OF MARIPOSA**  
**Annual Financial Report**  
**For the Year Ended June 30, 2011**

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## **INTRODUCTORY SECTION**

- **County Officials**

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**COUNTY OF MARIPOSA**  
**County Officials**  
**For the Year Ended June 30, 2011**

**ELECTED OFFICIALS**

Supervisor, District 1. . . . . Lee Stetson  
Supervisor, District 2. . . . . Lyle Turpin  
Supervisor, District 3. . . . . Janet Bibby  
Supervisor, District 4. . . . . Kevin Cann  
Supervisor, District 5. . . . . James Allen

Assessor/Recorder. . . . . Becky Crafts  
Auditor-Controller. . . . . William Davis  
District Attorney. . . . . Robert Brown  
Sheriff/Coroner/Public Administrator. . . . . Douglas A. Binnewies  
Superior Court Judge. . . . . Wayne R. Parrish  
Superior Court Judge. . . . . F. Dana Walton  
Treasurer/Tax Collector/Clerk. . . . . Keith Williams

**DEPARTMENT DIRECTORS/ADMINISTRATORS**

Administrative Officer. . . . . Richard J. Benson  
Agricultural Commissioner. . . . . Kathleen Boze  
Building Department Director. . . . . Michael Kinslow  
Chief Probation Officer. . . . . Pete Judy  
Child Support Services. . . . . Debra A. Walton  
Community Services Director. . . . . Terri Haworth  
County Counsel. . . . . Steven W. Dahlem  
County Librarian. . . . . Janet Chase Williams  
Farm Advisor. . . . . Maxwell Norton  
Fire Chief/Emergency Planning Coordinator. . . . . James Wilson  
Human Services Director. . . . . James Rydingsword  
Planning Director. . . . . Kris Schenk  
Public Health Officer. . . . . Charles Mosher, MD  
Public Works Director. . . . . Peter Rei (Interim)  
Technical Services Director. . . . . Rick Peresan

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## **FINANCIAL SECTION**

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

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**INDEPENDENT AUDITOR'S REPORT**

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Mariposa, California (County), as of and for the year ended June 30, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

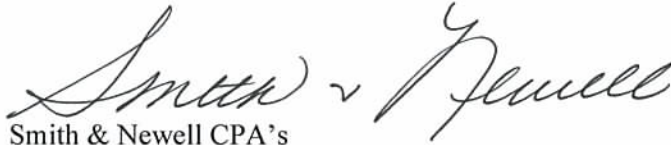
In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of June 30, 2011, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated February 8, 2012, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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

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

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

A handwritten signature in cursive script, appearing to read "Smith & Newell", written in black ink.

Smith & Newell CPA's  
Yuba City, California  
February 8, 2012

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

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## Management Discussion and Analysis June 30, 2011

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, 2011. 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

- Fiscal Year 2011 initiated the requirement to implement GASB (Government Accounting Standards Board) Statement 54. GASB 54 requires that County fund balances be divided into five categories to better present to the public and investors the funds available to the County to meet its annual obligations. The five categories are:
  - **Nonspendable**, such as inventory and equipment;
  - **Restricted**, such as funds provided by outside sources for specific tasks or projects;
  - **Committed**, such as things that are approved by the Board of Supervisors and are very firm and/or enduring (i.e. specifying a portion of sales tax to go to a particular project on an ongoing basis);
  - **Assigned**, such as things that are approved by the Board or a designated representative and are typically one time but endure beyond the current budget;
  - **Unassigned**, such as funding for a normal budget item which ends with the budget cycle and, if unspent, is available for any other item that the Board wishes.

Committed, Assigned and Unassigned funds can all be redirected by the Board. Restricted funds are legally required to be used for the specified tasks and cannot be redirected by the Board or anyone else in the County government.

- The County's total assets increased by \$643,712 to a total of \$93,798,419. This increase is primarily attributable to a decrease in cash and receivables of \$564,109 offset by an increase in capital assets of \$1,193,702.
- The County's total liabilities for Governmental and Business-type activities are \$35,852,160, an increase of \$2,695,199 in comparison with the prior year. This essentially resulted from the following items:
  - An increase in recognized OPEB obligations of \$2,165,240. Recognition of OPEB obligations will continue to add \$2,000,000 or more each year to the County's long term liabilities
  - A decrease of \$549,160 from continuing payments on loans, leases, bonds, and certificates.
  - An increase of \$1,646,409 in unearned revenue due to revenue being recognized for funds received which were then spent on tasks other than the tasks specified by the funding document. Since the funds were incorrectly spent, the revenue was not earned.
  - A decrease in accounts payable of \$489,587.
- The net assets of the County at the close of the fiscal year were \$57,946,259. Of this amount, \$47,773,481 is invested in capital assets, net of related debt, \$1,390,582 is restricted for debt service and \$2,452,130 is restricted for capital projects. The balance of \$6,330,066 is available to meet the ongoing obligations of the County government.
- As of June 30, 2011 the County's governmental funds reported combined ending fund balances of \$14,475,713, a decrease of \$3,188,227. This amount is divided into the following fund balance categories:
  - \$1,142,238 is Nonspendable;
  - \$9,549,753 is Restricted for designated uses;

- \$6,141 is Committed;
  - the balance of \$3,777,581 is Assigned or Unassigned.
- The fund balance of the County general fund at June 30<sup>th</sup> was \$6,423,256. This amount is divided into the following fund balance categories:
    - \$442,167 is Nonspendable;
    - \$208,986 is Restricted for designated uses;
    - the balance of \$5,772,103 is Assigned or Unassigned.
  - The County has maintained a general reserve of \$2,312,417 under Government Code 29085 and 29086. This represents 5.19% of the 2010-11 general fund adopted budget.

## OVERVIEW OF THE FINANCIAL STATEMENTS

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

## STATEMENT OF NET ASSETS

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

## SUMMARY OF THE STATEMENT OF NET ASSETS

	Governmental Activities		Business-type Activities	
	2011	2010	2011	2010
Current Assets	\$ 27,797,274	\$ 28,412,293	\$ 862,580	\$ 791,511
Non-Current Assets	52,464,795	51,121,949	12,673,770	12,828,954
<b>Total Assets</b>	<b>80,262,069</b>	<b>79,534,242</b>	<b>13,536,350</b>	<b>13,620,465</b>
Current Liabilities	9,960,958	8,845,618	325,357	254,060
Non-Current Liabilities	19,493,775	17,955,339	6,072,070	6,101,944
<b>Total Liabilities</b>	<b>29,454,733</b>	<b>26,800,957</b>	<b>6,397,427</b>	<b>6,356,004</b>
Net Assets	<u>\$ 50,807,336</u>	<u>\$ 52,733,285</u>	<u>\$ 7,138,923</u>	<u>\$ 7,264,461</u>

## NET ASSETS

Net assets represent the residual interest in the county's assets after liabilities are deducted. The county's net assets at June 30, 2011, are summarized as follows:

	2011	2010
Invested in capital assets, net of related debt	\$ 47,773,481	\$ 46,030,619
Restricted:		
General government	1,162,143	
Public protection	1,163,742	
Health and welfare	586,628	
Public assistance	1,147,878	
Education	398,631	
Public ways & facilities	3,246,465	
Debt Service	1,390,582	1,507,747
Capital Projects	2,452,130	2,100,183
Grants, Taxes and Fees		7,318,271
Unrestricted	(1,375,421)	3,040,926
Total Net Assets	<u>\$ 57,946,259</u>	<u>\$ 59,997,746</u>



## CHANGES IN NET ASSETS AS OF JUNE 30

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
<u>Revenues</u>						
Program Revenues:						
Charges for services	\$ 5,048,910	\$ 5,468,753	\$ 2,532,350	\$ 2,412,353	\$ 7,581,260	\$ 7,881,106
Operating grants and contributions	25,562,856	25,563,159	95,582	91,542	25,658,438	25,654,701
Capital grants and contributions	413,991	554,369	347,738	57,153	761,729	611,522
General revenues:						
Transient occupancy taxes	10,669,627	10,381,306	-	-	10,669,627	10,381,306
Sales and use taxes	3,555,651	3,469,693	-	-	3,555,651	3,469,693
Property taxes	7,506,786	7,721,160	-	-	7,506,786	7,721,160
Property transfer taxes	57,424	59,540	-	-	57,424	59,540
Franchise taxes	171,471	171,737	-	-	171,471	171,737
Timber yield taxes	1,048	1,954	-	-	1,048	1,954
Grants and contributions-unrestricted	983,045	842,449	-	-	983,045	842,449
Tobacco settlement	159,060	173,512	-	-	159,060	173,512
Interest and investment earnings	455,758	435,989	20,796	91,085	476,554	527,074
Miscellaneous	1,216,853	473,628	123,671	251,942	1,340,524	725,570
Total revenue	55,802,480	55,317,249	3,120,137	2,904,075	58,922,617	58,221,324
<u>Expenses</u>						
General government	\$ 8,546,705	\$ 9,124,706	-	-	8,546,705	9,124,706
Public protection	17,490,989	18,014,565	-	-	17,490,989	18,014,565
Health and welfare	5,647,164	5,951,039	-	-	5,647,164	5,951,039
Public assistance	14,190,899	12,926,105	-	-	14,190,899	12,926,105
Education	750,298	683,808	-	-	750,298	683,808
Culture and recreation	555,877	500,958	-	-	555,877	500,958
Public ways and facilities	7,671,560	7,304,866	-	-	7,671,560	7,304,866
Solid waste	-	-	2,545,795	2,761,089	2,545,795	2,761,089
Airport	-	-	323,582	561,887	323,582	561,887
Building permits	-	-	454,705	571,460	454,705	571,460
Transit	-	-	270,379	265,096	270,379	265,096
Interest on long-term debt	663,435	603,466	-	-	663,435	603,466
Total expenses	55,516,927	55,109,513	3,594,461	4,159,532	59,111,388	59,269,045
Excess before transfers	285,553	207,736	(474,324)	(1,255,457)	(188,771)	(1,047,721)
Transfers	(348,786)	(251,157)	348,786	251,157	-	-
Change in net assets	(63,233)	(43,421)	(125,538)	(1,004,300)	(188,771)	(1,047,721)
Net Assets - Beginning	52,733,285	52,735,003	7,264,461	8,268,761	59,997,746	61,003,764
Change in Accounting Principle	-	41,703	-	-	-	41,703
Prior Period Adjustment	(1,862,716)	-	-	-	(1,862,716)	-
Net Assets - Beginning Restated	50,870,569	52,776,706	7,264,461	8,268,761	58,135,030	61,045,467
Net Assets - Ending	\$50,807,336	\$52,733,285	\$ 7,138,923	\$ 7,264,461	\$57,946,259	\$ 59,997,746

## LONG TERM DEBT

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

	Balance June 30, 2010	Additions	Retirements	Balance June 30, 2011	Term	Term Remaining
<b>Governmental Activities</b>						
<u>Certificates of Participation</u>						
Government Center	\$ 1,417,000	\$ -	\$ 148,000	\$ 1,269,000	20	7
<u>Bonds</u>						
Yosemite West Wastewater Treatment						
Assessment Bonds Series 2004-A	2,535,000	-	35,000	2,500,000	40	33
Assessment Bonds-Series 2004-B	358,000	-	5,000	353,000	40	33
Lake Don Pedro Wastewater Treatment						
Assessment Bonds Series 2006-A	4,279,000	-	70,000	4,209,000	40	36
Assessment Bonds-Series 2007	999,949	-	14,000	985,949	40	36
<u>Capital Leases</u>						
Capital Lease-Fire Trucks CSA#3	3,884,362	-	178,575	3,705,787	15	13
Compensated Absences	1,924,164	998,535	1,082,011	1,840,688		
Net OPEB Obligation	3,914,195	3,058,279	977,162	5,995,312		
Total Governmental Activities	<u>\$ 19,311,670</u>	<u>\$4,056,814</u>	<u>\$ 2,509,748</u>	<u>\$ 20,858,736</u>		
<b>Business-Type Activities</b>						
<u>Certificates of Participation</u>						
Composting Facility (Solid Waste)	\$ 2,986,000	\$ -	\$ 41,000	\$ 2,945,000	40	32
<u>Loans</u>						
Airport-Hangar Construction	151,620	-	14,593	137,027	17	8
<u>Capital Leases</u>						
Solid Waste-Caterpillar 816F2	306,613	-	31,539	275,074	10	7
Solid Waste-2006 Kenworth T-800 Truck	36,163	-	11,453	24,710	7	2
Closure/Post Closure (Solid Waste)	2,487,364	-	1,097	2,486,267		
Compensated Absences	40,852	32,110	38,107	34,855		
Net OPEB Obligation	223,581	121,917	38,794	306,704		
Total Business-Type Activities	<u>\$ 6,232,193</u>	<u>\$ 154,027</u>	<u>\$ 176,583</u>	<u>\$ 6,209,637</u>		

## GOVERNMENTAL FUNDS

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

	<u>2011</u>	<u>2010</u>
Total Revenues	\$ 54,705,657	\$ 55,463,973
Total Expenditures	55,700,596	55,588,484
Excess of Revenues over Expenditures	<u>(994,939)</u>	<u>(124,511)</u>
Other Financing Sources (Uses)	(330,572)	(309,293)
Beginning Fund Balance	17,663,940	18,097,744
Ending Fund Balance	14,475,713	17,663,940
Net Change in Fund Balance	<u>\$ (3,188,227)</u>	<u>\$ (433,804)</u>

### SUMMARY OF REVENUES

Taxes	\$ 9,250,187	\$ 9,387,308
Transient Occupancy	10,669,627	10,381,306
Licenses and Permits	175,030	175,776
Fines and Forfeitures	356,735	308,322
Use of Money and Property	329,030	336,618
Intergovernmental	28,297,529	29,239,383
Charges for Services	4,404,441	5,155,372
Other Revenues	1,223,078	479,888
Total Revenues	<u>\$ 54,705,657</u>	<u>\$ 55,463,973</u>

### SUMMARY OF EXPENDITURES

General government	\$ 8,163,689	\$ 8,684,488
Public Protection	16,757,481	17,278,384
Health and Welfare	5,083,159	5,446,611
Public Assistance	13,705,601	12,423,183
Education	661,631	598,429
Culture and Recreation	359,411	302,872
Public Ways and Facilities	6,650,268	6,294,159
Debt Service		
Principal	450,575	549,156
Interest	<u>663,435</u>	<u>603,466</u>
Capital Outlay	3,205,346	3,407,736
Total Expenditures	<u>\$ 55,700,596</u>	<u>\$ 55,588,484</u>

### WORK IN PROGRESS

At June 30, 2011, work in progress included major items as follows:

Sidewalk projects, Bridgeport Fire Station, Lake Don Pedro Fire Station, Fish Camp Fire Station, Midpines Fire Station, Youth Facilities/Skate Park, Mariposa Creek Project, Catheys Valley Park Expansion, Courthouse Construction, Field of Dreams, Park Grants, History Center Roof, and Greeley Hill Community Center.

## **ECONOMIC OUTLOOK AND FUTURE YEAR'S BUDGETS**

The weakness in the national, state, and local economies will likely continue to plague most public agencies in California including Mariposa County. With ongoing financial problems at the state and national level, the funding from these sources is not as dependable as it once was and could have a negative impact on the County's finances at any time. With a couple of exceptions, County tax revenues are flat or slightly decreasing as we enter into the next fiscal year. Business-type activities, such as Solid Waste and Building Permits continue to struggle with reduced revenues and ongoing financial strains impacting their profitability. On the bright side, a large percentage of our local revenues are generated through tourism and we have not experienced an overall downturn in this sector.

Yosemite National Park, which is primarily located in Mariposa County, provides Transient Occupancy Taxes that are the largest single source of income for the general fund. Visitation to Yosemite has been excellent through the economic downturn and topped 4,000,000 visitors last year. This has continued to provide stability to our largest source of tax revenue.

Retirement costs continue to represent a rising financial drain on the county. Retirement is provided through CalPERS, a public retirement system. This retirement system has not yet recovered from the heavy investment losses incurred over the last several years. Thus, the significant upsurge in retirement rates that was generated by these losses has not subsided. The retirement rates continued to increase for 2011-12 and should be expected to increase for several years. Additionally, the unfunded liability for the future retirement costs has continued to increase. However, the County has implemented a two tier retirement system with reduced benefits for new hires. Over time this should help alleviate the continued increases in the retirement costs. The county offers medical insurance as the only Other Post Employment Benefit. This is another major ongoing cost that is paid by the county. This benefit also has a significant, and rising, unfunded liability. This cost eventually may subside in future years, depending on the escalation of health costs, as the county has implemented a 20 year vesting requirement to receive the full contribution towards this benefit.

### **There are some notable trends in the government-wide financials for the period of 2007 to 2011. The notable items over that four year period on the General Revenue side are:**

The Transient Occupancy Tax increased \$1,441,911 (15.6%) even with a dip in 2009.  
Property Taxes increased \$697,562 (10.2%) despite a decrease of \$214,374 in 2011.  
Sales and Use Tax decreased \$705,866 (16.6%) but did have a recovery of \$85,958 in 2011.  
Interest and Investment Earnings decreased \$643,378 (57.4%) as interest rates have declined.

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

General Government expense increased \$1,524,492 (21.7%) but did have a \$578,001 decrease in 2011.  
Public Protection expense increased \$3,585,393 (25.8%) including a \$523,576 decrease in 2011.  
Health and Welfare expense increased \$1,291,919 (29.7%) also including a \$303,875 decrease in 2011.  
Public Assistance expense increased \$3,531,467 (51.1%) and continued to increase significantly in 2011.  
Public Ways and Facilities expense increased \$684,217 (9.8%) with over half of that increase occurring in 2011.  
Interest on Long Term Debt increased \$410,831 (162.6%) and continued to increase in 2011.  
Number of full-time County employees increased 22 (6.0%) including a decrease of 10 in 2011.

## **REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning this report or requests for additional information should be directed to the Mariposa County Auditor's Office, P.O. Box 729, Mariposa, California 95338-0729.

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## **Basic Financial Statements**

- **Government-Wide Financial Statements**

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**COUNTY OF MARIPOSA**  
**Statement of Net Assets**  
**June 30, 2011**

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
Cash and investments	\$ 20,179,203	\$ 1,134,132	\$ 21,313,335
Accounts receivable	1,350,933	316,195	1,667,128
Due from other governmental agencies	2,569,776	-	2,569,776
Taxes receivable	2,403,486	-	2,403,486
Internal balances	634,092	(634,092)	-
Advances to fiduciary funds	25,000	-	25,000
Prepaid costs	99,087	265	99,352
Inventory	470,697	46,080	516,777
Deposits	65,000	-	65,000
Loans receivable	960,537	-	960,537
Capital assets:			
Non-depreciable	11,029,046	96,157	11,125,203
Depreciable, net	40,475,212	12,577,613	53,052,825
Total capital assets	<u>51,504,258</u>	<u>12,673,770</u>	<u>64,178,028</u>
<b>Total Assets</b>	<u>80,262,069</u>	<u>13,536,350</u>	<u>93,798,419</u>
<b>LIABILITIES</b>			
Accounts payable	1,356,584	187,790	1,544,374
Accrued salaries and benefits	1,248,910	-	1,248,910
Accrued claims liability	3,304,000	-	3,304,000
Unearned revenue	2,686,503	-	2,686,503
Long-term liabilities:			
Due within one year	1,364,961	137,567	1,502,528
Due in more than one year	19,493,775	6,072,070	25,565,845
<b>Total Liabilities</b>	<u>29,454,733</u>	<u>6,397,427</u>	<u>35,852,160</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	38,481,522	9,291,959	47,773,481
Restricted for:			
General government	1,162,143	-	1,162,143
Public protection	1,163,742	-	1,163,742
Health and welfare	586,628	-	586,628
Public assistance	1,147,878	-	1,147,878
Education	398,631	-	398,631
Public ways & facilities	3,246,465	-	3,246,465
Debt service	1,390,582	-	1,390,582
Capital projects	2,452,130	-	2,452,130
Unrestricted	777,615	(2,153,036)	(1,375,421)
<b>Total Net Assets</b>	<u>\$ 50,807,336</u>	<u>\$ 7,138,923</u>	<u>\$ 57,946,259</u>

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

**COUNTY OF MARIPOSA**  
**Statement of Activities**  
**For the Year Ended June 30, 2011**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Governmental activities:				
General government	\$ 8,546,705	\$ 1,910,256	\$ 657,119	\$ -
Public protection	17,490,989	1,379,272	3,150,664	269,666
Health and welfare	5,647,164	152,011	4,055,073	-
Public assistance	14,190,899	248	12,990,368	-
Education	750,298	18,230	6,223	-
Culture and recreation	555,877	25,196	-	-
Public ways and facilities	7,671,560	1,563,697	4,703,409	144,325
Interest on long-term debt	663,435	-	-	-
<b>Total Governmental Activities</b>	<b>55,516,927</b>	<b>5,048,910</b>	<b>25,562,856</b>	<b>413,991</b>
Business-type activities:				
Solid waste	2,545,795	2,212,130	5,058	-
Airport	323,582	-	20,000	347,738
Building permits	454,705	295,847	-	-
Transit	270,379	24,373	70,524	-
<b>Total Business-Type Activities</b>	<b>3,594,461</b>	<b>2,532,350</b>	<b>95,582</b>	<b>347,738</b>
<b>Total</b>	<b>\$ 59,111,388</b>	<b>\$ 7,581,260</b>	<b>\$ 25,658,438</b>	<b>\$ 761,729</b>

**General Revenues**

Taxes:

  Transient occupancy taxes

  Sales and use taxes

  Property taxes

  Property transfer taxes

  Franchise taxes

  Timber yield taxes

  Grants and contributions - unrestricted

  Tobacco settlement

  Interest and investment earnings

  Miscellaneous

**Transfers**

**Total General Revenues and Transfers**

**Change in Net Assets**

**Net Assets - Beginning**

Prior period adjustment

**Net Assets - Beginning, Restated**

**Net Assets - Ending**

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



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

<b>Governmental Activities</b>	<b>Business- Type Activities</b>	<b>Total</b>
\$ (5,979,330)	\$ -	\$ (5,979,330)
(12,691,387)	-	(12,691,387)
(1,440,080)	-	(1,440,080)
(1,200,283)	-	(1,200,283)
(725,845)	-	(725,845)
(530,681)	-	(530,681)
(1,260,129)	-	(1,260,129)
(663,435)	-	(663,435)
<u>(24,491,170)</u>	<u>-</u>	<u>(24,491,170)</u>
-	(328,607)	(328,607)
-	44,156	44,156
-	(158,858)	(158,858)
-	(175,482)	(175,482)
<u>-</u>	<u>(618,791)</u>	<u>(618,791)</u>
<u>(24,491,170)</u>	<u>(618,791)</u>	<u>(25,109,961)</u>
10,669,627	-	10,669,627
3,555,651	-	3,555,651
7,506,786	-	7,506,786
57,424	-	57,424
171,471	-	171,471
1,048	-	1,048
983,045	-	983,045
159,060	-	159,060
455,758	20,796	476,554
1,216,853	123,671	1,340,524
(348,786)	348,786	-
<u>24,427,937</u>	<u>493,253</u>	<u>24,921,190</u>
<u>(63,233)</u>	<u>(125,538)</u>	<u>(188,771)</u>
52,733,285	7,264,461	59,997,746
<u>(1,862,716)</u>	<u>-</u>	<u>(1,862,716)</u>
<u>50,870,569</u>	<u>7,264,461</u>	<u>58,135,030</u>
<u>\$ 50,807,336</u>	<u>\$ 7,138,923</u>	<u>\$ 57,946,259</u>

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## **Basic Financial Statements**

- **Fund Financial Statements**

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**COUNTY OF MARIPOSA**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2011**

	<b>General Fund</b>	<b>Road</b>	<b>Water Agency</b>	<b>Assistance</b>	<b>Other Governmental Funds</b>
<b>ASSETS</b>					
Cash and investments	\$ 3,281,792	\$ 908,123	\$ 474,150	\$ -	\$ 9,116,515
Accounts receivable	29,727	1,898	-	-	331,999
Due from other governmental agencies	1,027,870	481,204	-	418,131	642,571
Taxes receivable	2,123,160	-	-	-	280,326
Due from other funds	2,344,130	-	-	-	-
Advances to other funds	350,175	-	536,500	-	-
Advances to fiduciary funds	-	-	25,000	-	-
Prepaid costs	89,257	-	-	-	9,830
Inventory	-	106,804	-	-	21,887
Loans receivable	-	-	960,537	-	-
<b>Total Assets</b>	<b>\$ 9,246,111</b>	<b>\$ 1,498,029</b>	<b>\$ 1,996,187</b>	<b>\$ 418,131</b>	<b>\$ 10,403,128</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 584,324	\$ 513,166	\$ 3,524	\$ 3,224	\$ 148,278
Accrued salaries and benefits	1,248,910	-	-	-	-
Due to other funds	-	-	-	1,680,160	466,830
Deferred revenue	-	-	960,537	-	284,417
Unearned revenue	989,621	-	-	-	1,696,882
Advances from other funds	-	-	-	-	506,000
<b>Total Liabilities</b>	<b>2,822,855</b>	<b>513,166</b>	<b>964,061</b>	<b>1,683,384</b>	<b>3,102,407</b>
<b>Fund Balances:</b>					
Nonspendable	442,167	106,854	561,500	-	31,717
Restricted	208,986	-	470,626	-	8,870,141
Committed	-	-	-	-	6,141
Assigned	4,314,417	878,009	-	-	628,671
Unassigned	1,457,686	-	-	(1,265,253)	(2,235,949)
<b>Total Fund Balances</b>	<b>6,423,256</b>	<b>984,863</b>	<b>1,032,126</b>	<b>(1,265,253)</b>	<b>7,300,721</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 9,246,111</b>	<b>\$ 1,498,029</b>	<b>\$ 1,996,187</b>	<b>\$ 418,131</b>	<b>\$ 10,403,128</b>

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

**Total**

\$ 13,780,580  
363,624  
2,569,776  
2,403,486  
2,344,130  
886,675  
25,000  
99,087  
128,691  
960,537

\$ 23,561,586

\$ 1,252,516  
1,248,910  
2,146,990  
1,244,954  
2,686,503  
506,000

9,085,873

1,142,238  
9,549,753  
6,141  
5,821,097  
(2,043,516)

14,475,713

\$ 23,561,586

**COUNTY OF MARIPOSA**  
**Reconciliation of the Governmental Funds Balance Sheet to the**  
**Government-Wide Statement of Net Assets - Governmental Activities**  
**June 30, 2011**

<b>Total Fund Balance - Total Governmental Funds</b>	<b>\$14,475,713</b>
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds balance sheets.	48,365,713
Other long term assets are not available to pay for current period expenditures and therefore, are not reported in the funds or are reported as deferred in the governmental funds.	
Accounts receivable	985,445
Deferred revenue	1,244,954
Certain liabilities are not due and payable in the current period and therefore, are not reported in the governmental funds.	
Accounts payable	(33,055)
Certificates of participation	(1,269,000)
Bonds payable	(8,047,949)
Capital leases	(3,705,787)
Compensated absences	(1,810,805)
Net OPEB obligation	(5,838,900)
Internal service funds are used by management to charge the cost of certain activities, such as insurance and equipment maintenance and operations, to individual funds. The assets and liabilities of the internal service funds must be added to the statement of net assets.	
	6,441,007
<b>Net Assets of Governmental Activities</b>	<b>\$ 50,807,336</b>

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



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**COUNTY OF MARIPOSA**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended June 30, 2011**

	<b>General Fund</b>	<b>Road</b>	<b>Water Agency</b>	<b>Assistance</b>	<b>Other Governmental Funds</b>
<b>REVENUES</b>					
Taxes	\$ 19,592,491	\$ -	\$ -	\$ -	\$ 327,323
Licenses and permits	175,030	-	-	-	-
Fines and forfeitures	67,327	139,718	-	-	149,690
Use of money and property	128,301	39,886	9,499	-	151,344
Intergovernmental	6,375,435	3,587,044	-	8,636,500	9,698,550
Charges for services	2,564,025	145,332	-	-	1,695,084
Other revenues	403,222	31,900	106,040	-	681,916
<b>Total Revenues</b>	<b>29,305,831</b>	<b>3,943,880</b>	<b>115,539</b>	<b>8,636,500</b>	<b>12,703,907</b>
<b>EXPENDITURES</b>					
Current:					
General government	8,030,364	-	-	-	133,325
Public protection	16,346,246	-	-	-	411,235
Health and welfare	4,519,781	-	-	-	563,378
Public assistance	9,941,995	-	-	-	3,763,606
Education	661,631	-	-	-	-
Culture and recreation	316,912	-	-	-	42,499
Public ways and facilities	847,907	4,705,258	55,407	-	1,041,696
Debt service:					
Principal	-	-	-	-	450,575
Interest and other charges	-	-	-	-	663,435
Capital outlay	122,036	2,080,316	-	-	1,002,994
<b>Total Expenditures</b>	<b>40,786,872</b>	<b>6,785,574</b>	<b>55,407</b>	<b>-</b>	<b>8,072,743</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(11,481,041)</b>	<b>(2,841,694)</b>	<b>60,132</b>	<b>8,636,500</b>	<b>4,631,164</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	13,133,750	885,679	-	-	3,565,216
Transfers out	(1,967,191)	(2,276)	-	(9,108,736)	(6,837,014)
<b>Total Other Financing Sources (Uses)</b>	<b>11,166,559</b>	<b>883,403</b>	<b>-</b>	<b>(9,108,736)</b>	<b>(3,271,798)</b>
<b>Net Change in Fund Balances</b>	<b>(314,482)</b>	<b>(1,958,291)</b>	<b>60,132</b>	<b>(472,236)</b>	<b>1,359,366</b>
<b>Fund Balances - Beginning</b>	<b>6,737,738</b>	<b>2,943,154</b>	<b>971,994</b>	<b>(793,017)</b>	<b>7,804,071</b>
Prior period adjustment	-	-	-	-	(1,862,716)
<b>Fund Balances - Beginning, Restated</b>	<b>6,737,738</b>	<b>2,943,154</b>	<b>971,994</b>	<b>(793,017)</b>	<b>5,941,355</b>
<b>Fund Balances - Ending</b>	<b>\$ 6,423,256</b>	<b>\$ 984,863</b>	<b>\$ 1,032,126</b>	<b>\$ (1,265,253)</b>	<b>\$ 7,300,721</b>

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

**Total**

\$ 19,919,814  
175,030  
356,735  
329,030  
28,297,529  
4,404,441  
1,223,078  
  
54,705,657

8,163,689  
16,757,481  
5,083,159  
13,705,601  
661,631  
359,411  
6,650,268

450,575  
663,435  
3,205,346

55,700,596

(994,939)

17,584,645  
(17,915,217)

(330,572)

(1,325,511)

17,663,940

(1,862,716)

15,801,224

\$ 14,475,713

**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, 2011**

**Net Change in Fund Balances - Total Governmental Funds** \$ (1,325,511)

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

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

Expenditures for capital outlay	3,205,346
Less current year depreciation	(2,082,875)
Various adjustments affecting capital assets (including sales and trade-ins)	7,058

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

Principal retirements	450,575
-----------------------	---------

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

Change in accounts receivable	670,210
Change in deferred revenue	278,377

Some expenses reported in the statement of activities, do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.

Change in accounts payable	(33,055)
Change in compensated absences	85,816
Change in net OPEB obligation	(2,025,778)

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

706,604
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**Change in Net Assets of Governmental Activities** \$ (63,233)

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

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**COUNTY OF MARIPOSA**  
**Statement of Net Assets**  
**Proprietary Funds**  
**June 30, 2011**

	<b>Business-Type Activities</b>			
	<b>Enterprise Funds</b>			
	<b>Solid Waste Operations</b>	<b>Solid Waste Closure</b>	<b>Airport</b>	<b>Other Enterprise Funds</b>
<b>ASSETS</b>				
Current Assets:				
Cash and investments	\$ 500	\$ 887,302	\$ 100,377	\$ 145,953
Accounts receivable	316,195	-	-	-
Prepaid costs	-	-	-	265
Inventory	-	-	46,080	-
Deposits	-	-	-	-
<b>Total Current Assets</b>	<b>316,695</b>	<b>887,302</b>	<b>146,457</b>	<b>146,218</b>
Noncurrent Assets:				
Advances to other funds	-	-	-	-
Capital assets:				
Non depreciable	40,500	-	55,657	-
Depreciable, net	7,689,294	-	4,547,335	340,984
<b>Total Noncurrent Assets</b>	<b>7,729,794</b>	<b>-</b>	<b>4,602,992</b>	<b>340,984</b>
<b>Total Assets</b>	<b>8,046,489</b>	<b>887,302</b>	<b>4,749,449</b>	<b>487,202</b>
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts payable	31,350	-	1,318	155,122
Due to other funds	118,711	-	10,905	67,524
Compensated absences	18,475	-	-	16,380
Certificates of participation	42,000	-	-	-
Loans	-	-	15,427	-
Capital lease payable	45,285	-	-	-
Estimated claims liability	-	-	-	-
<b>Total Current Liabilities</b>	<b>255,821</b>	<b>-</b>	<b>27,650</b>	<b>239,026</b>
Noncurrent Liabilities:				
Advances from other funds	86,777	-	-	350,175
Compensated absences	-	-	-	-
Certificates of participation	2,903,000	-	-	-
Loans	-	-	121,600	-
Capital lease payable	254,499	-	-	-
Closure/postclosure liability	-	2,486,267	-	-
Net OPEB obligation	211,599	-	12,813	82,292
<b>Total Noncurrent Liabilities</b>	<b>3,455,875</b>	<b>2,486,267</b>	<b>134,413</b>	<b>432,467</b>
<b>Total Liabilities</b>	<b>3,711,696</b>	<b>2,486,267</b>	<b>162,063</b>	<b>671,493</b>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	4,485,010	-	4,465,965	340,984
Unrestricted	(150,217)	(1,598,965)	121,421	(525,275)
<b>Total Net Assets</b>	<b>\$ 4,334,793</b>	<b>\$ (1,598,965)</b>	<b>\$ 4,587,386</b>	<b>\$ (184,291)</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>
\$ 1,134,132	\$ 6,398,623
316,195	1,864
265	-
46,080	342,006
-	65,000
1,496,672	6,807,493
-	56,277
96,157	-
12,577,613	3,138,545
12,673,770	3,194,822
14,170,442	10,002,315
187,790	71,013
197,140	-
34,855	25,606
42,000	-
15,427	-
45,285	-
-	3,304,000
522,497	3,400,619
436,952	-
-	4,277
2,903,000	-
121,600	-
254,499	-
2,486,267	-
306,704	156,412
6,509,022	160,689
7,031,519	3,561,308
9,291,959	3,138,545
(2,153,036)	3,302,462
\$ 7,138,923	\$ 6,441,007

**COUNTY OF MARIPOSA**  
**Statement of Revenues, Expenses, and Changes in Net Assets**  
**Proprietary Funds**  
**For the Year Ended June 30, 2011**

	<b>Business-Type Activities Enterprise Funds</b>			
	<b>Solid Waste Operations</b>	<b>Solid Waste Closure</b>	<b>Airport</b>	<b>Other Enterprise Funds</b>
<b>OPERATING REVENUES</b>				
Charges for services	\$ 2,212,130	\$ -	\$ -	\$ 320,220
Other revenues	6,195	20,096	25,995	71,385
<b>Total Operating Revenues</b>	<u>2,218,325</u>	<u>20,096</u>	<u>25,995</u>	<u>391,605</u>
<b>OPERATING EXPENSES</b>				
Salaries and benefits	869,279	-	-	498,622
Services and supplies	1,110,954	(1,097)	40,684	191,247
Insurance claims and adjustments	-	-	-	-
Depreciation	419,647	-	275,639	35,215
<b>Total Operating Expenses</b>	<u>2,399,880</u>	<u>(1,097)</u>	<u>316,323</u>	<u>725,084</u>
<b>Operating Income (Loss)</b>	<u>(181,555)</u>	<u>21,193</u>	<u>(290,328)</u>	<u>(333,479)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Intergovernmental	5,058	-	367,738	70,524
Interest income	88	18,296	899	1,513
Interest expense	(147,012)	-	(7,259)	-
<b>Total Non-Operating Revenues (Expenses)</b>	<u>(141,866)</u>	<u>18,296</u>	<u>361,378</u>	<u>72,037</u>
<b>Income (Loss) Before Transfers</b>	<u>(323,421)</u>	<u>39,489</u>	<u>71,050</u>	<u>(261,442)</u>
Transfers in	18,000	-	355,737	299,422
Transfers out	-	-	(324,373)	-
<b>Change in Net Assets</b>	<u>(305,421)</u>	<u>39,489</u>	<u>102,414</u>	<u>37,980</u>
<b>Total Net Assets - Beginning</b>	<u>4,640,214</u>	<u>(1,638,454)</u>	<u>4,484,972</u>	<u>(222,271)</u>
<b>Total Net Assets - Ending</b>	<u>\$ 4,334,793</u>	<u>\$ (1,598,965)</u>	<u>\$ 4,587,386</u>	<u>\$ (184,291)</u>

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



<b>Totals</b>	<b>Governmental Activities Internal Service Funds</b>
\$ 2,532,350	\$ 4,536,589
123,671	192,264
2,656,021	4,728,853
1,367,901	691,537
1,341,788	1,736,666
-	1,050,093
730,501	673,975
3,440,190	4,152,271
(784,169)	576,582
443,320	21,509
20,796	126,727
(154,271)	-
309,845	148,236
(474,324)	724,818
673,159	-
(324,373)	(18,214)
(125,538)	706,604
7,264,461	5,734,403
\$ 7,138,923	\$ 6,441,007

**COUNTY OF MARIPOSA**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended June 30, 2011**

	<b>Business-Type Activities</b>			
	<b>Enterprise Funds</b>			
	<b>Solid Waste Operations</b>	<b>Solid Waste Closure</b>	<b>Airport</b>	<b>Other Enterprise Funds</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers	\$ 2,099,015	\$ 20,096	\$ 35,310	\$ 391,643
Payments to suppliers	(1,118,351)	-	(70,809)	(40,522)
Payments to employees	(800,535)	-	(3,816)	(486,424)
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>180,129</u>	<u>20,096</u>	<u>(39,315)</u>	<u>(135,303)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Grants and other receipts	5,058	-	367,738	21,318
Transfers from other funds	18,000	-	355,737	299,422
Transfers to other funds	-	-	(324,373)	-
Interfund loans received	37,868	-	253	135,144
Interfund loan repayments received	-	-	-	-
Interfund loans repaid	(10,139)	-	-	-
<b>Net Cash Provided (Used) by Noncapital Financing Activities</b>	<u>50,787</u>	<u>-</u>	<u>399,355</u>	<u>455,884</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of capital assets	-	-	(324,373)	(250,943)
Proceeds from sale of capital assets	-	-	-	-
Principal paid on capital debt	(83,992)	-	(14,593)	-
Interest paid on capital debt	(147,012)	-	(7,259)	-
<b>Net Cash Provided (Used) for Capital and Related Financing Activities</b>	<u>(231,004)</u>	<u>-</u>	<u>(346,225)</u>	<u>(250,943)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest and dividends	88	18,296	899	1,513
<b>Net Cash Provided (Used) by Investing Activities</b>	<u>88</u>	<u>18,296</u>	<u>899</u>	<u>1,513</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<u>-</u>	<u>38,392</u>	<u>14,714</u>	<u>71,151</u>
<b>Balances - Beginning of the Year</b>	<u>500</u>	<u>848,910</u>	<u>85,663</u>	<u>74,802</u>
<b>Balances - End of the Year</b>	<u>\$ 500</u>	<u>\$ 887,302</u>	<u>\$ 100,377</u>	<u>\$ 145,953</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>
\$ 2,546,064	\$ 4,666,894
(1,229,682)	(2,806,710)
(1,290,775)	(633,858)
25,607	1,226,326
394,114	21,509
673,159	-
(324,373)	(18,214)
173,265	-
-	10,139
(10,139)	-
906,026	13,434
(575,316)	(930,945)
-	-
(98,585)	-
(154,271)	-
(828,172)	(930,945)
20,796	126,727
20,796	126,727
124,257	435,542
1,009,875	5,963,081
\$ 1,134,132	\$ 6,398,623

**COUNTY OF MARIPOSA**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended June 30, 2011**

	<b>Business-Type Activities</b>			
	<b>Enterprise Funds</b>			
	<b>Solid Waste Operations</b>	<b>Solid Waste Closure</b>	<b>Airport</b>	<b>Other Enterprise Funds</b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>				
Operating income (loss)	\$ (181,555)	\$ 21,193	\$ (290,328)	\$ (333,479)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	419,647	-	275,639	35,215
Decrease (increase) in:				
Accounts receivable	(119,310)	-	9,315	38
Prepaid costs	-	-	-	19
Inventory	-	-	-	-
Increase (decrease) in:				
Accounts payable	(7,397)	-	(30,125)	150,706
Compensated absences	(3,499)	-	-	(2,498)
Closure/postclosure	-	(1,097)	-	-
Net OPEB obligation	72,243	-	(3,816)	14,696
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ 180,129</u>	<u>\$ 20,096</u>	<u>\$ (39,315)</u>	<u>\$ (135,303)</u>

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

Totals	Governmental Activities Internal Service Funds
\$ (784,169)	\$ 576,582
730,501	673,975
(109,957)	3,041
19	(65,000)
-	(1,662)
113,184	(18,289)
(5,997)	2,340
(1,097)	-
83,123	55,339
\$ 25,607	\$ 1,226,326

**COUNTY OF MARIPOSA**  
**Statement of Fiduciary Net Assets**  
**Fiduciary Funds**  
**June 30, 2011**

	<b>Investment Trust Funds</b>	<b>Agency Funds</b>
<b>ASSETS</b>		
Cash and investments	<u>\$ 5,679,607</u>	<u>\$ 1,542,195</u>
<b>Total Assets</b>	<u>5,679,607</u>	<u>1,542,195</u>
<b>LIABILITIES</b>		
Advances from governmental funds	25,000	-
Agency obligations	<u>-</u>	<u>1,542,195</u>
<b>Total Liabilities</b>	<u>25,000</u>	<u>1,542,195</u>
<b>NET ASSETS</b>		
Net assets held in trust for investment pool participants	<u><u>\$ 5,654,607</u></u>	<u><u>\$ -</u></u>

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

**COUNTY OF MARIPOSA**  
**Statement of Changes in Fiduciary Net Assets**  
**Fiduciary Funds**  
**For the Year Ended June 30, 2011**

	<u><b>Investment Trust Funds</b></u>
<b>ADDITIONS</b>	
Contributions:	
Contributions to investment pool	\$ 252,836
Net investment income:	
Interest income	<u>155,699</u>
<b>Total Additions</b>	<u>408,535</u>
<b>DEDUCTIONS</b>	
Distributions from investment pool	<u>2,228,979</u>
<b>Total Deductions</b>	<u>2,228,979</u>
<b>Change in Net Assets</b>	(1,820,444)
<b>Net Assets - Beginning</b>	<u>7,475,051</u>
<b>Net Assets - Ending</b>	<u><u>\$ 5,654,607</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, 2011**

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

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

**A. Reporting Entity**

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

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

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

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

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

**Water Agency**

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

**Local Transportation Commission**

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

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2011**

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

**B. Basis of Presentation**

**Government-Wide Financial Statements**

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

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

**Fund Financial Statements**

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

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

The County reports the following major governmental funds:

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

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2011**

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

**B. Basis of Presentation (Continued)**

**Fund Financial Statements (Continued)**

- The Water Agency fund is a special revenue fund used to account for revenues and expenditures for the Mariposa County Water agency.
- The Assistance fund is a special revenue fund used to account for revenues and expenditures for assistance programs.

The County reports the following major proprietary funds:

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

The County reports the following additional fund types:

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

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

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2011**

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

**C. Basis of Accounting and Measurement Focus**

The government-wide and proprietary funds financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property and sales tax, grants, entitlements, and donations. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from sales tax are recognized when the underlying transactions take place. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

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

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Property and sales taxes, interest, certain state and federal grants and charges for services are considered susceptible to accrual and are accrued when their receipt occurs within sixty days after the end of the fiscal year. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to claims and judgments are recorded only when payment is due. General capital assets acquisitions are reported as expenditures in the various functions of the governmental funds. Proceeds of governmental long-term debt and acquisitions under capital leases are reported as other financing sources.

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

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

**D. Non-Current Governmental Assets/Liabilities**

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

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2011**

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

**E. Cash, Cash Equivalents and Investments**

The County sponsors an investment pool that is managed by the County Treasurer. The Treasurer invests on behalf of most funds of the County and external participants in accordance with the California State Government Code and the County's investment policy.

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

Participant's equity in the investment pool is determined by the dollar amount of participant deposits, adjusted for withdrawals and distributed investment income. Investment income is determined on an amortized cost basis. Amortized premiums and accreted discounts, accrued interest, and realized gains and losses, net of expenses, are apportioned to pool participants every quarter. This method differs from the fair value method used to value investments in these financial statements, as unrealized gains or losses are not apportioned to pool participants. During the fiscal year ended June 30, 2011, the County Treasurer has not entered into any legally binding guarantees to support the value of participant equity in the investment pool.

Income from pooled investments is allocated to the individual funds or external participants based on the fund or participant's average daily cash balance at quarter end in relation to the total pool investments. Interest income earned in agency funds where there are no interest earnings requirements are assigned to the General Fund per County Policy. Income from non-pooled investments is recorded based on the specific investments held by the fund. The interest income is recorded in the fund that earned the interest.

For purposes of the accompanying statement of cash flows, the County considers all highly liquid investments with a maturity of three months or less when purchased, and their equity in the County Treasurer's investment pool, to be cash equivalents.

**F. Receivables**

**Accounts Receivable**

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

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2011**

**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, 2011, are recorded as prepaid costs. Prepaids in governmental funds are equally offset by nonspendable fund balance to indicate that portion of fund balance is not in spendable form.

**H. Loans Receivable**

The Mariposa County Water Agency fund had loans receivable at June 30, 2011 as follows:

Mariposa Public Utility District - Loaned monies for a water tank project with a zero interest rate. Payments are made through hook up fees of \$755 each.	\$ 960,537
Total Loans Receivable	<u>\$ 960,537</u>

**I. Capital Assets**

Capital assets, including public domain (infrastructure such as roads, bridges, sidewalks, sewer, and similar items) are defined by the County as assets with a cost of more than \$5,000 for equipment and improvements and an estimated useful life of more than three years. Capital assets are recorded at historical cost or estimated historical cost if actual historical cost is unavailable. Contributed capital assets are recorded at their estimated fair market value at the date of donation.

Capital assets used in operations are depreciated or amortized using the straight line method over the assets estimated useful life in the government-wide financial statements. The range of estimated useful lives by type of asset is as follows:

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

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



**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2011**

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

**J. Property Tax**

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

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

The County of Mariposa assesses properties, bills for, and collects property taxes as follows:

	Secured	Unsecured
Valuation/lien dates	January 1	January 1
Levy dates	November 1	July 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

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

**K. Interfund Transactions**

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

Loans reported as receivables and payables are referred to as either “due to/from other funds” (i.e. the current portion of interfund loans) or “advances to/from other funds” (i.e., the noncurrent portion of interfund loans) as appropriate and are subject to elimination upon consolidation. Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as “internal balances”. Advances between funds, as reported in the fund financial statements, are offset by a nonspendable fund balance account in applicable governmental funds to indicate that they are not in spendable form.

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

Reimbursements occur when the funds responsible for particular expenditures or expenses repay the funds that initially paid for them. Such reimbursements are reflected as expenditures or expenses in the reimbursing fund and reductions to expenditures or expenses in the reimbursed fund.

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2011**

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

**K. Interfund Transactions (Continued)**

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/Deferred Revenue**

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

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

**M. Compensated Absences**

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

**N. Estimates**

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

**O. Implementation of Governmental Accounting Standards Board Statements**

**GASB Statement No. 54**

For the fiscal year ended June 30, 2011, the County implemented Governmental Accounting Standards Board Statement No. 54 (GASB 54), "Fund Balance Reporting and Governmental Fund Type Definitions". The requirements of this statement are effective for financial statement periods beginning after June 15, 2010.

GASB 54 enhances the usefulness of fund balance information by providing clearer fund balance classifications and by clarifying the existing governmental fund type definitions. It establishes fund balance classifications based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in the governmental funds. The initial distinction in reporting fund balance information is identifying amounts that are considered nonspendable. This Statement provides for additional classification as restricted, committed, assigned and unassigned based on the relative strength of the constraints that control how specific amounts can be spent.

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2011**

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

**O. Implementation of Governmental Accounting Standards Board Statements (Continued)**

**GASB Statement No. 54 (Continued)**

GASB 54 also provides guidance for classifying and disclosing information on stabilization amounts. The definitions of the General fund, special revenue fund type, capital projects fund type, debt service fund type, and permanent fund type are also clarified by the provisions in this statement.

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

**A. Restatement of Fund Balance/Net Assets**

Adjustments resulting from errors or a change to comply with provisions of the accounting standards are treated as adjustments to prior periods. Accordingly, the County reports these changes as restatements of beginning net assets. During the current year an adjustment to net assets was required to correct a prior year misstatement of unearned revenue. The unearned revenue adjustment in the governmental activities and the Mental Health Services Act fund was due to unearned revenue incorrectly recognized in prior years.

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

	Governmental Activities
Net Assets, June 30, 2010, as previously reported	\$ 52,733,285
Adjustment associated with:	
Correction of unearned revenue	( 1,862,716)
Total Adjustments	( 1,862,716)
Net Assets, July 1, 2010, as restated	<u>\$ 50,870,569</u>

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

	Other Governmental Funds
Fund Balance, June 30, 2010, as previously reported	\$ 7,804,071
Adjustment associated with:	
Correction of unearned revenue	( 1,862,716)
Total Adjustments	( 1,862,716)
Fund Balance, July 1, 2010, as restated	<u>\$ 5,941,355</u>

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

The following major special revenue fund had a deficit fund balance at June 30, 2011. The deficit is expected to be eliminated through future reimbursements.

Assistance fund	\$ 1,265,253
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**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2011**

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

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

The following non-major governmental funds had deficit fund balances at June 30, 2011. These deficits are expected to be eliminated through future reimbursements and through cost containment.

Coulterville Service Area fund	\$ 49,470
Housing Authority Voucher fund	3,063
Community Energy Grants fund	177,657
Sund Pelosso Murder Trial fund	2,642
LAFCO fund	4,081
Mental Health Services Act fund	1,462,432
Social Services Wrap Around fund	24,707
Land Buildings & Improvements fund	50,487
Mariposa Creek R81606-0 fund	2,436
Adult Detention Center fund	5,865
Don Pedro Fire Station fund	27,244
Fish Camp Fire Station fund	28,777
Yosemite West Wastewater Treatment Plant fund	368,000

The following major enterprise fund had a deficit net asset balance at June 30, 2011. This deficit is expected to be eliminated through future additional funding.

Solid Waste Closure fund	\$ 1,598,965
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The following non-major enterprise fund had a deficit net asset balance at June 30, 2011. This deficit is expected to be eliminated through increased charges.

Building Permits fund	\$ 468,729
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The following internal service fund had a deficit net asset balance at June 30, 2011. This deficit is expected to be eliminated through future user charges.

Risk Management Workers' Compensation fund	\$ 721,413
Risk Management Liability fund	40,143

**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, 2011, the County does not expect to incur a liability.

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2011**

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

**D. Gann Spending Limitation**

Under Article XIII B of the California Constitution (the Gann Spending Limitation), the County is restricted as to the amount of annual appropriations from proceeds of taxes, and if proceeds of taxes exceed allowed appropriations, the excess must either be refunded to the State Controller or returned to the taxpayers through revised tax rates, revised fee schedules or other refund arrangements.

**NOTE 3: CASH AND INVESTMENTS**

The County Treasurer manages, in accordance with California Government Code Section 53600, 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 oversight committee 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 net asset value of involuntary participation in the investment pool totaled \$5,673,014 at June 30, 2011.

**A. Financial Statement Presentation**

As of June 30, 2011, the County's cash and investments are reported in the financial statements as follows:

Primary government	\$ 21,313,335
Investment trust funds	5,679,607
Agency funds	<u>1,542,195</u>
Total Cash and Investments	<u>\$ 28,535,137</u>

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2011**

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

**A. Financial Statement Presentation (Continued)**

As of June 30, 2011, the County's cash and investments consisted of the following:

Cash:	
Cash on hand	\$ 6,744
Deposits in Treasurer's Pool (less outstanding warrants)	<u>1,736,630</u>
Total Cash	<u>1,743,374</u>
Investments:	
In Treasurer's pool	<u>26,791,763</u>
Total Investments	<u>26,791,763</u>
Total Cash and Investments	<u>\$ 28,535,137</u>

**B. Cash**

At year end, the carrying amount of the County's cash deposits (including amount in checking accounts and money market accounts) was \$1,736,630 and the bank balance was \$2,672,343. 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 \$6,744.

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. The County's investment policy does not further limit its deposits.

**C. Investments**

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

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

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2011**

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

**C. Investments (Continued)**

Interest Rate Risk - Interest rate risk is the risk of loss due to the fair value of an investment falling due to interest rates rising. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the County manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations. The County limits its exposure to interest rate risk inherent in its portfolio by limiting individual maturities to 5 years or less.

As of June 30, 2011, the County had the following investments, all of which had a maturity of 5 years or less:

Investment Type	Interest Rates	Maturities		Fair Value	Weighted Average Maturity (Years)
		0-1 year	1-5 years		
US Treasury Notes	1.75-5.00%	\$ 3,946,957	\$ 2,290,401	\$ 6,237,358	.38
Government Agencies	1.00-5.85%	2,805,354	7,453,227	10,258,581	2.56
Corporate Bonds	.61-6.30%	-	7,814,481	7,814,481	2.88
Municipal Bonds	1.23-6.63%	781,433	1,538,348	2,319,781	1.72
LAIF	Variable	155,988	-	155,988	-
Certificates of Deposit	.40%	5,574	-	5,574	-
Total Investments		<u>\$ 7,695,306</u>	<u>\$19,096,457</u>	<u>\$ 26,791,763</u>	<u>2.06</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. 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	AAA	Aaa	23.28%
Federal Farm Credit Bank	N/A	AAA	Aaa	8.24%
Federal Home Loan Bank	N/A	AAA	Aaa	20.58%
Federal Home Loan Mortgage Corp.	N/A	AAA	Aaa	5.61%
Federal National Mortgage Assoc.	N/A	AAA	Aaa	3.86%
Corporate Bonds	A	A	A1	2.37%
Corporate Bonds	A	A	A2	10.00%
Corporate Bonds	A	A	A3	2.44%
Corporate Bonds	A	A-	A1	1.54%
Corporate Bonds	A	A-	A2	0.55%
Corporate Bonds	A	A+	A2	1.97%
Corporate Bonds	A	A+	Aa1	1.87%
Corporate Bonds	A	A+	Aa3	1.92%
Corporate Bonds	A	AA-	A1	1.46%
Corporate Bonds	A	AA	A1	0.95%

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2011**

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

**C. Investments (Continued)**

<u>Investment Type</u>	<u>Minimum Legal Rating</u>	<u>Standard &amp; Poor's Rating</u>	<u>Moody's Rating</u>	<u>% of Portfolio</u>
Corporate Bonds	A	AA+	Aa2	2.47%
Corporate Bonds	A	AAA	Aaa	1.63%
Municipal Bonds	A	A-	A1	0.99%
Municipal Bonds	A	A+	A2	1.49%
Municipal Bonds	A	AA-	Aa2	1.35%
Municipal Bonds	A	AA-	Aa3	1.52%
Municipal Bonds	A	AA+	Aaa	1.91%
Municipal Bonds	A	AAA	Aaa	1.40%
Certificates of Deposit	N/A	Unrated	Unrated	0.02%
LAIF	N/A	Unrated	Unrated	0.58%
Total				<u>100%</u>

Custodial Credit Risk for Investments - Custodial credit risk for investments is the risk that, in the event of the failure of a depository institution, the County will not be able to recover its deposits or collateral securities that are in the possession of an outside party. To mitigate the custodial credit risk the County requires that all of its managed investments be held in the name of the County. At June 30, 2011, the County's investment pool had no securities exposed to custodial credit risk.

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of the County's investment in a single issuer of securities. When investments are concentrated in one issuer, this concentration presents a heightened risk of potential loss. State law and the investment policy of the County contain limitations on the amount that can be invested in any one issuer. Investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) at June 30, 2011, that represent 5 percent or more of total County investments are as follows:

<u>Investment Type</u>	<u>Amount Invested</u>	<u>Percentage of Investments</u>
Federal Farm Credit Bank	\$ 2,207,374	8.24%
Federal Home Loan Bank	5,514,196	20.58%
Federal Home Loan Mortgage Corp.	1,503,349	5.61%

**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, 2011 the County's investment position in LAIF was \$155,988. The total amount invested by all public agencies in LAIF on that day was \$66,489,270,508. Of that amount, 94.99% is invested in non-derivative financial products and 5.01% in structured notes and asset-backed securities.



**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2011**

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

**E. County Investment Pool Condensed Financial Information**

The following are condensed statements of net assets and changes in net assets for the Treasurer's pool at June 30, 2011:

	<u>Internal Participants</u>	<u>External Participants</u>	<u>Total Pool</u>
<b>Statement of Net Assets</b>			
Cash on hand	\$ 6,744	\$ -	\$ 6,744
Deposits (Less outstanding warrants)	1,736,630	-	1,736,630
Investments	21,112,156	5,679,607	26,791,763
Other liabilities	<u>-</u>	<u>( 25,000)</u>	<u>( 25,000)</u>
Net Assets at June 30, 2011	<u>\$ 22,855,530</u>	<u>\$ 5,654,607</u>	<u>\$ 28,510,137</u>
<b>Statement of Changes in Net Assets</b>			
Net assets at July 1, 2010	\$ 24,441,615	\$ 7,475,051	\$ 31,916,666
Net changes in investments by pool participants	<u>( 1,586,085)</u>	<u>( 1,820,444)</u>	<u>( 3,406,529)</u>
Net Assets at June 30, 2011	<u>\$ 22,855,530</u>	<u>\$ 5,654,607</u>	<u>\$ 28,510,137</u>

**NOTE 4: CAPITAL ASSETS**

Capital assets activity for the year ended June 30, 2011, was as follows:

	<u>Balance July 1, 2010</u>	<u>Additions</u>	<u>Retirements</u>	<u>Adjustments/ Transfers</u>	<u>Balance June 30, 2011</u>
<b>Governmental Activities</b>					
Capital Assets, Not Being Depreciated:					
Land	\$ 3,840,075	\$ -	\$ -	\$ -	\$ 3,840,075
Construction in progress	<u>7,406,386</u>	<u>2,868,775</u>	<u>-</u>	<u>( 3,086,190)</u>	<u>7,188,971</u>
Total Capital Assets, Not Being Depreciated	<u>11,246,461</u>	<u>2,868,775</u>	<u>-</u>	<u>( 3,086,190)</u>	<u>11,029,046</u>
Capital Assets, Being Depreciated:					
Buildings and Improvements	18,273,046	-	-	-	18,273,046
Equipment	18,927,833	1,162,898	( 172,392)	( 307,351)	19,610,988
Software	127,000	-	-	-	127,000
Infrastructure	<u>43,501,538</u>	<u>67,005</u>	<u>-</u>	<u>3,093,245</u>	<u>46,661,788</u>
Total Capital Assets, Being Depreciated	<u>80,829,417</u>	<u>1,229,903</u>	<u>( 172,392)</u>	<u>2,785,894</u>	<u>84,672,822</u>
Less Accumulated Depreciation For:					
Buildings and Improvements	( 6,504,633)	( 486,868)	-	-	( 6,991,501)
Equipment	( 9,929,001)	( 1,305,094)	172,392	307,354	( 10,754,349)
Software	( 90,741)	( 5,444)	-	-	( 96,185)
Infrastructure	<u>( 25,396,131)</u>	<u>( 959,444)</u>	<u>-</u>	<u>-</u>	<u>( 26,355,575)</u>
Total Accumulated Depreciation	<u>( 41,920,506)</u>	<u>( 2,756,850)</u>	<u>172,392</u>	<u>307,354</u>	<u>( 44,197,610)</u>
Total Capital Assets, Being Depreciated, Net	<u>38,908,911</u>	<u>( 1,526,947)</u>	<u>-</u>	<u>3,093,248</u>	<u>40,475,212</u>
Governmental Activities Capital Assets, Net	<u>\$ 50,155,372</u>	<u>\$ 1,341,828</u>	<u>\$ -</u>	<u>\$ 7,058</u>	<u>\$ 51,504,258</u>

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2011**

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

	Balance <u>July 1, 2010</u>	<u>Additions</u>	<u>Retirements</u>	Balance <u>June 30, 2011</u>
<b>Business-Type Activities</b>				
Capital Assets, Not Being Depreciated:				
Land	\$ 96,157	\$ -	\$ -	\$ 96,157
Total Capital Assets, Not Being Depreciated	<u>96,157</u>	<u>-</u>	<u>-</u>	<u>96,157</u>
Capital Assets, Being Depreciated:				
Buildings and Improvements	13,804,054	324,374	-	14,128,428
Equipment	<u>1,800,156</u>	<u>250,943</u>	( <u>100,745</u> )	<u>1,950,354</u>
Total Capital Assets, Being Depreciated	<u>15,604,210</u>	<u>575,317</u>	( <u>100,745</u> )	<u>16,078,782</u>
Less Accumulated Depreciation For:				
Buildings and Improvements	( 1,969,127 )	( 594,803 )	-	( 2,563,930 )
Equipment	( <u>902,286</u> )	( <u>135,698</u> )	<u>100,745</u>	( <u>937,239</u> )
Total Accumulated Depreciation	( <u>2,871,413</u> )	( <u>730,501</u> )	<u>100,745</u>	( <u>3,501,169</u> )
Total Capital Assets, Being Depreciated, Net	<u>12,732,797</u>	( <u>155,184</u> )	<u>-</u>	<u>12,577,613</u>
Business-Type Activities Capital Assets, Net	<u>\$ 12,828,954</u>	( <u>\$ 155,184</u> )	<u>\$ -</u>	<u>\$ 12,673,770</u>

**Depreciation**

Depreciation expense was charged to governmental functions as follows:

General government	\$ 176,371
Public protection	535,758
Health and welfare	338,002
Public assistance	57,036
Education	58,109
Culture and Recreation	193,183
Public ways and facilities	<u>724,416</u>
Subtotal Governmental funds	2,082,875
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>673,975</u>
Total Depreciation Expense – Governmental Functions	<u>\$ 2,756,850</u>

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

Solid Waste	\$ 419,647
Airport	275,639
Building Permits	3,944
Transit	<u>31,271</u>
Total Depreciation Expense – Business-Type Functions	<u>\$ 730,501</u>

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2011**

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

**Construction In Progress**

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

**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, 2011:

	<u>Due from Other funds</u>	<u>Due to Other funds</u>
General Fund	\$ 2,344,130	\$ -
Assistance	-	1,680,160
Nonmajor Governmental Funds	-	466,830
Solid Waste Operations	-	118,711
Airport	-	10,905
Nonmajor Enterprise Funds	<u>-</u>	<u>67,524</u>
Total	<u>\$ 2,344,130</u>	<u>\$ 2,344,130</u>

**Advances To/From Other Funds**

Advances to/from other funds are non-current interfund loans and are offset by a nonspendable fund balance account in applicable governmental funds to indicate they are not in spendable form. The following are advances to/from other funds as of June 30, 2011:

	<u>Advance to Other Funds</u>	<u>Advance from Other Funds</u>
General Fund	\$ 350,175	\$ -
Water Agency	536,500	-
Nonmajor Governmental Funds	-	506,000
Solid Waste Operations Fund	-	86,777
Nonmajor Enterprise Funds	-	350,175
Internal Service Funds	<u>56,277</u>	<u>-</u>
Total	<u>\$ 942,952</u>	<u>\$ 942,952</u>

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2011**

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

**Transfers**

Transfers are indicative of funding for capital projects, lease payments or debt service, reimbursement of various County operations and re-allocations of special revenues. The following are the interfund transfer balances as of June 30, 2011:

	Transfer In	Transfer Out
General Fund	\$ 13,133,750	\$ 1,967,191
Road	885,679	2,276
Assistance	-	9,108,736
Nonmajor Governmental Funds	3,565,216	6,837,014
Solid Waste Operations	18,000	-
Airport	355,737	324,373
Nonmajor Enterprise Funds	299,422	-
Internal Service Funds	-	18,214
Total	<u>\$ 18,257,804</u>	<u>\$ 18,257,804</u>

**NOTE 6: UNEARNED/DEFERRED REVENUE**

At June 30, 2011, the components of unearned and deferred revenue were as follows:

	Unearned	Deferred	Total
General Fund			
Federal payments in lieu of taxes	\$ 989,621	\$ -	\$ 989,621
Water Agency			
Mariposa Public Utility District water tank project loan receivable	-	960,537	960,537
Non Major Governmental Funds			
State, Federal and other grant revenue receivable	-	284,417	284,417
State grant advances received	<u>1,696,882</u>	<u>-</u>	<u>1,696,882</u>
Total	<u>\$2,686,503</u>	<u>\$ 1,244,954</u>	<u>\$ 3,931,457</u>

**NOTE 7: LONG-TERM LIABILITIES**

The following is a summary of changes in long-term liabilities for the year ended June 30, 2011:

Type of Indebtedness	Balance July 1, 2010	Additions	Retirements	Balance June 30, 2011	Amounts Due Within One Year
<b>Governmental Activities</b>					
Certificates of Participation	\$ 1,417,000	\$ -	\$ 148,000	\$ 1,269,000	\$ 156,000
Bonds	8,171,949	-	124,000	8,047,949	127,500
Capital Leases	3,884,362	-	178,575	3,705,787	190,165
Compensated Absences	1,924,164	998,535	1,082,011	1,840,688	891,296
Net OPEB Obligation	<u>3,914,195</u>	<u>3,058,279</u>	<u>977,162</u>	<u>5,995,312</u>	<u>-</u>
Total Governmental Activities	<u>\$ 19,311,670</u>	<u>\$ 4,056,814</u>	<u>\$ 2,509,748</u>	<u>\$ 20,858,736</u>	<u>\$ 1,364,961</u>

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2011**

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

<u>Type of Indebtedness</u>	<u>Balance</u> <u>July 1, 2010</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>June 30, 2011</u>	<u>Amounts</u> <u>Due Within</u> <u>One Year</u>
<b>Business-Type Activities</b>					
Certificates of Participation	\$ 2,986,000	\$ -	\$ 41,000	\$ 2,945,000	\$ 42,000
Loans	151,620	-	14,593	137,027	15,427
Capital Leases	342,776	-	42,992	299,784	45,285
Closure/Post Closure	2,487,364	-	1,097	2,486,267	-
Compensated Absences	40,852	32,110	38,107	34,855	34,855
Net OPEB Obligation	223,581	121,917	38,794	306,704	-
Total Business-Type Activities	<u>\$ 6,232,193</u>	<u>\$ 154,027</u>	<u>\$ 176,583</u>	<u>\$ 6,209,637</u>	<u>\$ 137,567</u>

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

Individual issues of debt payable outstanding at June 30, 2011, are as follows:

<u>Type of Indebtedness</u>	<u>Maturity</u>	<u>Interest</u> <u>Rates</u>	<u>Annual</u> <u>Principal</u> <u>Installments</u>	<u>Original</u> <u>Issue</u> <u>Amount</u>	<u>Outstanding</u> <u>June 30, 2011</u>
<b>Governmental Activities</b>					
Certificates of Participation:					
1997 Certificates of Participation					
County government center capital improvement projects.	2017	5.00%	\$82,850 - \$209,000	\$ 2,730,850	\$ 1,269,000
Total Certificates of Participation				<u>2,730,850</u>	<u>1,269,000</u>
Bonds:					
Assessment District No. 01-1 Limited Obligation Improvement Bonds Series 2004-A					
Capital improvement projects.	2044	4.25%	\$14,000 - \$136,000	2,700,000	2,500,000
Assessment District No. 01-1 Limited Obligation Improvement Bonds Series 2004-B					
Capital improvement projects.	2044	4.375%	\$2,000 - \$20,000	380,000	353,000
Assessment District No. 05-1 Limited Obligation Improvement Bonds Series 2007					
Capital improvement projects.	2046	4.125%	\$13,000 - \$60,000	970,609	985,949

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2011**

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

<u>Type of Indebtedness</u>	<u>Maturity</u>	<u>Interest Rates</u>	<u>Annual Principal Installments</u>	<u>Original Issue Amount</u>	<u>Outstanding June 30, 2011</u>
<b>Governmental Activities (Continued)</b>					
Bonds: (Continued)					
Assessment District No. 05-1 Limited Obligation Improvement Bonds Series 2006-A					
Capital improvement projects.	2046	4.25%	\$60,000 - \$179,000	<u>4,500,000</u>	<u>4,209,000</u>
Total Bonds				<u>8,550,609</u>	<u>8,047,949</u>
Total Governmental Activities				<u>\$ 11,281,459</u>	<u>\$ 9,316,949</u>
<b>Business-Type Activities</b>					
Certificates of Participation:					
Solid Waste Project Certificates of Participation					
Capital improvement projects.	2043	4.25%	\$82,850 - \$209,000	<u>\$ 3,200,000</u>	<u>\$ 2,945,000</u>
Total Certificates of Participation				<u>3,200,000</u>	<u>2,945,000</u>
Loans:					
Department of Transportation Hangar Complex Loan					
Airport hangar construction projects.	2019	4.788%	\$9,640 - \$20,431	<u>241,000</u>	<u>137,027</u>
Total Loans				<u>241,000</u>	<u>137,027</u>
Total Business-Type Activities				<u>\$ 3,441,000</u>	<u>\$ 3,082,027</u>

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

**Governmental Activities**

<u>Year Ended June 30</u>	<u>Certificates of Participation</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	\$ 156,000	\$ 59,550	\$ 215,550
2013	164,000	51,550	215,550
2014	172,000	43,150	215,150
2015	180,000	34,350	214,350
2016	189,000	25,125	214,125
2017-2021	<u>408,000</u>	<u>20,650</u>	<u>428,650</u>
Total	<u>\$ 1,269,000</u>	<u>\$ 234,375</u>	<u>\$ 1,503,375</u>

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2011**

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

**Governmental Activities (Continued)**

Year Ended June 30	Bonds		
	Principal	Interest	Total
2012	\$ 127,500	\$ 340,783	\$ 468,283
2013	132,500	335,302	467,802
2014	136,000	329,642	465,642
2015	141,500	323,779	465,279
2016	146,500	317,705	464,205
2017-2021	807,000	1,490,042	2,297,042
2022-2026	944,000	1,305,580	2,249,580
2027-2031	1,116,500	1,087,569	2,204,069
2032-2036	1,325,500	829,144	2,154,644
2037-2041	1,574,000	522,511	2,096,511
2042-2046	1,418,949	170,562	1,589,511
2047-2051	178,000	5,706	183,706
Total	<u>\$ 8,047,949</u>	<u>\$ 7,058,325</u>	<u>\$ 15,106,274</u>

**Business-Type Activities**

Year Ended June 30	Certificates of Participation		
	Principal	Interest	Total
2012	\$ 42,000	\$ 124,270	\$ 166,270
2013	44,000	122,443	166,443
2014	46,000	120,530	166,530
2015	48,000	118,533	166,533
2016	50,000	116,450	166,450
2017-2021	284,000	547,825	831,825
2022-2026	350,000	480,675	830,675
2027-2031	432,000	397,885	829,885
2032-2036	532,000	295,715	827,715
2037-2041	654,000	170,213	824,213
2042-2046	463,000	30,069	493,069
Total	<u>\$ 2,945,000</u>	<u>\$ 2,524,608</u>	<u>\$ 5,469,608</u>

Year Ended June 30	Loans		
	Principal	Interest	Total
2012	\$ 15,427	\$ 6,560	\$ 21,987
2013	16,261	5,822	22,083
2014	17,095	5,043	22,138
2015	17,929	4,225	22,154
2016	18,763	3,367	22,130
2017-2021	51,552	4,550	56,102
Total	<u>\$ 137,027</u>	<u>\$ 29,567</u>	<u>\$ 166,594</u>

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2011**

**NOTE 8: LEASES**

**Operating Leases**

The County leases an office building under a non-cancellable operating lease. Total cost for this lease was \$94,747 for the year ended June 30, 2011. The future minimum lease payments are as follows:

<u>Year Ended</u>	<u>Lease Obligations</u>
2012	\$ 1,136,964
2013	1,136,964
2014	1,136,964
2015	1,136,964
2016	1,136,964
2017-2021	5,684,822
2022-2026	5,684,822
2027-2031	5,684,822
2032-2036	<u>5,590,075</u>
Total	<u>\$ 28,329,361</u>

**Capital Leases**

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

	<u>Stated Interest Rate</u>	<u>Present Value of Remaining Payments at June 30, 2011</u>
Governmental activities	6.49%	\$ 3,705,787
Business-Type Activities	5.50%	<u>299,784</u>
Total		<u>\$ 4,005,571</u>

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

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Equipment	\$ 4,273,040	\$ 517,423
Less: accumulated depreciation	( 315,972)	( 117,343)
Net Value	<u>\$ 3,957,068</u>	<u>\$ 400,080</u>



**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2011**

**NOTE 8: LEASES (CONTINUED)**

**Capital Leases (Continued)**

As of June 30, 2011, capital lease annual amortization is as follows:

<u>Year Ended</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
2012	\$ 430,670	\$ 61,646
2013	430,670	61,631
2014	430,670	48,403
2015	430,670	48,403
2016	430,670	48,403
2017-2021	2,153,355	96,806
2022-2026	<u>1,292,011</u>	<u>-</u>
Total requirements	5,598,716	365,292
Less interest	( <u>1,892,959</u> )	( <u>65,508</u> )
Present Value of Remaining Payments	<u>\$ 3,705,757</u>	<u>\$ 299,784</u>

**NOTE 9: CLOSURE/POST CLOSURE**

The County of Mariposa has one landfill site. State and Federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. GASB Statement No. 18 requires a portion of these closure and post closure costs be reported as an operating expense in each period based on landfill capacity used as of each statement of net assets date.

As of June 30, 2011, the County's estimated remaining liability for closure and post closure maintenance costs was \$2,486,267 based on 62.6 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 landfills were acquired as of June 30, 2011. The County will recognize the remaining estimated cost of closure and post closure care of \$1,486,665 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post closure care in 2011. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The County is required by State and Federal laws and regulations to provide financial assurance that appropriate resources will be available to finance closure and post closure care costs in the future. At June 30, 2011, cash and investments of \$887,302 were held to fund closure costs resulting in a deficit of \$1,598,965 in the Solid Waste Closure fund. The County expects that future inflation costs will be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional post closure care requirements are determine (due to changes in technology or applicable laws or regulations, for example) these costs may need to be covered by charges to future landfill users or from future tax revenue.

**NOTE 10: NET ASSETS**

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

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2011**

**NOTE 10: NET ASSETS (CONTINUED)**

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

When both restricted and unrestricted net assets are available, it is considered that restricted resources are used first, followed by the unrestricted resources.

**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, 2011, fund balance for governmental funds are made up of the following:

- Nonspendable fund balance - includes amounts that are (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example: inventories, prepaid amounts, and long-term notes receivable.
- Restricted fund balance - includes amounts that can be spent for specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.
- Committed fund balance - includes amounts that can only be used for the specific purposes determined by a formal action of the County’s highest level of decision-making authority, the Board of Supervisors. Commitments may be changed or lifted only by the County taking the same formal action that imposed the constraint originally (for example: resolution and ordinance).
- Assigned fund balance - comprises amounts intended to be used by the County for specific purposes that are neither restricted nor committed. Intent is expressed by (1) the Board of Supervisors or (b) a body (for example: a budget or finance committee) or official to which the Board of Supervisors has delegated the authority to assign amounts to be used for specific purposes.
- Unassigned fund balance - is the residual classification for the General Fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose. In other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes, that fund would report a negative unassigned fund balance.

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2011**

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

The Board of Supervisors establishes, modifies or rescinds fund balance commitments and assignments by passage of an ordinance or resolution. This is done through adoption of the budget and subsequent budget amendments that occur throughout the year.

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

When both restricted and unrestricted resources are available for use, it is considered that restricted resources are used first, followed by the unrestricted committed, assigned and unassigned resources as they are needed.

The fund balances for all major and nonmajor governmental funds as of June 30, 2011, were distributed as follows:

	General Fund	Road	Water Agency	Assistance	Other Govern- mental Funds	Total
<b>Nonspendable:</b>						
Imprest cash	\$ 2,735	\$ 50	\$ -	\$ -	\$ -	\$ 2,785
Advances to other funds	350,175	-	536,500	-	-	886,675
Advances to fiduciary funds	-	-	25,000	-	-	25,000
Prepaid costs	89,257	-	-	-	9,830	99,087
Inventory	-	106,804	-	-	21,887	128,691
Subtotal	<u>442,167</u>	<u>106,854</u>	<u>561,500</u>	<u>-</u>	<u>31,717</u>	<u>1,142,238</u>
<b>Restricted for:</b>						
General government	208,986	-	-	-	552,282	761,268
Public protection	-	-	-	-	1,157,865	1,157,865
Health and welfare	-	-	-	-	586,628	586,628
Public assistance	-	-	-	-	1,138,168	1,138,168
Education	-	-	-	-	398,631	398,631
Public ways and facilities	-	-	470,626	-	1,193,855	1,664,481
Debt service	-	-	-	-	1,390,582	1,390,582
Capital projects	-	-	-	-	2,452,130	2,452,130
Subtotal	<u>208,986</u>	<u>-</u>	<u>470,626</u>	<u>-</u>	<u>8,870,141</u>	<u>9,549,753</u>
<b>Committed to:</b>						
Public protection	-	-	-	-	1,834	1,834
Capital projects	-	-	-	-	4,307	4,307
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,141</u>	<u>6,141</u>

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2011**

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

The fund balances for all major and nonmajor governmental funds as of June 30, 2011, were distributed as follows: (Continued)

	General Fund	Road	Water Agency	Assistance	Other Govern- mental Funds	Total
<b>Assigned to:</b>						
General government	942,836	-	-	-	400,875	1,343,711
Public protection	1,841,195	-	-	-	4,043	1,845,238
Health and welfare	499,885	-	-	-	-	499,885
Public assistance	808,495	-	-	-	7,081	815,576
Public ways and facilities	121,326	878,009	-	-	35,621	1,034,956
Education	64,428	-	-	-	-	64,428
Culture and recreation	36,252	-	-	-	-	36,252
Capital projects	-	-	-	-	181,051	181,051
Subtotal	<u>4,314,417</u>	<u>878,009</u>	<u>-</u>	<u>-</u>	<u>628,671</u>	<u>5,821,097</u>
<b>Unassigned</b>	<u>1,457,686</u>	<u>-</u>	<u>-</u>	<u>( 1,265,253)</u>	<u>( 2,235,949)</u>	<u>( 2,043,516)</u>
Total	<u>\$ 6,423,256</u>	<u>\$ 984,863</u>	<u>\$1,032,126</u>	<u>(\$1,265,253)</u>	<u>\$ 7,300,721</u>	<u>\$14,475,713</u>

**NOTE 12: EMPLOYEES' RETIREMENT PLAN**

**A. Plan Description**

The County contributes to the California Public Employees Retirement System (PERS), an agent multiple-employer public employee defined benefit plan. PERS provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. PERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by statute. Copies of PERS' annual financial report may be obtained from their executive office – 400 Q Street, Lincoln Plaza East, Sacramento, CA 95811.

**B. Funding Policy**

Miscellaneous plan members are required to contribute 8 percent of their annual covered salary. Safety plan members are required to contribute 9 percent of their annual covered salary. The County is required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members. The actuarial methods and assumptions used are those adopted by the PERS Board of Administration. The required employer contribution rate for fiscal year 2010/2011 was 17.155 percent for miscellaneous employees and 27.611 percent for safety employees. The contribution requirements of the plan are established by State statute and the employer contribution rate is established and may be amended by PERS. The County is required to contribute the remaining amounts necessary to fund the benefits of its members using the actuarial basis adopted by the PERS Board of Administrators.

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2011**

**NOTE 12: EMPLOYEES' RETIREMENT PLAN (CONTINUED)**

**C. Annual Pension Cost**

For fiscal year 2010/2011, the County's annual pension cost of \$2,700,713 for the miscellaneous plan and \$1,099,851 for the safety plan was equal to the County's required and actual contributions. The required contribution was determined as part of the June 30, 2008, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions included (a) 7.75 percent investment rate of return (net of administrative expenses), (b) projected annual salary increases of 3.25 percent to 14.45 percent for miscellaneous plan and 3.25 percent to 14.45 percent for safety plan, depending on age, service, and type of employment, and (c) 3.25 percent per year cost of living adjustment. Both (a) and (b) included an inflation component of 3.0 percent. The actuarial value of PERS assets was determined using techniques that smooth the effect of short term volatility in the market value of investments over a three year period (smoothed market value). PERS unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. Initial unfunded liabilities are amortized over a closed period that depends on the plan's date of entry into PERS. Subsequent plan amendments are amortized as a level percentage of pay over a closed 20 year period. The table below presents three year trend information.

Miscellaneous:

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
June 30, 2009	\$ 2,471,780	100%	-
June 30, 2010	2,592,530	100%	-
June 30, 2011	2,700,713	100%	-

Safety:

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
June 30, 2009	\$ 1,037,310	100%	-
June 30, 2010	1,066,543	100%	-
June 30, 2011	1,099,851	100%	-

**D. Funded Status and Funding Progress**

As of June 30, 2010, the most recent actuarial valuation date, the miscellaneous plan was 78.7 percent funded. The actuarial accrued liability for benefits was \$74,771,439 and the actuarial value of assets was \$58,837,956, resulting in an unfunded actuarial accrued liability (UAAL) of \$15,933,483. The covered payroll (annual payroll of active employees covered by the plan) was \$15,433,031, and the ratio of the UAAL to the covered payroll was 103.2 percent.

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

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

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2011**

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

**A. Plan Description**

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

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

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

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 2010-11, 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)	316.08	476.92	613.01
Jail Officers, Probation Officers, Sheriff's Deputies	413.01	501.91	538.01
Sheriff's Management Association (SMA)	803.81	803.81	803.81
Courts SEIU	323.25	434.08	470.18
Courts Management	803.81	803.81	803.81

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

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

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

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2011**

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

**A. Plan Description (Continued)**

These dollar amounts will be increased each year after 2011 based on average PEMHCA premiums, using the formula set forth in Code Section 22893.

**B. Funding Policy**

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

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

**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	\$ 3,242,154
Interest on prior year net OPEB obligation	205,821
Amortization of prior year net OPEB obligation	( 267,779)
Annual OPEB Cost	3,180,196
Contributions made:	
Pay as you go contribution	( 1,015,956)
Increase in net OPEB obligation	2,164,240
Net OPEB Obligation - Beginning of Year	<u>4,137,776</u>
Net OPEB Obligation - End of Year	<u>\$ 6,302,016</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>
6/30/09	\$ 2,936,840	\$ 886,496	30.19%	\$ 2,050,344
6/30/10	2,950,982	818,550	28.17%	4,137,776
6/30/11	3,180,196	1,015,956	31.95%	6,302,016

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2011**

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

**C. Annual OPEB Cost and Net OPEB Obligation (Continued)**

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

**D. Funded Status and Funding Progress**

As of July 1, 2010, the most recent actuarial valuation date, the plan was 0.00 percent funded. The actuarial accrued liability for benefits was \$27,702,407 and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$27,702,407. The covered payroll (annual payroll of employees covered by the plan) was \$17,489,706, and the ratio of the UAAL to the covered payroll was 158.39 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, 2010. In that valuation, the Projected Unit Credit (PUC) Cost Method was used. The actuarial assumptions included a 5 percent investment rate of return (net of administrative expenses) and an annual healthcare cost trend rate of 8 percent initially, reduced by decrements to an ultimate rate of 5 percent after 3 years. These assumptions reflect an implicit 3.0 percent general inflation assumption. The County's unfunded actuarial accrued liability is being amortized as a level dollar amount on an open basis over 30 years. The remaining amortization period as of June 30, 2011 was 29 years.



**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2011**

**NOTE 14: RISK MANAGEMENT**

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

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

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

All funds of the County participate in the program and make payments to the Risk Management Funds based on actuarial estimates of the amounts needed to pay prior and current year claims insurance premiums, and to establish a reserve for catastrophic losses. The claims liability of \$3,304,000 reported in the funds at June 30, 2011, is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Estimates of the liabilities for incurred (both reported and unreported), but unpaid claims are actuarially determined. Liabilities are based on the estimated cost of settling the claims.

At June 30, 2011, there was a deficit in net assets of the risk management funds of \$734,046. This deficit was the result of unfunded Workers' Compensation of \$721,413 and liability of \$40,143 and insurance net assets of \$27,510.

Changes in the County's estimated claims liability amount for the fiscal years 2009, 2010, and 2011 were as follows:

	Estimated Claims Beginning of Fiscal Year	Claims and Changes in Estimates	Balance of Claims Payments	Estimated Claims End of Fiscal Year
2009	\$ 3,460,000	\$ 755,737	\$ 911,737	\$ 3,304,000
2010	3,304,000	839,904	839,904	3,304,000
2011	3,304,000	1,050,093	1,050,093	3,304,000

**COUNTY OF MARIPOSA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2011**

**NOTE 15: OTHER INFORMATION**

**A. Construction Commitments**

The County had active construction projects as of June 30, 2011. The estimated costs to be incurred for these projects as \$72,579.

**B. Contingent Liabilities**

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

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.

**C. Subsequent Events**

Management has evaluated events subsequent to June 30, 2011 through February 8, 2012, the date on which the financial statements were available for issuance. Management has determined no subsequent events requiring disclosure have occurred.

**D. Joint Agencies**

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

Complete audited financial statements for CSAC Excess Insurance Authority can be obtained from the Authority's office at 75 Iron Point Circle, Suite 200, Folsom, California 95630.

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**Required Supplementary Information  
(Unaudited)**

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**COUNTY OF MARIPOSA**  
**Required Supplementary Information**  
**For the Year Ended June 30, 2011**

**1. SCHEDULE OF FUNDING PROGRESS - PENSION**

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

Miscellaneous Plan:

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

Valuation Date	Entry Age Normal Accrued Liability	Actuarial Value of Assets	Unfunded Liability (Excess Assets)	Funded Ratios		Annual Covered Payroll	UAAL as a % of Payroll
				Actuarial Value	Market Value		
June 30, 2008	\$ 61,362,855	\$ 50,162,095	\$ 11,200,760	81.7%	83.1%	\$ 13,791,264	81.2%
June 30, 2009	68,925,723	54,066,953	14,858,770	78.4%	57.3%	14,729,220	100.9%
June 30, 2010	74,771,439	58,837,956	15,933,483	78.7%	62.4%	15,433,031	103.2%

Safety Plan:

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

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

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

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

**COUNTY OF MARIPOSA**  
**Required Supplementary Information**  
**For the Year Ended June 30, 2011**

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

The table below shows a two 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 Post-Employment Benefit Plan. As additional years are available, a three year trend analysis will be presented.

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

**COUNTY OF MARIPOSA**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule**  
**General Fund**  
**For the Year Ended June 30, 2011**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>REVENUES</b>				
Taxes	\$ 19,040,808	\$ 19,010,808	\$ 19,592,491	\$ 581,683
Licenses and permits	177,200	177,200	175,030	(2,170)
Fines and forfeitures	60,900	60,900	67,327	6,427
Use of money and property	180,702	180,702	128,301	(52,401)
Intergovernmental	6,387,484	6,822,673	6,375,435	(447,238)
Charges for services	2,668,360	2,571,271	2,564,025	(7,246)
Other revenues	262,663	305,652	403,222	97,570
<b>Total Revenues</b>	<b>28,778,117</b>	<b>29,129,206</b>	<b>29,305,831</b>	<b>176,625</b>
<b>EXPENDITURES</b>				
Current:				
General government	8,517,268	8,355,681	8,030,364	325,317
Public protection	17,585,169	17,888,108	16,346,246	1,541,862
Health and welfare	4,796,595	4,808,415	4,519,781	288,634
Public assistance	9,031,985	10,594,181	9,941,995	652,186
Education	619,848	682,471	661,631	20,840
Culture and recreation	322,863	324,182	316,912	7,270
Public ways and facilities	882,013	886,737	847,907	38,830
Capital outlay	995,366	476,046	122,036	354,010
<b>Total Expenditures</b>	<b>42,751,107</b>	<b>44,015,821</b>	<b>40,786,872</b>	<b>3,228,949</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(13,972,990)</b>	<b>(14,886,615)</b>	<b>(11,481,041)</b>	<b>3,405,574</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	13,320,001	14,185,825	13,133,750	(1,052,075)
Transfers out	(1,708,152)	(1,923,194)	(1,967,191)	(43,997)
<b>Total Other Financing Sources (Uses)</b>	<b>11,611,849</b>	<b>12,262,631</b>	<b>11,166,559</b>	<b>(1,096,072)</b>
<b>Net Change in Fund Balances</b>	<b>(2,361,141)</b>	<b>(2,623,984)</b>	<b>(314,482)</b>	<b>2,309,502</b>
<b>Fund Balances - Beginning</b>	<b>6,737,738</b>	<b>6,737,738</b>	<b>6,737,738</b>	<b>-</b>
<b>Fund Balances - Ending</b>	<b>\$ 4,376,597</b>	<b>\$ 4,113,754</b>	<b>\$ 6,423,256</b>	<b>\$ 2,309,502</b>

**COUNTY OF MARIPOSA**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule**  
**Road - Major Special Revenue Fund**  
**For the Year Ended June 30, 2011**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>REVENUES</b>				
Fines and forfeitures	\$ 120,000	\$ 130,000	\$ 139,718	\$ 9,718
Use of money and property	25,000	55,000	39,886	(15,114)
Intergovernmental	6,932,855	6,948,534	3,587,044	(3,361,490)
Charges for services	125,000	115,000	145,332	30,332
Other revenues	15,000	19,000	31,900	12,900
<b>Total Revenues</b>	<u>7,217,855</u>	<u>7,267,534</u>	<u>3,943,880</u>	<u>(3,323,654)</u>
<b>EXPENDITURES</b>				
Current:				
Public ways and facilities	4,952,555	5,007,398	4,705,258	302,140
Capital outlay	5,920,483	5,935,983	2,080,316	3,855,667
<b>Total Expenditures</b>	<u>10,873,038</u>	<u>10,943,381</u>	<u>6,785,574</u>	<u>4,157,807</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(3,655,183)</u>	<u>(3,675,847)</u>	<u>(2,841,694)</u>	<u>834,153</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	862,739	885,679	885,679	-
Transfers out	-	(2,276)	(2,276)	-
<b>Total Other Financing Sources (Uses)</b>	<u>862,739</u>	<u>883,403</u>	<u>883,403</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	<u>(2,792,444)</u>	<u>(2,792,444)</u>	<u>(1,958,291)</u>	<u>834,153</u>
<b>Fund Balances - Beginning</b>	<u>2,943,154</u>	<u>2,943,154</u>	<u>2,943,154</u>	<u>-</u>
<b>Fund Balances - Ending</b>	<u>\$ 150,710</u>	<u>\$ 150,710</u>	<u>\$ 984,863</u>	<u>\$ 834,153</u>



**COUNTY OF MARIPOSA**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule**  
**Water Agency - Major Special Revenue Fund**  
**For the Year Ended June 30, 2011**

	<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	\$ 5,495	\$ 5,495	\$ 9,499	\$ 4,004
Other revenues	111,000	111,000	106,040	(4,960)
<b>Total Revenues</b>	<u>116,495</u>	<u>116,495</u>	<u>115,539</u>	<u>(956)</u>
<b>EXPENDITURES</b>				
Current:				
Public ways and facilities	474,489	474,489	55,407	419,082
<b>Total Expenditures</b>	<u>474,489</u>	<u>474,489</u>	<u>55,407</u>	<u>419,082</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(357,994)</u>	<u>(357,994)</u>	<u>60,132</u>	<u>418,126</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	<u>(357,994)</u>	<u>(357,994)</u>	<u>60,132</u>	<u>418,126</u>
<b>Fund Balances - Beginning</b>	<u>971,994</u>	<u>971,994</u>	<u>971,994</u>	<u>-</u>
<b>Fund Balances - Ending</b>	<u>\$ 614,000</u>	<u>\$ 614,000</u>	<u>\$ 1,032,126</u>	<u>\$ 418,126</u>

**COUNTY OF MARIPOSA**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule**  
**Assistance - Major Special Revenue Fund**  
**For the Year Ended June 30, 2011**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>REVENUES</b>				
Intergovernmental revenue	\$ 8,297,010	\$ 9,042,251	\$ 8,636,500	\$ (405,751)
<b>Total Revenues</b>	<u>8,297,010</u>	<u>9,042,251</u>	<u>8,636,500</u>	<u>(405,751)</u>
<b>EXPENDITURES</b>				
Current:				
Public assistance	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>8,297,010</u>	<u>9,042,251</u>	<u>8,636,500</u>	<u>(405,751)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	(7,833,706)	(8,578,947)	(9,108,736)	(529,789)
<b>Total Other Financing Sources (Uses)</b>	<u>(7,833,706)</u>	<u>(8,578,947)</u>	<u>(9,108,736)</u>	<u>(529,789)</u>
<b>Net Change in Fund Balances</b>	463,304	463,304	(472,236)	(935,540)
<b>Fund Balances - Beginning</b>	<u>(793,017)</u>	<u>(793,017)</u>	<u>(793,017)</u>	<u>-</u>
<b>Fund Balances - Ending</b>	<u>\$ (329,713)</u>	<u>\$ (329,713)</u>	<u>\$ (1,265,253)</u>	<u>\$ (935,540)</u>

**COUNTY OF MARIPOSA**  
**Note to Required Supplementary Information**  
**For the Year Ended June 30, 2011**

**BUDGETARY BASIS OF ACCOUNTING**

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.
- (5) 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).

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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, 2011**

	<b>Special Revenue Funds</b>	<b>Debt Service Funds</b>	<b>Capital Projects Funds</b>	<b>Totals</b>
<b>ASSETS</b>				
Cash and investments	\$ 5,124,126	\$ 1,384,882	\$ 2,607,507	\$ 9,116,515
Accounts receivable	85,635	246,364	-	331,999
Due from other governmental agencies	477,989	-	164,582	642,571
Taxes receivable	280,326	-	-	280,326
Prepaid costs	9,830	-	-	9,830
Inventory	21,887	-	-	21,887
<b>Total Assets</b>	<b>\$ 5,999,793</b>	<b>\$ 1,631,246</b>	<b>\$ 2,772,089</b>	<b>\$ 10,403,128</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 138,614	\$ -	\$ 9,664	\$ 148,278
Due to other funds	277,084	-	189,746	466,830
Deferred revenue	43,753	240,664	-	284,417
Unearned revenue	1,696,882	-	-	1,696,882
Advances from other funds	88,000	-	418,000	506,000
<b>Total Liabilities</b>	<b>2,244,333</b>	<b>240,664</b>	<b>617,410</b>	<b>3,102,407</b>
<b>Fund Balances:</b>				
Nonspendable	31,717	-	-	31,717
Restricted	5,027,429	1,390,582	2,452,130	8,870,141
Committed	1,834	-	4,307	6,141
Assigned	447,620	-	181,051	628,671
Unassigned	(1,753,140)	-	(482,809)	(2,235,949)
<b>Total Fund Balances</b>	<b>3,755,460</b>	<b>1,390,582</b>	<b>2,154,679</b>	<b>7,300,721</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 5,999,793</b>	<b>\$ 1,631,246</b>	<b>\$ 2,772,089</b>	<b>\$ 10,403,128</b>

**COUNTY OF MARIPOSA**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes In Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2011**

	<b>Special Revenue Funds</b>	<b>Debt Service Funds</b>	<b>Capital Projects Funds</b>	<b>Totals</b>
<b>REVENUES</b>				
Taxes	\$ 327,323	\$ -	\$ -	\$ 327,323
Fines and forfeitures	56,921	-	92,769	149,690
Use of money and property	95,902	17,372	38,070	151,344
Intergovernmental	9,278,259	-	420,291	9,698,550
Charges for services	1,357,777	337,307	-	1,695,084
Other revenues	643,684	-	38,232	681,916
<b>Total Revenues</b>	<b>11,759,866</b>	<b>354,679</b>	<b>589,362</b>	<b>12,703,907</b>
<b>EXPENDITURES</b>				
Current:				
General government	133,325	-	-	133,325
Public protection	411,235	-	-	411,235
Health and welfare	563,378	-	-	563,378
Public assistance	3,763,606	-	-	3,763,606
Culture and recreation	-	-	42,499	42,499
Public ways and facilities	1,035,831	-	5,865	1,041,696
Debt service				
Principal	-	450,575	-	450,575
Interest and other charges	495	662,940	-	663,435
Capital outlay	199,121	-	803,873	1,002,994
<b>Total Expenditures</b>	<b>6,106,991</b>	<b>1,113,515</b>	<b>852,237</b>	<b>8,072,743</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>5,652,875</b>	<b>(758,836)</b>	<b>(262,875)</b>	<b>4,631,164</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	2,339,929	641,671	583,616	3,565,216
Transfers out	(6,570,769)	-	(266,245)	(6,837,014)
<b>Total Other Financing Sources (Uses)</b>	<b>(4,230,840)</b>	<b>641,671</b>	<b>317,371</b>	<b>(3,271,798)</b>
<b>Net Change in Fund Balances</b>	<b>1,422,035</b>	<b>(117,165)</b>	<b>54,496</b>	<b>1,359,366</b>
<b>Fund Balances - Beginning</b>	<b>4,196,141</b>	<b>1,507,747</b>	<b>2,100,183</b>	<b>7,804,071</b>
Prior period adjustment	(1,862,716)	-	-	(1,862,716)
<b>Fund Balances - Beginning, Restated</b>	<b>2,333,425</b>	<b>1,507,747</b>	<b>2,100,183</b>	<b>5,941,355</b>
<b>Fund Balances - Ending</b>	<b>\$ 3,755,460</b>	<b>\$ 1,390,582</b>	<b>\$ 2,154,679</b>	<b>\$ 7,300,721</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, 2011**

	<b>Transportation Commission</b>	<b>Fish and Game</b>	<b>Law Library</b>	<b>Yosemite West Bond Administration</b>	<b>Roads Special Projects</b>
<b>ASSETS</b>					
Cash and investments	\$ 300,543	\$ 15,743	\$ -	\$ 4,417	\$ 49,386
Accounts receivable	-	-	-	1,137	-
Due from other governmental agencies	175,415	-	-	-	54,203
Taxes receivable	-	-	-	-	-
Prepaid costs	-	-	-	-	-
Inventory	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 475,958</u>	<u>\$ 15,743</u>	<u>\$ -</u>	<u>\$ 5,554</u>	<u>\$ 103,589</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 24,179	\$ -	\$ -	\$ -	\$ -
Due to other funds	25,085	-	-	-	-
Deferred revenue	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Advances from other funds	-	-	-	-	-
<b>Total Liabilities</b>	<u>49,264</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	426,694	15,743	-	5,554	103,589
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>Total Fund Balances</b>	<u>426,694</u>	<u>15,743</u>	<u>-</u>	<u>5,554</u>	<u>103,589</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 475,958</u>	<u>\$ 15,743</u>	<u>\$ -</u>	<u>\$ 5,554</u>	<u>\$ 103,589</u>

<b>CSA 3 Fire Assessments</b>	<b>Don Pedro Fire Protection</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>	<b>Mariposa Lighting District</b>
\$ 475,198	\$ 48,103	\$ 122,116	\$ 41,162	\$ 1,189	\$ 73,300	\$ 27,415	\$ 289,689
31,940	13,632	-	-	(672)	5,400	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 507,138</u>	<u>\$ 61,735</u>	<u>\$ 122,116</u>	<u>\$ 41,162</u>	<u>\$ 517</u>	<u>\$ 78,700</u>	<u>\$ 27,415</u>	<u>\$ 289,689</u>
\$ -	\$ -	\$ -	\$ 2,632	\$ -	\$ 3,376	\$ -	\$ 52
-	-	-	-	-	-	-	-
31,940	11,813	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	88,000	-	-	-	-
<u>31,940</u>	<u>11,813</u>	<u>-</u>	<u>90,632</u>	<u>-</u>	<u>3,376</u>	<u>-</u>	<u>52</u>
-	-	-	-	-	-	-	-
475,198	49,922	122,116	-	517	75,324	27,415	289,637
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	(49,470)	-	-	-	-
<u>475,198</u>	<u>49,922</u>	<u>122,116</u>	<u>(49,470)</u>	<u>517</u>	<u>75,324</u>	<u>27,415</u>	<u>289,637</u>
<u>\$ 507,138</u>	<u>\$ 61,735</u>	<u>\$ 122,116</u>	<u>\$ 41,162</u>	<u>\$ 517</u>	<u>\$ 78,700</u>	<u>\$ 27,415</u>	<u>\$ 289,689</u>

**COUNTY OF MARIPOSA**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**June 30, 2011**

	<b>Mariposa Parking Maintenance District</b>	<b>Mariposa Pines Sewer Zone</b>	<b>Wawona Service Area</b>	<b>Yosemite West Maintenance District</b>	<b>Asset Forfeiture</b>
<b>ASSETS</b>					
Cash and investments	\$ 10,184	\$ 27,826	\$ 22,038	\$ 103,938	\$ 3,988
Accounts receivable	-	-	-	-	-
Due from other governmental agencies	-	-	-	-	-
Taxes receivable	-	-	-	-	-
Prepaid costs	-	-	-	-	-
Inventory	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 10,184</u>	<u>\$ 27,826</u>	<u>\$ 22,038</u>	<u>\$ 103,938</u>	<u>\$ 3,988</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ -	\$ 1,033	\$ 2,595	\$ 11,795	\$ -
Due to other funds	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Advances from other funds	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>1,033</u>	<u>2,595</u>	<u>11,795</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	10,184	26,793	19,443	92,143	3,988
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>Total Fund Balances</b>	<u>10,184</u>	<u>26,793</u>	<u>19,443</u>	<u>92,143</u>	<u>3,988</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 10,184</u>	<u>\$ 27,826</u>	<u>\$ 22,038</u>	<u>\$ 103,938</u>	<u>\$ 3,988</u>



<b>Sheriff Asset Forfeiture</b>	<b>District Attorney Asset Forfeiture</b>	<b>COPS Grant</b>	<b>Community Family Resources</b>	<b>SLESF</b>	<b>Housing and Community Development Administration</b>	<b>Housing Authority Voucher</b>	<b>Community Energy Grants</b>
\$ 10,114	\$ 623	\$ 1	\$ 2,954	\$ -	\$ 89,230	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	14,362	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	20
-	-	-	-	-	-	-	21,887
<u>\$ 10,114</u>	<u>\$ 623</u>	<u>\$ 1</u>	<u>\$ 2,954</u>	<u>\$ 14,362</u>	<u>\$ 89,230</u>	<u>\$ -</u>	<u>\$ 21,907</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,865
-	-	-	-	11,447	-	3,063	190,699
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	11,447	-	3,063	199,564
-	-	-	-	-	-	-	21,907
10,114	623	1	2,954	2,915	89,230	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	(3,063)	(199,564)
<u>10,114</u>	<u>623</u>	<u>1</u>	<u>2,954</u>	<u>2,915</u>	<u>89,230</u>	<u>(3,063)</u>	<u>(177,657)</u>
<u>\$ 10,114</u>	<u>\$ 623</u>	<u>\$ 1</u>	<u>\$ 2,954</u>	<u>\$ 14,362</u>	<u>\$ 89,230</u>	<u>\$ -</u>	<u>\$ 21,907</u>

**COUNTY OF MARIPOSA**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**June 30, 2011**

	<b>Community Services Program</b>	<b>TANF Incentives</b>	<b>Senior Center Office</b>	<b>Senior Nutrition Office</b>	<b>Proposition 36 Substance Abuse</b>
<b>ASSETS</b>					
Cash and investments	\$ 22,716	\$ 125,802	\$ 7,109	\$ 17,006	\$ -
Accounts receivable	-	-	-	-	-
Due from other governmental agencies	-	-	-	-	-
Taxes receivable	-	-	-	-	-
Prepaid costs	-	-	676	1,953	-
Inventory	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 22,716</b>	<b>\$ 125,802</b>	<b>\$ 7,785</b>	<b>\$ 18,959</b>	<b>\$ -</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 2,228	\$ -	\$ 28	\$ 16,986	\$ -
Due to other funds	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Advances from other funds	-	-	-	-	-
<b>Total Liabilities</b>	<b>2,228</b>	<b>-</b>	<b>28</b>	<b>16,986</b>	<b>-</b>
<b>Fund Balances:</b>					
Nonspendable	-	-	676	1,953	-
Restricted	20,488	125,802	-	20	-
Committed	-	-	-	-	-
Assigned	-	-	7,081	-	-
Unassigned	-	-	-	-	-
<b>Total Fund Balances</b>	<b>20,488</b>	<b>125,802</b>	<b>7,757</b>	<b>1,973</b>	<b>-</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 22,716</b>	<b>\$ 125,802</b>	<b>\$ 7,785</b>	<b>\$ 18,959</b>	<b>\$ -</b>

<b>Forest Reserve HR 2389</b>	<b>Camp Wawona EIR</b>	<b>South Shore Ranches List</b>	<b>Yosemite Cascades EIR</b>	<b>Silvertip Resort EIR</b>	<b>Vallecito Spec Plan EIR</b>	<b>JJCPA - Probation</b>	<b>Rural Law Enforcement</b>
\$ 196,751	\$ 16,214	\$ 1,076	\$ 4,569	\$ 17,128	\$ 17,503	\$ -	\$ 177,724
-	-	-	-	-	-	-	-
-	-	-	-	-	-	13,065	129,602
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 196,751</u>	<u>\$ 16,214</u>	<u>\$ 1,076</u>	<u>\$ 4,569</u>	<u>\$ 17,128</u>	<u>\$ 17,503</u>	<u>\$ 13,065</u>	<u>\$ 307,326</u>
\$ 1,271	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	12,484	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,271</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,484</u>	<u>-</u>
-	-	-	-	-	-	-	-
195,480	16,214	1,076	4,569	17,128	17,503	581	307,326
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>195,480</u>	<u>16,214</u>	<u>1,076</u>	<u>4,569</u>	<u>17,128</u>	<u>17,503</u>	<u>581</u>	<u>307,326</u>
<u>\$ 196,751</u>	<u>\$ 16,214</u>	<u>\$ 1,076</u>	<u>\$ 4,569</u>	<u>\$ 17,128</u>	<u>\$ 17,503</u>	<u>\$ 13,065</u>	<u>\$ 307,326</u>

**COUNTY OF MARIPOSA**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**June 30, 2011**

	<b>Individual Education Plan</b>	<b>Youth Council</b>	<b>DNA Identification</b>	<b>Microfilm Planning</b>	<b>Domestic Violence Probation</b>
<b>ASSETS</b>					
Cash and investments	\$ 59,318	\$ 123	\$ 52,231	\$ 546	\$ 1,850
Accounts receivable	-	-	-	-	-
Due from other governmental agencies	-	-	-	-	-
Taxes receivable	-	-	-	-	-
Prepaid costs	-	-	-	-	-
Inventory	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 59,318</b>	<b>\$ 123</b>	<b>\$ 52,231</b>	<b>\$ 546</b>	<b>\$ 1,850</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ -	\$ -	\$ 109	\$ -	\$ -
Due to other funds	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Advances from other funds	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>109</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	59,318	123	52,122	546	1,850
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>Total Fund Balances</b>	<b>59,318</b>	<b>123</b>	<b>52,122</b>	<b>546</b>	<b>1,850</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 59,318</b>	<b>\$ 123</b>	<b>\$ 52,231</b>	<b>\$ 546</b>	<b>\$ 1,850</b>

<b>County Inmate Welfare</b>	<b>Incentive Social Services</b>	<b>Tax Collector Funds</b>	<b>Department of Justice</b>	<b>Drug Program</b>	<b>Tobacco Trust</b>	<b>Sund Pelosso Murder Trial</b>	<b>LAFCO</b>
\$ 35,635	\$ 3,885	\$ 27,403	\$ 1,194	\$ 12,894	\$ 411,166	\$ -	\$ -
2,357	-	-	-	-	-	3,800	-
-	-	-	-	-	-	-	-
-	-	23,540	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 37,992</u>	<u>\$ 3,885</u>	<u>\$ 50,943</u>	<u>\$ 1,194</u>	<u>\$ 12,894</u>	<u>\$ 411,166</u>	<u>\$ 3,800</u>	<u>\$ -</u>
\$ 1,410	\$ 20	\$ -	\$ 120	\$ -	\$ 18,729	\$ -	\$ 279
-	-	-	-	-	-	6,442	3,802
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,410</u>	<u>20</u>	<u>-</u>	<u>120</u>	<u>-</u>	<u>18,729</u>	<u>6,442</u>	<u>4,081</u>
-	-	-	-	-	-	-	-
36,582	3,865	50,943	1,074	12,894	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	392,437	-	-
-	-	-	-	-	-	(2,642)	(4,081)
<u>36,582</u>	<u>3,865</u>	<u>50,943</u>	<u>1,074</u>	<u>12,894</u>	<u>392,437</u>	<u>(2,642)</u>	<u>(4,081)</u>
<u>\$ 37,992</u>	<u>\$ 3,885</u>	<u>\$ 50,943</u>	<u>\$ 1,194</u>	<u>\$ 12,894</u>	<u>\$ 411,166</u>	<u>\$ 3,800</u>	<u>\$ -</u>

**COUNTY OF MARIPOSA**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**June 30, 2011**

	<b>Child Support Advance</b>	<b>Don Pedro Bond Admin</b>	<b>Children's Fund</b>	<b>Sheriff Fingerprint Identification</b>	<b>Animal Control</b>
<b>ASSETS</b>					
Cash and investments	\$ 18,078	\$ 3,070	\$ 983	\$ 20,682	\$ 1,834
Accounts receivable	-	5,368	-	-	-
Due from other governmental agencies	-	-	-	-	-
Taxes receivable	-	-	-	-	-
Prepaid costs	-	-	-	-	-
Inventory	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 18,078</b>	<b>\$ 8,438</b>	<b>\$ 983</b>	<b>\$ 20,682</b>	<b>\$ 1,834</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Advances from other funds	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	18,078	8,438	983	20,682	-
Committed	-	-	-	-	1,834
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>Total Fund Balances</b>	<b>18,078</b>	<b>8,438</b>	<b>983</b>	<b>20,682</b>	<b>1,834</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 18,078</b>	<b>\$ 8,438</b>	<b>\$ 983</b>	<b>\$ 20,682</b>	<b>\$ 1,834</b>

<b>Emergency Medical Services</b>	<b>Recorder's Modernization</b>	<b>Drug &amp; Alcohol Program</b>	<b>State Fire Marshall</b>	<b>Welfare</b>	<b>Alcohol Program</b>	<b>Tobacco Cessation</b>	<b>Recorder Cash Difference</b>
\$ 196,866	\$ 25,074	\$ 16,179	\$ 15,331	\$ 3,534	\$ 26,167	\$ 20,144	\$ 1,184
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 196,866</u>	<u>\$ 25,074</u>	<u>\$ 16,179</u>	<u>\$ 15,331</u>	<u>\$ 3,534</u>	<u>\$ 26,167</u>	<u>\$ 20,144</u>	<u>\$ 1,184</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
196,866	25,074	16,179	15,331	3,534	26,167	20,144	1,184
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>196,866</u>	<u>25,074</u>	<u>16,179</u>	<u>15,331</u>	<u>3,534</u>	<u>26,167</u>	<u>20,144</u>	<u>1,184</u>
<u>\$ 196,866</u>	<u>\$ 25,074</u>	<u>\$ 16,179</u>	<u>\$ 15,331</u>	<u>\$ 3,534</u>	<u>\$ 26,167</u>	<u>\$ 20,144</u>	<u>\$ 1,184</u>

**COUNTY OF MARIPOSA**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**June 30, 2011**

	<u>Criminal Lab</u>	<u>Micrographics Conversion</u>	<u>Medical Bounty</u>	<u>Realignment - Health</u>	<u>Realignment - Mental Health</u>
<b>ASSETS</b>					
Cash and investments	\$ 17,017	\$ 61,061	\$ 61	\$ 27,801	\$ 158,354
Accounts receivable	-	-	-	-	-
Due from other governmental agencies	-	-	-	-	-
Taxes receivable	-	-	-	31,458	52,686
Prepaid costs	-	-	-	-	-
Inventory	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 17,017</u>	<u>\$ 61,061</u>	<u>\$ 61</u>	<u>\$ 59,259</u>	<u>\$ 211,040</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Advances from other funds	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	17,017	61,061	61	59,259	211,040
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>Total Fund Balances</b>	<u>17,017</u>	<u>61,061</u>	<u>61</u>	<u>59,259</u>	<u>211,040</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 17,017</u>	<u>\$ 61,061</u>	<u>\$ 61</u>	<u>\$ 59,259</u>	<u>\$ 211,040</u>



<b>Realignment - Social Services</b>	<b>Perinatal Programs</b>	<b>MPSA Aggregate Planning</b>	<b>Vital/ Health Recorder</b>	<b>Vital/ Health Clerk</b>	<b>STC Program</b>	<b>Public Health Emergency</b>	<b>Local Enforcement Agency</b>
\$ 700,601	\$ -	\$ 86,671	\$ 27,040	\$ 1,206	\$ 2,411	\$ 3,730	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	2,180	-	-
172,642	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 873,243</u>	<u>\$ -</u>	<u>\$ 86,671</u>	<u>\$ 27,040</u>	<u>\$ 1,206</u>	<u>\$ 4,591</u>	<u>\$ 3,730</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	44	-	-
-	-	-	-	-	-	-	-
873,243	-	86,671	27,040	1,206	4,547	3,730	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>873,243</u>	<u>-</u>	<u>86,671</u>	<u>27,040</u>	<u>1,206</u>	<u>4,547</u>	<u>3,730</u>	<u>-</u>
<u>\$ 873,243</u>	<u>\$ -</u>	<u>\$ 86,671</u>	<u>\$ 27,040</u>	<u>\$ 1,206</u>	<u>\$ 4,591</u>	<u>\$ 3,730</u>	<u>\$ -</u>

**COUNTY OF MARIPOSA**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**June 30, 2011**

	<b>1st Five Visiting Physician</b>	<b>DHS - West Nile Virus</b>	<b>Automated Warrant System</b>	<b>Mental Health Services Act</b>	<b>IHSS Public Authority</b>
<b>ASSETS</b>					
Cash and investments	\$ 2,546	\$ 325	\$ 46,705	\$ 189,478	\$ 3,655
Accounts receivable	-	-	-	-	-
Due from other governmental agencies	-	-	-	75,000	-
Taxes receivable	-	-	-	-	-
Prepaid costs	-	-	-	6,321	-
Inventory	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 2,546</b>	<b>\$ 325</b>	<b>\$ 46,705</b>	<b>\$ 270,799</b>	<b>\$ 3,655</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ 36,349	\$ 273
Due to other funds	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Unearned revenue	-	-	-	1,696,882	-
Advances from other funds	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,733,231</b>	<b>273</b>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	6,321	-
Restricted	2,546	325	46,705	-	3,382
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	(1,468,753)	-
<b>Total Fund Balances</b>	<b>2,546</b>	<b>325</b>	<b>46,705</b>	<b>(1,462,432)</b>	<b>3,382</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 2,546</b>	<b>\$ 325</b>	<b>\$ 46,705</b>	<b>\$ 270,799</b>	<b>\$ 3,655</b>

<b>Economic Development Strategy</b>	<b>Sheriff - Civil Matters</b>	<b>HRSA Bio-Terrorism</b>	<b>Pacific Bell Settlement</b>	<b>Revenue &amp; Recovery - Prob</b>	<b>Youthful Offender Prob</b>	<b>SSN Truncation Recorder</b>	<b>Hazardous Materials Clean Up</b>
\$ 14	\$ 6,311	\$ 2,479	\$ 1,548	\$ 3,246	\$ 67,598	\$ 5,726	\$ 14,890
-	-	-	-	-	-	-	22,673
-	-	5,562	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 14</u>	<u>\$ 6,311</u>	<u>\$ 8,041</u>	<u>\$ 1,548</u>	<u>\$ 3,246</u>	<u>\$ 67,598</u>	<u>\$ 5,726</u>	<u>\$ 37,563</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 848	\$ -	\$ 1,942
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	848	-	1,942
-	-	-	-	-	-	-	-
14	6,311	8,041	1,548	3,246	66,750	5,726	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	35,621
-	-	-	-	-	-	-	-
<u>14</u>	<u>6,311</u>	<u>8,041</u>	<u>1,548</u>	<u>3,246</u>	<u>66,750</u>	<u>5,726</u>	<u>35,621</u>
<u>\$ 14</u>	<u>\$ 6,311</u>	<u>\$ 8,041</u>	<u>\$ 1,548</u>	<u>\$ 3,246</u>	<u>\$ 67,598</u>	<u>\$ 5,726</u>	<u>\$ 37,563</u>

**COUNTY OF MARIPOSA**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**June 30, 2011**

	<b>CUPA Programs</b>	<b>Social Services Wrap Around</b>	<b>Sheriff Civil</b>	<b>Micro Asst</b>	<b>Micro- enterprise Asst Loan</b>
<b>ASSETS</b>					
Cash and investments	\$ 49,831	\$ -	\$ 4,043	\$ 10,384	\$ 1,465
Accounts receivable	-	-	-	-	-
Due from other governmental agencies	8,600	-	-	-	-
Taxes receivable	-	-	-	-	-
Prepaid costs	-	860	-	-	-
Inventory	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 58,431</b>	<b>\$ 860</b>	<b>\$ 4,043</b>	<b>\$ 10,384</b>	<b>\$ 1,465</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ -	\$ 1,505	\$ -	\$ 1,946	\$ -
Due to other funds	-	24,062	-	-	-
Deferred revenue	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Advances from other funds	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>25,567</b>	<b>-</b>	<b>1,946</b>	<b>-</b>
<b>Fund Balances:</b>					
Nonspendable	-	860	-	-	-
Restricted	58,431	-	-	-	1,465
Committed	-	-	-	-	-
Assigned	-	-	4,043	8,438	-
Unassigned	-	(25,567)	-	-	-
<b>Total Fund Balances</b>	<b>58,431</b>	<b>(24,707)</b>	<b>4,043</b>	<b>8,438</b>	<b>1,465</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 58,431</b>	<b>\$ 860</b>	<b>\$ 4,043</b>	<b>\$ 10,384</b>	<b>\$ 1,465</b>

<b>HPP H1N1</b>	<b>PHER Phase II, III</b>	<b>Pandemic Influenza State</b>	<b>CDC PHEP Phase III</b>	<b>Library Private Donation</b>	<b>Totals</b>
\$ -	\$ 59	\$ 9,739	\$ 692	\$ 339,313	\$ 5,124,126
-	-	-	-	-	85,635
-	-	-	-	-	477,989
-	-	-	-	-	280,326
-	-	-	-	-	9,830
-	-	-	-	-	21,887
<u>\$ -</u>	<u>\$ 59</u>	<u>\$ 9,739</u>	<u>\$ 692</u>	<u>\$ 339,313</u>	<u>\$ 5,999,793</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 138,614
-	-	-	-	-	277,084
-	-	-	-	-	43,753
-	-	-	-	-	1,696,882
-	-	-	-	-	88,000
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,244,333</u>
-	-	-	-	-	31,717
-	59	9,739	692	339,313	5,027,429
-	-	-	-	-	1,834
-	-	-	-	-	447,620
-	-	-	-	-	(1,753,140)
<u>-</u>	<u>59</u>	<u>9,739</u>	<u>692</u>	<u>339,313</u>	<u>3,755,460</u>
<u>\$ -</u>	<u>\$ 59</u>	<u>\$ 9,739</u>	<u>\$ 692</u>	<u>\$ 339,313</u>	<u>\$ 5,999,793</u>

**COUNTY OF MARIPOSA**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended June 30, 2011**

	<u>Transportation Commission</u>	<u>Fish and Game</u>	<u>Law Library</u>	<u>Yosemite West Bond Administration</u>	<u>Roads Special Projects</u>
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	982	-	-	-
Use of money and property	8,356	317	-	67	1
Intergovernmental	623,410	-	-	-	54,203
Charges for services	-	-	-	8,123	-
Other revenues	-	-	-	-	-
<b>Total Revenues</b>	<u>631,766</u>	<u>1,299</u>	<u>-</u>	<u>8,190</u>	<u>54,204</u>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	7,776	-
Public protection	-	117	5,843	-	-
Health and welfare	-	-	-	-	-
Public assistance	-	-	-	-	-
Public ways and facilities	231,700	-	-	-	3,609
Debt service:					
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	67,006
<b>Total Expenditures</b>	<u>231,700</u>	<u>117</u>	<u>5,843</u>	<u>7,776</u>	<u>70,615</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>400,066</u>	<u>1,182</u>	<u>(5,843)</u>	<u>414</u>	<u>(16,411)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	82,200	-	-	-	120,000
Transfers out	(519,127)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>(436,927)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>120,000</u>
<b>Net Change in Fund Balances</b>	<u>(36,861)</u>	<u>1,182</u>	<u>(5,843)</u>	<u>414</u>	<u>103,589</u>
<b>Fund Balances - Beginning</b>	463,555	14,561	5,843	5,140	-
Prior period adjustment	-	-	-	-	-
<b>Fund Balances - Beginning, Restated</b>	<u>463,555</u>	<u>14,561</u>	<u>5,843</u>	<u>5,140</u>	<u>-</u>
<b>Fund Balances - Ending</b>	<u>\$ 426,694</u>	<u>\$ 15,743</u>	<u>\$ -</u>	<u>\$ 5,554</u>	<u>\$ 103,589</u>

<b>CSA 3 Fire Assessments</b>	<b>Don Pedro Fire Protection</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>	<b>Mariposa Lighting District</b>
\$ -	\$ -	\$ 9,893	\$ -	\$ -	\$ 85,890	\$ 3,577	\$ 44,747
-	-	-	-	-	-	-	-
5,147	1,154	2,480	1,475	42	1,173	544	5,648
-	-	138	-	-	1,299	43	669
541,347	73,005	-	122,503	-	104,838	-	-
-	-	-	-	-	1,944	-	-
<u>546,494</u>	<u>74,159</u>	<u>12,511</u>	<u>123,978</u>	<u>42</u>	<u>195,144</u>	<u>4,164</u>	<u>51,064</u>
-	-	-	-	-	-	-	-
14,128	68,190	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	3,292	110,952	1,085	129,989	1,317	13,066
-	-	-	495	-	-	-	-
-	-	-	-	-	-	-	-
<u>14,128</u>	<u>68,190</u>	<u>3,292</u>	<u>111,447</u>	<u>1,085</u>	<u>129,989</u>	<u>1,317</u>	<u>13,066</u>
<u>532,366</u>	<u>5,969</u>	<u>9,219</u>	<u>12,531</u>	<u>(1,043)</u>	<u>65,155</u>	<u>2,847</u>	<u>37,998</u>
100,000	-	-	-	-	-	-	-
(430,669)	-	-	(13,750)	-	(24,304)	-	-
<u>(330,669)</u>	<u>-</u>	<u>-</u>	<u>(13,750)</u>	<u>-</u>	<u>(24,304)</u>	<u>-</u>	<u>-</u>
<u>201,697</u>	<u>5,969</u>	<u>9,219</u>	<u>(1,219)</u>	<u>(1,043)</u>	<u>40,851</u>	<u>2,847</u>	<u>37,998</u>
273,501	43,953	112,897	(48,251)	1,560	34,473	24,568	251,639
-	-	-	-	-	-	-	-
<u>273,501</u>	<u>43,953</u>	<u>112,897</u>	<u>(48,251)</u>	<u>1,560</u>	<u>34,473</u>	<u>24,568</u>	<u>251,639</u>
<u>\$ 475,198</u>	<u>\$ 49,922</u>	<u>\$ 122,116</u>	<u>\$ (49,470)</u>	<u>\$ 517</u>	<u>\$ 75,324</u>	<u>\$ 27,415</u>	<u>\$ 289,637</u>

**COUNTY OF MARIPOSA**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended June 30, 2011**

	<b>Mariposa Parking Maintenance District</b>	<b>Mariposa Pines Sewer Zone</b>	<b>Wawona Service Area</b>	<b>Yosemite West Maintenance District</b>	<b>Asset Forfeiture</b>
<b>REVENUES</b>					
Taxes	\$ 4,865	\$ 31,940	\$ -	\$ 146,411	\$ -
Fines and forfeitures	-	-	-	-	-
Use of money and property	199	666	572	3,798	84
Intergovernmental	72	481	-	2,209	-
Charges for services	-	7,123	83,833	225,320	-
Other revenues	-	-	-	150	-
<b>Total Revenues</b>	<b>5,136</b>	<b>40,210</b>	<b>84,405</b>	<b>377,888</b>	<b>84</b>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	-	-
Public protection	-	-	-	-	-
Health and welfare	-	-	-	-	-
Public assistance	-	-	-	-	-
Public ways and facilities	2,318	29,717	90,530	402,051	-
Debt service:					
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	132,115	-
<b>Total Expenditures</b>	<b>2,318</b>	<b>29,717</b>	<b>90,530</b>	<b>534,166</b>	<b>-</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>2,818</b>	<b>10,493</b>	<b>(6,125)</b>	<b>(156,278)</b>	<b>84</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	150,000	-
Transfers out	-	(10,000)	-	(13,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(10,000)</b>	<b>-</b>	<b>137,000</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>2,818</b>	<b>493</b>	<b>(6,125)</b>	<b>(19,278)</b>	<b>84</b>
<b>Fund Balances - Beginning</b>	<b>7,366</b>	<b>26,300</b>	<b>25,568</b>	<b>111,421</b>	<b>3,904</b>
Prior period adjustment	-	-	-	-	-
<b>Fund Balances - Beginning, Restated</b>	<b>7,366</b>	<b>26,300</b>	<b>25,568</b>	<b>111,421</b>	<b>3,904</b>
<b>Fund Balances - Ending</b>	<b>\$ 10,184</b>	<b>\$ 26,793</b>	<b>\$ 19,443</b>	<b>\$ 92,143</b>	<b>\$ 3,988</b>



<b>Sheriff Asset Forfeiture</b>	<b>District Attorney Asset Forfeiture</b>	<b>COPS Grant</b>	<b>Community Family Resources</b>	<b>SLESF</b>	<b>Housing and Community Development Administration</b>	<b>Housing Authority Voucher</b>	<b>Community Energy Grants</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
412	14	-	298	601	2,227	(53)	2
-	-	-	29,901	108,893	-	-	875,238
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	1,160
<u>412</u>	<u>14</u>	<u>-</u>	<u>30,199</u>	<u>109,494</u>	<u>2,227</u>	<u>(53)</u>	<u>876,400</u>
-	-	-	-	-	-	-	-
9,841	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	9,296	-	6,105	498	709,995
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>9,841</u>	<u>-</u>	<u>-</u>	<u>9,296</u>	<u>-</u>	<u>6,105</u>	<u>498</u>	<u>709,995</u>
-	-	-	-	-	-	-	-
(9,429)	14	-	20,903	109,494	(3,878)	(551)	166,405
-	-	-	-	-	-	-	-
-	-	-	(33,979)	(108,446)	(3,250)	-	(2,056)
-	-	-	(33,979)	(108,446)	(3,250)	-	(2,056)
<u>(9,429)</u>	<u>14</u>	<u>-</u>	<u>(13,076)</u>	<u>1,048</u>	<u>(7,128)</u>	<u>(551)</u>	<u>164,349</u>
19,543	609	1	16,030	1,867	96,358	(2,512)	(342,006)
-	-	-	-	-	-	-	-
<u>19,543</u>	<u>609</u>	<u>1</u>	<u>16,030</u>	<u>1,867</u>	<u>96,358</u>	<u>(2,512)</u>	<u>(342,006)</u>
<u>\$ 10,114</u>	<u>\$ 623</u>	<u>\$ 1</u>	<u>\$ 2,954</u>	<u>\$ 2,915</u>	<u>\$ 89,230</u>	<u>\$ (3,063)</u>	<u>\$ (177,657)</u>

**COUNTY OF MARIPOSA**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended June 30, 2011**

	<b>Community Services Program</b>	<b>TANF Incentives</b>	<b>Senior Center Office</b>	<b>Senior Nutrition Office</b>	<b>Proposition 36 Substance Abuse</b>
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-	-
Use of money and property	-	-	-	(1)	(4)
Intergovernmental	306,887	-	10,998	60,568	11,322
Charges for services	-	-	-	-	-
Other revenues	-	-	3,938	55,586	-
<b>Total Revenues</b>	<b>306,887</b>	<b>-</b>	<b>14,936</b>	<b>116,153</b>	<b>11,318</b>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	-	-
Public protection	-	-	-	-	-
Health and welfare	-	-	-	-	-
Public assistance	197,164	13,947	81,914	243,019	7,471
Public ways and facilities	-	-	-	-	-
Debt service:					
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>197,164</b>	<b>13,947</b>	<b>81,914</b>	<b>243,019</b>	<b>7,471</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>109,723</b>	<b>(13,947)</b>	<b>(66,978)</b>	<b>(126,866)</b>	<b>3,847</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	3,250	-	74,271	113,049	-
Transfers out	-	(3,714)	-	(1,950)	(1,231)
<b>Total Other Financing Sources (Uses)</b>	<b>3,250</b>	<b>(3,714)</b>	<b>74,271</b>	<b>111,099</b>	<b>(1,231)</b>
<b>Net Change in Fund Balances</b>	<b>112,973</b>	<b>(17,661)</b>	<b>7,293</b>	<b>(15,767)</b>	<b>2,616</b>
<b>Fund Balances - Beginning</b>	<b>(92,485)</b>	<b>143,463</b>	<b>464</b>	<b>17,740</b>	<b>(2,616)</b>
Prior period adjustment	-	-	-	-	-
<b>Fund Balances - Beginning, Restated</b>	<b>(92,485)</b>	<b>143,463</b>	<b>464</b>	<b>17,740</b>	<b>(2,616)</b>
<b>Fund Balances - Ending</b>	<b>\$ 20,488</b>	<b>\$ 125,802</b>	<b>\$ 7,757</b>	<b>\$ 1,973</b>	<b>\$ -</b>

<b>Forest Reserve HR 2389</b>	<b>Camp Wawona EIR</b>	<b>South Shore Ranches List</b>	<b>Yosemite Cascades EIR</b>	<b>Silvertip Resort EIR</b>	<b>Vallecito Spec Plan EIR</b>	<b>JJCPA - Probation</b>	<b>Rural Law Enforcement</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
4,364	379	23	96	1	-	133	8,253
33,255	-	-	-	-	-	41,316	411,141
-	-	-	-	32,177	-	-	-
-	-	-	-	-	-	-	-
<u>37,619</u>	<u>379</u>	<u>23</u>	<u>96</u>	<u>32,178</u>	<u>-</u>	<u>41,449</u>	<u>419,394</u>
58,797	-	-	-	-	-	-	-
-	3,624	-	-	30,162	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>58,797</u>	<u>3,624</u>	<u>-</u>	<u>-</u>	<u>30,162</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(21,178)</u>	<u>(3,245)</u>	<u>23</u>	<u>96</u>	<u>2,016</u>	<u>-</u>	<u>41,449</u>	<u>419,394</u>
-	-	-	-	-	-	-	-
-	-	-	-	(611)	-	(40,868)	(433,354)
-	-	-	-	(611)	-	(40,868)	(433,354)
<u>(21,178)</u>	<u>(3,245)</u>	<u>23</u>	<u>96</u>	<u>1,405</u>	<u>-</u>	<u>581</u>	<u>(13,960)</u>
216,658	19,459	1,053	4,473	15,723	17,503	-	321,286
-	-	-	-	-	-	-	-
<u>216,658</u>	<u>19,459</u>	<u>1,053</u>	<u>4,473</u>	<u>15,723</u>	<u>17,503</u>	<u>-</u>	<u>321,286</u>
<u>\$ 195,480</u>	<u>\$ 16,214</u>	<u>\$ 1,076</u>	<u>\$ 4,569</u>	<u>\$ 17,128</u>	<u>\$ 17,503</u>	<u>\$ 581</u>	<u>\$ 307,326</u>

**COUNTY OF MARIPOSA**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended June 30, 2011**

	<b>Individual Education Plan</b>	<b>Youth Council</b>	<b>DNA Identification</b>	<b>Microfilm Planning</b>	<b>Domestic Violence Probation</b>
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	11,809	-	1,964
Use of money and property	1,087	26	1,067	7	27
Intergovernmental	31,834	-	-	-	-
Charges for services	-	-	-	509	-
Other revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>32,921</b>	<b>26</b>	<b>12,876</b>	<b>516</b>	<b>1,991</b>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	-	-
Public protection	-	-	9,578	200	1,170
Health and welfare	-	-	-	-	-
Public assistance	-	1,488	-	-	-
Public ways and facilities	-	-	-	-	-
Debt service:					
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>1,488</b>	<b>9,578</b>	<b>200</b>	<b>1,170</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>32,921</b>	<b>(1,462)</b>	<b>3,298</b>	<b>316</b>	<b>821</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers out	(18,538)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(18,538)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>14,383</b>	<b>(1,462)</b>	<b>3,298</b>	<b>316</b>	<b>821</b>
<b>Fund Balances - Beginning</b>	<b>44,935</b>	<b>1,585</b>	<b>48,824</b>	<b>230</b>	<b>1,029</b>
Prior period adjustment	-	-	-	-	-
<b>Fund Balances - Beginning, Restated</b>	<b>44,935</b>	<b>1,585</b>	<b>48,824</b>	<b>230</b>	<b>1,029</b>
<b>Fund Balances - Ending</b>	<b>\$ 59,318</b>	<b>\$ 123</b>	<b>\$ 52,122</b>	<b>\$ 546</b>	<b>\$ 1,850</b>

<b>County Inmate Welfare</b>	<b>Incentive Social Services</b>	<b>Tax Collector Funds</b>	<b>Department of Justice</b>	<b>Drug Program</b>	<b>Tobacco Trust</b>	<b>Sund Pelosso Murder Trial</b>	<b>LAFCO</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	2,770	647	-	-	-
874	-	646	-	289	11,544	-	(70)
-	-	-	-	-	159,060	-	-
-	-	15,555	-	-	-	-	-
32,237	1,000	627	-	-	-	9,660	-
33,111	1,000	16,828	2,770	936	170,604	9,660	(70)
-	-	25,657	-	-	(26,739)	-	-
33,348	-	-	1,680	1,484	-	10,725	1,552
-	-	-	-	-	-	-	-
-	260	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
33,348	260	25,657	1,680	1,484	(26,739)	10,725	1,552
(237)	740	(8,829)	1,090	(548)	197,343	(1,065)	(1,622)
-	-	-	-	-	226,131	-	-
-	-	-	-	-	(480,706)	-	-
-	-	-	-	-	(254,575)	-	-
(237)	740	(8,829)	1,090	(548)	(57,232)	(1,065)	(1,622)
36,819	3,125	59,772	(16)	13,442	449,669	(1,577)	(2,459)
-	-	-	-	-	-	-	-
36,819	3,125	59,772	(16)	13,442	449,669	(1,577)	(2,459)
\$ 36,582	\$ 3,865	\$ 50,943	\$ 1,074	\$ 12,894	\$ 392,437	\$ (2,642)	\$ (4,081)

**COUNTY OF MARIPOSA**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended June 30, 2011**

	<b>Child Support Advance</b>	<b>Don Pedro Bond Admin</b>	<b>Children's Fund</b>	<b>Sheriff Fingerprint Identification</b>	<b>Animal Control</b>
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	8,282	-
Use of money and property	-	62	(89)	-	38
Intergovernmental	659,365	-	392	-	-
Charges for services	-	7,968	371	-	-
Other revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>659,365</b>	<b>8,030</b>	<b>674</b>	<b>8,282</b>	<b>38</b>
<b>EXPENDITURES</b>					
Current:					
General government	-	7,600	-	-	-
Public protection	-	-	-	-	-
Health and welfare	-	-	-	-	-
Public assistance	-	-	20,000	-	-
Public ways and facilities	-	-	-	-	-
Debt service:					
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>7,600</b>	<b>20,000</b>	<b>-</b>	<b>-</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>659,365</b>	<b>430</b>	<b>(19,326)</b>	<b>8,282</b>	<b>38</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	20,000	-	-
Transfers out	(635,586)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(635,586)</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>23,779</b>	<b>430</b>	<b>674</b>	<b>8,282</b>	<b>38</b>
<b>Fund Balances - Beginning</b>	<b>(5,701)</b>	<b>8,008</b>	<b>309</b>	<b>12,400</b>	<b>1,796</b>
Prior period adjustment	-	-	-	-	-
<b>Fund Balances - Beginning, Restated</b>	<b>(5,701)</b>	<b>8,008</b>	<b>309</b>	<b>12,400</b>	<b>1,796</b>
<b>Fund Balances - Ending</b>	<b>\$ 18,078</b>	<b>\$ 8,438</b>	<b>\$ 983</b>	<b>\$ 20,682</b>	<b>\$ 1,834</b>

<b>Emergency Medical Services</b>	<b>Recorder's Modernization</b>	<b>Drug &amp; Alcohol Program</b>	<b>State Fire Marshall</b>	<b>Welfare</b>	<b>Alcohol Program</b>	<b>Tobacco Cessation</b>	<b>Recorder Cash Difference</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24,694	-	2,469	-	-	2,898	-	-
4,397	307	1	324	-	1	466	-
-	-	-	-	-	-	150,000	-
-	16,345	-	-	-	-	-	-
-	-	-	-	-	-	-	(196)
<u>29,091</u>	<u>16,652</u>	<u>2,470</u>	<u>324</u>	<u>-</u>	<u>2,899</u>	<u>150,466</u>	<u>(196)</u>
-	16,918	-	-	-	-	-	-
-	-	-	-	-	-	-	-
29,806	-	-	-	-	-	7,085	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>29,806</u>	<u>16,918</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,085</u>	<u>-</u>
<u>(715)</u>	<u>(266)</u>	<u>2,470</u>	<u>324</u>	<u>-</u>	<u>2,899</u>	<u>143,381</u>	<u>(196)</u>
-	4,200	-	-	-	12,115	-	-
(4,397)	-	-	-	-	-	(130,323)	-
<u>(4,397)</u>	<u>4,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,115</u>	<u>(130,323)</u>	<u>-</u>
<u>(5,112)</u>	<u>3,934</u>	<u>2,470</u>	<u>324</u>	<u>-</u>	<u>15,014</u>	<u>13,058</u>	<u>(196)</u>
201,978	21,140	13,709	15,007	3,534	11,153	7,086	1,380
-	-	-	-	-	-	-	-
<u>201,978</u>	<u>21,140</u>	<u>13,709</u>	<u>15,007</u>	<u>3,534</u>	<u>11,153</u>	<u>7,086</u>	<u>1,380</u>
<u>\$ 196,866</u>	<u>\$ 25,074</u>	<u>\$ 16,179</u>	<u>\$ 15,331</u>	<u>\$ 3,534</u>	<u>\$ 26,167</u>	<u>\$ 20,144</u>	<u>\$ 1,184</u>

**COUNTY OF MARIPOSA**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended June 30, 2011**

	<u>Criminal Lab</u>	<u>Micrographics Conversion</u>	<u>Medical Bounty</u>	<u>Realignment - Health</u>	<u>Realignment - Mental Health</u>
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	406	-	-	-	-
Use of money and property	-	1,349	-	(1)	2
Intergovernmental	-	-	-	987,675	579,904
Charges for services	-	5,013	-	-	-
Other revenues	-	-	-	-	-
<b>Total Revenues</b>	<u>406</u>	<u>6,362</u>	<u>-</u>	<u>987,674</u>	<u>579,906</u>
<b>EXPENDITURES</b>					
Current:					
General government	-	7,924	-	-	-
Public protection	-	-	-	-	-
Health and welfare	-	-	-	435,062	24,233
Public assistance	-	-	-	-	-
Public ways and facilities	-	-	-	-	-
Debt service:					
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>7,924</u>	<u>-</u>	<u>435,062</u>	<u>24,233</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>406</u>	<u>(1,562)</u>	<u>-</u>	<u>552,612</u>	<u>555,673</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	249,152
Transfers out	-	-	-	(551,540)	(660,926)
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(551,540)</u>	<u>(411,774)</u>
<b>Net Change in Fund Balances</b>	<u>406</u>	<u>(1,562)</u>	<u>-</u>	<u>1,072</u>	<u>143,899</u>
<b>Fund Balances - Beginning</b>	16,611	62,623	61	58,187	67,141
Prior period adjustment	-	-	-	-	-
<b>Fund Balances - Beginning, Restated</b>	<u>16,611</u>	<u>62,623</u>	<u>61</u>	<u>58,187</u>	<u>67,141</u>
<b>Fund Balances - Ending</b>	<u>\$ 17,017</u>	<u>\$ 61,061</u>	<u>\$ 61</u>	<u>\$ 59,259</u>	<u>\$ 211,040</u>



<b>Realignment - Social Services</b>	<b>Perinatal Programs</b>	<b>MPSA Aggregate Planning</b>	<b>Vital/ Health Recorder</b>	<b>Vital/ Health Clerk</b>	<b>STC Program</b>	<b>Public Health Emergency</b>	<b>Local Enforcement Agency</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	214	1,829	542	24	-	283	38
1,355,948	-	-	-	-	14,881	112,266	14,585
-	-	-	2,234	64	-	-	-
-	-	-	-	-	-	-	-
<u>1,355,948</u>	<u>214</u>	<u>1,829</u>	<u>2,776</u>	<u>88</u>	<u>14,881</u>	<u>112,549</u>	<u>14,623</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	10,775	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	10,775	-	-
<u>1,355,948</u>	<u>214</u>	<u>1,829</u>	<u>2,776</u>	<u>88</u>	<u>4,106</u>	<u>112,549</u>	<u>14,623</u>
748,164	-	-	-	-	-	-	-
(1,502,935)	(10,880)	-	-	-	-	(116,556)	(14,623)
<u>(754,771)</u>	<u>(10,880)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(116,556)</u>	<u>(14,623)</u>
<u>601,177</u>	<u>(10,666)</u>	<u>1,829</u>	<u>2,776</u>	<u>88</u>	<u>4,106</u>	<u>(4,007)</u>	<u>-</u>
272,066	10,666	84,842	24,264	1,118	441	7,737	-
-	-	-	-	-	-	-	-
<u>272,066</u>	<u>10,666</u>	<u>84,842</u>	<u>24,264</u>	<u>1,118</u>	<u>441</u>	<u>7,737</u>	<u>-</u>
<u>\$ 873,243</u>	<u>\$ -</u>	<u>\$ 86,671</u>	<u>\$ 27,040</u>	<u>\$ 1,206</u>	<u>\$ 4,547</u>	<u>\$ 3,730</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, 2011**

	<b>1st Five Visiting Physician</b>	<b>DHS - West Nile Virus</b>	<b>Automated Warrant System</b>	<b>Mental Health Services Act</b>	<b>IHSS Public Authority</b>
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-	-
Use of money and property	470	5	943	17,270	(988)
Intergovernmental	-	-	-	2,157,003	150,072
Charges for services	-	-	2,699	48	-
Other revenues	70,000	506	-	-	-
<b>Total Revenues</b>	<b>70,470</b>	<b>511</b>	<b>3,642</b>	<b>2,174,321</b>	<b>149,084</b>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	-	-
Public protection	-	-	-	-	-
Health and welfare	3,065	416	-	-	-
Public assistance	-	-	-	2,200,313	10,883
Public ways and facilities	-	-	-	-	-
Debt service:					
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>3,065</b>	<b>416</b>	<b>-</b>	<b>2,200,313</b>	<b>10,883</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>67,405</b>	<b>95</b>	<b>3,642</b>	<b>(25,992)</b>	<b>138,201</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	74,117
Transfers out	(71,980)	-	-	(249,502)	(165,552)
<b>Total Other Financing Sources (Uses)</b>	<b>(71,980)</b>	<b>-</b>	<b>-</b>	<b>(249,502)</b>	<b>(91,435)</b>
<b>Net Change in Fund Balances</b>	<b>(4,575)</b>	<b>95</b>	<b>3,642</b>	<b>(275,494)</b>	<b>46,766</b>
<b>Fund Balances - Beginning</b>	<b>7,121</b>	<b>230</b>	<b>43,063</b>	<b>675,778</b>	<b>(43,384)</b>
Prior period adjustment	-	-	-	(1,862,716)	-
<b>Fund Balances - Beginning, Restated</b>	<b>7,121</b>	<b>230</b>	<b>43,063</b>	<b>(1,186,938)</b>	<b>(43,384)</b>
<b>Fund Balances - Ending</b>	<b>\$ 2,546</b>	<b>\$ 325</b>	<b>\$ 46,705</b>	<b>\$ (1,462,432)</b>	<b>\$ 3,382</b>

<b>Economic Development Strategy</b>	<b>Sheriff - Civil Matters</b>	<b>HRSA Bio-Terrorism</b>	<b>Pacific Bell Settlement</b>	<b>Revenue &amp; Recovery - Prob</b>	<b>Youthful Offender Prob</b>	<b>SSN Truncation Recorder</b>	<b>Hazardous Materials Clean Up</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	156	203	66	-	1	140	(1)
-	-	60,164	-	-	117,000	-	-
-	3,470	-	-	97,370	-	4,814	-
-	-	-	-	-	-	-	33,246
-	3,626	60,367	66	97,370	117,001	4,954	33,245
-	-	-	-	-	-	-	-
-	4,055	-	-	94,125	110,638	-	-
-	-	59,286	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	16,205
-	-	-	-	-	-	-	-
-	4,055	59,286	-	94,125	110,638	-	16,205
-	(429)	1,081	66	3,245	6,363	4,954	17,040
-	-	-	-	-	-	-	-
-	-	(13,211)	(2,166)	-	-	(4,200)	-
-	-	(13,211)	(2,166)	-	-	(4,200)	-
-	(429)	(12,130)	(2,100)	3,245	6,363	754	17,040
14	6,740	20,171	3,648	1	60,387	4,972	18,581
-	-	-	-	-	-	-	-
14	6,740	20,171	3,648	1	60,387	4,972	18,581
\$ 14	\$ 6,311	\$ 8,041	\$ 1,548	\$ 3,246	\$ 66,750	\$ 5,726	\$ 35,621

**COUNTY OF MARIPOSA**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended June 30, 2011**

	CUPA Programs	Social Services Wrap Around	Sheriff Civil	Micro Asst	Micro- enterprise Asst Loan
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-	-
Use of money and property	1,411	(1,945)	61	-	15
Intergovernmental	8,600	81,555	-	44,656	-
Charges for services	-	-	3,048	-	-
Other revenues	46,072	-	-	-	1,450
<b>Total Revenues</b>	<b>56,083</b>	<b>79,610</b>	<b>3,109</b>	<b>44,656</b>	<b>1,465</b>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	35,392	-
Public protection	-	-	-	-	-
Health and welfare	-	-	-	-	-
Public assistance	-	261,253	-	-	-
Public ways and facilities	-	-	-	-	-
Debt service:					
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>261,253</b>	<b>-</b>	<b>35,392</b>	<b>-</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>56,083</b>	<b>(181,643)</b>	<b>3,109</b>	<b>9,264</b>	<b>1,465</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	363,280	-	-	-
Transfers out	(20,736)	(146,590)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(20,736)</b>	<b>216,690</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>35,347</b>	<b>35,047</b>	<b>3,109</b>	<b>9,264</b>	<b>1,465</b>
<b>Fund Balances - Beginning</b>	<b>23,084</b>	<b>(59,754)</b>	<b>934</b>	<b>(826)</b>	<b>-</b>
Prior period adjustment	-	-	-	-	-
<b>Fund Balances - Beginning, Restated</b>	<b>23,084</b>	<b>(59,754)</b>	<b>934</b>	<b>(826)</b>	<b>-</b>
<b>Fund Balances - Ending</b>	<b>\$ 58,431</b>	<b>\$ (24,707)</b>	<b>\$ 4,043</b>	<b>\$ 8,438</b>	<b>\$ 1,465</b>

<b>HPP H1N1</b>	<b>PHER Phase II, III</b>	<b>Pandemic Influenza State</b>	<b>CDC PHEP Phase III</b>	<b>Library Private Donation</b>	<b>Totals</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 327,323
-	-	-	-	-	56,921
82	225	495	532	3,009	95,902
-	-	21,256	-	-	9,278,259
-	-	-	-	-	1,357,777
-	-	-	-	386,304	643,684
82	225	21,751	532	389,313	11,759,866
-	-	-	-	-	133,325
-	-	-	-	-	411,235
4,425	-	-	-	-	563,378
-	-	-	-	-	3,763,606
-	-	-	-	-	1,035,831
-	-	-	-	-	495
-	-	-	-	-	199,121
4,425	-	-	-	-	6,106,991
(4,343)	225	21,751	532	389,313	5,652,875
-	-	-	-	-	2,339,929
-	(14,791)	(35,866)	(28,856)	(50,000)	(6,570,769)
-	(14,791)	(35,866)	(28,856)	(50,000)	(4,230,840)
(4,343)	(14,566)	(14,115)	(28,324)	339,313	1,422,035
4,343	14,625	23,854	29,016	-	4,196,141
-	-	-	-	-	(1,862,716)
4,343	14,625	23,854	29,016	-	2,333,425
\$ -	\$ 59	\$ 9,739	\$ 692	\$ 339,313	\$ 3,755,460

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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, 2011**

	<u>Mariposa Parking Bond</u>	<u>Yosemite West Bond</u>	<u>Government Center COP</u>	<u>Yosemite West Bond 2004</u>	<u>Yosemite West Bond Reserve</u>
<b>ASSETS</b>					
Cash and investments	\$ 1,324	\$ 18,430	\$ 274,275	\$ 185,982	\$ 113,734
Accounts receivable	-	-	-	22,181	2,218
<b>Total Assets</b>	<u>\$ 1,324</u>	<u>\$ 18,430</u>	<u>\$ 274,275</u>	<u>\$ 208,163</u>	<u>\$ 115,952</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Deferred revenue	\$ -	\$ -	\$ -	\$ 17,150	\$ 1,715
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,150</u>	<u>1,715</u>
<b>Fund Balances:</b>					
Restricted	<u>1,324</u>	<u>18,430</u>	<u>274,275</u>	<u>191,013</u>	<u>114,237</u>
<b>Total Fund Balances</b>	<u>1,324</u>	<u>18,430</u>	<u>274,275</u>	<u>191,013</u>	<u>114,237</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 1,324</u>	<u>\$ 18,430</u>	<u>\$ 274,275</u>	<u>\$ 208,163</u>	<u>\$ 115,952</u>

<b>Don Pedro Bond 2006</b>	<b>Don Pedro Bond Reserve</b>	<b>Special Assessment Debt CSA #3</b>	<b>Totals</b>
\$ 195,693	\$ 143,913	\$ 451,531	\$ 1,384,882
201,642	20,323	-	246,364
<u>\$ 397,335</u>	<u>\$ 164,236</u>	<u>\$ 451,531</u>	<u>\$ 1,631,246</u>
\$ 201,642	\$ 20,157	\$ -	\$ 240,664
201,642	20,157	-	240,664
195,693	144,079	451,531	1,390,582
195,693	144,079	451,531	1,390,582
<u>\$ 397,335</u>	<u>\$ 164,236</u>	<u>\$ 451,531</u>	<u>\$ 1,631,246</u>

**COUNTY OF MARIPOSA**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Debt Service Funds**  
**For the Year Ended June 30, 2011**

	<b>Mariposa Parking Bond</b>	<b>Yosemite West Bond</b>	<b>Government Center COP</b>	<b>Yosemite West Bond 2004</b>	<b>Yosemite West Bond Reserve</b>
<b>REVENUES</b>					
Use of money and property	\$ -	\$ -	\$ 1	\$ 3,251	\$ 2,191
Charges for services	-	-	-	178,119	14,949
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>181,370</b>	<b>17,140</b>
<b>EXPENDITURES</b>					
Debt service:					
Principal	-	-	148,000	40,000	-
Interest and other charges	-	-	67,058	122,547	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>215,058</b>	<b>162,547</b>	<b>-</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>-</b>	<b>(215,057)</b>	<b>18,823</b>	<b>17,140</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	211,000	-	-
Transfers out	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>211,000</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>-</b>	<b>-</b>	<b>(4,057)</b>	<b>18,823</b>	<b>17,140</b>
<b>Fund Balances - Beginning</b>	<b>1,324</b>	<b>18,430</b>	<b>278,332</b>	<b>172,190</b>	<b>97,097</b>
<b>Fund Balances - Ending</b>	<b>\$ 1,324</b>	<b>\$ 18,430</b>	<b>\$ 274,275</b>	<b>\$ 191,013</b>	<b>\$ 114,237</b>

<b>Don Pedro Bond 2006</b>	<b>Don Pedro Bond Reserve</b>	<b>Special Assessment Debt CSA #3</b>	<b>Totals</b>
\$ 4,395	\$ 2,761	\$ 4,773	\$ 17,372
132,516	11,723	-	337,307
<u>136,911</u>	<u>14,484</u>	<u>4,773</u>	<u>354,679</u>
84,000	-	178,575	450,575
221,240	-	252,095	662,940
<u>305,240</u>	<u>-</u>	<u>430,670</u>	<u>1,113,515</u>
<u>(168,329)</u>	<u>14,484</u>	<u>(425,897)</u>	<u>(758,836)</u>
-	-	430,671	641,671
-	-	-	-
<u>-</u>	<u>-</u>	<u>430,671</u>	<u>641,671</u>
(168,329)	14,484	4,774	(117,165)
<u>364,022</u>	<u>129,595</u>	<u>446,757</u>	<u>1,507,747</u>
<u>\$ 195,693</u>	<u>\$ 144,079</u>	<u>\$ 451,531</u>	<u>\$ 1,390,582</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, 2011**

	<b>Land Buildings &amp; Improvements</b>	<b>Courthouse Construction</b>	<b>MCCJF Construction</b>	<b>Mariposa Creek Project</b>
<b>ASSETS</b>				
Cash and investments	\$ -	\$ 495,690	\$ 253,159	\$ 4,307
Due from other governmental agencies	-	-	-	-
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ 495,690</b>	<b>\$ 253,159</b>	<b>\$ 4,307</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ 9,302	\$ -	\$ -
Due to other funds	487	-	-	-
Advances from other funds	50,000	-	-	-
<b>Total Liabilities</b>	<b>50,487</b>	<b>9,302</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>				
Restricted	-	486,388	253,159	-
Committed	-	-	-	4,307
Assigned	-	-	-	-
Unassigned	(50,487)	-	-	-
<b>Total Fund Balances</b>	<b>(50,487)</b>	<b>486,388</b>	<b>253,159</b>	<b>4,307</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ -</b>	<b>\$ 495,690</b>	<b>\$ 253,159</b>	<b>\$ 4,307</b>

<b>Mariposa Creek R81606-0</b>	<b>PTMISEA Projects</b>	<b>Adult Detention Center</b>	<b>Sidewalk Projects</b>	<b>Coulterville Drainage</b>	<b>Data Processing CIP</b>	<b>Don Pedro Fire Station</b>	<b>Fish Camp Fire Station</b>
\$ -	\$ 121,773	\$ -	\$ 39,535	\$ 5,064	\$ 181,051	\$ -	\$ -
-	-	-	-	-	-	108,628	3,292
<u>\$ -</u>	<u>\$ 121,773</u>	<u>\$ -</u>	<u>\$ 39,535</u>	<u>\$ 5,064</u>	<u>\$ 181,051</u>	<u>\$ 108,628</u>	<u>\$ 3,292</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80	\$ 282
2,436	-	5,865	-	-	-	135,792	31,787
-	-	-	-	-	-	-	-
<u>2,436</u>	<u>-</u>	<u>5,865</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>135,872</u>	<u>32,069</u>
-	121,773	-	39,535	5,064	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	181,051	-	-
<u>(2,436)</u>	<u>-</u>	<u>(5,865)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(27,244)</u>	<u>(28,777)</u>
<u>(2,436)</u>	<u>121,773</u>	<u>(5,865)</u>	<u>39,535</u>	<u>5,064</u>	<u>181,051</u>	<u>(27,244)</u>	<u>(28,777)</u>
<u>\$ -</u>	<u>\$ 121,773</u>	<u>\$ -</u>	<u>\$ 39,535</u>	<u>\$ 5,064</u>	<u>\$ 181,051</u>	<u>\$ 108,628</u>	<u>\$ 3,292</u>

**COUNTY OF MARIPOSA**  
**Combining Balance Sheet**  
**Nonmajor Capital Projects Funds**  
**June 30, 2011**

	<b>Midpines Fire Station</b>	<b>Bridgeport Fire Station</b>	<b>Coulterville Service Area Utility Capital</b>	<b>Don Pedro Sewer Zone Utility Capital</b>
<b>ASSETS</b>				
Cash and investments	\$ -	\$ 341,850	\$ 50,999	\$ 470,377
Due from other governmental agencies	52,662	-	-	-
	<b>Total Assets</b>	<b>\$ 341,850</b>	<b>\$ 50,999</b>	<b>\$ 470,377</b>
	<b>\$ 52,662</b>	<b>\$ 341,850</b>	<b>\$ 50,999</b>	<b>\$ 470,377</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	13,379	-	-	-
Advances from other funds	-	-	-	-
	<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>13,379</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>				
Restricted	39,283	341,850	50,999	470,377
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
	<b>Total Fund Balances</b>	<b>341,850</b>	<b>50,999</b>	<b>470,377</b>
	<b>39,283</b>	<b>341,850</b>	<b>50,999</b>	<b>470,377</b>
	<b>\$ 52,662</b>	<b>\$ 341,850</b>	<b>\$ 50,999</b>	<b>\$ 470,377</b>
<b>Total Liabilities and Fund Balances</b>				

<b>Mariposa Pines Sewer Zone Utility Capital</b>	<b>Yosemite West Maintenance Utility Capital</b>	<b>Don Pedro Wastewater Treatment Plant</b>	<b>Yosemite West Wastewater Treatment Plant</b>	<b>Youth Facilities</b>	<b>Airport Projects</b>	<b>Catheys Valley Park Expansion</b>	<b>Greeley Hill Library</b>
\$ 190,306	\$ 169,559	\$ 242,520	\$ -	\$ 6,259	\$ 22,933	\$ 10,221	\$ -
-	-	-	-	-	-	-	-
<u>\$ 190,306</u>	<u>\$ 169,559</u>	<u>\$ 242,520</u>	<u>\$ -</u>	<u>\$ 6,259</u>	<u>\$ 22,933</u>	<u>\$ 10,221</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	368,000	-	-	-	-
-	-	-	368,000	-	-	-	-
190,306	169,559	242,520	-	6,259	22,933	10,221	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	(368,000)	-	-	-	-
<u>190,306</u>	<u>169,559</u>	<u>242,520</u>	<u>(368,000)</u>	<u>6,259</u>	<u>22,933</u>	<u>10,221</u>	<u>-</u>
<u>\$ 190,306</u>	<u>\$ 169,559</u>	<u>\$ 242,520</u>	<u>\$ -</u>	<u>\$ 6,259</u>	<u>\$ 22,933</u>	<u>\$ 10,221</u>	<u>\$ -</u>

**COUNTY OF MARIPOSA**  
**Combining Balance Sheet**  
**Nonmajor Capital Projects Funds**  
**June 30, 2011**

	<b>Field of Dreams</b>	<b>Parks Grants - Prop 40</b>	<b>Totals</b>
<b>ASSETS</b>			
Cash and investments	\$ 620	\$ 1,284	\$ 2,607,507
Due from other governmental agencies	-	-	164,582
<b>Total Assets</b>	<b>\$ 620</b>	<b>\$ 1,284</b>	<b>\$ 2,772,089</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ -	\$ -	\$ 9,664
Due to other funds	-	-	189,746
Advances from other funds	-	-	418,000
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>617,410</b>
<b>Fund Balances:</b>			
Restricted	620	1,284	2,452,130
Committed	-	-	4,307
Assigned	-	-	181,051
Unassigned	-	-	(482,809)
<b>Total Fund Balances</b>	<b>620</b>	<b>1,284</b>	<b>2,154,679</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 620</b>	<b>\$ 1,284</b>	<b>\$ 2,772,089</b>

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**COUNTY OF MARIPOSA**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Capital Projects Funds**  
**For the Year Ended June 30, 2011**

	<b>Land Buildings &amp; Improvements</b>	<b>Courthouse Construction</b>	<b>MCCJF Construction</b>	<b>Mariposa Creek Project</b>
<b>REVENUES</b>				
Fines and forfeitures	\$ -	\$ 75,405	\$ 17,364	\$ -
Use of money and property	-	13,616	5,094	-
Intergovernmental	-	-	-	-
Other revenues	-	387	-	-
<b>Total Revenues</b>	<b>-</b>	<b>89,408</b>	<b>22,458</b>	<b>-</b>
<b>EXPENDITURES</b>				
Current:				
Culture and recreation	-	-	-	-
Public ways & facilities	-	-	-	-
Capital outlay	19,659	281,378	-	-
<b>Total Expenditures</b>	<b>19,659</b>	<b>281,378</b>	<b>-</b>	<b>-</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(19,659)</b>	<b>(191,970)</b>	<b>22,458</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	(5,224)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(5,224)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>(24,883)</b>	<b>(191,970)</b>	<b>22,458</b>	<b>-</b>
<b>Fund Balances - Beginning</b>	<b>(25,604)</b>	<b>678,358</b>	<b>230,701</b>	<b>4,307</b>
<b>Fund Balances - Ending</b>	<b>\$ (50,487)</b>	<b>\$ 486,388</b>	<b>\$ 253,159</b>	<b>\$ 4,307</b>



<b>Mariposa Creek R81606-0</b>	<b>PTMISEA Projects</b>	<b>Adult Detention Center</b>	<b>Sidewalk Projects</b>	<b>Coulterville Drainage</b>	<b>Data Processing CIP</b>	<b>Don Pedro Fire Station</b>	<b>Fish Camp Fire Station</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(51)	1,824	-	-	(54)	-	-	-
-	43,661	-	-	6,300	-	161,738	55,266
-	-	-	-	-	-	-	-
(51)	45,485	-	-	6,246	-	161,738	55,266
-	-	-	-	-	-	-	-
-	-	5,865	-	-	-	-	-
-	51	-	-	-	-	220,618	84,043
-	51	5,865	-	-	-	220,618	84,043
(51)	45,434	(5,865)	-	6,246	-	(58,880)	(28,777)
-	-	-	-	-	20,000	31,636	-
-	-	-	-	-	-	-	-
-	-	-	-	-	20,000	31,636	-
(51)	45,434	(5,865)	-	6,246	20,000	(27,244)	(28,777)
(2,385)	76,339	-	39,535	(1,182)	161,051	-	-
\$ (2,436)	\$ 121,773	\$ (5,865)	\$ 39,535	\$ 5,064	\$ 181,051	\$ (27,244)	\$ (28,777)

**COUNTY OF MARIPOSA**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Capital Projects Funds**  
**For the Year Ended June 30, 2011**

	<b>Midpines Fire Station</b>	<b>Bridgeport Fire Station</b>	<b>Coulterville Service Area Utility Capital</b>	<b>Don Pedro Sewer Zone Utility Capital</b>
<b>REVENUES</b>				
Fines and forfeitures	\$ -	\$ -	\$ -	\$ -
Use of money and property	-	-	785	8,071
Intergovernmental	52,662	-	-	-
Other revenues	-	-	-	-
<b>Total Revenues</b>	<u>52,662</u>	<u>-</u>	<u>785</u>	<u>8,071</u>
<b>EXPENDITURES</b>				
Current:				
Culture and recreation	-	-	-	-
Public ways & facilities	-	-	-	-
Capital outlay	62,449	36,408	-	-
<b>Total Expenditures</b>	<u>62,449</u>	<u>36,408</u>	<u>-</u>	<u>-</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(9,787)</u>	<u>(36,408)</u>	<u>785</u>	<u>8,071</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	49,070	300,000	13,750	135,317
Transfers out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>49,070</u>	<u>300,000</u>	<u>13,750</u>	<u>135,317</u>
<b>Net Change in Fund Balances</b>	39,283	263,592	14,535	143,388
<b>Fund Balances - Beginning</b>	<u>-</u>	<u>78,258</u>	<u>36,464</u>	<u>326,989</u>
<b>Fund Balances - Ending</b>	<u>\$ 39,283</u>	<u>\$ 341,850</u>	<u>\$ 50,999</u>	<u>\$ 470,377</u>

<b>Mariposa Pines Sewer Zone Utility Capital</b>	<b>Yosemite West Maintenance Utility Capital</b>	<b>Don Pedro Wastewater Treatment Plant</b>	<b>Yosemite West Wastewater Treatment Plant</b>	<b>Youth Facilities</b>	<b>Airport Projects</b>	<b>Catheys Valley Park Expansion</b>	<b>Greeley Hill Library</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3,804	4,969	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	22,800	-	-	-	-	-	-
<u>3,804</u>	<u>27,769</u>	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	24,481	-	-	-	-	-
-	-	<u>24,481</u>	-	-	-	-	-
<u>3,804</u>	<u>27,769</u>	<u>(24,481)</u>	-	-	-	-	-
10,000	13,000	-	-	-	-	-	-
-	(150,000)	(111,013)	-	-	-	-	(8)
<u>10,000</u>	<u>(137,000)</u>	<u>(111,013)</u>	-	-	-	-	<u>(8)</u>
13,804	(109,231)	(135,494)	-	-	-	-	(8)
<u>176,502</u>	<u>278,790</u>	<u>378,014</u>	<u>(368,000)</u>	<u>6,259</u>	<u>22,933</u>	<u>10,221</u>	<u>8</u>
<u>\$ 190,306</u>	<u>\$ 169,559</u>	<u>\$ 242,520</u>	<u>\$ (368,000)</u>	<u>\$ 6,259</u>	<u>\$ 22,933</u>	<u>\$ 10,221</u>	<u>\$ -</u>

**COUNTY OF MARIPOSA**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Capital Projects Funds**  
**For the Year Ended June 30, 2011**

	<b>Field of Dreams</b>	<b>Parks Grant - Prop 40</b>	<b>Totals</b>
<b>REVENUES</b>			
Fines and forfeitures	\$ -	\$ -	\$ 92,769
Use of money and property	13	(1)	38,070
Intergovernmental	-	100,664	420,291
Other revenues	-	15,045	38,232
<b>Total Revenues</b>	<b>13</b>	<b>115,708</b>	<b>589,362</b>
<b>EXPENDITURES</b>			
Current:			
Culture and recreation	-	42,499	42,499
Public ways & facilities	-	-	5,865
Capital outlay	-	74,786	803,873
<b>Total Expenditures</b>	<b>-</b>	<b>117,285</b>	<b>852,237</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>13</b>	<b>(1,577)</b>	<b>(262,875)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	10,843	583,616
Transfers out	-	-	(266,245)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>10,843</b>	<b>317,371</b>
<b>Net Change in Fund Balances</b>	<b>13</b>	<b>9,266</b>	<b>54,496</b>
<b>Fund Balances - Beginning</b>	<b>607</b>	<b>(7,982)</b>	<b>2,100,183</b>
<b>Fund Balances - Ending</b>	<b>\$ 620</b>	<b>\$ 1,284</b>	<b>\$ 2,154,679</b>

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## **Nonmajor Proprietary Funds**

- **Enterprise Funds**

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**COUNTY OF MARIPOSA**  
**Combining Statement of Net Assets**  
**Nonmajor Enterprise Funds**  
**June 30, 2011**

	<b>Building Permits</b>	<b>Transit</b>	<b>Totals</b>
<b>ASSETS</b>			
Current Assets:			
Cash and investments	\$ 200	\$ 145,753	\$ 145,953
Prepaid costs	50	215	265
<b>Total Current Assets</b>	<u>250</u>	<u>145,968</u>	<u>146,218</u>
Noncurrent Assets:			
Capital assets:			
Depreciable, net	8,128	332,856	340,984
<b>Total Noncurrent Assets</b>	<u>8,128</u>	<u>332,856</u>	<u>340,984</u>
<b>Total Assets</b>	<u>8,378</u>	<u>478,824</u>	<u>487,202</u>
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts payable	615	154,507	155,122
Due to other funds	67,524	-	67,524
Compensated absences	5,188	11,192	16,380
<b>Total Current Liabilities</b>	<u>73,327</u>	<u>165,699</u>	<u>239,026</u>
Noncurrent Liabilities:			
Advance from other funds	350,175	-	350,175
Net OPEB obligation	53,605	28,687	82,292
<b>Total Noncurrent Liabilities</b>	<u>403,780</u>	<u>28,687</u>	<u>432,467</u>
<b>Total Liabilities</b>	<u>477,107</u>	<u>194,386</u>	<u>671,493</u>
<b>NET ASSETS</b>			
Invested in capital assets	8,128	332,856	340,984
Unrestricted	(476,857)	(48,418)	(525,275)
<b>Total Net Assets</b>	<u>\$ (468,729)</u>	<u>\$ 284,438</u>	<u>\$ (184,291)</u>

**COUNTY OF MARIPOSA**  
**Combining Statement of Revenues, Expenses, and**  
**Changes in Net Assets**  
**Nonmajor Enterprise Funds**  
**For the Year Ended June 30, 2011**

	<b>Building Permits</b>	<b>Transit</b>	<b>Totals</b>
<b>OPERATING REVENUES</b>			
Charges for services	\$ 295,847	\$ 24,373	\$ 320,220
Other revenues	14,932	56,453	71,385
	<b>310,779</b>	<b>80,826</b>	<b>391,605</b>
<b>OPERATING EXPENSES</b>			
Salaries and benefits	323,542	175,080	498,622
Services and supplies	127,219	64,028	191,247
Depreciation	3,944	31,271	35,215
	<b>454,705</b>	<b>270,379</b>	<b>725,084</b>
<b>Operating Income (Loss)</b>	<b>(143,926)</b>	<b>(189,553)</b>	<b>(333,479)</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Intergovernmental	-	70,524	70,524
Interest income	(1,445)	2,958	1,513
	<b>(1,445)</b>	<b>73,482</b>	<b>72,037</b>
<b>Income (Loss) Before Transfers</b>	<b>(145,371)</b>	<b>(116,071)</b>	<b>(261,442)</b>
Transfers in	2,055	297,367	299,422
Transfers out	-	-	-
	<b>(143,316)</b>	<b>181,296</b>	<b>37,980</b>
<b>Change in Net Assets</b>	<b>(143,316)</b>	<b>181,296</b>	<b>37,980</b>
<b>Total Net Assets - Beginning</b>	<b>(325,413)</b>	<b>103,142</b>	<b>(222,271)</b>
<b>Total Net Assets - Ending</b>	<b>\$ (468,729)</b>	<b>\$ 284,438</b>	<b>\$ (184,291)</b>



**COUNTY OF MARIPOSA**  
**Combining Statement of Cash Flows**  
**Nonmajor Enterprise Funds**  
**For the Year Ended June 30, 2011**

	<b>Building Permits</b>	<b>Transit</b>	<b>Totals</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers	\$ 310,779	\$ 80,864	\$ 391,643
Payments to suppliers	(128,807)	88,285	(40,522)
Payments to employees	(317,726)	(168,698)	(486,424)
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>(135,754)</u>	<u>451</u>	<u>(135,303)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Grants and other receipts	-	21,318	21,318
Transfers from other funds	2,055	297,367	299,422
Interfund loans received	135,144	-	135,144
<b>Net Cash Provided (Used) by Noncapital Financing Activities</b>	<u>137,199</u>	<u>318,685</u>	<u>455,884</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Acquisition of capital assets	-	(250,943)	(250,943)
<b>Net Cash Provided (Used) by Capital and Related Financing Activities</b>	<u>-</u>	<u>(250,943)</u>	<u>(250,943)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest and dividends	(1,445)	2,958	1,513
<b>Net Cash Provided (Used) by Investing Activities</b>	<u>(1,445)</u>	<u>2,958</u>	<u>1,513</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	-	71,151	71,151
<b>Balances - Beginning of Year</b>	200	74,602	74,802
<b>Balances - End of Year</b>	<u>\$ 200</u>	<u>\$ 145,753</u>	<u>\$ 145,953</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ (143,926)	\$ (189,553)	\$ (333,479)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	3,944	31,271	35,215
Decrease (increase) in:			
Accounts receivable	-	38	38
Prepaid costs	121	(102)	19
Increase (decrease) in:			
Accounts payable	(1,709)	152,415	150,706
Compensated absences	135	(2,633)	(2,498)
Net OPEB obligation	5,681	9,015	14,696
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ (135,754)</u>	<u>\$ 451</u>	<u>\$ (135,303)</u>

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## **Internal Service Funds**

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**COUNTY OF MARIPOSA**  
**Combining Statement of Net Assets**  
**Internal Service Funds**  
**June 30, 2011**

	<u>Fleet Maintenance</u>	<u>Fire Replacement</u>	<u>Vehicle Replacement</u>	<u>Heavy Equipment Replacement</u>
<b>ASSETS</b>				
Current Assets:				
Cash and investments	\$ 280,648	\$ 1,081,487	\$ 1,485,989	\$ 1,004,976
Accounts receivable	1,864	-	-	-
Inventory	342,006	-	-	-
Deposits	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Current Assets</b>	624,518	1,081,487	1,485,989	1,004,976
Noncurrent Assets:				
Advances to other funds	-	-	-	56,277
Capital assets:				
Depreciable, net	516,528	206,929	815,689	1,599,399
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<b>Total Noncurrent Assets</b>	516,528	206,929	815,689	1,655,676
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<b>Total Assets</b>	1,141,046	1,288,416	2,301,678	2,660,652
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts payable	8,716	-	21,728	-
Compensated absences	25,606	-	-	-
Estimated claims liability	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Current Liabilities</b>	34,322	-	21,728	-
Noncurrent Liabilities:				
Compensated absences	4,277	-	-	-
Net OPEB obligation	156,412	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Noncurrent Liabilities</b>	160,689	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Liabilities</b>	195,011	-	21,728	-
<b>NET ASSETS</b>				
Invested in capital assets	516,528	206,929	815,689	1,599,399
Unrestricted	429,507	1,081,487	1,464,261	1,061,253
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Net Assets</b>	<u>\$ 946,035</u>	<u>\$ 1,288,416</u>	<u>\$ 2,279,950</u>	<u>\$ 2,660,652</u>

**Risk Management**

<b>Insurance</b>	<b>Workers' Compensation</b>	<b>Liability</b>	<b>Totals</b>
\$ 28,097	\$ 2,396,033	\$ 121,393	\$ 6,398,623
-	-	-	1,864
-	-	-	342,006
-	65,000	-	65,000
<u>28,097</u>	<u>2,461,033</u>	<u>121,393</u>	<u>6,807,493</u>
-	-	-	56,277
-	-	-	3,138,545
-	-	-	3,194,822
<u>28,097</u>	<u>2,461,033</u>	<u>121,393</u>	<u>10,002,315</u>
587	38,446	1,536	71,013
-	-	-	25,606
-	3,144,000	160,000	3,304,000
<u>587</u>	<u>3,182,446</u>	<u>161,536</u>	<u>3,400,619</u>
-	-	-	4,277
-	-	-	156,412
-	-	-	160,689
<u>587</u>	<u>3,182,446</u>	<u>161,536</u>	<u>3,561,308</u>
-	-	-	3,138,545
<u>27,510</u>	<u>(721,413)</u>	<u>(40,143)</u>	<u>3,302,462</u>
<u>\$ 27,510</u>	<u>\$ (721,413)</u>	<u>\$ (40,143)</u>	<u>\$ 6,441,007</u>

**COUNTY OF MARIPOSA**  
**Combining Statement of Revenues, Expenses, and**  
**Changes in Net Assets**  
**Internal Service Funds**  
**For the Year Ended June 30, 2011**

	<u>Fleet Maintenance</u>	<u>Fire Replacement</u>	<u>Vehicle Replacement</u>	<u>Heavy Equipment Replacement</u>
<b>OPERATING REVENUES</b>				
Charges for services	\$ 1,172,280	\$ 357,632	\$ 149,457	\$ 319,627
Other revenues	146,935	-	8,854	6,711
<b>Total Operating Revenues</b>	<u>1,319,215</u>	<u>357,632</u>	<u>158,311</u>	<u>326,338</u>
<b>OPERATING EXPENSES</b>				
Salaries and benefits	691,537	-	-	-
Services and supplies	638,606	-	-	-
Insurance claims and adjustments	-	-	-	-
Depreciation	31,233	114,450	319,484	208,808
<b>Total Operating Expenses</b>	<u>1,361,376</u>	<u>114,450</u>	<u>319,484</u>	<u>208,808</u>
<b>Operating Income (Loss)</b>	<u>(42,161)</u>	<u>243,182</u>	<u>(161,173)</u>	<u>117,530</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Intergovernmental	21,509	-	-	-
Interest income	36,294	17,805	-	28,646
<b>Total Non-Operating Revenues (Expenses)</b>	<u>57,803</u>	<u>17,805</u>	<u>-</u>	<u>28,646</u>
<b>Income (Loss) Before Transfers</b>	15,642	260,987	(161,173)	146,176
Transfers in	-	-	-	-
Transfers out	(18,214)	-	-	-
<b>Change in Net Assets</b>	(2,572)	260,987	(161,173)	146,176
<b>Total Net Assets - Beginning</b>	<u>948,607</u>	<u>1,027,429</u>	<u>2,441,123</u>	<u>2,514,476</u>
<b>Total Net Assets - Ending</b>	<u><u>\$ 946,035</u></u>	<u><u>\$ 1,288,416</u></u>	<u><u>\$ 2,279,950</u></u>	<u><u>\$ 2,660,652</u></u>



**Risk Management**

<b>Insurance</b>	<b>Workers' Compensation</b>	<b>Liability</b>	<b>Totals</b>
\$ 1,217,862	\$ 921,000	\$ 398,731	\$ 4,536,589
12,012	13,160	4,592	192,264
<u>1,229,874</u>	<u>934,160</u>	<u>403,323</u>	<u>4,728,853</u>
-	-	-	691,537
178,548	501,633	417,879	1,736,666
1,050,093	-	-	1,050,093
<u>-</u>	<u>-</u>	<u>-</u>	<u>673,975</u>
<u>1,228,641</u>	<u>501,633</u>	<u>417,879</u>	<u>4,152,271</u>
<u>1,233</u>	<u>432,527</u>	<u>(14,556)</u>	<u>576,582</u>
-	-	-	21,509
<u>(413)</u>	<u>43,929</u>	<u>466</u>	<u>126,727</u>
<u>(413)</u>	<u>43,929</u>	<u>466</u>	<u>148,236</u>
820	476,456	(14,090)	724,818
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>(18,214)</u>
820	476,456	(14,090)	706,604
<u>26,690</u>	<u>(1,197,869)</u>	<u>(26,053)</u>	<u>5,734,403</u>
<u>\$ 27,510</u>	<u>\$ (721,413)</u>	<u>\$ (40,143)</u>	<u>\$ 6,441,007</u>

**COUNTY OF MARIPOSA**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended June 30, 2011**

	<u>Fleet Maintenance</u>	<u>Fire Replacement</u>	<u>Vehicle Replacement</u>	<u>Heavy Equipment Replacement</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers	\$ 1,322,256	\$ 357,632	\$ 158,311	\$ 326,338
Payments to suppliers	(658,898)	-	-	-
Payments to employees	(633,858)	-	-	-
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>29,500</u>	<u>357,632</u>	<u>158,311</u>	<u>326,338</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Grants and other receipts	21,509	-	-	-
Transfers to other funds	(18,214)	-	-	-
Interfund loan repayments received	-	-	-	10,139
<b>Net Cash Provided (Used) by Noncapital Financing Activities</b>	<u>3,295</u>	<u>-</u>	<u>-</u>	<u>10,139</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of capital assets	-	-	(226,931)	(704,014)
<b>Net Cash Provided (Used) by Capital and Related Financing Activities</b>	<u>-</u>	<u>-</u>	<u>(226,931)</u>	<u>(704,014)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest and dividends	36,294	17,805	-	28,646
<b>Net Cash Provided (Used) by Investing Activities</b>	<u>36,294</u>	<u>17,805</u>	<u>-</u>	<u>28,646</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	69,089	375,437	(68,620)	(338,891)
<b>Balances - Beginning of the Year</b>	<u>211,559</u>	<u>706,050</u>	<u>1,554,609</u>	<u>1,343,867</u>
<b>Balances - End of the Year</b>	<u>\$ 280,648</u>	<u>\$ 1,081,487</u>	<u>\$ 1,485,989</u>	<u>\$ 1,004,976</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>				
Operating income (loss)	\$ (42,161)	\$ 243,182	\$ (161,173)	\$ 117,530
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	31,233	114,450	319,484	208,808
Decrease (increase) in:				
Accounts receivable	3,041	-	-	-
Deposits	-	-	-	-
Inventory	(1,662)	-	-	-
Increase (decrease) in:				
Accounts payable	(18,630)	-	-	-
Compensated absences	2,340	-	-	-
Net OPEB obligation	55,339	-	-	-
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ 29,500</u>	<u>\$ 357,632</u>	<u>\$ 158,311</u>	<u>\$ 326,338</u>

**Risk Management**

<b>Insurance</b>	<b>Workers' Compensation</b>	<b>Liability</b>	<b>Totals</b>
\$ 1,229,874	\$ 869,160	\$ 403,323	\$ 4,666,894
(1,228,878)	(491,105)	(427,829)	(2,806,710)
-	-	-	(633,858)
996	378,055	(24,506)	1,226,326
-	-	-	21,509
-	-	-	(18,214)
-	-	-	10,139
-	-	-	13,434
-	-	-	(930,945)
-	-	-	(930,945)
(413)	43,929	466	126,727
(413)	43,929	466	126,727
583	421,984	(24,040)	435,542
27,514	1,974,049	145,433	5,963,081
\$ 28,097	\$ 2,396,033	\$ 121,393	\$ 6,398,623
\$ 1,233	\$ 432,527	\$ (14,556)	\$ 576,582
-	-	-	673,975
-	-	-	3,041
-	(65,000)	-	(65,000)
-	-	-	(1,662)
(237)	10,528	(9,950)	(18,289)
-	-	-	2,340
-	-	-	55,339
\$ 996	\$ 378,055	\$ (24,506)	\$ 1,226,326

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## **Fiduciary Funds**

- **Trust and Agency Funds**

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**COUNTY OF MARIPOSA**  
**Combining Statement of Fiduciary Net Assets**  
**Investment Trust Funds**  
**June 30, 2011**

	<b>Trial Courts</b>	<b>School Districts</b>	<b>Special Districts Governed by Local Boards</b>	<b>Totals</b>
<b>ASSETS</b>				
Cash and investments	\$ 109,808	\$ 5,407,427	\$ 162,372	\$ 5,679,607
<b>Total Assets</b>	109,808	5,407,427	162,372	5,679,607
<b>LIABILITIES</b>				
Advances from governmental funds	-	-	25,000	25,000
<b>Total Liabilities</b>	-	-	25,000	25,000
<b>NET ASSETS</b>				
Net assets held in trust for pool participants	\$ 109,808	\$ 5,407,427	\$ 137,372	\$ 5,654,607

**COUNTY OF MARIPOSA**  
**Combining Statement of Changes in Fiduciary Net Assets**  
**Investment Trust Funds**  
**For the Year Ended June 30, 2011**

	<u>Trial Courts</u>	<u>School Districts</u>	<u>Special Districts Governed by Local Board</u>	<u>Totals</u>
<b>ADDITIONS</b>				
Contributions:				
Contributions to investment pool	\$ 46,273	\$ 79,955	\$ 126,608	\$ 252,836
Net investment income:				
Interest income	(215)	148,913	7,001	155,699
<b>Total Additions</b>	<u>46,058</u>	<u>228,868</u>	<u>133,609</u>	<u>408,535</u>
<b>DEDUCTIONS</b>				
Distributions from investment pool	<u>13,145</u>	<u>1,982,079</u>	<u>233,755</u>	<u>2,228,979</u>
<b>Total Deductions</b>	<u>13,145</u>	<u>1,982,079</u>	<u>233,755</u>	<u>2,228,979</u>
Increase (Decrease) in Net Assets	32,913	(1,753,211)	(100,146)	(1,820,444)
<b>Net Assets - Beginning</b>	<u>76,895</u>	<u>7,160,638</u>	<u>237,518</u>	<u>7,475,051</u>
<b>Net Assets - Ending</b>	<u>\$ 109,808</u>	<u>\$ 5,407,427</u>	<u>\$ 137,372</u>	<u>\$ 5,654,607</u>



**COUNTY OF MARIPOSA**  
**Combining Statement of Assets and Liabilities**  
**Agency Funds**  
**June 30, 2011**

	<u>County Agency Funds</u>	<u>Totals</u>
<b>ASSETS</b>		
Cash and investments	\$ 1,542,195	\$ 1,542,195
<b>Total Assets</b>	<u>\$ 1,542,195</u>	<u>\$ 1,542,195</u>
<b>LIABILITIES</b>		
Agency obligations	\$ 1,542,195	\$ 1,542,195
<b>Total Liabilities</b>	<u>\$ 1,542,195</u>	<u>\$ 1,542,195</u>

**COUNTY OF MARIPOSA**  
**Combining Statement of Changes in**  
**Assets and Liabilities**  
**Agency Funds**  
**For the Year Ended June 30, 2011**

	<u>Balance</u> <u>June 30, 2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2011</u>
<b>COUNTY AGENCY FUNDS</b>				
<b>ASSETS</b>				
Cash and investments	\$ 1,312,503	\$ 230,340	\$ 648	\$ 1,542,195
<b>Total Assets</b>	<u>\$ 1,312,503</u>	<u>\$ 230,340</u>	<u>\$ 648</u>	<u>\$ 1,542,195</u>
<b>LIABILITIES</b>				
Agency obligations	\$ 1,312,503	\$ 230,340	\$ 648	\$ 1,542,195
<b>Total Liabilities</b>	<u>\$ 1,312,503</u>	<u>\$ 230,340</u>	<u>\$ 648</u>	<u>\$ 1,542,195</u>