

County of Sutter
State of California

Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 2018



Nathan M. Black, CPA
Auditor-Controller

*A special thank you to
Bonnie Briscoe in the Auditor-Controller's Office
in the preparation of Sutter County's first CAFR.*

The front cover features a view of the Sutter Buttes. This mountain range is known as "The Smallest Mountain Range in the World". Sutter County is located in the heart of the Sacramento Valley, with 88 percent of its 600-square mile being prime farm and grazing land.

The photographs were taken by and shared by Chuck Smith, Sutter County's Public Information Officer.



A picture of the Sutter Bypass, a state flood control project which diverts high water flows from the Sacramento River and channels them south.

County of Sutter
State of California

Comprehensive Annual Financial Report

For the Fiscal Year Ended June 30, 2018



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Introductory Section

Introductory Section



County of Sutter

Nathan M. Black, CPA
Auditor-Controller

Ronda G. Putman, MPA
Assistant Auditor-Controller



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March 29, 2019

To the Citizens of Sutter County:

The Comprehensive Annual Financial Report (CAFR) of the County of Sutter (County) for the fiscal year ended June 30, 2018, is hereby submitted in compliance with Section 25250 and 25253 of the Government Code of the State California. Management assumes full responsibility for the completeness and reliability of the information contained in this report, based on a comprehensive internal control framework it established for this purpose. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

The independent auditor's report is located at the front of the financial section of this report. Maze & Associates has issued an unmodified ("clean") opinion on the County's financial statements for the year ended June 30, 2018. Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the Government

Policymaking and legislative authority is vested in the County Board of Supervisors (Board), which consists of an elected supervisor from each of the five districts. The Board is responsible for, among other things, passing ordinances, adopting budgets and appointing committees, the County Administrative Officer (CAO), and non-elected department directors. Supervisors are elected to four-year staggered terms with two supervisors elected in even-years and three supervisors elected in odd-years. The County has six elected department directors responsible for the offices of the Assessor, Auditor-Controller, Clerk-Recorder-Elections, District Attorney, Sheriff-Coroner, and Treasurer-Tax Collector. The following organization chart reflects the various functional categories reported in the governmentwide Statement of Activities as well as identifies principal officials.

Geography and Industry

The County, one of California's original 27 counties, is located in the heart of the Sacramento Valley approximately 45 miles north of the State Capitol. Sutter County encompasses approximately 600 square miles made up of nearly 90% prime agricultural land. The Feather and Sacramento rivers provide vast amounts of water for this agricultural community. The Sutter Buttes are a cluster of mountain peaks that rise in sharp relief to the surrounding valley floor. They are considered to be the "smallest mountain range in the world" having formed between 1.4 and 1.6 million years ago.

Two incorporated cities are within the County: Yuba City and Live Oak. The largest employment categories include government, trade, transportation and utilities, health services, and agriculture. The Mediterranean climate provides relatively mild winters while summers are generally hot and dry.

Policy & Executive



Ron Stullenger
First District Supervisor



Dan Flores
Second District Supervisor
Chair



Larry Munger
Third District Supervisor



Jim Whiteaker
Fourth District Supervisor



Matt Conant
Fifth District Supervisor

Scott Mitnick
County Administrative Officer (CAO)

Jean Jordan
County Counsel

Public Protection

J. Paul Parker
Sheriff-Coroner

Amanda Hopper
District Attorney

Donna Garcia
Probation

Mark Van den Heuvel
Public Defender

John Shalowitz
Fire

Amanda Battles
Child Support

Health & Sanitation

Nancy O'Hara
Health and Human Services

Leah Northrop
Public Health

Rick Bingham
Behavioral Health

Public Assistance

Lisa Soto
Social Services

General Government

Nathan M. Black, CPA
Auditor-Controller

Todd Retzloff
Assessor

Steven L. Harrah, CPA
Treasurer-Tax Collector

Ken Sra
General Services

Donna Johnston
Clerk-Recorder

Gina Rowland
Human Resources

Public Ways & Facilities

Neal Hay
Development Services

Education, Recreation & Culture

James Ochsner
Library

Jessica Hougen
Museum

Lisa Herbert
Agriculture Commissioner

Component Units

The County, with an average of approximately 1,003 full-time equivalent employees, provides a full range of services to its residents as the organization chart above depicts. Included in operations are various component units which provide specific services countywide or to distinct geographic areas within the County. They include: In-Home Supportive Services Public Authority, Gilsizer County Drainage District, Sutter County Fish & Game, County Service Areas, and Lighting Districts.

While these entities are legally separate from the County, the County is financially accountable for them as their governing bodies are substantially the same as the County Board. Other entities, such as the Sutter County Resource Conservation District, various Levee Districts and Reclamation Districts, conduct their own day-to-day operations, answer to their own governing board, and thus are not included in the County's financial statements.

Budget

The County is required by state law to adopt a final budget each year. This annual budget serves as the foundation for the County's financial planning and spending control. Budgets are adopted for all governmental and proprietary funds and are prepared in accordance with Generally Accepted Accounting Principles (GAAP). The legal level of budgetary control is maintained at the fund, department, and object level with more stringent control over capital assets and fund balance categories, which are maintained at the line item level.

The Board must approve amendments or transfers of appropriations between funds or departments as well as items related to capital assets or fund balances. Supplemental appropriations necessary and normally financed by unanticipated revenues during the year must also be approved by the Board. The Board has delegated authority to approve transfers of appropriations between object levels within the same department to the CAO.

Factors Affecting Economic Condition

The following highlights and graphs are evidence of the changing economy on a Countywide basis that includes both the unincorporated area and the two incorporated cities.

During Fiscal Year (FY) 17-18, the County continued to see positive economic trends, with historically low unemployment and steady gains in home values.

Employment

- The County’s average unemployment rate during FY 17-18 decreased from 11.2% to 9.3%.
- The June 2018 County unemployment rate of 9.3% was above the State unemployment rate of 4.2% and the national unemployment rate of 3.9%.

Income

- Average annual wages grew 1.8% in the 2017 calendar year from \$52,943 in 2016.
- Per capita income for the Sutter County area for 2018 was forecasted to be at \$42,961.

Retail Sales

- Countywide retail sales increased 6% to \$1.74 billion for the calendar year 2017.
- California retail sales increased 1.1% for the FY 17-18.

Real Estate

- The Countywide median home value increased 7.25% to \$213,100.
- The real estate market continued its upward trend with increased property sales, price appreciation, and new construction.
- Total assessed property valuation for FY 2017-18 was \$9,822,045, a 3.2% increase over the prior year of \$9,516,609.

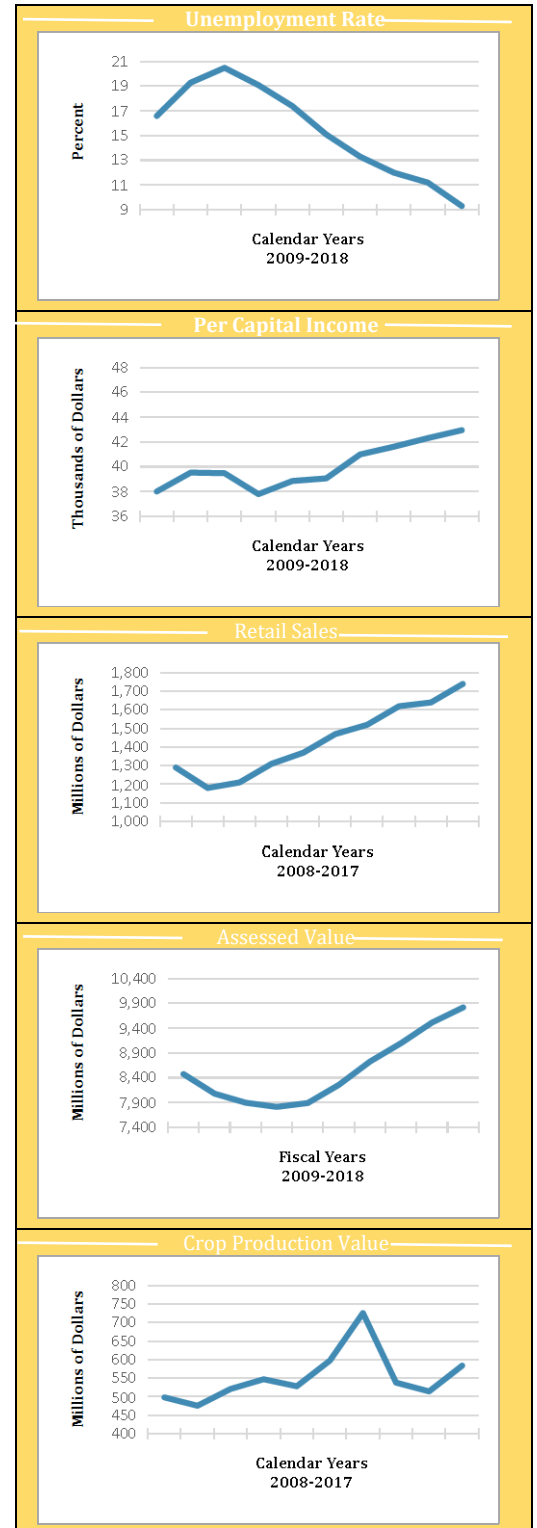
Agriculture

- Total acres harvested rose from 61,458 to 63,850, a 3.9% increase.
- Total crop production value increased from \$243,894,000 to \$276,388,000.

Economic Indicators

According to the California Fiscal Outlook, the forecast anticipates a continuing of the expansion in the U.S. economy, but with anticipated stock market weakness. In California, the economy in 2018 is expected to have slower job growth and a tight labor market with relatively low unemployment rates.

Sutter County is an agricultural community and thus the local economy is heavily reliant on strong agricultural commodity prices and availability of water. The growth in farmed acreage is an indicator that prices are stable and water available to meet the production needs.



Most of the information about the local economy is derived from the California Employment Development Department and the Bureau of Labor Statistics.

Major Initiatives

Position Vacancies Review Committee

In July 2017, an internal Position Vacancies Review Committee (consisting of the Assistant County Administrator, Auditor-Controller, and Human Resources Director) began meeting on a regular basis to review existing employee position vacancies to determine if there is sufficient recurring revenue and/or recurring expenditure reductions to support filling vacant positions. Going forward, this Committee will play a more important role in managing the County's limited resources. If recurring funding does not exist to support filling a vacancy, then the Committee will further review the position to determine if a recommendation should be made to reclassify the position to a new job title, or remove and un-fund the position.

County Facilities Master Plan

The County owns and/or leases over 30 facilities at different locations. As the years have progressed, County has evolved into a major property owner and manager with a severely under-staffed and under-funded maintenance operation. This has translated into many facilities suffering from years, and in some cases decades, of neglect and deferred maintenance. Several County facilities are severely run-down and the cost to restore and/or repair them is more than abandoning existing buildings and purchasing existing buildings elsewhere, along with purchasing raw land and building new facilities.

Recognizing the severity of this situation, in May 2017, Board of Supervisors approved hiring an outside consultant (Kosmont and Associates) to conduct a review of all County facilities. A draft report was prepared in October 2017 with a recommendation to consolidate facilities into fewer, more strategically located larger "campus" settings.

This concept included locating all the general administrative and support functions into a main "Government Campus" around where the main offices are housed at 1130 and 1160 Civic Center Blvd. in Yuba City. A "Public Safety Campus" was recommended to be around the new State Courthouse located at 1175 Civic Center Blvd. to include the Sheriff Department, expanded Jail, District Attorney, Public Defender, Probation, etc. A Health & Human Services Campus was recommended at 850 Gray Avenue in Yuba City. Other cluster campuses were recommended for the remaining County uses. Staff is working on a more formal Countywide Facilities Master Plan to be submitted to the Board of Supervisors at a later date.

During the course of FY 2017-2018, County was able to secure a long-term lease for 850 Gray Avenue to house over 400 Health and Human Service employees, obtain Board approval to commence with the \$15 million Jail Expansion Project, complete the first floor remodel of 1160 Civic Center Blvd., select a design firm to study the relocation of the District Attorney's Office to the former Peachtree Clinic office space next to the Courthouse, continue review of potential relocation sites for Child Support Services, select an engineering firm to prepare design and cost estimates to reconstruct the facility leased to Casa de Esperanza, and a variety of other facility improvements.

In order to determine the most effective financing of the large 850 Gray Avenue Project, as well as to take a look at the overall Countywide Facilities Master Plan, in March 2018, Board approved hiring of KNN Public Finance to do a complete review. This firm is currently working with County staff and will soon provide a recommendation to the Board of Supervisors.

Relevant Financial Policies

Annual Financial Forecasting

Following mid-year budget reviews, that aid in current year decisions and forecasting year-end results from operations.

Mid-Year Budget Review

The County performs mid-year budget reviews that aid in current year decisions and forecasting year-end results from operations.

Contingency Planning

The County does not maintain a formal contingency policy, however, approximately 1% of the General Fund is budgeted annually as a contingency against unforeseen adverse developments in county operations.

Nonrecurring Revenue

The County performs mid-year budget reviews that aid in current year decisions and forecasting year-end results from operations.

Debt Affordability

The County is in the process of establishing a Debt Advisory Committee (DAC) to be made up of the County Administrator, Auditor-Controller, and Treasurer/Tax Collector. The purpose of the Committee will be to provide advice to the Board on debt issuance and management. The DAC review all potential debt issuances and provide a report to the Board of Supervisors.

Capital and Maintenance Funding

The County has an informal pay-as-you-go policy for funding capital. However, the County has recently begun procurement of a facilities master plan that will aid in capital funding and address the aging and disparate facilities.

Financial Reporting Awards

This report is the County's first CAFR.





INDEPENDENT AUDITOR'S REPORT

Honorable Grand Jury and Board of Supervisors
County of Sutter, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Sutter (County), California, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principal

Management adopted the provisions of Governmental Accounting Standards Board Statement No. 75 – Accounting and Financial Reporting for Post-employment Benefits Other Than Pensions, which became effective during the year ended June 30, 2018 and required a prior period adjustment to the financial statements and required the restatement of the net position as discussed in Note 15.

Management adopted the provisions of Governmental Accounting Standards Board Statement No. 82 – Pension Issues – An Amendment of GASB Statements No. 67, No. 68 and No. 73, which became effective during the year ended June 30, 2018 and changed the Pension Required Supplementary Information.

The emphasis of these matters does not constitute a modification to our opinions.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Introductory Section, the Supplementary Information, Statistical Section and Glossary Section listed in the Table of Contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

The Introductory, Statistical Sections and Glossary Sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2019 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County of Sutter's internal control over financial reporting and compliance.

Maze + Associates

Pleasant Hill, California
March 29, 2019

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The information in this section is not covered by the Independent Auditor's Report, but is presented as required supplementary information for the benefits of the readers of the CAFR.

As management of the County, we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the year ended June 30, 2018. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in the County's Basic Financial Statements, which immediately follow this section. All dollar amounts are expressed in thousands.

Financial Highlights

Governmentwide Financial Analysis

The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$40,277 (See Summary of Net Position and analysis on page 36):

- \$81,277,438 represents the County's investment in capital assets, less (1) accumulated depreciation, (2) related outstanding debt used to acquire those assets, and (3) related deferred inflows of resources,
- \$74,811 is available for the County's ongoing obligations related to programs with external restrictions, and;
- \$(115,552) in unrestricted net position is primarily the result of the County's unfunded pension and Other Postemployment Benefits (OPEB) liabilities.

The County's total net position decrease by \$7,875 over the prior year:

- The \$12,725 increase in net position from the net investment in capital assets represents capital acquisitions and deletions, less current year depreciation, and the addition and/or retirement of related long-term debt and deferred inflows of resources,
- The \$22,678 decrease in restricted net position represents the change in resources that are subject to external restrictions on their use, and;
- The \$2,078 increase in unrestricted net position is the change available to fund County programs to citizens and debt obligations to creditors.

Financial Analysis of the County's Funds

The County's governmental funds' combined ending fund balance of \$97,482, was a decrease of \$6.3 from the prior year ending fund balance of \$97,489. Amounts available for spending include Restricted, Committed, Assigned and Unassigned Fund Balances; these totaled \$93,389 or 96% of ending fund balance. Of this amount:

- \$68,110 is restricted by law or externally imposed requirements,
- \$13,959 is committed for specific purposes,
- \$3,451 is assigned fund balance, and;
- \$7,870 is unassigned fund balance.

Spendable fund balance for the General Fund decreased \$3,033 to \$20,744, which equates to 77% of total General Fund expenditures for the year.

Description of the Basic Financial Statements

Management's Discussion and Analysis introduces the County's Basic Financial Statements. The County's Basic Financial Statements include three components:

- Governmentwide Financial Statements
- Fund Financial Statements
- Notes to the Financial Statements

Governmentwide Financial Statements

The Governmentwide Financial Statements provide readers with a broad overview of the County's finances, in a manner similar to a private sector business.

The Statement of Net Position presents information on all of the County's Assets and Deferred Outflows of Resources and Liabilities and Deferred Inflows of Resources with the difference reported as Net Position.

$$\text{Net Position} = (\text{Assets} + \text{Deferred Outflows of Resources}) - (\text{Liabilities} + \text{Deferred Inflows of Resources})$$

Over time, increases or decreases in Net Position are a useful indicator of an improving or deteriorating County financial condition.

The State of Activities presents the most recent fiscal year changes in the County's net position. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows (Accrual Basis of Accounting). The statement reports items resulting cash flows in the future fiscal periods (e.g., uncollected taxes, and earned but unused vacation leave) as revenues and expenses.

The Governmentwide Financial Statements distinguish functions of the County principally supported by taxes and intergovernmental revenues (governmental activities) from other functions intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities grouped by function of the County include General Government, Public Protection, Public Ways and Facilities, Health and Sanitation, Public Assistance, Education, and Recreation and Culture. The business-type activities of the County include Waterworks District #1.

Component Units are included in the financial statements and are legally separate entities for which the County is financially accountable. If a component unit's total debt is expected to be repaid entirely by the County, if the component unit provides services entirely to the County, or if the component unit has substantially the same governing board as the County and there is a financial benefits or burden relationship or County management has operational responsibility for a component unit, then the component will be classified as a blended component unit. If a component unit does not meet any of the preceding requirements it will be presented as a discrete component unit. The following is a list of the County's blended component units:

1. In-Home Supportive Services Public Authority
2. Gilsizer County Drainage District
3. Sutter County Fish & Game Commission
4. County Service Areas
5. Lighting Districts

Fund Financial Statements

A fund is a grouping of related accounts used to maintain control over resources segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The County's funds are divided into three types:

- Governmental funds
- Proprietary funds
- Fiduciary funds

Governmental Funds

Governmental funds account for essentially the same functions reported as governmental activities in the Governmentwide Financial Statements. However, unlike the Governmentwide Financial Statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year (Modified Accrual Basis of Accounting). Such information may be useful in evaluating the County's near-term financing requirements. To understand the long-term impact of the County's near-term financing decisions, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains 130 individual governmental funds combined into 42 funds for financial reporting purposes. The County segregates from the General Fund a number of significant functions in 6 major funds. Information is presented separately in the Governmental Funds Balance Sheet and in the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances for the General, Bi-County Mental Health, Welfare, Public Safety/Trial Courts, Mental Health Services Act, and Public Safety Realignment, all considered major funds. Data for the other 36 governmental funds are provided in the form of combining statements elsewhere in this report.

The County adopts an annual appropriated budget for all of its operating funds. The budget and actual comparison schedules provided for the General Fund and major special revenue funds demonstrate performance against this budget.

Pages 30 - 35 of this report display the Governmental Funds Financial Statements.

Proprietary Funds

The County maintains two different types of proprietary funds: enterprise funds and internal service funds. The County has one enterprise fund which does not qualify as a major fund.

Enterprise Funds report the same functions presented as business-type activities in the Governmentwide Financial Statements. The County uses an enterprise fund to account for Waterworks District #1.

Internal Service Funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County's internal service funds account for information technology services, fleet maintenance, employee wellness, and self-insurance programs. Since these services predominately benefit governmental rather than business-type functions, they are consolidated within governmental activities in the Governmentwide Financial Statements.

Proprietary funds provide the same type of information as the Governmentwide Financial Statements, but in more detail. The proprietary funds financial statements provide separate information for the enterprise fund and the internal service funds. Data for the four internal service funds are combined into a single, aggregated presentation in the proprietary funds financial statements.

Page 36 - 38 of this report display the Proprietary Funds Financial Statements.

Fiduciary Funds

Fiduciary funds account for resources held for the benefit of parties outside the County. Fiduciary funds are not replaced in the Governmentwide Financial Statements because the resources of those funds are not available to support the County's own programs. Fiduciary fund accounting is similar to proprietary fund accounting. Fiduciary funds

report the external portions of the Treasurer's investment pool, a private-purpose trust fund, and agency funds.

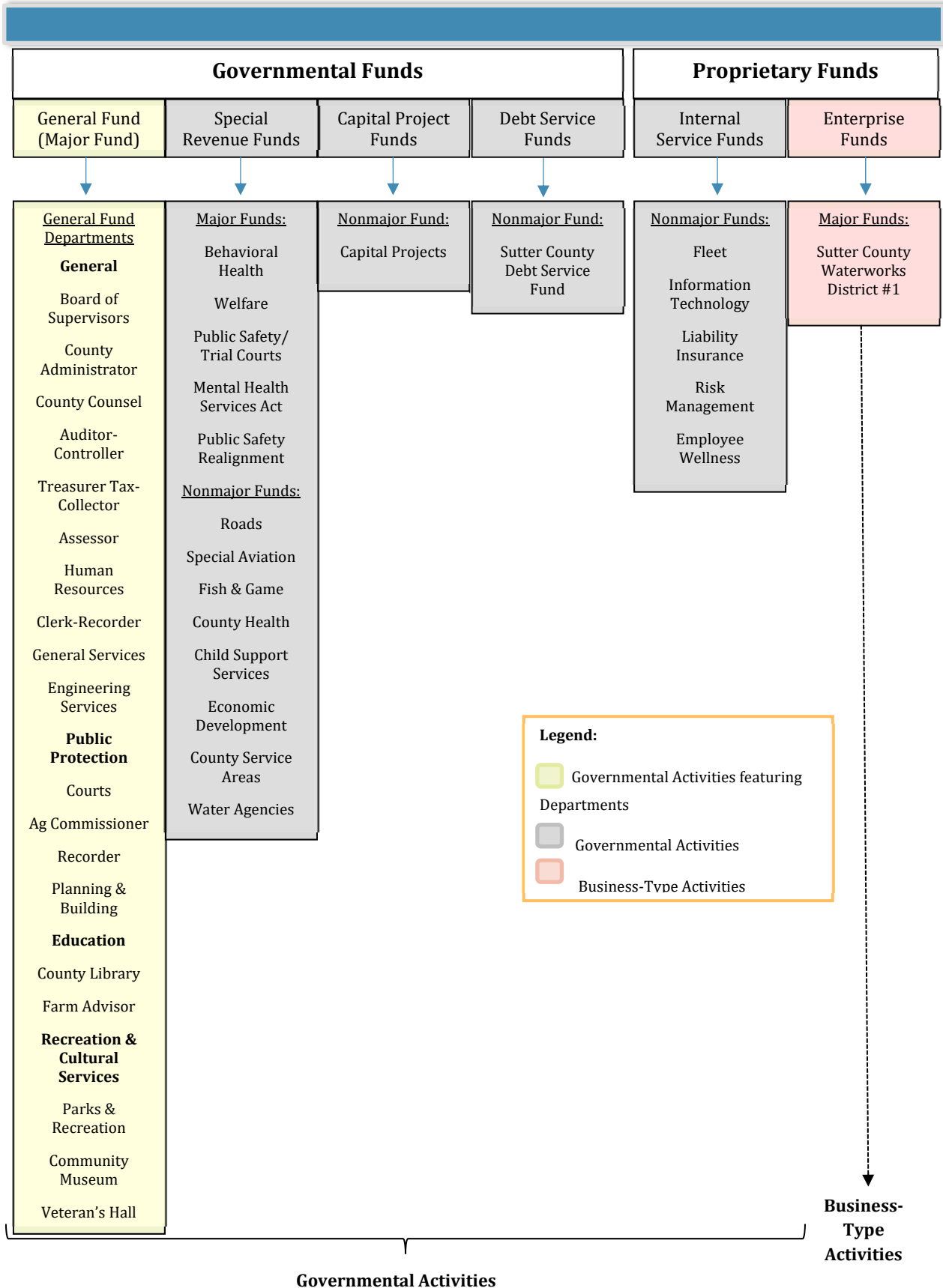
Pages 40 - 41 of this report display the Fiduciary Funds Financial Statements.

Notes to the Financial Statements

The Notes to the Financial Statements provide additional information that is essential to a full understanding of the data provided in the Governmentwide and Fund Financial Statements. Information in the Notes to the Financial Statements is described as follows:

- Note 1 provides a general description of the County's Significant Accounting Policies.
- Notes 2 to 12 provide detailed notes on cash and investments, loans receivable, capital assets, lease commitments, long-term liabilities, deferred outflows of resources, interfund transactions, risk management, deferred inflows of resources, and fund balance classifications.
- Notes 13 to 15 provide detailed notes on pension plans, other post employments benefits, and other information.

Notes to the Financial Statements start on Page 45 of this report.



Governmentwide Financial Analysis

Condensed Statement of Net Position (in thousands)

	Governmental Activities		Business-Type Activities		Total		Total	
	2018	2017	2018	2017	2018	2017	Dollar Change 2017 to 2018	% Change 2017 to 2018
	Current and other assets	\$ 134,806	\$ 123,039	\$ 272	\$ 177	\$ 135,078	\$ 123,216	\$ 11,862
Capital assets	89,245	77,433	2,193	2,167	91,438	79,600	11,838	15%
Total Assets	224,051	200,472	2,465	2,344	226,516	202,816	23,700	12%
Deferred outflows of resources								
Deferred OPEB	499	-	-	-	499	-	499	100%
Deferred pension	30,387	42,730	-	-	30,387	42,730	(12,343)	-29%
Total deferred outflows of resources	30,886	42,730	-	-	30,886	42,730	(11,844)	
Current and other liabilities	27,821	13,649	14	5	27,834	13,654	14,181	104%
Long term liabilities	179,238	161,360	230	49	179,468	161,410	18,058	11%
Total Liabilities	207,058	175,009	244	55	207,302	175,063	32,239	18%
Deferred inflows of resources								
Deferred OPEB	584	-	-	-	584	-	584	100%
Deferred pension	7,017	20,041	-	-	7,017	20,041	(13,024)	-65%
Total deferred inflows of resources	7,601	20,041	-	-	7,601	20,041	(12,440)	
Net investment in capital assets	81,277	68,552	1,963	2,117	83,240	70,670	12,570	18%
Restricted	74,811	97,489	-	-	74,811	97,489	(22,678)	-23%
Unrestricted	(115,811)	(117,889)	259	172	(115,552)	(117,717)	2,165	-2%
Total Net Position	\$ 40,277	\$ 48,152	\$ 2,221	\$ 2,289	\$ 42,499	\$ 50,442	\$ (7,943)	-16%

As noted earlier, over time, net position may serve as a useful indicator of a government's financial condition. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$40,583 at the close of the current fiscal year.

Analysis of Net Position

The County's total net position decreased \$7,943, or 16%, during the fiscal year. As described below, the County experienced a net decrease mainly due to reductions in restricted net position and changes in net investment in capital assets.

Restricted net position

Restricted net position of \$74,811 represents resources that subject to external restrictions on their use or by enabling legislation. Due to the unique nature of funding sources and the unrestricted impact of the net pension and OPEB liabilities, the County has significantly more restricted net position dollars than unrestricted net position dollars. Restricted net position is comprised of the following:

- \$29,349 (39.2%) for health and social services.

- \$21,343 (28.5%) for public protection.
- \$16,186 (21.6%) for public ways and facilities.
- \$2,664 (3.6%) for taxes and fees.
- \$2,619 (3.5%) for other restrictions.
- \$1,784 (2.4%) for community development.
- \$866 (1.2%) for general government.

Restricted net position decreased \$22,678, or 23.3%.

Net investment in capital assets

The largest portion of the County's net position is invested in capital assets (e.g. land, buildings, roads, bridges, flood control channels, machinery, equipment, and intangible assets), less the related and outstanding debt used to acquire those assets and related deferred inflows of resources. The County uses these capital assets to provide services to citizens; as such, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Capital Assets

Governmental & Business-Type	2018	2017	Variance Amount	Percentage Change
Investment in capital assets (net of accumulated depreciation)	\$ 91,438	\$ 79,600	\$ 11,838	14.9%
Less:				
Related Debt	(8,198)	(8,775)	577	-6.6%
Related Deferred Inflows of Resources	-	-	-	0.0%
Net Investment in Capital Assets	<u>\$83,240</u>	<u>\$70,825</u>	<u>\$12,415</u>	<u>17.5%</u>

The \$12,415, or 17.5% increase in net position from the net investment in capital assets represents capital acquisitions and deletions, less current year depreciation, and the addition and/or retirement of related long-term debt and deferred inflows of resources.

Capital additions were related primarily to construction activity on the Jail Expansion Project of \$9.5 million, Pennington Road Project of \$3.0 million, and the health services building project of \$1.3 million. The County recorded depreciation expense of \$6,046.

Unrestricted net position

The negative unrestricted net position of \$ \$(115,552) decreased by \$ \$2,165, or -1.84% from the prior year. The majority of negative unrestricted net position is primarily the result of the County's unfunded pension and OPEB liabilities offset by positive unrestricted net position predominately in the County's General Fund.

	Changes in Net Position (in thousands)						Total	
	Governmental Activities		Business-Type Activities		Total		Dollar Change	% Change
	2018	2017	2018	2017	2018	2017	2017 to 2018	2017 to
Program revenues:								
Fees, fines & charges for services	\$ 27,383	\$ 20,419	\$ 260	\$ 261	\$ 27,643	\$ 20,679	\$ 6,964	34%
Operating grants	128,859	104,188	-	58	128,859	104,246	24,613	24%
Capital grants	-	-	45	-	45	-	45	100%
Total program revenues	<u>156,242</u>	<u>124,607</u>	<u>305</u>	<u>318</u>	<u>156,547</u>	<u>124,925</u>	<u>31,622</u>	25%
General revenues:								
Property taxes	31,175	29,921	-	-	31,175	29,921	1,254	4%
Property taxes in lieu								
Franchise taxes	1,309	1,013	-	-	1,309	1,013	296	29%
Sales and use taxes	4,348	2,845	-	-	4,348	2,845	1,504	53%
Transportation taxes	860	734	-	-	860	734	126	17%
Transfer taxes	425	368	-	-	425	368	57	16%
Other	436	351	-	-	436	351	85	24%
Unrestricted interest and investment earnings	523	817	1	2	523	820	(297)	-36%
Tobacco settlement	1,003	840	-	-	1,003	840	163	19%
Miscellaneous	1,473	1,239	-	-	1,473	1,239	234	19%
Total general revenues	<u>41,553</u>	<u>38,128</u>	<u>1</u>	<u>2</u>	<u>41,554</u>	<u>38,130</u>	<u>3,423</u>	9%
Total revenues	<u>197,795</u>	<u>162,735</u>	<u>306</u>	<u>321</u>	<u>198,101</u>	<u>163,056</u>	<u>35,045</u>	21%
Expenses:								
General government	41,030	16,903	-	-	41,030	16,903	24,127	143%
Public protection	46,834	44,711	-	-	46,834	44,711	2,123	5%
Public ways and facilities	12,162	12,013	-	-	12,162	12,013	149	1%
Health and sanitation	49,935	42,212	-	-	49,935	42,212	7,723	18%
Public assistance	48,341	43,204	-	-	48,341	43,204	5,137	12%
Education	1,759	1,582	-	-	1,759	1,582	177	11%
Recreation and culture	929	760	-	-	929	760	170	22%
Interest and fiscal charges	367	50	-	-	367	50	317	633%
Water Works District No. 1	-	-	374	453	374	453	(79)	-17%
Total expenses	<u>201,357</u>	<u>161,436</u>	<u>374</u>	<u>453</u>	<u>201,731</u>	<u>161,888</u>	<u>39,843</u>	25%
Excess (deficiency) of revenues over (under) expenses	<u>(3,562)</u>	<u>1,299</u>	<u>(68)</u>	<u>(132)</u>	<u>(3,630)</u>	<u>1,167</u>	<u>(4,798)</u>	-411%
Transfers	-	14	-	(14)	-	-	-	0%
Change in Net Position	<u>(3,562)</u>	<u>1,313</u>	<u>(68)</u>	<u>(146)</u>	<u>(3,630)</u>	<u>1,167</u>	<u>(4,798)</u>	-411%
Net Position, beginning, restated	<u>43,840</u>	<u>46,839</u>	<u>2,289</u>	<u>2,435</u>	<u>46,129</u>	<u>49,274</u>	<u>(3,145)</u>	-6%
Net Position, ending	<u>\$ 40,277</u>	<u>\$ 48,152</u>	<u>\$ 2,221</u>	<u>\$ 2,289</u>	<u>\$ 42,499</u>	<u>\$ 50,442</u>	<u>\$ (7,943)</u>	-16%

Analysis of Governmental Activities

Governmental activities decreased the County's net position by \$3,562 to \$40,277, accounting for 99% of the County's total reduction in net position resulting from governmental activities operating revenues not keeping pace with operating expenditures.

Revenues

Total revenues for the County's Governmental Activities had an overall increase from the prior year of \$35,060, or 22%, to \$197,795. Revenues are divided into two categories: Program Revenues and General Revenues.

Program Revenues had an overall increase of \$31,635, or 26%, to \$156,242, from the prior year. As an arm of the State government, a significant portion of the charges for services and operating grants and contributions are tied to mandated programs such as welfare, health and behavioral health services. Total program revenues represent 79% of the County's funding for governmental activities.

- Fees, fines and charges for services increased \$6,964, or 34%.
- Operating grants (intergovernmental revenues) increased \$24,613, or 24%, to \$128,859.
- Capital grants (intergovernmental revenues) increased \$45, or 100%.

General Revenues had an overall increase of \$3,423, or 9%, to \$41,54, from the prior year. These revenues included general taxes which provided the Board of Supervisors with the most discretionary spending ability. Since the formation of California County government in the 1850's, basic public safety services such as sheriff, fire, probation, and district attorney consume most of these resources. The increase in general revenues is due primarily to:

- Sales and use tax grew \$1,504, or 53%, to \$4,348.
- Property taxes increased \$1,254, or 4%, to \$31,175.
- Franchise tax increased \$296, or 29%, to \$1,309.

Expenses had an overall increase for governmental activities of \$39,921, or 25%, to \$201,357 from the prior year.

Analysis of Business-type Activities

The net position of business-type activities decreased by 3%, or \$68, to \$2,221 which indicates these activities do not generated revenues sufficient to cover the costs of operations. In addition, \$45, or 15% of total revenue, came from capital grants. Although grant funding is regularly applied for and awarded due to the low per-capita income of the area residents, there is no guarantee that these funds will be received each year.

Financial Analysis of the County's Fund Balance

Fund Balances (in thousands)

	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total		Total	
						2018	2017	Dollar	Percentage
								Change	Change
General Fund	\$ 1,772	\$ 45	\$ 8,776	\$ 649	\$ 11,275	\$ 22,517	\$ 25,604	\$ (3,087)	(12.1%)
Major Funds									
Bi-County Behavioral	2	-	-	2,241	-	2,243	(3,225)	5,468	(169.6%)
Welfare	27	-	-	561	-	588	(1,897)	2,485	(131.0%)
Public Safety/Trial	2	95	96	-	(2,882)	(2,689)	253	(2,942)	(1162.8%)
Mental Health Services	2,259	11,748	-	-	-	14,007	12,081	1,926	15.9%
Public Safety	-	14,157	-	-	-	14,157	11,207	2,950	26.3%
Other Governmental Funds	31	42,064	5,087	-	(523)	46,659	53,466	(6,807)	(12.7%)
Total Fund Balances	<u>\$ 4,093</u>	<u>\$ 68,109</u>	<u>\$ 13,959</u>	<u>\$ 3,451</u>	<u>\$ 7,870</u>	<u>\$ 97,482</u>	<u>\$ 97,489</u>	<u>\$ (7)</u>	0.0%

Governmental Funds

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources (modified accrual basis of accounting). Such information is useful in assessing the County's financing requirements. In particular, total fund balance less the nonspendable portion is a useful measure of a government's resources available for spending at the end of the fiscal year.

At June 30, 2018, the County's Governmental Funds reported total fund balance of \$97,482, a \$6 decrease in comparison

with the prior year's total ending fund balances. The components of total fund balance are as follows (for more information see Note 12 – Fund Balance Classifications):

- *Nonspendable Fund Balance*, \$4,093, are amounts that are not spendable in form, or are legally or contractually required to be maintained intact and are made up of (1) long-term receivables of \$4,013, (2) prepaid expenses of \$51, and (3) inventory of \$29.
- *Restricted Fund Balance*, \$68,109, consists of amounts with constraints put on their use by creditors, grantors, contributors, laws, regulations, or enabling legislation. Examples of restrictions on funds are those for (1) purpose of fund (i.e. flood control), (2) grants for capital outlay, and (3) legislated amounts reserved for healthcare.
- *Committed Fund Balance*, \$13,959, consists of amounts for specific purposes determined by the Board, which includes capital projects.
- *Unassigned Fund Balance*, \$7,870, represents the residual balance for the County's General Fund.

Approximately 95.8%, or \$93,389 of the total fund balance is spendable which means it is available to meet the County's current and future needs. With the approval of the Board, County management can earmark a portion of fund balance to a particular function, project or activity, and can also earmark it for purposes beyond the current year, within the constraints applied to the various categories of fund balance. With the exception of the nonspendable portion, fund balances are available for appropriation at any time.

General Fund

The General Fund is the main operating fund of the County. The General Fund's total fund balance decreased by 12%, or \$3,087, to \$22,517 at June 30, 2018.

The spendable portion of fund balance decreased \$3,032 to \$20,745. The nonspendable portion of fund balance decreased \$55, to \$1,772.

As a measure of the General Fund's liquidity, it is useful to compare both total fund balance and spendable fund balance to total fund expenditures. Total fund balance equates to 88% of total General Fund expenditures while spendable fund balance equates to 81% of total General Fund expenditures. Of the General Fund spendable fund balance, \$45, or .2%, is restricted, \$8,776, or 42% is committed, \$649, or 3.1% is assigned and \$11,275, or 54.4% is unassigned.

Major Funds

The County has six other major governmental funds. The bi-county behavioral health fund has a total fund balance of \$2,243, the welfare fund of \$588, the public safety/trial courts fund of <\$2,689>, mental health services act fund of \$14,007, and public safety realignment fund of \$14,157 at the end of the year. The other governmental funds' fund balances decreased \$6,807, or 12.7%, to \$46,659. The five other major funds had changes in fund balances as follows: bi-county behavioral health fund of \$5,468, welfare fund of \$2,485, public safety/trial courts of negative <\$2,942>, Mental Health Services Act fund of \$1,926, public safety/realignment of \$2,950.

Proprietary Funds

The enterprise funds total net position, which includes Waterworks District No. 1, decreased \$68, or 3% lower than the prior year. Operating Revenues remained steady at \$260, while operating expenses decreased 18% to \$373. Operating deficits have been experienced over the past couple of years; \$192 in 2017 and \$113 in 2018. Although it is possible that additional grant monies will be awarded to the struggling utility district and community of Robbins, grant monies received in 2017-\$58 and 2018-\$0 have not nearly been sufficient to cover the operating deficits. Accordingly, operating revenues may have to be raised, in the future to meet the operating expenses of the utility district.

Total internal service funds' net position decreased by \$884, or 51%, and ended at negative \$2,617.

Capital Assets & Debt

Capital Assets

Capital Assets (net of depreciation, in thousands)

	Governmental		Business-Type		Total		Total	
	Activities		Activities				Dollar	Percent
	2018	2017	2018	2017	2018	2017	Change	Change
Land	\$ 3,035	\$ 3,031	\$ 58	\$ 58	\$ 3,093	\$ 3,089	\$ 4	0.1%
Construction in Progress	20,404	8,060	431	431	20,835	8,491	12,344	145.4%
Capital assets, not being depreciated	23,439	11,091	489	489	23,928	11,580	12,348	106.6%
Structures and improvements	28,155	25,550	1,704	1,678	29,859	27,228	2,631	9.7%
Equipment	5,258	5,461	-	-	5,258	5,461	(203)	-3.7%
Infrastructure	31,856	34,657	-	-	31,856	34,657	(2,801)	-8.1%
Software	537	674	-	-	537	674	(137)	-20.3%
Capital assets, net of accumulated depreciation	65,806	66,342	1,704	1,678	67,510	68,020	(510)	-0.7%
Total	\$ 89,245	\$ 77,433	\$ 2,193	\$ 2,167	\$ 91,438	\$ 79,600	\$ 11,838	14.9%

During the fiscal year, the County's investment in capital assets, net of accumulated depreciation, increased by \$11,838 or 15% from the prior year. This investment was in a broad range of capital assets including land, construction in progress, equipment, vehicles, and structures. Major capital asset additions include:

- Structures and Improvements - \$3,690 for solar panels and other energy upgrades across various County locations and departments
- Equipment - \$573 for road machinery and vehicles, and \$319 for information technology infrastructure and networking

In addition to purchasing capital assets, the County constructs capital assets. If the asset has not been completed as of the end of the fiscal year, the costs incurred are added to Construction in Progress (CIP). Major additions to CIP include:

- \$9,455 for the jail expansion project
- \$3,058 for the Pennington Road bridge project
- \$1,252 for the Health Services building project

Additional capital asset information, including depreciation, amortization, and outstanding CIP as of June 30, 2018, can be found in Note 5 of the Notes to the Financial Statements.

Debt

Outstanding Debt (in thousands)

	Governmental Activities		Business-Type Activities		Total		Total	
	2018	2017	2018	2017	2018	2017	Dollar Change	Percent Change
Refinancing lease agreement	\$ 382	\$ 561	\$ -	\$ -	\$ 382	\$ 561	\$ (179)	-31.9%
Capital leases	7,967	8,214	189	-	8,156	8,214	(58)	-0.7%
Sutter County Water District loans	-	-	41	49	41	49	(8)	-16.3%
Total	<u>\$ 8,349</u>	<u>\$ 8,775</u>	<u>\$ 230</u>	<u>\$ 49</u>	<u>\$ 8,579</u>	<u>\$ 8,824</u>	<u>\$ (245)</u>	-2.8%

During the fiscal year, long-term debt outstanding decreased by \$245, or 3% from the prior year. Total long-term debt outstanding was \$8,579 at June 30, 2018. This balance consists primarily of capital lease obligations; \$8,156 for solar panels and energy upgrades and \$41 for copy machines. The solar panel lease and copier lease mature in 2029 and 2019, respectively. During the fiscal year the Sutter County Waterworks District paid off its loan with the State of California Department of Water Resources. The only remaining long-term loan outstanding for the district is with the State Water Resources Control Board, which as of June 30, 2018, had outstanding balance of \$41,222.

General Fund Budgetary Highlights

Over the course of the year, the Board of Supervisors revised the County’s budget. Each time a grant or specific revenue enhancement is made available to a county program that requires new appropriations, a budget amendment is required.

The mid-year review is a process by which the County Administrative Office analyzes each department’s expenditures and revenues.

Differences between the Adopted Budget and the Final Budget for the General Fund are summarized in the table below:

General Fund

	Adopted	Final	Variance	
	Budget	Budget	Amount	Percent
Total revenues	\$ 55,728	\$ 55,988	\$ 260	0.47%
Total expenditures	(33,016)	(38,408)	(5,392)	16.33%
Other financing sources (uses)	(21,013)	(21,165)	(152)	0.72%
Net change in fund balances	<u>\$ 1,699</u>	<u>\$ (3,585)</u>	<u>\$ (5,284)</u>	-311.01%

Differences between the Final Budget and actual amounts for the General Fund are summarized in the table below:

General Fund

	Final Budget	Actual	Variance	
			Amount	Percent
Total revenues	\$ 55,988	\$ 52,972	\$ (3,016)	\$ -5.39%
Total expenditures	(38,408)	(26,989)	11,419	-29.73%
Other financing sources (uses)	(21,165)	(29,033)	(7,868)	37.17%
Net change in fund balances	\$ (3,585)	\$ (3,050)	\$ 535	-14.94%

Economic Factors and Next Year’s Budget and Rates

The following factors were considered in preparing the County’s operating budget for FY 18-19:

The budget is projecting modest growth in County revenues. For budget year FY 18-19, local property, sales and transient occupancy taxes are estimated to grow in the 3% to 5% range.

The countywide Recommended Budget provides an increase in appropriations of \$12,526, or 3.9%, totaling \$334,869 compared to the FY 17-18 Adopted Budget. Of that, General Fund appropriations grew \$2,771, or 4.3%, to \$67,955.

The State once again adopted an on-time budget and its financial condition continues to modestly improve as it preserves core programs and increases reserves in anticipation of a mild recession in late 2019.

The County’s Recommended FY 18-19 Budget, now available in an interactive OpenGov platform, can be found at https://www.suttercounty.org/doc/government/depts/cao/cao_budget.

Requests for Information

The financial report is designed to provide a general overview of the County’s finances for all interested parties. Questions concerning any of the information provided in this reports or requests for additional information should be addressed to Sutter County Auditor-Controller, 463 Second Street, Yuba City, CA 95991. The County’s Comprehensive Annual Financial Report can also be found on the County’s website at <https://www.suttercounty.org/assets/pdf/ac/2018%20Sutter%20Audit%20-%20FINAL.pdf>.

Basic Financial Statements



COUNTY OF SUTTER
Statement of Net Position
June 30, 2018

	Primary Government		
	Governmental Activities	Business-Type Activities	Totals
ASSETS			
Cash and investments (Note 3)	\$ 96,651,355	\$ 244,010	\$ 96,895,365
Cash with fiscal agent (Note 3)	298,937	-	298,937
Accounts receivable	14,130,578	30,014	14,160,592
Due from other governments	20,213,424	-	20,213,424
less allowance for doubtful accounts	-	(6,026)	(6,026)
Taxes receivable	1,188,749	-	1,188,749
Interest receivable	482,877	1,052	483,929
Prepaid expenses	54,922	3,150	58,072
Inventories	41,666	-	41,666
Loans receivable (Note 4)	3,078,286	-	3,078,286
less allowance for doubtful accounts	(1,334,730)	-	(1,334,730)
Internal balances	(221)	221	-
Capital assets:			
Nondepreciable (Note 5)	23,439,426	488,526	23,927,952
Depreciable, net (Note 5)	65,805,409	1,704,422	67,509,831
Total Assets	<u>224,050,678</u>	<u>2,465,369</u>	<u>226,516,047</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred related to OPEB (Note 8)	499,306	-	499,306
Deferred related to pension (Note 8)	30,386,988	-	30,386,988
Total Deferred Outflows of Resources	<u>30,886,294</u>	<u>-</u>	<u>30,886,294</u>
LIABILITIES			
Accounts payable	21,379,700	11,345	21,391,045
Salaries and benefits payable	2,491,329	717	2,492,046
Interest payable	101,363	-	101,363
Deposits from others	570,223	-	570,223
Unearned revenue	3,278,169	1,582	3,279,751
Long-Term Liabilities:			
Due within one year (Note 7)	1,605,857	9,227	1,615,084
Due in more than one year (Note 7)	13,183,413	221,135	13,404,548
Net OPEB liability (Note 15)	13,782,843	-	13,782,843
Net pension liability (Note 14)	150,665,472	-	150,665,472
Total Liabilities	<u>207,058,369</u>	<u>244,006</u>	<u>207,302,375</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred related OPEB (Note 11)	584,086	-	584,086
Deferred related pension (Note 11)	7,017,207	-	7,017,207
Total Deferred Inflow of Resources	<u>7,601,293</u>	<u>-</u>	<u>7,601,293</u>
NET POSITION			
Net investment in capital assets	81,277,438	1,962,586	83,240,024
Restricted for (Note 13):			
Taxes and fees	2,663,729	-	2,663,729
General government	866,397	-	866,397
Public protection	21,343,374	-	21,343,374
Public ways and facilities	16,186,002	-	16,186,002
Health and social services	29,348,534	-	29,348,534
Community development	1,783,895	-	1,783,895
Other	2,618,621	-	2,618,621
Unrestricted	(115,810,680)	258,777	(115,551,903)
Total Net Position	<u>\$ 40,277,310</u>	<u>\$ 2,221,363</u>	<u>\$ 42,498,673</u>

COUNTY OF SUTTER
Statement of Activities
For the Year Ended June 30, 2018

Functions/Programs	Program Revenues			
	Direct Expenses	Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General government	\$ 41,030,259	\$ 5,294,323	\$ 11,439,750	\$ -
Public protection	46,834,076	18,263,799	20,640,596	-
Public ways and facilities	12,161,987	1,415,716	7,072,062	-
Health and sanitation	49,934,950	2,235,682	54,053,029	-
Public assistance	48,341,048	106,366	35,354,358	-
Education	1,758,571	52,402	299,301	-
Recreation and culture	929,112	14,529	-	-
Interest on long-term debt	367,289	-	-	-
Total Governmental Activities	<u>201,357,292</u>	<u>27,382,817</u>	<u>128,859,096</u>	<u>-</u>
Business-Type Activities:				
Waterworks District #1	373,974	260,117	-	45,333
Total Business-type Activities	<u>373,974</u>	<u>260,117</u>	<u>-</u>	<u>45,333</u>
Total Primary Government	<u>\$ 201,731,266</u>	<u>\$ 27,642,934</u>	<u>\$ 128,859,096</u>	<u>\$ 45,333</u>

General Revenues:

Taxes:

- Property taxes
- Property taxes in lieu of sales taxes
- Franchise taxes
- Sales and use taxes
- Transportation taxes
- Transfer taxes
- Other
- Unrestricted interest and investment earnings
- Tobacco settlement
- Miscellaneous
- Transfers

Total General Revenues

Change in Net Position

Net Position - Beginning of Year, as restated (Note 15)

Net Position - End of Year

Net (Expense) Revenue and
Changes in Net Position

Primary Government		
Governmental Activities	Business-Type Activities	Total
\$ (24,296,186)	\$ -	\$ (24,296,186)
(7,929,681)	-	(7,929,681)
(3,674,209)	-	(3,674,209)
6,353,761	-	6,353,761
(12,880,324)	-	(12,880,324)
(1,406,868)	-	(1,406,868)
(914,583)	-	(914,583)
(367,289)	-	(367,289)
<u>(45,115,379)</u>	<u>-</u>	<u>(45,115,379)</u>
-	(68,524)	(68,524)
-	(68,524)	(68,524)
<u>(45,115,379)</u>	<u>(68,524)</u>	<u>(45,183,903)</u>
31,175,213	-	31,175,213
-	-	-
1,309,139	-	1,309,139
4,348,348	-	4,348,348
859,965	-	859,965
425,451	-	425,451
436,437	-	436,437
522,650	505	523,155
1,002,641	-	1,002,641
1,473,333	-	1,473,333
-	-	-
<u>41,553,177</u>	<u>505</u>	<u>41,553,682</u>
(3,562,202)	(68,019)	(3,630,221)
<u>43,839,512</u>	<u>2,289,382</u>	<u>46,128,894</u>
<u>\$ 40,277,310</u>	<u>\$ 2,221,363</u>	<u>\$ 42,498,673</u>

COUNTY OF SUTTER
Balance Sheet
Governmental Funds
June 30, 2018

	General	Bi-County Behavioral Health	Welfare	Public Safety/ Trial Courts
Assets				
Cash and investments	\$ 10,174,367	\$ 9,143,427	\$ 3,716,688	\$ 1,625,461
Cash with fiscal agent	11,410	-	-	-
Accounts receivable	8,684,345	825,980	2,689,467	231,022
Due from other governments	1,453,573	5,176,937	1,055,439	694,323
less allowance for doubtful accounts	-	-	-	-
Interest receivable	147,850	114	187	1,023
Taxes receivable	1,147,809	-	-	6,302
Due from other funds	631,590	68,542	532,931	411,361
Prepaid expenses	16,509	2,100	26,728	2,341
Inventory	-	-	-	-
Advances to other funds	2,166,796	-	-	-
Loans receivable	576,033	-	-	-
less allowance for doubtful accounts	-	-	-	-
Total Assets	\$ 25,010,282	\$ 15,217,100	\$ 8,021,440	\$ 2,971,833
Liabilities				
Accounts payable	\$ 716,195	\$ 3,294,927	\$ 3,477,151	\$ 3,994,634
Salaries and benefits payable	445,077	332,408	490,945	624,360
Deposits from others	454,340	-	-	5,033
Due to other funds	-	12,702	27,145	1,036,097
Advances from other funds	-	3,269,877	-	-
Unearned revenue	12,020	-	3,088,946	-
Total Liabilities	1,627,632	6,909,914	7,084,187	5,660,124
Deferred Inflows of Resources				
Unavailable revenue	866,397	6,064,212	349,799	-
Fund Balances (Note 12)				
Nonspendable	1,771,756	2,100	26,728	2,341
Restricted	44,623	-	-	95,227
Committed	8,775,554	-	-	96,449
Assigned	649,215	2,240,874	560,726	-
Unassigned	11,275,105	-	-	(2,882,308)
Total Fund Balances	22,516,253	2,242,974	587,454	(2,688,291)
Total Liabilities, Deferred Inflows Resources and Fund Balances	\$ 25,010,282	\$ 15,217,100	\$ 8,021,440	\$ 2,971,833

Mental Health Services Act	Public Safety Realignment	Other Governmental	Total	
\$ 9,225,564	\$ 12,307,304	\$ 48,690,881	\$ 94,883,692	Assets
500	-	-	11,910	Cash and investments
28,624	1,531,504	139,636	14,130,578	Cash with fiscal agent
1,028,301	5,009,614	5,785,057	20,203,244	Accounts receivable
-	-	-	-	Due from other governments
39,146	62,641	218,726	469,687	less allowance for doubtful
-	-	34,638	1,188,749	Interest receivable
42,575	-	135,378	1,822,377	Taxes receivable
745	-	2,317	50,740	Due from other funds
-	-	28,906	28,906	Prepaid expenses
2,258,134	-	-	4,424,930	Inventory
874,458	-	1,627,795	3,078,286	Advances to other funds
-	-	(1,334,730)	(1,334,730)	Loans receivable
				less allowance for doubtful
<u>\$ 13,498,047</u>	<u>\$ 18,911,063</u>	<u>\$ 55,328,604</u>	<u>\$ 138,958,369</u>	Total Assets
				Liabilities
\$ 328,216	\$ 3,507,268	\$ 5,600,990	\$ 20,919,381	Accounts payable
119,075	-	429,885	2,441,750	Salaries and benefits payable
-	-	110,850	570,223	Deposits from others
-	580,546	85,701	1,742,191	Due to other funds
-	-	1,155,053	4,424,930	Advances from other funds
-	-	177,203	3,278,169	Unearned revenue
<u>447,291</u>	<u>4,087,814</u>	<u>7,559,682</u>	<u>33,376,644</u>	Total Liabilities
				Deferred Inflows of Resources
(956,504)	665,790	1,109,674	8,099,368	Unavailable revenue
				Fund Balances (Note 12)
2,258,879	-	31,223	4,093,027	Nonspendable
11,748,381	14,157,459	42,064,081	68,109,771	Restricted
-	-	5,086,559	13,958,562	Committed
-	-	-	3,450,815	Assigned
-	-	(522,615)	7,870,182	Unassigned
<u>14,007,260</u>	<u>14,157,459</u>	<u>46,659,248</u>	<u>97,482,357</u>	Total Fund Balances
				Total Liabilities, Deferred
<u>\$ 13,498,047</u>	<u>\$ 18,911,063</u>	<u>\$ 55,328,604</u>	<u>\$ 138,958,369</u>	Resources and Fund Balances

COUNTY OF SUTTER
 Reconciliation of the Governmental Funds Balance Sheet
 to the Government-Wide Statement of Net Position - Governmental Activities
 June 30, 2018

Fund Balance - total governmental funds (pages 30-31)		\$ 97,482,357
Amounts reported for governmental activities in the statement of net position are different because:		
Deferred OPEB and pension outflows of resources in governmental activities are not resources and, therefore, are not reported in the governmental funds.		30,503,486
Deferred OPEB and pension inflows of resources in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		(7,134,273)
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds balance sheets.		88,641,965
Accrued revenue, which is not available soon enough to pay for the current period's expenditures, is recorded as unavailable revenue in the governmental funds.		8,099,368
Interest payable on long-term debt does not require the use of current financial resources and, therefore, is not accrued as a liability in the governmental funds.		(101,363)
Long-term liabilities, including capital leases, are not due and payable in the current period, and therefore are not reported in the governmental funds.		
Refinancing lease agreement	\$ (382,215)	
Capital lease	(7,513,643)	
Compensated absences	(6,149,220)	
Net OPEB liability	(13,501,560)	
Net pension liability	<u>(147,050,616)</u>	
		(174,597,254)
Internal service funds are used by the County to charge the cost of its self-insurance risk management and management of fleet maintenance and information technology to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		<u>(2,616,976)</u>
Net position of governmental activities (page 27)		<u>\$ 40,277,310</u>

COUNTY OF SUTTER
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
For the Year Ended June 30, 2018

	General	Bi-County Behavioral Health	Welfare	Public Safety/ Trial Courts
Revenues:				
Taxes	\$ 32,726,003	\$ -	\$ -	\$ 14,957
Licenses and permits	2,073,588	-	-	16,458
Fines, forfeitures and penalties	83,606	-	-	676,804
Use of money and property	494,367	(134,809)	(96,994)	(29,384)
Intergovernmental	6,553,416	12,522,073	26,939,491	3,026,134
Charges for services	9,885,744	564,867	22,065	848,113
Other revenues	1,155,380	101,205	2,229	72,493
Total Revenues	<u>52,972,104</u>	<u>13,053,336</u>	<u>26,866,791</u>	<u>4,625,575</u>
Expenditures:				
Current:				
General government	15,672,617	-	-	-
Public protection	8,448,233	-	-	35,838,986
Public ways and facilities	160,331	-	-	-
Health and sanitation	-	27,685,114	-	-
Public assistance	45,234	-	46,864,931	-
Education	1,734,520	-	-	-
Recreation and culture	695,943	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	47,205	-	-
Capital outlay	232,002	134,952	25,999	358,226
Total Expenditures	<u>26,988,880</u>	<u>27,867,271</u>	<u>46,890,930</u>	<u>36,197,212</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>25,983,224</u>	<u>(14,813,935)</u>	<u>(20,024,139)</u>	<u>(31,571,637)</u>
Other Financing Sources (Uses):				
Transfers in	2,990,550	20,574,493	24,576,558	31,494,881
Transfers out	(32,023,336)	(292,371)	(2,067,713)	(2,936,037)
Total Other Financing Sources (Uses)	<u>(29,032,786)</u>	<u>20,282,122</u>	<u>22,508,845</u>	<u>28,558,844</u>
Net Changes in Fund Balances	(3,049,562)	5,468,187	2,484,706	(3,012,793)
Fund Balances, Beginning of Year, restated	<u>25,565,815</u>	<u>(3,225,213)</u>	<u>(1,897,252)</u>	<u>324,502</u>
Fund Balances, End of Year	<u>\$ 22,516,253</u>	<u>\$ 2,242,974</u>	<u>\$ 587,454</u>	<u>\$ (2,688,291)</u>

Mental Health Services Act	Public Safety Realignment	Other Governmental	Total	
\$ -	\$ -	\$ 4,504,454	\$ 37,245,414	Revenues:
-	-	262,762	2,352,808	Taxes
-	-	312,435	1,072,845	Licenses and permits
103,017	83,008	133,111	552,316	Fines, forfeitures and penalties
13,559,329	30,718,327	37,211,870	130,530,640	Use of money and property
52,771	12,252,444	2,310,353	25,936,357	Intergovernmental
6,957	-	1,023,210	2,361,474	Charges for services
13,722,074	43,053,779	45,758,195	200,051,854	Other revenues
				Total Revenues
				Expenditures:
				Current:
-	-	10,521,303	26,193,920	General government
-	10,843,594	3,352,008	58,482,821	Public protection
-	-	13,220,406	13,380,737	Public ways and facilities
8,710,332	-	11,610,425	48,005,871	Health and sanitation
-	-	6,366	46,916,531	Public assistance
-	-	231	1,734,751	Education
-	-	419,700	1,115,643	Recreation and culture
-	-	469,500	469,500	Debt Service:
-	-	324,361	371,566	Principal
19,587	-	2,616,049	3,386,815	Interest
8,729,919	10,843,594	42,540,349	200,058,155	Capital outlay
				Total Expenditures
4,992,155	32,210,185	3,217,846	(6,301)	Excess (Deficiency) of Revenues Over (Under) Expenditures
275,792	-	22,155,460	102,067,734	Other Financing Sources (Uses):
(4,886,005)	(29,144,986)	(30,717,286)	(102,067,734)	Transfers in
(4,610,213)	(29,144,986)	(8,561,826)	-	Transfers out
381,942	3,065,199	(5,343,980)	(6,301)	Total Other Financing Sources
13,625,318	11,092,260	52,003,228	97,488,658	Net Changes in Fund Balances
\$ 14,007,260	\$ 14,157,459	\$ 46,659,248	\$ 97,482,357	Fund Balances, Beginning of Year
				Fund Balances, End of Year

COUNTY OF SUTTER
 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, 2018

Net change to fund balance - total governmental funds (pages 33-34)	\$	(6,301)
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>		
<p>Governmental funds report capital outlay 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.</p>		
Expenditures for general capital assets, infrastructure, and other related capital assets adjustments	\$ 17,624,091	
Less: current year depreciation	<u>(5,731,770)</u>	11,892,321
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.</p>		
		(1,671,544)
<p>Long-term debt proceeds provide current financial resources to governmental but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.</p>		
<p>Principal repayments:</p>		
Interest payments	4,277	
Capital leases	<u>871,504</u>	875,781
<p>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 governmental funds.</p>		
Change in compensated absences		(208,932)
Change in OPEB liability		(469,703)
Change in net pension liability and deferred pension inflows/outflows		(13,089,332)
<p>Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.</p>		
		<u>(884,492)</u>
Change in net position of governmental activities (pages 28-29)	\$	<u><u>(3,562,202)</u></u>

COUNTY OF SUTTER
Statement of Net Position
Proprietary Funds
June 30, 2018

	Business-Type Activities <u>Enterprise Fund</u>	Governmental Activities <u>Internal Service Funds</u>
	Waterworks District No. 1	
ASSETS		
Current Assets:		
Cash and investments	\$ 244,010	\$ 1,767,663
Cash with fiscal agent	-	287,027
Accounts receivable	30,014	10,180
less allowance for doubtful accounts	(6,026)	
Interest receivable	1,052	13,190
Due from other funds	221	14,848
Prepaid expenses	3,150	4,182
Inventory	-	12,760
Total Current Assets	<u>272,421</u>	<u>2,109,850</u>
Noncurrent Assets:		
Capital assets:		
Non-depreciable	488,526	91,904
Depreciable, net	<u>1,704,422</u>	<u>510,966</u>
Total Noncurrent Assets	<u>2,192,948</u>	<u>602,870</u>
Total Assets	<u>2,465,369</u>	<u>2,712,720</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred related to pension	-	372,618
Deferred related to OPEB	-	10,190
Total Deferred Outflows of Resources	<u>-</u>	<u>382,808</u>
LIABILITIES		
Current Liabilities:		
Accounts payable	11,345	460,319
Salaries and benefits payable	717	49,579
Capital lease	189,140	66,129
Compensated absences	-	175,087
Loan payable	9,227	-
Claims payable	-	497,566
Due to other funds	-	95,255
Unearned revenue	1,582	-
Total Current Liabilities	<u>212,011</u>	<u>1,343,935</u>
Noncurrent Liabilities:		
Capital lease	-	5,410
Loan payable	31,995	-
Net pension liability	-	3,614,856
Net OPEB liability	-	281,283
Total Noncurrent Liabilities	<u>31,995</u>	<u>3,901,549</u>
Total Liabilities	<u>244,006</u>	<u>5,245,484</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred related to pension	-	455,100
Deferred related to OPEB	-	11,920
Total Deferred Inflows of Resources	<u>-</u>	<u>467,020</u>
NET POSITION		
Net investment in capital assets	1,962,586	531,779
Unrestricted	<u>258,777</u>	<u>(3,148,755)</u>
Total Net Position	<u>\$ 2,221,363</u>	<u>\$ (2,616,976)</u>

COUNTY OF SUTTER
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2018

	Business-Type Activities	Governmental Activities
	Enterprise Fund	
	Waterworks District No. 1	Internal Service Funds
Operating Revenues:		
Charges for services	\$ 260,117	\$ 8,611,501
Other revenues	-	114,500
Total Operating Revenues	<u>260,117</u>	<u>8,726,001</u>
Operating Expenses:		
Salaries and benefits	40,728	3,013,593
Services and supplies	155,426	5,420,919
Other Charges	14,149	994,841
Depreciation	162,727	151,474
Total Operating Expenses	<u>373,030</u>	<u>9,580,827</u>
Operating Income (Loss)	<u>(112,913)</u>	<u>(854,826)</u>
Non-Operating Revenue (Expenses):		
Investment income	505	(29,666)
Grants	-	-
Interest expense	(944)	-
Total Non-Operating Revenue (Expenses)	<u>(439)</u>	<u>(29,666)</u>
Net Income (Loss) Before Capital Contributions and	(113,352)	(884,492)
Capital contributions	<u>45,333</u>	<u>-</u>
Change in Net Position	(68,019)	(884,492)
Net Position - Beginning of Year	<u>2,289,382</u>	<u>(1,732,484)</u>
Net Position - End of Year	<u>\$ 2,221,363</u>	<u>\$ (2,616,976)</u>

COUNTY OF SUTTER
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2018

	Business-Type Activities	Governmental Activities
	Enterprise Fund	
	Waterworks District No. 1	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash receipts from customers	\$ 257,032	\$ 8,728,914
Cash paid to suppliers for goods and services	(165,137)	(6,259,160)
Cash paid to employees for services	(40,073)	(2,793,725)
	51,822	(323,971)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Operating grants	13,522	-
Advances from other funds	-	-
Interfund loans received	(221)	(176,000)
Interfund loans paid	62	(3,371)
Transfers in	-	-
Transfers out	-	-
Miscellaneous revenue	-	95,256
	13,363	(84,115)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Capital contributions	45,333	-
Payments related to the acquisition of capital assets	-	(6,969)
Payment of long-term debt	(8,174)	-
Interest payments	(944)	-
	36,215	(6,969)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received (paid)	326	(28,493)
Net Cash Provided (Used) by Investing Activities	326	(28,493)
Net Increase (Decrease) in Cash and Cash Equivalents	101,726	(443,548)
Cash and Cash Equivalents, Beginning of Year	142,284	2,498,238
Cash and Cash Equivalents, End of Year	\$ 244,010	\$ 2,054,690

continued

COUNTY OF SUTTER
Statement of Cash Flows (continued)
Proprietary Funds
For the Year Ended June 30, 2018

	Business-Type Activities	Governmental Activities
	Enterprise Fund	
	Waterworks District No. 1	Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Operating income (loss)	\$ (112,913)	\$ (854,826)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation	162,727	151,474
Changes in assets, liabilities and deferred (Increase) decrease in:		
Accounts receivable	(3,196)	1,151
Deposits and prepaid expenses	(3,150)	(4,182)
Inventory	-	-
Increase (decrease) in:		
Accounts payable	7,588	383,210
Salaries and benefits payable	655	(9,071)
Compensated absences payable	-	(52,312)
Claims payable	-	-
Net pension liability	-	-
Net OPEB liability	-	283,013
Claims liability	-	(222,428)
Unearned revenue	111	-
Net Cash Provided (Used) by Operating Activities	\$ 51,822	\$ (323,971)

COUNTY OF SUTTER
Statement of Fiduciary Net Position
June 30, 2018

	Private-Purpose Trust Funds	Investment Trust Fund	Agency Funds
	<u> </u>	<u> </u>	<u> </u>
Assets			
Cash and investments	\$ 16,802	\$ 139,521,084	\$ 10,769,299
Cash with fiscal agent	13,004,127	-	-
Accounts receivable	-	27,728	36,436
Due From Other Governments	-	58	-
Interest receivable	71	640,279	1,002,266
Prepaid Expenses	-	49,980	-
Inventory	-	334,146	-
Amount to be provided Debt Service	-	76	-
Taxes receivable	-	1,123,079	8,038,315
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>13,021,000</u>	<u>141,696,430</u>	<u>19,846,316</u>
Liabilities			
Accounts payable	-	793,562	6,796,895
Accrued salaries and benefits	-	23,288	5,735
Unearned revenues	-	131,317	583
Loans payable	-	646,538	-
Agency funds held for others	-	-	13,043,103
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>-</u>	<u>1,594,705</u>	<u>\$ 19,846,316</u>
Net position			
Held in trust for pool participants	<u>13,021,000</u>	<u>140,101,725</u>	
Total Net Position	<u>\$ 13,021,000</u>	<u>\$ 140,101,725</u>	

COUNTY OF SUTTER
Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018

	Private-Purpose Trust Funds	Investment Trust Funds
	<u> </u>	<u> </u>
Additions		
Contributions to pooled investments	\$ 13,029,819	\$ 521,882,120
Interest and Investment income	74	3,364,849
	<u> </u>	<u> </u>
Total Additions	<u>13,029,893</u>	<u>525,246,969</u>
Deductions		
Distributions from pooled investments	<u>50,848</u>	<u>529,280,180</u>
	<u> </u>	<u> </u>
Total Deductions	<u>50,848</u>	<u>529,280,180</u>
Change in net position	12,979,045	(4,033,211)
Net Position - Beginning of Year	<u>41,955</u>	<u>144,134,936</u>
Net Position - End of Year	<u>\$ 13,021,000</u>	<u>\$ 140,101,725</u>



**Notes to the
Financial Statements**



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1. FINANCIAL REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICES

Reporting Entity

The County operates under an Administrator-Board of Supervisors form of government and provides various services on a countywide basis including public safety, highway and streets, sanitation, health and social services, culture-recreation, public improvements, planning and zoning, and general administrative services.

The County defines its reporting entity in accordance with accounting principles generally accepted in the United States of America (GAAP), which provides guidance for determining which governmental activities, organizations and functions should be included in the reporting entity. The accompanying financial statements present information on the activities of the reporting entity, including all fund types of the County (the primary government) and its component units.

Reporting for component units on the County's financial statements can be blended or discretely presented. Blended component units; although legally separate entities, are in substance part of the County's operations and, therefore, data from these units is 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 of the following special districts as blended component units because their Board of Directors is composed of the same members as the County's board. These component units have not issued separate financial statements.

Discretely Presented Component Units

There are no component units of the county which meet the criteria for discrete presentation.

Blended Component Units

The blended component units' governing bodies are substantially the same as the governing body of the primary government. Component units that are blended into the reporting activity types of the County's report are presented below:

Special Assessment Districts – The assessment districts are separate legal entities formed to provide various services within the County.

Lighting Districts – The lighting districts are separate legal entities formed to provide lighting services within the County.

Landscape Districts – The landscape districts are separate legal entities formed to provide landscape services within the County.

The accompanying financial statements include an Invest Trust Fund that holds assets of numerous self-governed school and special districts for which the County Treasurer-Tax Collector acts as custodian. The financial reporting for these governmental entities, which are independent of the County, is limited to the total amount of cash and investments, and other assets, and the related fiduciary responsibility of the County for disbursement of these assets. The County Auditor-Controller makes disbursements upon the request of the special district officers. Activities of the school and special districts are administered by separate boards and are independent of the County Board of Supervisors. The County Board of Supervisors has no effective authority to govern, manage, approve

budgets, assume financial accountability, establish revenue limits, or to appropriate surplus funds available in these entities. Sutter County Schools do not issue independent audited financial statements but report directly to the California Department of Education, the individual Sutter County Special Districts do have independent audited financial statements and individuals interested in obtaining a copy of a district's report should contact the district directly.

The accompanying financial statements also include six different private purpose trust funds. These funds are mostly comprised of monies held on behalf of citizens by order of the courts until such time the courts release the monies. The County Board of Supervisors has no effective authority to govern, manage, assume financial accountability, or to appropriate surplus funds available in these entities.

New Accounting Pronouncements

The following Governmental Accounting Standards Board (GASB) Statements have been implemented in the current financial statements:

Statement No. 75	"Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions"	The provisions of this statement are effective for periods beginning after June 15, 2017. (FY 17/18)
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Financial Statements

In accordance with GASB Statement No. 34, "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments," the financial statements consist of the following:

- Governmentwide financial statements,
- Fund financial statements, and
- Notes to the financial statements

Government-Wide Financial Statements

The governmentwide financial statements consist of the Statement of Net Position and the Statement of Activities and report information on all of the nonfiduciary activities of the primary government and its component units. As a general rule, the effect of interfund intra-function activity has been eliminated from the governmentwide financial statements. All internal balances in the Statement of Net Position have been eliminated, with the exception of those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total government column.

The Statement of Activities presents function revenue and expenses of governmental activities and business-type activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. In the Statement of Activities, internal service funds' revenue and expenses related to interfund services have been eliminated. Revenue and expenses related to services provided to external customers have not been eliminated and are presented within governmental activities.

The governmentwide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, public protection, public ways and facilities, health and sanitation, public assistance, education, and recreation and culture. The business-type activities of the County include water and sewer services of the Robbins community.

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 for 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. Program revenues include 1) charges paid by the recipients of goods and services offered by the program and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented instead as general revenues.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the county of meets the following criteria:

- Total assets, liabilities, revenues or expenditures/expenses of that individual governmental fund 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.

Basis of Accounting and Measurement Focus

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

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 accrued when their receipt occurs within sixty days after the end of the accounting period so as to be both measurable and available. 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 acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as other financing sources.

For the governmental funds financial statements, the County considers all revenues susceptible to accrual and recognizes revenue if the accrual criteria are met. Specifically, sales taxes, franchise taxes, licenses, interest, special assessments, charges for services and other miscellaneous revenue are all considered to be susceptible to accrual, and have been recognized as revenue in the current fiscal period. Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. All expenditure-driven grants are recorded at the time of receipt or earlier. If qualifying expenditures have been incurred and all other requirements are met, except for the timing requirement, a deferred inflow of resources is reported until time requirements have passed.

The accounts of the County are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose

and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

In accordance with GAAP the County reports on each major governmental fund. By definition, the general fund is always considered a major fund. Governmental funds other than the general fund must be reported as major funds if they meet both the ten percent and five percent criterion, defined respectively, 1) An individual governmental fund reports at least ten percent of any of the following: a) total governmental fund assets, b) total governmental fund liabilities, c) total governmental fund revenues, or d) total governmental fund expenditures; 2) an individual governmental fund reports at least five percent of the aggregated total for both governmental funds and enterprise funds of any one of the items for which it met the ten percent criterion. In addition, a fund may be reported as major if it is believed to be of particular importance to financial statement users.

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 general government, public protection, public assistance, education, public ways and facilities, and culture and recreation services.
- The **Bi-County Behavioral Health Fund** is a special revenue fund used to account for revenues and expenditures for mental health activities.
- The **Welfare Fund** is a special revenue fund used to account for revenues and expenditures for social welfare programs.
- The **Public Safety/Trial Courts Fund** is a special revenue fund used to account for revenues and expenditures for public safety programs.
- The **Mental Health Services Act Fund** is a special revenue fund used to account for revenues and expenditures for Proposition 63, the Mental Health Services Act.
- The **Public Safety Realignment Fund** is a special revenue fund used to account for the realignment of revenues and expenditures for public safety programs.

Proprietary funds distinguish operating revenues and expenses from non-operating 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.

The county reports the following proprietary funds:

- An Enterprise Fund accounts for Water Works District No. 1 activities related to the provision of water services.
- Internal Service Funds account for the County's fleet maintenance, information technology, and self-insurance programs which provide derives to other departments on a cost reimbursement basis.

Fiduciary funds include private purpose trust, investment trust and agency funds. All investment trust funds employ the same economic resources measurement focus and accrual basis of accounting as do proprietary funds. Agency funds, however, are unlike all other types of funds, reporting only assets and liabilities. So agency funds cannot be said to have a measurement focus. They do, however, use the accrual basis of accounting to recognize receivables and payables.

- The Private-Purpose Trust Funds account for trust arrangements under which principal and income benefit individuals, private organizations, or other governments such as escheat property.
- The Investment Trust Funds account for the assets of legally separate entities that deposit cash with the County Treasurer. The entities include school and community college districts, other special districts governed by local boards, regional boards and authorities, and pass-through funds for tax collections for cities. These funds represent the assets, primarily cash and investments, and the related liability of the County to disburse these monies on demand.
- Agency Funds account for assets held by the County as an agent for various local governments and individuals.

Cash and Cash Equivalents

For purposes of the accompanying Statement of Cash Flows, the enterprise and internal service funds consider 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.

The Treasurer's Investment pool is not registered as an investment company with the Securities and Exchange Commission (SEC) nor is it an SEC Rule 2a7-like pool. California Code statutes and the County Treasury Oversight Committee set forth the various investment policies that the County Treasurer must follow.

Investments

The County sponsors an investment pool that is managed by the County Treasurer. The Treasurer invests on behalf of most funds of the County and external participants in accordance with the California State Government Code and the County's investment policy. State statutes authorize the County to invest its cash surplus in obligations of the U.S. Treasury, agencies and instrumentalities, corporate bonds, medium term notes, bankers' acceptance, certificates of deposit, commercial paper, repurchase agreements, and the State of California Local Agency Investment Fund.

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

Participant's equity in the investment pool is determined by the dollar amount of participant deposits, adjusted for withdrawals and distributed investment income. Investment income is determined on an amortized cost basis. Amortized premiums and accreted discounts, accrued interest, and realized gains and losses, net of expenses, are apportioned to pool participants 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, 2018, 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.

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivable balances for the governmental activities include taxes, grants, and interest. Business-type activities report user fees and interest earnings as their major receivables.

In the fund financial statements, material receivables in governmental funds include revenue accounts such as taxes, grants, interest, and other similar intergovernmental revenues since they are usually both measurable and available. Non-exchange transactions collectible but not available are deferred in the fund financial statements in accordance with modified accrual, but not deferred in the government-wide financial statements in accordance with the accrual basis. Interest and investment earnings are recorded when earned only if paid within 60 days since they would be considered both measurable and available.

Proprietary fund material receivables consist of all revenues earned at year-end and not yet received. User fee receivable and interest earnings compose the majority of proprietary fund receivables. Allowance for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable.

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. Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not available financial resources.
- Services provided or used, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. These services provide information on the net cost of each government function and, therefore, are not eliminated in the process of preparing the government-wide Statement of Activities.
- Reimbursements occur when the funds responsible for particular expenditures or expenses repay the funds that initially paid for them. Such reimbursements are treated as an adjustment to expenditures or expenses; that is, a corresponding increase in expenditures or expenses in the reimbursing fund and a corresponding decrease in expenditures or expenses in the reimbursed fund.
- All other interfund transactions are treated as transfers. Transfers between funds are netted as part of the reconciliation to the government-wide presentation.

Inventory and Prepaid Costs

Inventories are stated at cost (first-in, first-out basis) for governmental funds and proprietary funds. Inventory recorded by governmental funds includes expendable supplies held for consumption. Governmental fund inventories are recorded as expenditures at the time the inventory is consumed. Reported inventories of governmental funds are equally offset by a fund balance reservation to indicate that portion of fund balance not available for future appropriation. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid costs.

Loans Receivable

Loans receivable are comprised of mortgage subsidies and long-term loans to other agencies.

Capital Assets

Capital assets include property, plant, equipment, and infrastructure assets (roads, bridges, sidewalks, water, sewer, and similar items). Capital assets are defined by the County as equipment with a cost of \$5,000 or more, structures and improvements with a cost of \$150,000 or more, and all land regardless of cost. Equipment reported in the financial statements is at actual historical cost. Structures and improvements and land at actual cost when available or estimated historical cost. Estimated historical cost was arrived at by a variety of methods including the use of factors and comparative sales. Infrastructure assets, including bridges and roads, at estimated historical cost.

Estimated historical cost for bridges was arrived at by developing a listing of all bridges constructed after 1980 and multiplying total square footage by the average cost per square foot and the price level factor for the Price Trends for Federal-Aid Highway Construction. Estimated historical cost for roads was arrived at by multiplying the number of land-miles constructed since 1980 for asphalt with curb and gutter by the average cost per lane-mile and the price level factor from the Price Trends for Federal-Aid Highway Construction. The county has determined the cost of gravel and dirt roads to be minimal and has elected not to capitalize these road types. Contributed capital assets are recorded at estimated fair market value at the date of donation.

The accounting treatment over capital assets depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Government-Wide Statements

In the government-wide financial statements, property, plant, equipment and infrastructure are accounted for as capital assets.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

<u>Depreciable Asset</u>	<u>Estimated Lives</u>
Equipment	5-25 years
Software	3-10 years
Structures and improvements	5-50 years
Infrastructure	30-50 years

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

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same as in the government-wide statements.

Unearned Revenue

Under both the accrual and modified accrual basis of accounting, revenues are recognized only when earned. Thus, the government-wide statement of net position, governmental funds, and enterprise funds defer revenue

recognition for resources that have been received at year-end, but not yet earned. Assets recognized before the earning process is complete are offset by a corresponding liability as unearned revenues.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expenses/expenditure) until then. The County has deferred outflows of resources related to pensions.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The County has deferred inflows of resources related to unavailable revenues report under the modified accrual basis of accounting in the governmental funds balance sheet and related to pensions in its government-wide statements.

The governmental funds report unavailable revenues for receivables that have not been received within the modified accrual period. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Long-Term Debt

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term debt consists primarily of loans payable, accrued compensated absences, certificates of participation, and capital leases payable.

Long-term debt for governmental funds is not reported as a liability in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary funds is the same in the fund statements as it is in the government-wide statements.

Compensated Absences

The County's policy regarding compensated absences is to permit employees to accumulate earned but unused vacation and sick leave. The liability for these compensated absences is recorded as a debt in the government-wide statements. The current portion of this debt is 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.

Fund Balances/Net Position

The government-wide and business-type fund financial statements utilize a net position presentation. Net position is categorized as follows:

- Investment in Capital Assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets
- Restricted net position – Consists of net position with constraints placed on the use either by (1) external

groups such as creditors, grantors, contributors or laws or regulations or other governments; (2) law through constitutional provisions or enabling legislation.

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

When both restricted and unrestricted net position is available, unrestricted resources are depleted first before the restricted resources are used.

In the fund financial statements governmental fund balance is reported in classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – nonspendable, restricted, committed, assigned and unassigned.

- Nonspendable – This component includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- Restricted – This component includes amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of the resource providers.
- Committed – This component includes amount that can only be used for the specific purposes determined by a formal action of the County’s Board of Supervisors taking the same formal action that imposed the constraint originally.
- Assigned – This component comprises amounts intended to be used for specific purposes that are neither restricted nor committed. Intent is expressed by (a) the County’s Board of Supervisors or (b) a body (for example: a budget or finance committee) or official to which the County’s Board of Supervisors has delegated the authority to assign amounts to be used for specific purposes.
- Unassigned – This classification represents amounts that have not been restricted, committed or assigned to specific purposes within the general fund.

When both restricted and unrestricted resources are available for use, it is the County’s policy to use restricted resources first, then unrestricted resources (committed, assigned and unassigned) as they are needed. When unrestricted resources (committed, assigned and unassigned) are available for use it is the County’s policy to use committed resources first, then assigned, and then unassigned as they are needed.

Fund Balance/Net Position Deficit

The following funds had deficit fund balances at June 30, 2018:

	Deficit Amount
Public Safety/Trial Courts	\$ 2,688,291
Family Support	467,414
Debt Service	19,090
Live Oak Endowment	138
General Liability	554,690
Fleet Management	693,606
Information Technology	1,388,363
Employee Wellness	64,050

The deficits in these funds are expected to be eliminated through future years’ revenues.

Property Tax Levy, Collection and Maximum Rates

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% of its assessed value unless an additional amount for general obligation debt has been approved by voters. Assessed value is calculated at 100% of market, value, as defined by Article XIII A; and may be adjusted by no more than 2% per year unless the property is sold or transferred. The State Legislature has determined the method of distribution of receipts from a 1% tax levy among the County, cities, school districts, and other districts.

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

	<u>Secured</u>	<u>Unsecured</u>
Valuation/lien dates	January 1	January 1
Levy dates	October 1	July 1
Due Dates	November 1 (1 st February 1 (2 nd installment)	July 1
Delinquent dates December 10	(1 st installment) April 10 (2 nd 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 personal 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.

The County apportions secured property tax revenue in accordance with the alternate methods of distribution, the “Teeter Plan,” as prescribed in Section 4717 of the California Revenue and Taxation code. Under this method of apportionment, penalties and interest collected on delinquent secured taxes are required to be held in trust in the Tax Loss Reserve Fund (TLRF). The primary purpose of TLRF is to cover losses that may occur as a result of special sales of tax-defaulted property.

The County has elected to follow the procedures authorized by Revenue and Taxation Code 4703.2 which requires that the tax losses reserve fund shall be maintained at not less than 25 percent of the local delinquent secured taxes and assessments for participating entities in the County as calculated at the end of the fiscal year. The net balance in the TLRF was \$ \$528,856 at June 30, 2018. The County’s management believes that any ownership rights to the TLRF the County may have are effective only upon a Board approved transfer or to the extent of losses related to the sale of tax defaulted property. Amounts in the TLRF are considered to be held in a custodial capacity for the participants in the County’s Teeter Plan and accounted for in an agency fund.

Grant Revenues

Certain grant revenues are recognized when specific related expenditures have been incurred. In other grant programs, monies are virtually unrestricted as to purpose of expenditures and are only revocable for failure to comply with prescribed compliance requirements. These revenues are recognized at the time of receipt, or earlier if susceptible to accrual criteria is met. Cash received prior to incurrence of the related expenditure is recorded as unearned revenue.

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function for both governmental and business-type activities.

In the fund financial statements, governmental fund report expenditures of financial resources. Proprietary funds report expenses relating to use of economic resources. Expenditure/expenses are classified as follows:

- Government Funds – By Character
 - Current (further classified by function)
 - Debt Service
 - Capital Outlay
- Proprietary Fund – By Operating and Nonoperating

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.

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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. The allowed appropriations for the Gann Limit for the fiscal year ended June 30, 2018 were \$211,788,506. The \$173,233,953 less than, or 18.2% of, the appropriations limit.

3. CASH AND INVESTMENTS

The County sponsors an investment pool that is managed by the County Treasurer for the purpose of increasing interest earnings through investment activities. The investment pool is not registered with the Securities and Exchange Commission as an investment company. Investments made by the Treasurer are regulated by California Government Code Section 53635 and by the County's investment policy. The objectives of the policy are in order of priority, safety, liquidity, yield and public trust. The County has established a treasury oversight committee to monitor and review the management of public funds maintained in the investment pool in accordance with Article 6 Section 27131 of California Government Code. The oversight committee and the Board of Supervisors reviews and approves the investment policy annually. The County Treasurer prepares and submits a comprehensive investment report to the members of the oversight committee and the investment pool participants every month. The report covers the type of investment in the pool, maturity dates, par value, actual cost and fair value.

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.

At June 30, 2018, total County cash and investments were as follows:

Cash:

Cash on hand	\$ 3,400
Deposits	10,496,036
Outstanding warrants	<u>(9,861,668)</u>
Total Cash	<u>637,768</u>

Investments:

Investment pool	242,605,528
External to investment pool	<u>17,262,317</u>
Total investments	<u>259,867,845</u>

Total cash and investments	<u><u>\$ 260,505,613</u></u>
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Total cash and investments at June 30, 2018 were presented on the County's financial statements as follows:

Primary government	\$ 97,194,302
Investment trust fund	139,521,084
Private purpose trust funds	13,020,929
Agency fund	<u>10,769,298</u>
Total	<u><u>\$ 260,505,613</u></u>

Investments

The table below identifies the investment types that are authorized for the County by California Government Code Section 53635 or the County’s investment policy, where more restrictive. The table also identifies certain provisions of the County’s investment policy that address interest rate risk, credit risk, and concentration risk. The County annually adopts a “Statement of Investment Policy.” The policy is based on criteria established by government code and adds further restrictions as to the types of investments allowed, concentration limits and maximum terms.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment of One Issuer</u>
Federal Agency Obligations	5 years	None	None
U.S. Treasury Bills	5 years	None	None
Banker's Acceptances	180 days	40%	30%
Commercial Paper	270 days, but dollar weighted average may not exceed 31 days	30%	15%
Negotiable Certificates of Deposit	5 years	30%	None
Non-Negotiable Certificates of Deposit	5 years	None	None
Repurchase Agreements	1 year	None	None
Medium-Term Corporate Notes	5 years	30%	None
Money Market Mutual Funds	N/A	20%	10%
Local Agency Investment Fund	N/A	None	\$65M
California Asset Management Program	N/A	None	None

At June 30, 2018, the County had the following investments:

	<u>Interest Rates</u>	<u>Maturities</u>	<u>Par</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Years)</u>
Primary Investment Pool					
Federal Agency Issues - Coupon	.78% - 3.23%	7/5/18 - 5/24/2023	\$ 189,775,714	\$ 185,867,058	2.32
Medium Term Corporate Notes	1.75% - 3.05%	6/9/18 - 12/27/2022	34,000,000	33,383,414	4.55
LAIF	Variable	On Demand	5,267,366	5,267,366	-
California Asset Management Pool (CAMP)	Variable	On Demand	<u>18,087,690</u>	<u>18,087,690</u>	-
Total			<u>\$ 247,130,770</u>	<u>\$ 242,605,528</u>	3.45
Investments Outside Investment Pool					
Bank Accounts Held Outside the Treasury			\$ 1,350,835	\$ 1,350,835	-
Cash with Retirement Agencies			13,004,127	13,004,127	
LAIF - Sutter Cemetery	Variable	On Demand	2,907,355	2,907,355	-

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to change in market interest rates. The County manages its exposure to declines in fair values by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities to provide the necessary cash flow and liquidity needed for operations. The County monitors the interest rate risk inherent in its portfolio by measuring the weighted average maturity of its portfolio.

Credit Risk

Generally, 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. State law limits investments in commercial paper to the rating of A1 by Standards & Poor’s or P-1 by Moody’s Investors Service. State law also limit investments in corporate bonds to the rating of A by Standard & Poor’s and Moody’s Investors Service. The County does not have credit limits on governmental agency securities.

Concentration of Credit Risk

The following is a summary of the credit quality distribution and concentration of credit risk by investment type as a percentage of the County Investment Pool’s value at June 30, 2018:

	<u>Moody's</u>	<u>Standard & Poor's Rating</u>	<u>% of Portfolio</u>
Federal agency obligations	Aaa	AA+	75.90%
Medium term notes	A1	AA+	0.00%
Medium term notes	A1	AA-	0.00%
Medium term notes	A1	A+	1.60%
Medium term notes	A2	A	8.79%
Medium term notes	A2	AA-	0.40%
Medium term notes	A3	AA-	2.80%
LAIF	Unrated	Unrated	3.27%
CAMP	AAAm	Unrated	7.24%
			<u>100.00%</u>
Total			<u>100.00%</u>

At June 30, 2018, the County has the following investments in any one issuer that represent 5 percent or more of the total investments. Investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments are excluded because they are not a concentration of credit risk.

	<u>Amount</u>	<u>% of Portfolio</u>
Federal Home Loan Bank	\$ 45,234,927	18.10%
Federal National Mortgage Association	27,004,260	10.80%
Federal Home Loan Mortgage Corp.	79,517,494	31.81%
Federal Farm Credit Bank	37,991,115	15.20%
California Asset Management	18,087,690	7.24%
Wells Fargo Bank Corporate Notes	13,970,883	5.59%

Custodial Credit Risk

For investments, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or deposits that are in the possession of an outside party. At year end, the County’s investment pool had no securities exposed to custodial credit risk.

Local Agency Investment Fund

The County’s investment pool maintains an investment in the State of California Local Agency Investment Fund (LAIF). LAIF is part of the Pooled Money Investment Account (PMIA), an investment pool consisting of funds held by the state in addition to those deposited with LAIF. All PMIA funds are managed by the Investment Division of the State Treasurer’s Office. This fund is not registered with the Securities and Exchange Commission as an investment company but is required to invest according to California Government Code. Participants in the pool include voluntary and involuntary participants, such as special districts and school districts for which there are legal provisions regarding their investments. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State Statute.

At June 30, 2018, the County’s investment position in the State of California Local Agency Investment Fund (LAIF) was \$5.27M million for the primary investment pool and \$2.91M million for investments outside the pool, which approximates fair value and is the same as the value of the pool shares which is determined on an amortized cost basis. The total amount invested by all public agencies in PMIA on that day was \$88.8 billion. Of that amount, 2.67% was invested in structured notes and asset-backed securities with the remaining 97.33% invested in other non-derivative products.

County Investment Pool Condensed Financial Information

The following represents a condensed statement of net position and changes in net position for the County’s primary investment pool and bond investment pool as of June 30, 2018:

Statement of Net Position

Net position held for pool participants	<u>\$ 260,477,132</u>
Equity of internal pool participants	111,555,716
Equity of external pool participants	<u>148,921,416</u>
 Total net position	 <u>\$ 260,477,132</u>

Statement of Changes in Net Position

Net position at July 1, 2017	\$ 248,010,954
Net changes in investments by pool participants	<u>12,466,178</u>
 Net position at June 30, 2018	 <u>\$ 260,477,132</u>

Fair Value Measurements

The Pool categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. These principles recognize a three-tiered fair value hierarchy, as follows:

- Level 1: Investments reflect prices quoted in active markets;
- Level 2: Investments reflect prices that are based on a similar observable asset either directly or indirectly, which may include inputs in markets that are not considered to be active; and,
- Level 3: Investments reflect prices based upon unobservable sources.

The Pool has the following recurring fair value measurements as of June 30, 2018:

Investments	Amount	Fair Value Measurement Using		
		Quoted Prices in Active Markets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Observable Inputs (Level 3)
Government agency obligations	\$ 185,867,058	\$ -	\$ 185,867,058	\$ -
Corporate and medium-term notes	33,383,414	-	33,383,414	-
Total investments measured at fair value	<u>\$ 219,250,472</u>	<u>\$ -</u>	<u>\$ 219,250,472</u>	<u>\$ -</u>

Investments not subject to fair value hierarchy:

CAMP	5,267,366
LAIF	<u>18,087,690</u>
Total pooled and directed investments	<u>\$ 242,605,528</u>

4. LOANS RECEIVABLE

Loans receivable at June 30, 2018 consisted of the following:

	General Fund	Mental Health Services Act	Other Governmental Funds	Total
Loan to City of Live Oak	\$ 27,220	\$ -	\$ -	\$ 27,220
Loan to City of Yuba City	198,813	-	-	198,813
Loan to Reclamation District #70	350,000	-	-	350,000
Loan to Sutter-Yuba Housing Authority	-	874,458	-	874,458
Economic Development loans	-	-	1,627,795	1,627,795
Total loans receivable	<u>576,033</u>	<u>874,458</u>	<u>1,627,795</u>	<u>3,078,286</u>
Less allowance for doubtful accounts	-	-	(1,334,730)	(1,334,730)
Loans receivables, net	<u>\$ 576,033</u>	<u>\$ 874,458</u>	<u>\$ 293,065</u>	<u>\$ 1,743,556</u>

5. CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2018, was as follows:

	Balance, July 1, 2017	Additions/ Adjustments	Retirements	Transfers	Balance, June 30, 2018
Governmental Activities					
Capital assets, not being depreciated					
Land	\$ 3,031,078	\$ 3,894	\$ -	\$ -	\$ 3,034,972
Construction in Progress	8,059,612	16,218,046	-	(3,873,204)	20,404,454
Total capital assets, not being depreciated	<u>11,090,690</u>	<u>16,221,940</u>	<u>-</u>	<u>(3,873,204)</u>	<u>23,439,426</u>
Capital assets, being depreciated					
Structures and improvements	45,729,071	63,747	-	3,437,078	49,229,896
Equipment	25,152,107	1,363,844	(1,690,114)	436,126	25,261,963
Infrastructure	101,691,710	-	-	-	101,691,710
Software	730,082	51,860	-	-	781,943
Total capital assets, being depreciated	<u>173,302,970</u>	<u>1,479,451</u>	<u>(1,690,114)</u>	<u>3,873,204</u>	<u>176,965,512</u>
Less accumulated depreciation for					
Structures and improvements	(20,178,720)	(896,455)	-	-	(21,075,175)
Equipment	(19,690,818)	(1,996,873)	1,683,529	-	(20,004,162)
Infrastructure	(67,034,303)	(2,801,342)	-	-	(69,835,645)
Software	(56,547)	(188,574)	-	-	(245,121)
Total accumulated depreciation	<u>(106,960,388)</u>	<u>(5,883,244)</u>	<u>1,683,529</u>	<u>-</u>	<u>(111,160,103)</u>
Total capital assets, being depreciated, net	<u>66,342,582</u>	<u>(4,403,793)</u>	<u>(6,585)</u>	<u>3,873,204</u>	<u>65,805,409</u>
Governmental activities, capital assets, net	<u>\$ 77,433,272</u>	<u>\$ 11,818,147</u>	<u>\$ (6,585)</u>	<u>\$ -</u>	<u>\$ 89,244,835</u>
Business-Type Activities					
Capital assets, not being depreciated					
Land	\$ 58,000	\$ -	\$ -	\$ -	\$ 58,000
Construction in progress	430,526	-	-	-	430,526
Total capital assets, not being depreciated	<u>488,526</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>488,526</u>
Capital assets, being depreciated					
Structures and Improvements	3,382,878	189,140	-	-	3,572,018
Equipment	17,826	-	-	-	17,826
Total capital assets, being depreciated	<u>3,400,704</u>	<u>189,140</u>	<u>-</u>	<u>-</u>	<u>3,589,844</u>
Less accumulated depreciation for					
Structures and improvements	(1,704,869)	(162,727)	-	-	(1,867,596)
Equipment	(17,826)	-	-	-	(17,826)
Total accumulated depreciation	<u>(1,722,695)</u>	<u>(162,727)</u>	<u>-</u>	<u>-</u>	<u>(1,885,422)</u>
Total capital assets, being depreciated, net	<u>1,678,009</u>	<u>26,413</u>	<u>-</u>	<u>-</u>	<u>1,704,422</u>
Business-type activities, capital assets, net	<u>\$ 2,166,535</u>	<u>\$ 26,413</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,192,948</u>

Depreciation

Depreciation expense was charged to governmental functions as follows:

General government	\$ 1,063,539
Public protection	706,323
Public ways and facilities	3,627,153
Health and sanitation	160,832
Public assistance	132,070
Education	27,259
Recreation and culture	14,594
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets	<u>151,474</u>
 Total	 <u><u>\$ 5,883,244</u></u>

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

Waterworks	<u><u>\$ 162,727</u></u>
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Construction in Progress

Construction in progress related primarily to work performed on the various construction projects within the County including bridge projects, solar panel projects, county jail expansion projects, and the Waterworks District No. 1 Arsenic Remediation Feasibility Project.

6. LEASE COMMITMENTS

Capital Leases

On February 27, 2014, the County entered into a capital lease agreement to finance the construction of solar panels. The equipment will become the property of the County when all terms of the lease agreement are met. The equipment is currently under construction. The terms of the agreement are as follows:

	<u>Stated Interest Rate</u>		<u>Present Value of Remaining Payments as of June 30, 2018</u>
Governmental Activities:			
Solar panels	3.71%	\$	7,544,742
Business-Type Activities			
Solar panels	3.71%		189,140

On October 1, 2013, the County entered into capital lease agreements for copiers under which the related equipment will become the property of the County when all terms of the lease agreement are met. The original amount of the lease agreement was \$ 394,159. The cost of equipment under the capital lease and the related depreciation at June 30, 2018 are as follows:

	<u>Copiers</u>
Cost	\$ 394,159
Additions/Adjustments	(12,695)
Accumulated amortization	<u>(344,837)</u>
Net	<u>\$ 36,627</u>

As of June 30, 2018, future minimum lease payments under capital leases are as follows:

<u>Year Ending June</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
2019	\$ 711,867	\$ 40,519
2020	756,116	16,349
2021	787,850	17,035
2022	821,022	17,752
2023	855,699	18,502
2024-2028	4,529,868	97,947
2029-2030	<u>1,017,826</u>	<u>22,008</u>
Total future minimum lease payments	\$ 9,480,248	\$ 230,112
Less: Interest	<u>(1,895,066)</u>	<u>(40,973)</u>
Present value of minimum lease payments	<u>\$ 7,585,182</u>	<u>\$ 189,140</u>

7. LONG-TERM LIABILITIES

Long-term debt at June 30, 2018 consisted of the following:

	Date of Issue	Date of Maturity	Interest Rates	Annual Principal Installments	Original Issue Amount	Outstanding at June 30, 2018
Governmental Activities						
Refinancing Lease Agreement - Health Building	2009	2020	4.50%	\$115,000	\$ 1,730,000	\$ 382,215
Capital Leases						
Copiers	2013	2019	3.99%	\$5,762 - \$7,235	394,159	40,440
Solar panels - PNC	2014	2029	3.71%	\$330,514 - \$981,676	8,920,306	7,544,742
Total Governmental Activities					<u>\$ 11,044,465</u>	<u>\$ 7,967,397</u>
Business-Type Activities						
State of California Department of Water Resources						
Safe Drinking Water Loan	1988	2018	4.14%	\$916 - \$1,766	\$ 30,000	\$ -
State Water Resources Control Board						
Loan	1998	2022	2.80%	\$5,506 - \$8,333	151,000	41,222
Capital Leases						
Solar panels - PNC	2014	2029	3.71%	\$9,000 - \$21,000	189,140	189,140
Total Business-Type Activities					<u>\$ 370,140</u>	<u>\$ 230,362</u>

The following is a summary of all long-term liabilities transactions for the year ended June 30, 2018:

	Balance July 1, 2017	Additions/ Adjustments	Retirements	Balance June 30, 2018	Amounts Due Within One Year
Governmental Activities					
Refinancing lease agreement	\$ 561,069	\$ -	\$ 178,854	\$ 382,215	\$ 186,902
Capital leases	8,214,085	(159,403)	469,500	7,585,182	450,567
Compensated absences	6,167,686	5,844,889	5,688,268	6,324,307	470,822
Liability for self-insurance	720,000	732,804	955,238	497,566	497,566
Total Governmental Activities - Long-Term Liabilities	<u>\$ 15,662,840</u>	<u>\$ 6,418,290</u>	<u>\$ 7,291,860</u>	<u>\$ 14,789,270</u>	<u>\$ 1,605,857</u>
Business-Type Activities					
Loans payable	\$ 49,395	\$ (1)	\$ 8,174	\$ 41,222	\$ 9,227
Capital leases	-	189,140	-	189,140	-
Total Business-Type Activities - Long-Term Liabilities	<u>\$ 49,395</u>	<u>\$ 189,139</u>	<u>\$ 8,174</u>	<u>\$ 230,362</u>	<u>\$ 9,227</u>

Compensated absences typically have been liquidated by the General and Special Revenue Funds. Claims payable typically have been liquidated by the internal Service Funds.

As of June 30, 2018, annual debt service requirements of governmental activities to maturity are as follows:

Year Ended June 30,	Governmental Activities	
	Refinancing Lease Agreement	
	Principal	Interest
2019	\$ 186,902	\$ 17,200
2020	195,313	8,789
Total	<u>\$ 382,215</u>	<u>\$ 25,989</u>

Annual debt service requirements of business-type activities to maturity are as follows:

Year Ended June 30,	Business Activities	
	Loans Payable	
	Principal	Interest
2019	\$ 9,227	\$ 1,124
2020	7,670	896
2021	7,885	681
2022	8,106	460
2023	8,333	233
Total	<u>\$ 41,221</u>	<u>\$ 3,394</u>

8. DEFERRED OUTFLOWS OF RESOURCES

Pursuant to GASB Statement No. 63, *“Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position,”* and GASB Statement No. 65, *“Items Previously Reported as Assets and Liabilities,”* the County recognized deferred outflows of resources in the Governmentwide and proprietary fund statements. These items are a consumption of net position by the County that is applicable to a future reporting period. Previous financial reporting standards do not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities.

The County has two items that are reportable on the Governmentwide Statements of Net Position. The first item relates to outflows from changes in net OPEB liability (Note 15). The second item relates to outflows from changes in net position liability (Note 14). In addition, deferred outflows of resources that are reported in the proprietary funds are included in the Governmentwide Statement of Net Position.

Deferred outflows of resources balances for the year ended June 30, 2018 were as follows:

Governmentwide Deferred Outflows of Resources

Governmental Activities	
OPEB	499,306
Pensions	<u>30,386,988</u>
Total Governmentwide Deferred Outflows of Resources	<u><u>\$ 30,886,294</u></u>

9. INTERFUND TRANSACTIONS

Due To/From Other Funds

Operating receivables and payables between funds are classified as due from or due to other funds. These interfund balances result from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, and (2) payments between funds are made. The following are due to and due from balances as of June 30, 2018:

Receivable	Payable	Amount
General Fund	Bi-County Mental Health	\$ 3,911
	Public Safety/Trial Courts	484,289
	Nonmajor Governmental Funds	48,135
	Internal Service Funds	95,255
	Total General Fund	<u>631,590</u>
Welfare	Public Safety/Trial Courts	85,802
	Public Safety Realignment	447,129
	Total Welfare	<u>532,931</u>
Bi-County Mental Health	Public Safety/Trial Courts	<u>68,542</u>
Public Safety/Trial Courts	Welfare	27,145
	Public Safety/Trial Courts	330,293
	Public Safety Realignment	16,492
	Nonmajor Governmental Funds	37,431
	Total Public Safety/Trial Courts	<u>411,361</u>
Mental Health Service Act	Bi-County Mental Health	8,791
	Public Safety Realignment	33,784
	Total Mental Health Service Act	<u>42,575</u>
Nonmajor Governmental Funds	Public Safety/Trial Courts	52,323
	Public Safety Realignment	82,920
	Nonmajor Governmental Funds	135
	Total Nonmajor Governmental	<u>135,378</u>
Waterworks District No. 1 Enterprise	Public Safety Realignment	<u>221</u>
Internal Service Fund	Public Safety/Trial Courts	<u>14,848</u>
	Total	<u>\$ 1,837,446</u>

Advances To/From Other Funds

Advances to/from other funds are non-current interfund loans to address cash flow needs and are offset by a fund balance nonspendable account in applicable governmental funds to indicate they are not available for appropriations and are not expendable available financial resources. The following are advances to/from other funds as of June 30, 2018:

<u>Advances to Other Funds</u>	<u>Advances from Other Funds</u>	<u>Amount</u>
General Fund	Bi-County Behavioral Health	\$ 1,011,743
	Nonmajor Governmental Funds	<u>1,155,053</u>
		<u>2,166,796</u>
Mental Health Services Act	Bi-County Behavioral Health	<u>2,258,134</u>
		<u>\$ 4,424,930</u>

In 2002, the Board of Supervisors approved an advance of \$985,000 from the General Fund to County Service Area F to fund the construction costs of a new station. The loan has a variable interest rate that is based on the pooled treasury rate and has payments due August 1st of each year in the amount of \$50,550. To date, interest paid on the loan totals \$275,156 and principal paid totals \$ 482,483. As of June 30, 2018, the remaining balance due was \$502,517.

On June 30, 2009, the Board of Supervisors approved an advance of \$67,811 from the General Fund to the County Airport. The Board approved additional advances on December 7, 2010 and February 8, 2011 to bring the total advance to \$185,000. The outstanding balance at year-end is \$14,954.

In August of 2012, the Board of Supervisors agreed to a 30-year loan from the Health/Social Services Impact Fee fund, it then transferred to the General fund in 2017, in the amount of \$677,500 for half of the Counties share of the new Animal Control building to be repaid over a 30-year period from new animal control impact fees on new development. Interest is charged quarterly at a variable rate based on the pooled treasury rate. The loan was originally issued at \$607,841. To date no payments have been made on the advance. The balance at June 30, 2018 was \$637,582.

On June 30, 2015, the General Fund advanced the Bi-County Behavioral Health Fund \$973,705 to provide funding for the Chevron energy improvements project. The outstanding balance at year-end is \$1,011,743.

On March 26, 2010, the Mental Health Services Act Fund advances \$2,000,000 to Bi-County Behavioral Health to meet cash flow needs. Interest is charged at a variable rate based on the pooled treasury rate. To date no payments have been made on the advance. The balance at June 30, 2018 was \$2,258,134.

Transfers

Transfers are indicative of funding for capital projects, lease payments or debt service, subsidies or various County operations and re-allocations of special revenues. The following are the interfund transfers for fiscal year ended June 30, 2018:

Transfers From	Transfers To	Amount
General Fund	Welfare	\$ 781,819
	Public Safety/Trial Courts	19,059,638
	Capital Projects	4,290,477
	Nonmajor Governmental Funds	7,891,402
		<u>32,023,336</u>
Bi-County Behavioral Health	Welfare	180,000
	Public Safety/Trial Courts	57,151
	Capital Projects	47,542
	Nonmajor Governmental Funds	7,678
		<u>292,371</u>
Welfare	Bi-County Behavioral Health	398,213
	Mental Health Services Act	26,749
	Capital Projects	1,414,944
	Nonmajor Governmental	227,807
		<u>2,067,713</u>
Public Safety/Trial Court	General Fund	2,706,387
	Capital Projects	191,046
	Nonmajor Governmental Funds	38,604
		<u>2,936,037</u>
Mental Health Service Act	Bi-County Mental Health	4,882,021
	Nonmajor Governmental Funds	3,984
		<u>4,886,005</u>
Public Safety Realignment	Bi-County Behavioral Health	12,170,549
	Welfare	10,506,197
	Public Safety/Trial Courts	4,256,554
	Mental Health Services Act	62,840
	Nonmajor Governmental Funds	2,148,846
		<u>29,144,986</u>

Transfers From	Transfers To	Amount
Nonmajor Governmental Funds	General Fund	284,163
	Welfare	13,108,542
	Bi-County Mental Health	3,123,710
	Public Safety/Trial Courts	8,121,538
	Mental Health Services Act	186,203
	Capital Projects	1,080,291
	Nonmajor Governmental Funds	<u>4,812,839</u>
		<u>30,717,286</u>
	Total	<u>\$ 102,067,734</u>

10. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction or assets; errors and omissions; injuries to employees; and natural disasters. The County has Risk Management Funds (internal service funds) to account for and finance its uninsured risks of loss for general liability and workers' compensation. Under this program, the Risk Management Funds provide coverage for up to a maximum of \$100,000 for each general liability claim. The County is a member of a joint powers agency (JPA) called Trindel Insurance Fund (Trindel). The County pays an annual premium to Trindel for excess liability insurance coverage and all workers' compensation coverage.

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 and premiums and to establish a reserve for future liability losses. The Board of Supervisors adopted a policy that the claims liability will be adjusted annually to not less than the 75% confidence level and not more than the 90% confidence level as determined by the actuary or actual, whichever is greater. At June 30, 2018, the General Liability fund had Net Position deficit of \$(554,690) and the Workers' Compensation fund had Net Position of \$83,733. The claims liability of \$497,566 reported in the General Liability fund at fiscal year ended is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements and the amount of the loss can be reasonable estimated. The following represents the amount of the outstanding liabilities determined by the actuaries.

Changes in the County's claims liability amount for the fiscal years 2016, 2017 and 2018 were as follows:

Fiscal Year Ending	Balance at Beginning of Fiscal Year	Current Year Claims and Changes in Estimates	Claims Payments	Balance at End of Fiscal Year
June 30, 2016	\$720,000	\$321,931	\$321,931	\$720,000
June 30, 2017	720,000	293,000	293,000	720,000
June 30, 2018	720,000	732,804	955,238	497,566

11. DEFERRED INFLOWS OF RESOURCES

Pursuant to GASB Statement No. 63, *“Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position”* and GASB Statement No. 65, *“Items Previously Reported as Assets and Liabilities,”* the County recognized deferred inflows or resources in the governmentwide, governmental fund, and proprietary fund statements. These items are an acquisition of net position by the County that is applicable to a future reporting period. Previous financial reporting standards do not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities.

The County has two items that are reportable on the Governmentwide Statement of Net Position. The first item relates to inflows from changes in Other Post Employment Benefits (OPEB) (Note 15). The second item relates to inflows from changes in the net pension liability. Additionally, deferred inflows of resources that are reported in the proprietary funds are included in the Governmentwide Statement of Net Position.

Deferred inflows of resources balances for the year ended June 30, 2018 were as follows:

Governmentwide Deferred Inflows of Resources	
Governmental Activities	
OPEB	\$ 584,086
Pensions	<u>7,017,207</u>
Total Governmentwide Deferred Inflows of	<u><u>\$ 7,601,293</u></u>

12. FUND BALANCE CLASSIFICATIONS

Fund balance classifications for the governmental funds as of June 30, 2018 are presented below:

	Bi-County						Other Governmental	Total Governmental Funds
	General	Behavioral Health	Welfare	Public Safety/ Trial Courts	Mental Health Services Act	Public Safety/ Realignment		
Nonspendable:								
Prepaid expenses	\$ 16,509	\$ 2,100	\$ 26,728	\$ 2,341	\$ 745	\$ -	\$ 2,317	\$ 50,740
Inventory	-	-	-	-	-	-	28,906	28,906
Advances and loans receivables	1,755,247	-	-	-	2,258,134	-	-	4,013,381
Subtotal	1,771,756	2,100	26,728	2,341	2,258,879	-	31,223	4,093,027
Restricted for:								
Taxes and fees	-	-	-	-	-	-	2,663,729	2,663,729
Public protection	-	-	-	95,227	-	14,157,459	6,424,898	20,677,584
Public ways & facilities	-	-	-	-	-	-	16,186,002	16,186,002
Health and social services	-	-	-	-	11,748,381	-	13,423,618	25,171,999
Community development	-	-	-	-	-	-	1,783,895	1,783,895
Other	44,623	-	-	-	-	-	1,581,939	1,626,562
Subtotal	44,623	-	-	95,227	11,748,381	14,157,459	42,064,081	68,109,771
Committed to:								
Capital Projects	4,003,159	-	-	-	-	-	2,209,328	6,212,487
Public protection	1,688,000	-	-	96,449	-	-	102	1,784,551
Public facilities	-	-	-	-	-	-	2,868,293	2,868,293
Health and social services	-	-	-	-	-	-	8,836	8,836
Pension obligation & OPEB	468,845	-	-	-	-	-	-	468,845
Future vehicle purchase	234,766	-	-	-	-	-	-	234,766
Other	2,380,784	-	-	-	-	-	-	2,380,784
Subtotal	8,775,554	-	-	96,449	-	-	5,086,559	13,958,562
Assigned to:								
Other	649,215	2,240,874	560,726	-	-	-	-	3,450,815
Subtotal	649,215	2,240,874	560,726	-	-	-	-	3,450,815
Unassigned								
	11,275,105	-	-	(2,882,308)	-	-	(522,615)	7,870,182
Total	\$ 22,516,253	\$ 2,242,974	\$ 587,454	\$ (2,688,291)	\$ 14,007,260	\$ 14,157,459	\$ 46,659,248	\$ 97,482,357

13. RESTRICTED COMPONENT OF NET POSITION – GOVERNMENT-WIDE

The restricted component of net position are assets that are subject to constraints either (1) externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments or (2) imposed by law through constitutional provisions or enabling legislation.

The restricted component of net position at June 30, 2018 for governmental activities is as follows:

Restricted for General Government:		
Taxes and fees	\$ 2,663,729	
General government	<u>866,397</u>	\$ 3,530,126
Restricted for Public Protection:		
Public Safety/Trial Courts	95,227	
Public Safety/Realignment	14,823,249	
Child Support Srvc Reimb/Adj	134,621	
Criminal Justice & Law	4,732,636	
Bioterrorism	298,801	
AB109 Front Line Law	150,127	
SLESF 2012-2013	1,041,349	
DJJ Re-Entry	<u>67,364</u>	21,343,374
Restricted for Public Ways & Facilities:		
Road	8,634,144	
Survey Monument Preservation	46,246	
Public Ways & Facilities	1,492,935	
County Service Areas	1,517,290	
Water Agencies	2,365,920	
Other Special Districts	<u>2,129,467</u>	16,186,002
Restricted for Health & Social Services:		
Bi-County Mental Health	5,133,039	
Mental Health Services Act	10,791,877	
Sutter County Health	109,728	
Health Education & Welfare	3,415,564	
Local Health & Welfare-Health	327,824	
Local Health & Welfare-Social Services	8,499,612	
Child Passenger Restraint	459	
Drug Medi-Cal Services	<u>1,070,431</u>	29,348,534
Restricted for Community Development:		
Other Special Districts	<u>1,783,895</u>	1,783,895
Restricted for Other Government Services:		
General	44,623	
Welfare	349,799	
Family Support	(467,414)	
Fish & Game	45,401	
Candidates Statement of Elections	158	
County Recorder Upgrade Fee	816,086	
Automated County Warrant	330,334	
ORC Collections	42,265	
Plan Check Inspection Fees	274,859	
Community Services	9,960	
Vital Statistics Recorder	62,876	
Other: Deferred Revenue	<u>1,109,674</u>	2,618,621
Total restricted component of net position - governmental activities		<u>\$ 74,810,552</u>

14. EMPLOYEES' RETIREMENT PLAN AND POST EMPLOYMENT BENEFITS

A. General Information about the Pensions Plans

Plan Description

All qualified permanent and probationary employees are eligible to participate in the County's Safety or Miscellaneous Plans. The County's Safety Plan and the Miscellaneous Plan are both agent multiple-employer defined benefit pension plans. The County's Safety and Miscellaneous Plans are part of the California Public Employees Retirement System (PERS), a public employee retirement system which acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and other requirements are established by State statute and County resolution. The County's defined benefit pension plans provide retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and their beneficiaries. The County selects optional benefit provisions by contract with CalPERS and adopts those benefits through County ordinance. CalPERS issues a separate comprehensive annual financial report; however, separate reports for the County's Safety and Miscellaneous Plans are not available. Copies of CalPERS annual financial reports which include required supplementary information (RSI) for each plan may be obtained from CalPERS Executive Offices, Lincoln Plaza North, 400 Q Street, Sacramento, CA 95811.

Benefits Provided

All pension plans provide benefits, upon retirement, disability or death of members. Retirement benefits are based on years of service, final average compensation, and retirement age. Employees terminating before accruing five years of retirement service credit forfeit the right to receive retirement benefits unless they establish reciprocity with another public agency within a prescribed time period. Non-vested employees who terminate service are entitled to withdraw their accumulated contributions plus accrued interest. Employees who terminate service after earning five years of retirement service credit may leave their contributions on deposit and elect to take a deferred retirement. Differences between expected and actual experience for vested and non-vested benefits may result in an increase or decrease to pension expense and net pension liability.

Service related disability benefits are provided to safety members and are based on final compensation. Non-service related disability benefits are provided to both safety and miscellaneous members. The benefit is based on final compensation, multiplied by service, which is determined as follows:

- *service* is CalPERS credited service, for members with less than 10 years of service or greater than 18.518 years of service; or
- *service* is CalPERS credited service plus the additional number of years that the member would have worked until age 60, for members with at least 10 years but not more than 18.518 years of service.

Death benefits are based upon a variety of factors including whether the participant was retired or not.

Annual cost-of-living adjustments (COLAs) after retirement are provided in all plans. COLAs are granted to retired members each May based upon the Bureau of Labor Statistics Average Consumer Price Index for All Urban Consumers for the previous calendar year and is subject to a maximum of 2% per annum.

The Plans' provisions and benefits in effect at June 30, 2018, are summarized as follows:

	Miscellaneous		
	Prior to Nov. 16, 2011	On or after Nov. 16, 2011	On or after Jan. 1, 2013
Hire Date	Nov. 16, 2011	Nov. 16, 2011	Jan. 1, 2013
Benefit formula	2.7%@55	2%@60	2%@62
Benefit vesting schedule	5 years of service	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50-55	50-63	52-67
Monthly benefits, as % of eligible compensation	2.00%-2.70%	1.09%-2.42%	1.00%-2.50%
Required employee contribution rates	8%	7%	6.25%
Required employer contribution rates	23.57%	23.57%	23.57%
Status	Closed	Closed	Open

	Safety		
	Prior to Nov. 16, 2011	On or after Nov. 16, 2011	On or after Jan. 1, 2013
Hire Date	Nov. 16, 2011	Nov. 16, 2011	Jan. 1, 2013
Benefit formula	3@50	2%@50	2.7@57
Benefit vesting schedule	5 years of service	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50	50-55	50-55
Monthly benefits, as % of eligible compensation	3.00%	2.00% - 2.70%	2.00% - 2.70%
Required employee contribution rates	9%	9%	11%
Required employer contribution rates	33.24%	33.24%	33.24%
Status	Closed	Closed	Open

Employees Covered

At June 30, 2017, the following employees were covered by the benefit terms for the Miscellaneous Plan and Safety Plan.

	Miscellaneous	Safety
Inactive employees or beneficiaries currently receiving benefits	1,024	166
Inactive employees entitled to but not yet receiving benefits	811	102
Active employees	809	187
Total	<u>2,644</u>	<u>455</u>

Contributions

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

B. Net Pension Liability

The County's net pension liability for each Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of each of the Plans is measured as of June 30, 2017, using an annual actuarial valuation as of June 30, 2016 rolled forward to June 30, 2017 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

Actuarial Assumptions

The total pension liabilities in the June 30, 2016 actuarial valuations were determined using the following actuarial assumptions:

	<u>Miscellaneous</u>	<u>Safety</u>
Valuation Date	June 30, 2016	June 30, 2016
Measurement Date	June 30, 2017	June 30, 2017
Actuarial Cost Method	Entry-Age Normal	
Actuarial Assumptions:		
Discount Rate	7.15%	7.15%
Inflation	2.75%	2.75%
Payroll Growth	3.00%	3.00%
Projected Salary Increase	Varies by Entry Age and Service	
Investment Rate of Return	7.15% (1)	7.15% (1)
Mortality	Derived using CalPERS' Membership Data for All Funds	

(1) Net of pension plan investment expenses; includes inflation.

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2016 valuation were based on the results of a January 2016 actuarial experience study for the period 1997 to 2007. Further details of the Experience Study can be found on the CalPERS website.

Discount Rate

The discount rate used to measure the total pension liability was 7.15% for each Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans ran out of assets. Therefore, the current 7.15% discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15% will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

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

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

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

The long-term expected rate of return includes both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical

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

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

Asset Class	Current Target Allocation	Real Return Years 1 - 10(a)	Real Return Years 11 + (b)
Global Equity	47.0%	4.90%	5.38%
Global Fixed Income	19.0%	80.00%	2.27%
Inflation Sensitive	6.0%	60.00%	1.39%
Private Equity	12.0%	6.60%	6.63%
Real Estate	11.0%	2.80%	5.21%
Infrastructure and Forestland	3.0%	3.90%	5.36%
Liquidity	2.0%	-0.40%	-0.90%
	100.0%		

(a) An expected inflation of 2.5% used for

(b) An expected inflation of 3.0% used for

C. Changes in the Net Pension Liability

The changes in the Net Pension Liability for the County’s Miscellaneous Plan follows:

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
Balance at June 30, 2016 (MD)	\$ 344,886,644	\$ 241,002,033	\$ 103,884,611
Changes in the year:			
Service cost	8,205,868	-	8,205,868
Interest on total pension liability	25,503,728	-	25,503,728
Changes of assumptions	20,548,597	-	20,548,597
Differences between expected and actual experience	(4,859,263)	-	(4,859,263)
Other differences	-	(4,976)	4,976
Contributions from the employer	-	10,537,924	(10,537,924)
Contributions from employees	-	3,511,374	(3,511,374)
Net Investment Income	-	26,759,576	(26,759,576)
Benefit payments, including refunds of employee contributions	(16,628,756)	(16,628,756)	-
Administrative expenses	-	(356,165)	356,165
Courts increase/(decrease)	-	(99,688)	99,688
Net Changes	32,770,174	23,719,289	9,050,885
Balance at June 30, 2017 (MD)	\$ 377,656,818	\$ 264,721,322	\$ 112,935,496

The changes in the Net Pension Liability for the County’s Safety Plan follows:

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
Balance at June 30, 2016 (MD)	\$ 115,260,118	\$ 82,249,341	\$ 33,010,777
Changes in the year:			
Service cost	3,136,101		3,136,101
Interest on total pension liability	8,647,227		8,647,227
Changes of assumptions	7,324,925		7,324,925
Differences between expected and actual experience	(629,979)		(629,979)
Other differences		6,407	(6,407)
Contributions from the employer		3,722,574	(3,722,574)
Contributions from employees		1,019,846	(1,019,846)
Net Investment Income		9,131,684	(9,131,684)
Other adjustments		-	-
Benefit payments, including refunds of employee contributions	(5,165,757)	(5,165,757)	-
Administrative expenses		(121,436)	121,436
Net Changes	13,312,517	8,593,318	4,719,199
Balance at June 30, 2017 (MD)	\$ 128,572,635	\$ 90,842,659	\$ 37,729,976

Sensitivity of the Net Pension Liability to Change in the Discount Rate

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

Plan's Net Pension Liability / (Asset)	Current		
	1% Decrease 6.15%	Rate 7.15%	1% Increase 8.15%
Miscellaneous Plan	\$ 162,585,383	\$ 112,935,496	\$ 71,774,369
Safety Plan	\$ 55,694,345	\$ 37,729,976	\$ 22,995,425

Pension Plan Fiduciary Net Position

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

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

For the year ended June 30, 2018, the County recognized pension expense of \$13,089,332. Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits.

At June 30, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ (6,381,192)
Changes in assumptions	19,043,769	(636,015)
Net differences between projected and actual earnings on pension plan investments	4,826,580	-
Adjustment due to differences in proportions	-	-
County contributions subsequent to the measurement date	<u>6,516,639</u>	<u>-</u>
Total	<u>\$ 30,386,988</u>	<u>\$ (7,017,207)</u>

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Fiscal Year-End June 30</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2018	\$ 4,648,879
2019	10,998,871
2020	3,478,201
2021	<u>(2,272,808)</u>
Total	<u>\$ 16,853,142</u>

15. OTHER POST EMPLOYMENT BENEFITS (OPEB)

General Information about the OPEB Plan

Plan Description

The County contributes to the miscellaneous plan of the County of Sutter and the safety plan of the County of Sutter (plans) which are part of the California Public Employees Retirement System (PERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for governmental entities in the State of California. PERS provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions and all other requirements are established by statute. Copies of PERS' annual financial report may be obtained from their executive office – 400 P Street, Sacramento, CA 95814. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Governmental Accounting Standards Board Statement No. 75.

Benefits Provided

The County provides medical, dental and vision insurance to retirees under an approved County ordinance. Employees that meet the following requirements are eligible for coverage under the County of Sutter Retiree Healthcare Plan: 1) the employee retires directly from the County under CalPERS; or 2) participates in the Tri County Schools Insurance Group (TCSIG) plan. The County has elected to contribute a percentage toward the cost of premiums for the retiree and spouse based on years of service.

The County contributes a monthly subsidy for retirees who participate in the medical plan offered by the County. The amounts are determined based on date of retirement.

- Employees who retire before 12/24/2005 receive a monthly amount of \$16, regardless of age.
- Employees who retire on or after 12/24/2005 receive a monthly amount of:
 - \$55 as of 1/1/2018 (before 1/1/2018, this amount was \$16 per month), if they are 65 or older, and
 - Prior to age 65, an amount based on years of County service, as shown in the chart below.

Years of Service	Monthly Subsidy
5-9	\$16
10-14	56
15-19	96
20-24	136
25-29	176
30+	216

- Subsidies end with the death of the retiree, though a surviving spouse may continue coverage by paying the full monthly premiums. In addition, if the retiree reaches age 65 prior to his or her covered spouse, the spouse may continue coverage until age 65 by paying the full monthly premium, even if the retiree discontinues coverage on the County's plan.

Employees Covered by Benefit Terms

At the OPEB liability measurement date of June 30, 2017, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	126
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	<u>824</u>
	<u><u>950</u></u>

Contributions

The contribution requirements of the plan members and the County are established and may be amended by the County. The contribution is based on pay-as-you-go financing requirements. For fiscal year 2017/2018, the County contributed \$ \$95,235, or 7.9%, of the actuarially required contributions to the Retiree Healthcare Plan.

Net OPEB Liability

At June 30, 2018, the County reported a net OPEB liability of \$13,782,843. The net OPEB liability was measured as of June 30, 2017 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2017.

Actuarial Methods and Assumptions

The total OPEB liability measured as of June 30, 2017 was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Salary increase rate	3.25 % per year, since benefits do not depend on salary, this is used only to allocate the cost of benefits between services.
Assumed wage inflation	3.0% per year; used to determine amortization payments if developed on a level percent of pay basis.
General inflation rate	2.75% per year
Discount rates	3.13% on June 30, 2017 and 2.68% on June 30, 2016. Changes based on the published change in return for the applicable municipal bond index.
Healthcare trend	Medical plan premiums and claims costs by age are assumed to increase once each year.
Future retiree plan election	Depending on years of service with the County from less than 10 years-25% elect coverage to more than 30 years-100% elect coverage. It is assumed that 20% of future retirees are to continue coverage after age 65, regardless of their years of County service.

The actuarial “demographic” assumptions (i.e. rates of retirement, death, disability or other termination of employment) used in the actuarial report were chosen, for the most part, to be the same as the actuarial demographic assumptions used for the most recent valuation of the retirement plans covering County employees. Other assumptions, such as age-related healthcare claims, healthcare trend, retiree participation rates and spouse coverage, were selected based on demonstrated plan experience and/or the actuaries’ best estimate of expected future experience.

Changes in the Net OPEB Liability

The table below shows the changes in the total OPEB liability, the Plan Fiduciary Net Position and the net OPEB liability during the measurement period ending on June 30, 2017 for the County’s proportionate share.

Changes in the Net OPEB Liability

For reporting at fiscal year end	June 30, 2017	June 30, 2018	Change
<i>Measurement date</i>	<u>June 30, 2016</u>	<u>June 30, 2017</u>	During
			Period
Net OPEB Obligation	\$ 8,802,078	\$ -	\$ (8,802,078)
Change due to GASB 75 conversion	<u>4,767,689</u>	<u>-</u>	<u>(4,767,689)</u>
Total OPEB liability	13,569,767	13,782,843	213,076
<i>Deferred resource (outflows) inflows due to:</i>			
Assumption changes	-	584,086	584,086
Contributions made subsequent to the measurement date	<u>(454,860)</u>	<u>(499,306)</u>	<u>(44,446)</u>
Net deferred (outflows) inflows	<u>(454,860)</u>	<u>84,780</u>	<u>539,640</u>
Impact on Statement of Net Position	<u>\$ 13,114,907</u>	<u>\$ 13,867,623</u>	<u>\$ 752,716</u>

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the County, as well as what the County’s net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (2.13%) or 1-percentage point higher (4.13%) than the current discount rate:

Change in Discount Rate	Current - 1% 2.13%	Current 3.13%	Current + 1% 4.13%
Total OPEB Liability	15,326,521	13,782,843	12,473,473
Increase (decrease)	1,543,678		(1,309,370)
% increase (decrease)	11.2%		-9.5%

Sensitivity of the Net OPEB Liability to Changes in Healthcare Cost Trend Rate

The following presents the net OPEB liability of the County, as well as what the County’s net OPEB liability would be if it were calculated using the healthcare cost trend rate that is 1-percentage lower or 1-percentage point higher than the current trend rate:

Change in Healthcare Cost Trend Rate	Current - 1%	Current	Current + 1%
Total OPEB Liability	11,867,028	13,782,843	17,311,251
Increase (decrease)	(1,915,815)		3,528,408
% increase (decrease)	-13.9%		25.6%
Net OPEB Liability (Asset)	11,867,028	13,782,843	17,311,251
Increase (decrease)	(1,915,815)		3,528,408
% increase (decrease)	-13.9%		25.6%

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended June 30, 2018, the County recognized OPEB expense of \$ 752,716. OPEB expense represents the change in the net OPEB liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, and actuarial assumptions or method. At June 30, 2018, The County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ (584,086)
Changes in assumptions	-	-
Net difference between projected and actual earnings	-	-
retirement plan investments	-	-
County contributions subsequent to the measurement	499,306	-
	<u>\$ 499,306</u>	<u>\$ (584,086)</u>

Amount reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

For the Fiscal Year Ending June 30	Recognized Net Deferred Outflows (inflows) of Resources
2019	\$ (76,652)
2020	(76,652)
2021	(76,652)
2022	(76,652)
2023	(76,652)
Thereafter	(200,826)

Net Position Restatement

Management adopted the provisions of the following Governmental Accounting Standards Board (GASB) Statement NO. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions* (OPEB), which became effective during the year ended June 30, 2018. In June 2015, GASB issued Statement No. 75 and the intention of this Statement is to improve the usefulness of information for decisions made by the various users of the financial reports of governments whose employees – both active employees and inactive employees – are provided with postemployment benefits other than pensions by requiring recognition of the entire net OPEB liability and a more comprehensive measure of OPEB expense.

The implementation of the Statement required the County to make prior period adjustments. As a result, the beginning net position of the Governmental Activities was restated and reduced by \$4.312,829.

16. OTHER INFORMATION

A. Construction Commitments

At June 30, 2018, the County has commitments of approximately \$713,935 for construction contracts, awarded but not completed.

B. Contingent Liabilities

Grants

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amount 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 County expects such amounts, if any, to be immaterial.

Other Claims

The County is subject to various lawsuits, inverse condemnation cases, personnel actions, disputes over tax assessments, and other actions incidental to the ordinary course of County operations. In the opinion of the County Counsel, the total potential claims against the County not covered by insurance resulting from litigation would not materially affect the financial statements of the County at June 30, 2018.

C. Joint Agencies

The CSAC Excess Insurance Authority is a joint powers authority organized for the purpose to develop and fund excess insurance programs for member counties. The Authority operates public entity risk pools for workers' compensation, comprehensive liability, property, medical malpractice, and 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-member counties.

Completed audited financial statements for CSAC Excess Insurance Authority can be obtained from the Authority's office at 3017 Gold Canal Drive, Suite 300, Rancho Cordova, California 95670.



Required Supplementary Information



Schedule of Changes in Net Pension Liability and Related Ratios
 Miscellaneous Plan - Agent Multiple-Employer Defined Benefit Pension
 Last 10 Fiscal Years*

	Reporting Fiscal Year			
	Measurement Date			
	2018	2017	2016	2015
	(2017)	(2016)	(2015)	(2014)
Total Pension Liability				
Service cost	\$ 8,205,868	\$ 7,788,731	\$ 7,663,051	\$ 7,829,813
Interest on total pension liability	25,503,728	26,037,033	23,502,852	21,710,089
Changes of assumptions	20,548,597	-	(5,579,922)	-
Differences between expected and actual experience	(4,859,263)	594,644	(4,578,918)	-
Benefit payments, including refunds of employee contributions	(16,628,756)	(16,994,611)	(14,200,697)	(13,296,051)
Other differences	-	-	12,259,060	-
Net Change in total pension liability	32,770,174	17,425,797	19,065,426	16,243,851
Total pension liability - beginning	344,886,644	327,460,847	308,395,421	292,151,570
Total pension liability - ending (a)	377,656,818	344,886,644	327,460,847	308,395,421
Plan Fiduciary Net Position				
Contributions - employer	10,537,924	9,882,242	8,531,146	8,238,602
Contributions - employee	3,511,374	3,460,310	3,268,310	3,198,949
Net investment income	26,759,576	1,370,408	5,352,021	35,852,926
Changes in assumptions	-	-	-	(15,546,563)
Benefit payments, including refunds of employee contributions	(16,628,756)	(16,994,611)	(14,200,697)	(13,296,051)
Other differences	(4,976)	3,578,664	12,049,033	428,607
Administrative expenses	(356,165)	(155,561)	(274,515)	-
Adjustment for Courts	(99,688)	-	-	-
Net change in plan fiduciary net position	23,719,289	1,141,452	14,725,298	18,876,470
Plan fiduciary net position - beginning	241,002,033	239,860,581	225,135,283	206,258,813
Plan fiduciary net position - ending (b)	264,721,322	241,002,033	239,860,581	225,135,283
Net pension liability - ending (a) - (b)	\$ 112,935,496	\$ 103,884,611	\$ 87,600,266	\$ 83,260,138
Plan Fiduciary Net Position as a Percentage of the				
Total Pension Liability	70.10%	69.88%	73.25%	73.00%
Covered Payroll	\$ 46,847,175	\$ 45,415,339	\$ 45,934,148	\$ 45,337,632
Plan Net Pension Liability/(Asset) as a Percentage of Payroll	241.07%	228.74%	190.71%	183.64%

Schedule of Pension Plan Contributions

Miscellaneous Plan

	(2017)	(2016)	(2015)	(2014)
Actuarially determined contribution	\$ 10,537,924	\$ 9,420,595	\$ 8,531,146	\$ 8,238,602
Contributions in relation to the actuarially determined	(10,537,924)	(9,420,595)	(8,531,146)	(8,238,602)
Contributions deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll	\$ 46,847,175	\$ 45,415,339	\$ 45,934,148	\$ 45,337,632
Contributions as a percentage of covered-employee payroll	22.49%	20.74%	18.57%	18.17%

*Amounts presented above were determined as of June 30. Additional years will be presented as they become available.

Schedule of Changes in Net Pension Liability/(Asset) and Related Ratios as of the Measurement Date

Safety Plan - Agent Multiple-Employer Defined Benefit Pension Plan
Last 10 Fiscal Years*

	Reporting Fiscal Year Measurement Date			
	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)
Total Pension Liability				
Service cost	\$ 3,136,101	\$ 2,720,184	\$ 2,878,691	\$ 2,913,157
Interest on total pension liability	8,647,227	8,268,025	7,994,762	7,636,180
Changes of assumptions	7,324,925	-	(1,998,906)	-
Differences between expected and actual experience	(629,979)	(2,485,971)	(1,437,908)	-
Benefit payments, including refunds of employee contributions	<u>(5,165,757)</u>	<u>(4,893,514)</u>	<u>(4,578,828)</u>	<u>(4,229,813)</u>
Net Change in total pension liability	13,312,517	3,608,724	2,857,811	6,319,524
Total pension liability - beginning	<u>115,260,118</u>	<u>111,651,394</u>	<u>108,793,583</u>	<u>102,474,059</u>
Total pension liability - ending (a)	<u>128,572,635</u>	<u>115,260,118</u>	<u>111,651,394</u>	<u>108,793,583</u>
Plan Fiduciary Net Position				
Contributions - employer	3,722,574	3,354,947	3,205,510	3,060,634
Contributions - employee	1,019,846	1,026,877	1,004,397	946,187
Net investment income	9,131,684	417,478	1,803,726	12,013,249
Benefit payments, including refunds of employee contributions	(5,165,757)	(4,893,514)	(4,578,828)	(4,229,813)
Administrative Expense	6,407	2,537	(92,691)	-
Other differences	<u>(121,436)</u>	<u>(50,213)</u>		
Net change in plan fiduciary net position	8,593,318	(141,888)	1,342,114	11,790,257
Plan fiduciary net position - beginning	<u>82,249,341</u>	<u>82,391,229</u>	<u>81,049,115</u>	<u>69,258,858</u>
Plan fiduciary net position - ending (b)	<u>90,842,659</u>	<u>82,249,341</u>	<u>82,391,229</u>	<u>81,049,115</u>
Net pension liability - ending (a) - (b)	<u>\$ 37,729,976</u>	<u>\$ 33,010,777</u>	<u>\$ 29,260,165</u>	<u>\$ 27,744,468</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	70.65%	71.36%	73.79%	74.50%
Covered Payroll	\$ 11,197,562	\$ 10,751,719	\$ 11,191,554	\$ 10,930,351
Plan Net Pension Liability/(Asset) as a Percentage of Payroll	336.95%	307.03%	261.45%	253.83%

Schedule of Pension Plan Contributions

Safety Plan - Multiple-Employer Defined Benefit Pension Plan

	(2017)	(2016)	(2015)	(2014)
Actuarially determined contribution	\$ 3,722,574	\$ 3,354,947	\$ 3,205,510	\$ 3,060,634
Contributions in relation to the actuarially determined	<u>(3,722,574)</u>	<u>(3,354,947)</u>	<u>(3,205,510)</u>	<u>(3,060,634)</u>
Contributions deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 11,197,562	\$ 10,751,719	\$ 11,191,554	\$ 10,930,351
Contributions as a percentage of covered-employee payroll	33.24%	31.20%	28.64%	28.00%

*Amounts presented above were determined as of June 30. Additional years will be presented as they become available.

Schedule of Changes in the County's Net OPEB Liability and Related Ratios**Total OPEB liability**

Service Cost	\$ 945,753
Interest	382,921
Changes of benefit terms	-
Differences between expected and actual experience	-
Changes of assumptions	(660,738)
Benefit payment	<u>(454,860)</u>
Total OPEB liability - beginning	<u>13,569,767</u>
Total OPEB liability - ending (a)	<u><u>\$ 13,782,843</u></u>

Plan fiduciary net position

Contributions - employer	\$ 454,860
Net investment income	-
Benefit payments	<u>(454,860)</u>
Net change in plan fiduciary net position	-
Plan fiduciary net position - beginning	<u>-</u>
Plan fiduciary net position - ending (b)	<u><u>\$ -</u></u>

Net OPEB liability - ending (a) - (b)	<u><u>\$ 13,782,843</u></u>
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Covered - employee payroll	\$ 53,626,420
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Net OPEB liability as a percentage of covered - employee payroll	25.70%
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**Governmental Funds – General and
Major Special Revenue**



COUNTY OF SUTTER

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
 General Fund
 For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 30,305,000	\$ 30,305,000	\$ 32,726,003	\$ 2,421,003
Licenses and permits	1,908,255	1,908,255	2,073,588	165,333
Fines, forfeits and penalties	45,000	45,000	83,606	38,606
Use of money and property	385,605	385,605	494,367	108,762
Intergovernmental	6,920,769	7,136,232	6,553,416	(582,816)
Charges for services	4,017,247	4,021,467	9,885,744	5,864,277
Miscellaneous revenue	12,146,211	12,186,822	1,155,380	(11,031,442)
Total Revenues	<u>55,728,087</u>	<u>55,988,381</u>	<u>52,972,104</u>	<u>(3,016,277)</u>
Expenditures:				
Current:				
General government	19,027,171	23,514,419	15,672,617	7,841,802
Public protection	9,823,650	10,554,204	8,448,233	2,105,971
Public way and facilities	215,000	215,000	160,331	54,669
Public assistance	67,400	67,400	45,234	22,166
Education	1,765,147	1,890,504	1,734,520	155,984
Recreation and culture	830,855	857,700	695,943	161,757
Capital outlay	1,286,501	1,308,490	232,002	1,076,488
Total Expenditures	<u>33,015,724</u>	<u>38,407,717</u>	<u>26,988,880</u>	<u>11,418,837</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>22,712,363</u>	<u>17,580,664</u>	<u>25,983,224</u>	<u>8,402,560</u>
Other Financing Sources (Uses):				
Transfers in	10,482,899	10,548,587	2,990,550	(7,558,037)
Transfers out	(31,495,639)	(31,713,680)	(32,023,336)	(309,656)
Total Other Financing Sources (Uses)	<u>(21,012,740)</u>	<u>(21,165,093)</u>	<u>(29,032,786)</u>	<u>(7,867,693)</u>
Net Change in Fund Balances	1,699,623	(3,584,429)	(3,049,562)	534,867
Budgetary Fund Balances - Beginning of Year	<u>25,565,815</u>	<u>25,565,815</u>	<u>25,565,815</u>	-
Budgetary Fund Balances - End of Year	<u>\$ 27,265,438</u>	<u>\$ 21,981,386</u>	<u>\$ 22,516,253</u>	<u>\$ 534,867</u>

COUNTY OF SUTTER

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

Bi-County Behavioral Health

For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Use of money and property	\$ 30,000	\$ 30,000	\$ (134,809)	\$ (164,809)
Intergovernmental	10,220,939	10,389,890	12,522,073	2,132,183
Charges for services	764,600	764,600	564,867	(199,733)
Other revenues	66,150	1,781,286	101,205	(1,680,081)
Total Revenues	<u>11,081,689</u>	<u>12,965,776</u>	<u>13,053,336</u>	<u>87,560</u>
Expenditures:				
Current:				
Health and sanitation	26,772,848	29,017,476	27,685,114	1,332,362
Debt service: interest	30,000	30,000	47,205	(17,205)
Capital Outlay	173,500	173,500	134,952	38,548
Total Expenditures	<u>26,976,348</u>	<u>29,220,976</u>	<u>27,867,271</u>	<u>1,353,705</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(15,894,659)</u>	<u>(16,255,200)</u>	<u>(14,813,935)</u>	<u>1,441,265</u>
Other Financing Sources (Uses):				
Transfers in	19,154,691	21,995,555	20,574,493	(1,421,062)
Transfers out	-	-	(292,371)	(292,371)
Total Other Financing Sources (Uses)	<u>19,154,691</u>	<u>21,995,555</u>	<u>20,282,122</u>	<u>(1,713,433)</u>
Net Change in Fund Balances	3,260,032	5,740,355	5,468,187	(272,168)
Fund Balances - Beginning of Year	<u>(3,225,213)</u>	<u>(3,225,213)</u>	<u>(3,225,213)</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 34,819</u>	<u>\$ 2,515,142</u>	<u>\$ 2,242,974</u>	<u>\$ (272,168)</u>

COUNTY OF SUTTER

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

Welfare

For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Use of money and property	\$ -	\$ -	\$ (96,994)	\$ (96,994)
Intergovernmental	29,714,619	31,248,235	26,939,491	(4,308,744)
Charges for services	-	-	22,065	22,065
Other revenues	24,500	24,500	2,229	(22,271)
Total Revenues	29,739,119	31,272,735	26,866,791	(4,405,944)
Expenditures:				
Current:				
Public assistance	51,203,787	52,738,524	46,864,931	5,873,593
Capital outlay	23,500	30,533	25,999	4,534
Total Expenditures	51,227,287	52,769,057	46,890,930	5,878,127
 Excess (Deficiency) of Revenues Over (Under) Expenditures	 (21,488,168)	 (21,496,322)	 (20,024,139)	 1,472,183
Other Financing Sources (Uses):				
Transfers in	23,886,188	24,326,013	24,576,558	250,545
Transfers out	(414,038)	(414,038)	(2,067,713)	(1,653,675)
Total Other Financing Sources (Uses)	23,472,150	23,911,975	22,508,845	(1,403,130)
 Net Change in Fund Balances	 1,983,982	 2,415,653	 2,484,706	 69,053
 Fund Balances - Beginning of Year	 (1,897,252)	 (1,897,252)	 (1,897,252)	 -
 Fund Balances - End of Year	 \$ 86,730	 \$ 518,401	 \$ 587,454	 \$ 69,053

COUNTY OF SUTTER

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

Public Safety/Trial Courts

For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 16,813	\$ 16,813	\$ 14,957	\$ (1,856)
Licenses and permits	13,800	13,800	16,458	2,658
Fines, forfeitures and penalties	533,962	533,962	676,804	142,842
Use of money and property	15,400	15,400	(29,384)	(44,784)
Intergovernmental	2,632,438	3,472,598	3,026,134	(446,464)
Charges for services	805,074	819,574	848,113	28,539
Other revenues	7,250	7,250	72,493	65,243
Total Revenues	<u>4,024,737</u>	<u>4,879,397</u>	<u>4,625,575</u>	<u>(253,822)</u>
Expenditures:				
Current:				
Public protection	41,247,653	42,588,881	35,838,986	6,749,895
Capital outlay	552,328	870,779	358,226	512,553
Total Expenditures	<u>41,799,981</u>	<u>43,459,660</u>	<u>36,197,212</u>	<u>7,262,448</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(37,775,244)</u>	<u>(38,580,263)</u>	<u>(31,571,637)</u>	<u>7,008,626</u>
Other Financing Sources (Uses):				
Transfers in	37,828,123	38,456,714	31,494,881	(6,961,833)
Transfers out	(24,400)	(40,808)	(2,936,037)	(2,895,229)
Total Other Financing Sources (Uses)	<u>37,803,723</u>	<u>38,415,906</u>	<u>28,558,844</u>	<u>(9,857,062)</u>
Net Change in Fund Balances	28,479	(164,357)	(3,012,793)	(2,848,436)
Fund Balances - Beginning of Year	<u>324,502</u>	<u>324,502</u>	<u>324,502</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 352,981</u>	<u>\$ 160,145</u>	<u>\$ (2,688,291)</u>	<u>\$ (2,848,436)</u>

COUNTY OF SUTTER

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

Mental Health Services Act

For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Use of money and property	\$ 159,000	\$ 159,000	\$ 103,017	\$ (55,983)
Intergovernmental	9,320,000	9,320,000	13,559,329	4,239,329
Charges for services	80,750	80,750	52,771	(27,979)
Other revenues	-	-	6,957	6,957
Total Revenues	<u>9,559,750</u>	<u>9,559,750</u>	<u>13,722,074</u>	<u>4,162,324</u>
Expenditures:				
Current:				
Health and sanitation	9,979,787	9,983,713	8,710,332	1,273,381
Capital outlay	<u>23,500</u>	<u>23,500</u>	<u>19,587</u>	<u>3,913</u>
Total Expenditures	<u>10,003,287</u>	<u>10,007,213</u>	<u>8,729,919</u>	<u>1,277,294</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(443,537)</u>	<u>(447,463)</u>	<u>4,992,155</u>	<u>5,439,618</u>
Other Financing Sources (Uses):				
Transfers in	1,031,395	1,031,395	275,792	(755,603)
Transfers out	<u>(5,110,032)</u>	<u>(5,110,032)</u>	<u>(4,886,005)</u>	<u>5,110,032</u>
Total Other Financing Sources (Uses)	<u>(4,078,637)</u>	<u>(4,078,637)</u>	<u>(4,610,213)</u>	<u>4,354,429</u>
Net Change in Fund Balances	(4,522,174)	(4,526,100)	381,942	9,794,047
Fund Balances - Beginning of Year	<u>13,625,318</u>	<u>13,625,318</u>	<u>13,625,318</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 9,103,144</u>	<u>\$ 9,099,218</u>	<u>\$ 14,007,260</u>	<u>\$ 9,794,047</u>

COUNTY OF SUTTER

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

Public Safety Realignment

For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Use of money and property	\$ 69,000	\$ 69,000	\$ 83,008	\$ 14,008
Intergovernmental	27,599,391	28,850,010	30,718,327	1,868,317
Charges for services	1,399,835	1,399,835	12,252,444	10,852,609
Total Revenues	<u>29,068,226</u>	<u>30,318,845</u>	<u>43,053,779</u>	<u>12,734,934</u>
Expenditures:				
Current:				
Public protection	3,664,346	3,711,951	10,843,594	(7,131,643)
Total Expenditures	<u>3,664,346</u>	<u>3,711,951</u>	<u>10,843,594</u>	<u>(7,131,643)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>25,403,880</u>	<u>26,606,894</u>	<u>32,210,185</u>	<u>5,603,291</u>
Other Financing Sources (Uses):				
Transfers in	10,370,474	10,776,424	-	(10,776,424)
Transfers out	(36,098,252)	(37,301,266)	(29,144,986)	8,156,280
Total Other Financing Sources (Uses)	<u>(25,727,778)</u>	<u>(26,524,842)</u>	<u>(29,144,986)</u>	<u>(2,620,144)</u>
Net Change in Fund Balances	(323,898)	82,052	3,065,199	2,983,147
Fund Balances - Beginning of Year	<u>11,092,260</u>	<u>11,092,260</u>	<u>11,092,260</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 10,768,362</u>	<u>\$ 11,174,312</u>	<u>\$ 14,157,459</u>	<u>\$ 2,983,147</u>

BUDGETARY BASIS OF ACCOUNTING

The County follows these procedures annually in establishing the budgetary data reflected in the financial statements:

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

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 all governmental funds except for debt service funds, the expenditures of which are controlled by provisions of debt agreements. 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).

Encumbrances outstanding at year end are recorded as reservations of fund balance since they do not constitute expenditures or liabilities. Unencumbered appropriations lapse at year-end. Encumbered appropriations are carried forward in the ensuing year's budget.

Nonmajor governmental funds are funds that do not meet the definition of a major fund, as described in the glossary. The following funds are presented as nonmajor funds in the CAFR:

Special Revenue Funds

Special Revenue Funds are established to finance particular governmental activities and are financed by specific taxes or other revenues. Such funds are authorized by statutory provisions to pay for certain activities of a continuing nature. Included in the Special Revenue classification are the following funds:

Road

Accounts for financing the construction and maintenance of Sutter County's unincorporated area road systems through planning; environmental analysis; traffic engineering and design; operations; traffic signals, street lights, signs and markings, right-of-way acquisitions; safety related improvements; and radar/speed control.

Special Aviation

This fund is used to account for federal airport and other revenues and expenditures for the provision of capital improvements and equipment maintenance at the Sutter County Airport.

Fish & Game

This fund is used to account for fines and forfeitures received under Section 13003 of the Fish and Game Code and their expenditure for the propagation and conservation of fish and wildlife.

Sutter County Health

Accounts for the range of services provided that are designed to protect and enhance the well-being of the community and needs related to mental health and substance abuse problems. Revenue sources are primarily sales tax revenue and state grants.

Child Support Services Reimbursement/Adjustment

AB 196, AB 150, and SB 542 established the Child Support Services Fund during FY 00-01 to provide separate fund accountability as required. These legislative bills mandated that all Family Support Divisions located in the District Attorney's Offices become separate and independent departments. Child Support Services establishes paternity, obtains and enforces court orders for child support, and collects and distributes payments, and provides community outreach about those services for the benefit of minor children.

Survey Monument Preservation

The Survey Monument Preservation fund is used to account for the fees collected as provided for in Government Code section 27585. Survey monuments are physical reference points used to secure ownership boundaries between divisions (parcels) of land. The fees are used for maintenance and re-establishment of monuments necessary to locate land and describe and map boundaries vital to public and private land ownership and related property rights.

Economic Development

Economic development activities support infrastructure development, economic and workforce development projects, housing development and rehabilitation, and public.

Criminal Justice and Law

The fund is used to account for criminal justice and legal activities such as substance abuse, crime prevention, inmate welfare, lab analysis, public safety, and asset seizures.

County Fees and Taxes

The fund is used to collect development impact fees and certain property taxes.

Health Education and Welfare

The funds within this grouping are made up of various small state and federal grants to help support county residence that are eligible for the programs.

Local Health and Welfare-Health

This fund is the County's share of the State's 1991 realignment for Health programs.

Local Health and Welfare-Social Services

This fund is the County's share of the State's 1991 realignment for Social Services programs.

Public Ways and Facilities

The funds within this grouping are for the use of maintain the roads and new levee and courthouse construction.

Candidates Statement of Election

This fund here is to record the revenue for the various candidates running for elections within the County.

County Recorder Upgrade Fee

The County Recorder Upgrade Fee Fund, established pursuant to Government Code Section 27361 & 27397.1, is used to account for the collection of fees imposed for instruments recorded by the County to support, maintain and improve the County's recording system.

Automated County Warrants

The Automated County Warrants Fund, established pursuant to Vehicle Code Section 40508.5, is used to account for fees imposed if a defendant fails to appear or to comply with any valid court order pursuant to this code. The funds are used for the development and operation of an automated county warrant system.

ORC Collections

The ORC Collections fund is used to account for the 10% rebate on restitution fine and order monies remitted to the Victim Compensation and Government Claims Board (VCGCB) pursuant to Government Code Section 13966.01. The objective of the rebate is to enhance collection efforts and is intended to create an incentive for the County to aggressively pursue the collection of restitution monies to be utilized to assist other victims of crime.

Plan Check Inspection Fees

This fund was used to hold deposits from contractors in lieu of bonds.

Community Services

This fund is for the Community Services Strong Motion Instrumentation Program which collects earthquake data for the engineering and scientific communities through a statewide network of strong motion instruments. Funding for this comes from portions of building permits, and state and federal agencies.

Animal Control Spay/Neuter

The Animal Control Spay/Neuter Fund is utilized to account for animal control activities and as a collection for donations and large animal spay and neuter deposit fees that are to be used for the spay and neuter program, public education and administration of the program.

Vital Statistics Recorder

The Vital Statistics Recorder Fund provides for repository of official and vital records for the County and files or records a variety of documents, maintains a record of those documents for posterity, and makes certified copies available to the public.

Child Passenger Restraint

The Child Passenger Restraint Fund is used to account for the imposed fines for violations of Vehicle Code Section 27360 which established the Child Passenger Restraint Systems Law. Vehicle Code Section 27360.6 (c) (1) (A) allocated sixty percent (60%) of the fines collected to the local Health Department to be used for community education which includes low-cost car seat purchase programs.

Bioterrorism

The Bioterrorism Fund is used to account for funding from the California Department of Health Services for public health emergency preparedness including pandemic influenza and other potential emergencies.

County Service Areas

The County Service Areas Fund is used to account for the street lighting, public protection, health and sanitation, recreation and culture, public ways, and water utilities services provided by county service area districts in the unincorporated areas of the County.

Water Agencies

The Water Agencies Fund prepares investigations and reports on the County's water requirements, project development, and efficient use of water. The agency provides technical assistance to other County departments, water districts, and the public concerning water availability and water well locations and design.

Other Special Districts

The funds here are community assessment districts which provide canal and lighting maintenance to some communities within the county.

AB109 Front Line Law

The AB109 Front Line Law Fund is used to account for funds provided by the state through the Board of State and Community Corrections (BSCC) on January 17, 2012 to provide funding to front line law enforcement for public safety in their communities.

SLESF 2012-2013

The SLESF (Supplemental Law Enforcement Services Fund) 2012-2013 Fund, as identified in California Government Code Section 30061, is used to account for funding received by the County to enhance the delivery of law enforcement services to the community. These funds represent dedicated revenues and are allocated for the frontline law enforcement services, personnel, equipment and programs that are necessary to meet those needs. The SLESF funds cannot be used to supplant current services and are not to become co-mingled with the General Fund.

DJJ Re-Entry

The DJJ (Department of Juvenile Justice) Re-Entry Fund is used to account for funds used for DJJ offenders released from jail to help them survive in the community.

Landscape District Wildwood

This is another of the counties assessment districts which provides landscaping maintenance to a community within the county.

Family Support

The Family Support Fund, pursuant to Welfare and Institutions Code Section 17600.10(a)(5) amended by Assembly Bill 85, which requires counties to establish and maintain the "Family Support Account".

Drug Medi-Cal Service

The Drug Medi-Cal Services Fund is used to account for 2011 Realignment funds for Drug Medi-Cal (DMC) services. The Realignment revenue is held in this fund until such time as it is needed to reimburse a separate fund for expenses invoiced by the State or the certification of SYMHS DMC services.

Debt Service

The General Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt.

Capital Projects

The Capital Projects Fund is used to account for financial resources to be used for the acquisition of land or acquisition or construction of major facilities other than those financed by the proprietary fund types.

Live Oak Library Endowment-Permanent fund

The Live Oak Library Endowment Fund is used to account for a donation received from the Live Oak Women's. The funds were received with the condition that the principal would stay intact and the interest would be used to improve collections and services for the Barber Branch Library in Live Oak.

COUNTY OF SUTTER
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2018

	Special Revenue			
	Road	Special Aviation	Fish & Game	Sutter County Health
Assets				
Cash and investments	\$ 8,624,207	\$ 87,911	\$ 44,842	\$ 122,055
Accounts receivable	7,859	-	433	(13,141)
Due from other governments	1,125,546	-	-	1,114,924
Interest receivable	36,148	367	187	160
Taxes receivable	4,179	-	-	-
Due from other funds	8,387	-	-	31,001
Prepaid Expenses	-	-	-	-
Inventory	28,906	-	-	-
Loans receivable	-	-	-	500
less allowance for doubtful accounts	-	-	-	-
Total Assets	\$ 9,835,232	\$ 88,278	\$ 45,462	\$ 1,255,499
Liabilities				
Accounts payable	\$ 1,117,030	\$ 594	\$ 61	\$ 50,472
Salaries and benefits payable	50,922	-	-	169,116
Deposits payable	-	-	-	-
Due to other funds	-	-	-	34,437
Advances from other funds	-	14,954	-	-
Unearned revenue	4,230	-	-	-
Total Liabilities	1,172,182	15,548	61	254,025
Deferred Inflows of Resources				
Unavailable revenue	-	-	-	927,719
Fund Balance				
Nonspendable	28,906	-	-	-
Restricted	8,634,144	-	45,401	109,728
Committed	-	72,730	-	-
Unassigned	-	-	-	(35,973)
Total Fund Balances	8,663,050	72,730	45,401	73,755
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 9,835,232	\$ 88,278	\$ 45,462	\$ 1,255,499

continued

COUNTY OF SUTTER
Combining Balance Sheet (continued)
Nonmajor Governmental Funds
June 30, 2018

	Special Revenue		
	Child Support Services Reimbursement/ Adjustment	Survey Monument Preservation	Economic Development
Assets			
Cash and investments	\$ 253,598	\$ 46,025	\$ 1,694,576
Accounts receivable	9,287	40	294
Due from other governments	-	-	-
Interest receivable	1,758	192	6,871
Taxes receivable	-	-	-
Due from other funds	11,941	-	-
Prepaid Expenses	2,317	-	-
Inventory	-	-	-
Loans receivable	-	-	1,627,295
less allowance for doubtful accounts	-	-	(1,334,730)
Total Assets	\$ 278,901	\$ 46,257	\$ 1,994,306
Liabilities			
Accounts payable	\$ 3,457	\$ 11	\$ 210,411
Salaries and benefits payable	138,506	-	-
Deposits payable	-	-	-
Due to other funds	-	-	-
Advances from other funds	-	-	-
Unearned revenue	-	-	-
Total Liabilities	141,963	11	210,411
Deferred Inflows of Resources			
Unavailable revenue	-	-	-
Fund Balance			
Nonspendable	2,317	-	-
Restricted	134,621	46,246	1,783,895
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	136,938	46,246	1,783,895
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 278,901	\$ 46,257	\$ 1,994,306

continued

COUNTY OF SUTTER
Combining Balance Sheet (continued)
Nonmajor Governmental Funds
June 30, 2018

	Special Revenue			
	Criminal Justice and Law	County Fees and Taxes	Health Education and Welfare	Local Health and Welfare - Health
Assets				
Cash and investments	\$ 3,790,578	\$ 3,707,689	\$ 3,307,951	\$ 136,426
Accounts receivable	39,137	-	16,118	-
Due from other governments	858,701	-	119,936	189,545
Interest receivable	16,331	13,015	14,528	1,968
Taxes receivable	-	-	-	-
Due from other funds	81,095	-	-	-
Prepaid Expenses	-	-	-	-
Inventory	-	-	-	-
Loans receivable	-	-	-	-
less allowance for doubtful accounts	-	-	-	-
Total Assets	<u>\$ 4,785,842</u>	<u>\$ 3,720,704</u>	<u>\$ 3,458,533</u>	<u>\$ 327,939</u>
Liabilities				
Accounts payable	\$ 45,907	\$ 419,393	\$ 1,054	\$ 115
Salaries and benefits payable	3,909	-	-	-
Deposits payable	3,390	-	2	-
Due to other funds	-	-	-	-
Advances from other funds	-	637,582	-	-
Unearned revenue	-	-	-	-
Total Liabilities	<u>53,206</u>	<u>1,056,975</u>	<u>1,056</u>	<u>115</u>
Deferred Inflows of Resources				
Unavailable revenue	-	-	33,077	-
Fund Balance				
Nonspendable	-	-	-	-
Restricted	4,732,636	2,663,729	3,415,564	327,824
Committed	-	-	8,836	-
Unassigned	-	-	-	-
Total Fund Balances	<u>4,732,636</u>	<u>2,663,729</u>	<u>3,424,400</u>	<u>327,824</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 4,785,842</u>	<u>\$ 3,720,704</u>	<u>\$ 3,458,533</u>	<u>\$ 327,939</u>

continued

COUNTY OF SUTTER
Combining Balance Sheet (continued)
Nonmajor Governmental Funds
June 30, 2018

	Special Revenue		
	Local Health and Welfare - Social Services	Public Ways and Facilities	Candidates Statement of Election
Assets			
Cash and investments	\$ 8,236,464	\$ 1,661,236	\$ 611
Accounts receivable	-	-	-
Due from other governments	1,179,486	-	-
Interest receivable	37,634	6,948	94
Taxes receivable	-	-	-
Due from other funds	-	-	-
Prepaid Expenses	-	-	-
Inventory	-	-	-
Loans receivable	-	-	-
less allowance for doubtful accounts	-	-	-
Total Assets	\$ 9,453,584	\$ 1,668,184	\$ 705
Liabilities			
Accounts payable	\$ 953,972	\$ 24,337	\$ 547
Salaries and benefits payable	-	-	-
Deposits payable	-	107,378	-
Due to other funds	-	-	-
Advances from other funds	-	-	-
Unearned revenue	-	43,534	-
Total Liabilities	953,972	175,249	547
Deferred Inflows of Resources			
Unavailable revenue	-	-	-
Fund Balance			
Nonspendable	-	-	-
Restricted	8,499,612	1,492,935	158
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	8,499,612	1,492,935	158
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 9,453,584	\$ 1,668,184	\$ 705

continued

COUNTY OF SUTTER
Combining Balance Sheet (continued)
Nonmajor Governmental Funds
June 30, 2018

	Special Revenue			
	County Recorder Upgrade Fee	Automated County Warrants	ORC Collections	Plan Check Inspection Fees
Assets				
Cash and investments	\$ 810,865	\$ 328,199	\$ 184,157	\$ 273,770
Accounts receivable	2,060	839	-	-
Due from other governments	-	-	-	-
Interest receivable	3,358	1,376	899	1,156
Taxes receivable	-	-	-	-
Due from other funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Inventory	-	-	-	-
Loans receivable	-	-	-	-
less allowance for doubtful accounts	-	-	-	-
Total Assets	<u>\$ 816,283</u>	<u>\$ 330,414</u>	<u>\$ 185,056</u>	<u>\$ 274,926</u>
Liabilities				
Accounts payable	\$ 197	\$ 80	\$ 5,194	\$ 67
Salaries and benefits payable	-	-	-	-
Deposits payable	-	-	-	-
Due to other funds	-	-	8,158	-
Advances from other funds	-	-	-	-
Unearned revenue	-	-	129,439	-
Total Liabilities	<u>197</u>	<u>80</u>	<u>142,791</u>	<u>67</u>
Deferred Inflows of Resources				
Unavailable revenue	-	-	-	-
Fund Balance				
Nonspendable	-	-	-	-
Restricted	816,086	330,334	42,265	274,859
Committed	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>816,086</u>	<u>330,334</u>	<u>42,265</u>	<u>274,859</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 816,283</u>	<u>\$ 330,414</u>	<u>\$ 185,056</u>	<u>\$ 274,926</u>

continued

COUNTY OF SUTTER
Combining Balance Sheet (continued)
Nonmajor Governmental Funds
June 30, 2018

	Special Revenue			
	Community Services	Animal Control Spay/Neuter	Vital Statistics Recorder	Child Passenger Restraint
Assets				
Cash and investments	\$ 9,921	\$ 181	\$ 62,590	\$ 408
Accounts receivable	-	--	43	-
Due from other governments	-	--	-	-
Interest receivable	41	1	257	54
Taxes receivable	-	--	-	-
Due from other funds	-	--	-	-
Prepaid Expenses	-	--	-	-
Inventory	-	--	-	-
Loans receivable	-	--	-	-
less allowance for doubtful accounts	-	--	-	-
Total Assets	\$ 9,962	\$ 182	\$ 62,890	\$ 462
Liabilities				
Accounts payable	\$ 2	\$ --	\$ 14	\$ 3
Salaries and benefits payable	-	--	-	-
Deposits payable	-	80	-	-
Due to other funds	-	--	-	-
Advances from other funds	-	--	-	-
Unearned revenue	-	--	-	-
Total Liabilities	2	80	14	3
Deferred Inflows of Resources				
Unavailable revenue	-	--	-	-
Fund Balance				
Nonspendable	-	--	-	-
Restricted	9,960	--	62,876	459
Committed	-	102	-	-
Unassigned	-	--	-	-
Total Fund Balances	9,960	102	62,876	459
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 9,962	\$ 182	\$ 62,890	\$ 462

continued

COUNTY OF SUTTER
Combining Balance Sheet (continued)
Nonmajor Governmental Funds
June 30, 2018

	Special Revenue			
	Bioterrorism	County Service Areas	Water Agencies	Other Special Districts
Assets				
Cash and investments	\$ 297,617	\$ 2,173,555	\$ 2,354,563	\$ 2,122,656
Accounts receivable	-	7,478	-	2,527
Due from other governments	-	-	-	-
Interest receivable	1,257	11,172	10,085	9,098
Taxes receivable	-	27,899	1,862	698
Due from other funds	-	-	-	24
Prepaid Expenses	-	-	-	-
Inventory	-	-	-	-
Loans receivable	-	-	-	-
less allowance for doubtful accounts	-	-	-	-
Total Assets	\$ 298,874	\$ 2,220,104	\$ 2,366,510	\$ 2,135,003
Liabilities				
Accounts payable	\$ 73	\$ 101,239	\$ 590	\$ 5,452
Salaries and benefits payable	-	67,348	-	84
Deposits payable	-	-	-	-
Due to other funds	-	31,710	-	-
Advances from other funds	-	502,517	-	-
Unearned revenue	-	-	-	-
Total Liabilities	73	702,814	590	5,536
Deferred Inflows of Resources				
Unavailable revenue	-	-	-	-
Fund Balance				
Nonspendable	-	-	-	-
Restricted	298,801	1,517,290	2,365,920	2,129,467
Committed	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	298,801	1,517,290	2,365,920	2,129,467
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 298,874	\$ 2,220,104	\$ 2,366,510	\$ 2,135,003

continued

COUNTY OF SUTTER

Combining Balance Sheet (continued)

Nonmajor Governmental Funds

June 30, 2018

	Special Revenue		
	AB109	SLESF	DJJ
	Front Line Law	2012-2013	Re-Entry
Assets			
Cash and investments	\$ 149,533	\$ 1,036,003	\$ 64,191
Accounts receivable	-	-	-
Due from other governments	-	-	-
Interest receivable	631	5,678	258
Taxes receivable	-	-	-
Due from other funds	-	-	2,930
Prepaid Expenses	-	-	-
Inventory	-	-	-
Loans receivable	-	-	-
less allowance for doubtful accounts	-	-	-
Total Assets	<u>\$ 150,164</u>	<u>\$ 1,041,681</u>	<u>\$ 67,379</u>
Liabilities			
Accounts payable	\$ 37	\$ 332	\$ 15
Salaries and benefits payable	-	-	-
Deposits payable	-	-	-
Due to other funds	-	-	-
Advances from other funds	-	-	-
Unearned revenue	-	-	-
Total Liabilities	<u>37</u>	<u>332</u>	<u>15</u>
Deferred Inflows of Resources			
Unavailable revenue	-	-	-
Fund Balance			
Nonspendable	-	-	-
Restricted	150,127	1,041,349	67,364
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>150,127</u>	<u>1,041,349</u>	<u>67,364</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 150,164</u>	<u>\$ 1,041,681</u>	<u>\$ 67,379</u>

continued

COUNTY OF SUTTER
Combining Balance Sheet (continued)
Nonmajor Governmental Funds
June 30, 2018

	Special Revenue			
	Landscape District Wildwood	Family Support	Drug Medi-Cal Services	Total Special Revenue
Assets				
Cash and investments	\$ -	\$ 40,212	\$ 989,432	\$ 42,612,022
Accounts receivable	-	-	66,662	139,636
Due from other governments	-	172,659	-	4,760,797
Interest receivable	-	1,574	15,227	198,323
Taxes receivable	-	-	-	34,638
Due from other funds	-	-	-	135,378
Prepaid Expenses	-	-	-	2,317
Inventory	-	-	-	28,906
Loans receivable	-	-	-	1,627,795
less allowance for doubtful accounts	-	-	-	(1,334,730)
Total Assets	\$ -	\$ 214,445	\$ 1,071,321	\$ 48,205,082
Liabilities				
Accounts payable	\$ -	\$ 532,981	\$ 890	\$ 3,474,527
Salaries and benefits payable	-	-	-	429,885
Deposits payable	-	-	-	110,850
Due to other funds	-	-	-	74,305
Advances from other funds	-	-	-	1,155,053
Unearned revenue	-	-	-	177,203
Total Liabilities	-	532,981	890	5,421,823
Deferred Inflows of Resources				
Unavailable revenue	-	148,878	-	1,109,674
Fund Balance				
Nonspendable	-	-	-	31,223
Restricted	-	-	1,070,431	42,064,081
Committed	-	-	-	81,668
Unassigned	-	(467,414)	-	(503,387)
Total Fund Balances	-	(467,414)	1,070,431	41,673,585
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ -	\$ 214,445	\$ 1,071,321	\$ 48,205,082

continued

COUNTY OF SUTTER
Combining Balance Sheet (continued)
Nonmajor Governmental Funds
June 30, 2018

	Debt Service	Capital Projects	Permanent Funds	
	General Debt Service	Capital Projects	Live Oak Library Endowment	Total
Assets				
Cash and investments	\$ -	\$ 6,078,859	\$ -	\$ 48,690,881
Accounts receivable	-	-	-	139,636
Due from other governments	-	1,024,260	-	5,785,057
Interest receivable	3	20,400	-	218,726
Taxes receivable	-	-	-	34,638
Due from other funds	-	-	-	135,378
Prepaid Expenses	-	-	-	2,317
Inventory	-	-	-	28,906
Loans receivable	-	-	-	1,627,795
less allowance for doubtful accounts	-	-	-	(1,334,730)
Total Assets	\$ 3	\$ 7,123,519	\$ -	\$ 55,328,604
Liabilities				
Accounts payable	\$ 7,835	\$ 2,118,628	\$ -	\$ 5,600,990
Salaries and benefits payable	-	-	-	429,885
Deposits payable	-	-	-	110,850
Due to other funds	11,258	-	138	85,701
Advances from other funds	-	-	-	1,155,053
Unearned revenue	-	-	-	177,203
Total Liabilities	19,093	2,118,628	138	7,559,682
Deferred Inflows of Resources				
Unavailable revenue	-	-	-	1,109,674
Fund Balance				
Nonspendable	-	-	-	31,223
Restricted	-	-	-	42,064,081
Committed	-	5,004,891	-	5,086,559
Unassigned	(19,090)	-	(138)	(522,615)
Total Fund Balances	(19,090)	5,004,891	(138)	46,659,248
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 3	\$ 7,123,519	\$ -	\$ 55,328,604

COUNTY OF SUTTER

Combining Statement of Revenues, Expenditures
and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended June 30, 2018

	Special Revenue			
	Road	Special Aviation	Fish & Game	Sutter County Health
Revenues:				
Taxes	\$ 1,109,617	\$ 10,430	\$ --	\$ --
Licenses and permits	45,682	--	--	--
Fines and forfeitures	--	--	3,258	3,257
Use of money and property	38,479	17,232	174	(6,998)
Intergovernmental	7,151,128	10,000	--	2,658,348
Charges for services	169,478	26,518	--	534,025
Other revenues	21,864	--	1,200	271
Total Revenues	8,536,248	64,180	4,632	3,188,903
Expenditures:				
Current:				
General government	--	--	--	--
Public protection	--	--	2,748	16
Public ways and facilities	8,753,120	24,775	--	--
Health and sanitation	--	--	--	11,230,44
Public assistance	--	--	--	--
Education	--	--	--	--
Recreation and cultural	--	--	--	--
Debt service				
Principal	--	--	--	--
Interest	--	--	--	--
Capital outlay	466,240	--	--	7,160
Total Expenditures	9,219,360	24,775	2,748	11,237,61
Excess (Deficiency) of Revenues Over (Under) Expenditures	(683,112)	39,405	1,884	(8,048,714
Other Financing Sources (Uses):				
Transfers in	14,078	--	--	8,242,225
Transfers out	(14,844)	--	--	(133,914)
Total Other Financing Sources (Uses)	(766)	--	--	8,108,311
Net Change in Fund Balances	(683,878)	39,405	1,884	59,597
Fund Balances - Beginning of Year, restated	9,346,928	33,325	43,517	14,158
Fund Balances - End of Year	\$ 8,663,050	\$ 72,730	\$ 45,401	\$ 73,755

continued

COUNTY OF SUTTER

Combining Statement of Revenues, Expenditures
and Changes in Fund Balance (continued)
Nonmajor Governmental Funds
For the Year Ended June 30, 2018

	Special Revenue		
	Child Support Services Reimbursement/ Adjustment	Survey Monument Preservation	Economic Development
Revenues:			
Taxes	\$ --	\$ --	\$ --
Licenses and permits	--	4,390	--
Fines and forfeitures	--	--	--
Use of money and property	2,830	155	13,077
Intergovernmental	2,930,771	--	--
Charges for services	--	--	127,730
Other revenues	1,134	--	12,137
Total Revenues	2,934,735	4,545	152,944
Expenditures:			
Current:			
General government	--	--	91,717
Public protection	2,919,630	--	--
Public ways and facilities	--	58	--
Health and sanitation	--	--	--
Public assistance	--	--	1,344
Education	--	--	--
Recreation and cultural	--	--	--
Debt service			
Principal	--	--	--
Interest	--	--	--
Capital outlay	--	--	--
Total Expenditures	2,919,630	58	93,061
Excess (Deficiency) of Revenues Over (Under) Expenditures	15,105	4,487	59,883
Other Financing Sources (Uses):			
Transfers in	--	--	--
Transfers out	(19,420)	--	--
Total Other Financing Sources (Uses)	(19,420)	--	--
Net Change in Fund Balances	(4,315)	4,487	59,883
Fund Balances - Beginning of Year, restated	141,253	41,759	1,724,012
Fund Balances - End of Year	\$ 136,938	\$ 46,246	\$ 1,783,895

continued

COUNTY OF SUTTER
Combining Statement of Revenues, Expenditures
and Changes in Fund Balance (continued)
Nonmajor Governmental Funds
For the Year Ended June 30, 2018

	Special Revenue			
	Criminal Justice and Law	County Fees and Taxes	Health Education and Welfare	Local Health and Welfare - Health
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses and permits	--	208,732	1,140	--
Fines and forfeitures	172,788	--	120,280	--
Use of money and property	17,569	5,520	17,402	331
Intergovernmental	7,732,893	--	758,278	443,018
Charges for services	50,541	--	36,839	--
Other revenues	352,905	--	11,596	--
Total Revenues	<u>8,326,696</u>	<u>214,252</u>	<u>945,535</u>	<u>443,349</u>
Expenditures:				
Current:				
General government	--	1,204	163	--
Public protection	386,571	17,046	4,948	--
Public ways and facilities	--	12,835	--	--
Health and sanitation	--	133	53,514	115
Public assistance	--	--	1,595	--
Education	--	227	4	--
Recreation and cultural	--	419,700	--	--
Debt service				
Principal	--	--	--	--
Interest	--	12,390	--	--
Capital outlay	--	--	158,726	--
Total Expenditures	<u>386,571</u>	<u>463,535</u>	<u>218,950</u>	<u>115</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>7,940,125</u>	<u>(249,283)</u>	<u>726,585</u>	<u>443,234</u>
Other Financing Sources (Uses):				
Transfers in	555,939	625,193	255,603	3,778,616
Transfers out	(7,346,300)	(159,500)	(1,102,327)	(4,032,090)
Total Other Financing Sources (Uses)	<u>(6,790,361)</u>	<u>465,693</u>	<u>(846,724)</u>	<u>(253,474)</u>
Net Change in Fund Balances	1,149,764	216,410	(120,139)	189,760
Fund Balances - Beginning of Year	<u>3,582,872</u>	<u>2,447,319</u>	<u>3,544,539</u>	<u>138,064</u>
Fund Balances - End of Year	<u>\$ 4,732,636</u>	<u>\$ 2,663,729</u>	<u>\$ 3,424,400</u>	<u>\$ 327,824</u>

continued

COUNTY OF SUTTER

Combining Statement of Revenues, Expenditures and Changes in Fund Balance (continued)

Nonmajor Governmental Funds
For the Year Ended June 30, 2018

	Special Revenue		
	Local Health and Welfare - Social Services	Public Ways and Facilities	Candidates Statement of Election
Revenues:			
Taxes	\$ --	\$ --	\$ --
Licenses and permits	--	1,440	--
Fines and forfeitures	--	--	--
Use of money and property	(61,603)	6,350	87
Intergovernmental	5,948,700	--	--
Charges for services	--	--	18,694
Other revenues	--	--	--
Total Revenues	5,887,097	7,790	18,781
Expenditures:			
Current:			
General government	--	23	6
Public protection	--	--	--
Public ways and facilities	--	2,147	--
Health and sanitation	--	--	--
Public assistance	2,201	--	--
Education	--	--	--
Recreation and cultural	--	--	--
Debt service			
Principal	--	--	--
Interest	--	--	--
Capital outlay	--	--	--
Total Expenditures	2,201	2,170	6
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,884,896	5,620	18,775
Other Financing Sources (Uses):			
Transfers in	332,819	--	--
Transfers out	(10,647,065)	--	(18,575)
Total Other Financing Sources (Uses)	(10,314,246)	--	(18,575)
Net Change in Fund Balances	(4,429,350)	5,620	200
Fund Balances - Beginning of Year	12,928,962	1,487,315	(42)
Fund Balances - End of Year	\$ 8,499,612	\$ 1,492,935	\$ 158

continued

COUNTY OF SUTTER

Combining Statement of Revenues, Expenditures and Changes in Fund Balance (continued)

Nonmajor Governmental Funds
For the Year Ended June 30, 2018

	Special Revenue			
	County Recorder Upgrade Fee	Automated County Warrants	ORC Collections	Plan Check Inspection Fees
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses and permits	--	--	--	--
Fines and forfeitures	--	11,266	--	--
Use of money and property	2,318	(2,562)	(1,503)	1,123
Intergovernmental	--	--	--	--
Charges for services	134,505	--	18,535	--
Other revenues	--	--	--	--
Total Revenues	136,823	8,704	17,032	1,123
Expenditures:				
Current:				
General government	987	80	53	364
Public protection	--	--	--	--
Public ways and facilities	--	--	--	--
Health and sanitation	--	--	--	--
Public assistance	--	--	--	--
Education	--	--	--	--
Recreation and cultural	--	--	--	--
Debt service				
Principal	--	--	--	--
Interest	--	--	--	--
Capital outlay	--	--	--	--
Total Expenditures	987	80	53	364
Excess (Deficiency) of Revenues Over (Under) Expenditures	135,836	8,624	16,979	759
Other Financing Sources (Uses):				
Transfers in	--	--	--	--
Transfers out	--	--	--	--
Total Other Financing Sources (Uses)	--	--	--	--
Net Change in Fund Balances	135,836	8,624	16,979	759
Fund Balances - Beginning of Year	680,250	321,710	25,286	274,100
Fund Balances - End of Year	\$ 816,086	\$ 330,334	\$ 42,265	\$ 274,859

continued

COUNTY OF SUTTER

Combining Statement of Revenues, Expenditures
and Changes in Fund Balance (continued)
Nonmajor Governmental Funds
For the Year Ended June 30, 2018

	Special Revenue			
	Community Services	Animal Control Spay/Neuter	Vital Statistics Recorder	Child Passenger Restraint
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses and permits	143	--	--	--
Fines and forfeitures	--	--	--	248
Use of money and property	39	1	199	231
Intergovernmental	--	--	--	--
Charges for services	--	--	12,360	--
Other revenues	--	--	--	--
Total Revenues	<u>182</u>	<u>1</u>	<u>12,559</u>	<u>479</u>
Expenditures:				
Current:				
General government	13	--	78	--
Public protection	--	--	--	--
Public ways and facilities	--	--	--	--
Health and sanitation	--	--	--	20
Public assistance	--	--	--	--
Education	--	--	--	--
Recreation and cultural	--	--	--	--
Debt service				
Principal	--	--	--	--
Interest	--	--	--	--
Capital outlay	--	--	--	--
Total Expenditures	<u>13</u>	<u>--</u>	<u>78</u>	<u>20</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>169</u>	<u>1</u>	<u>12,481</u>	<u>459</u>
Other Financing Sources (Uses):				
Transfers in	--	--	--	--
Transfers out	--	--	--	(12,628)
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>(12,628)</u>
Net Change in Fund Balances	169	1	12,481	(12,169)
Fund Balances - Beginning of Year	<u>9,791</u>	<u>101</u>	<u>50,395</u>	<u>12,628</u>
Fund Balances - End of Year	<u>\$ 9,960</u>	<u>\$ 102</u>	<u>\$ 62,876</u>	<u>\$ 459</u>

continued

COUNTY OF SUTTER
Combining Statement of Revenues, Expenditures
and Changes in Fund Balance (continued)
Nonmajor Governmental Funds
For the Year Ended June 30, 2018

	Special Revenue			
	Bioterrorism	County Service Areas	Water Agencies	Other Special Districts
Revenues:				
Taxes	\$ --	\$ 3,012,056	\$ 163,918	\$ 208,433
Licenses and permits	--	1,235	--	--
Fines and forfeitures	--	608	--	730
Use of money and property	1,263	10,202	10,194	8,507
Intergovernmental	--	33,192	5,602	814
Charges for services	--	1,115,300	2,185	9,017
Other revenues	--	96,400	--	--
Total Revenues	1,263	4,268,993	181,899	227,501
Expenditures:				
Current:				
General government	--	--	--	--
Public protection	--	--	--	--
Public ways and facilities	--	4,087,997	180,701	158,773
Health and sanitation	400	--	--	--
Public assistance	--	--	--	--
Education	--	--	--	--
Recreation and cultural	--	--	--	--
Debt service				
Principal	--	--	--	--
Interest	--	7,452	--	--
Capital outlay	--	157,437	--	--
Total Expenditures	400	4,252,886	180,701	158,773
Excess (Deficiency) of Revenues Over (Under) Expenditures	863	16,107	1,198	68,728
Other Financing Sources (Uses):				
Transfers in	--	--	--	--
Transfers out	--	--	--	--
Total Other Financing Sources (Uses)	--	--	--	--
Net Change in Fund Balances	863	16,107	1,198	68,728
Fund Balances - Beginning of Year	297,938	1,501,183	2,364,722	2,060,739
Fund Balances - End of Year	\$ 298,801	\$ 1,517,290	\$ 2,365,920	\$ 2,129,467

continued

COUNTY OF SUTTER

Combining Statement of Revenues, Expenditures and Changes in Fund Balance (continued)

Nonmajor Governmental Funds

For the Year Ended June 30, 2018

	Special Revenue		
	AB109	SLESF	DJJ
	Front Line Law	2012-2013	Re-Entry
Revenues:			
Taxes	\$ --	\$ --	\$ --
Licenses and permits	--	--	--
Fines and forfeitures	--	--	--
Use of money and property	613	6,433	107
Intergovernmental	--	--	--
Charges for services	--	--	--
Other revenues	--	--	--
Total Revenues	613	6,433	107
Expenditures:			
Current:			
General government	--	--	--
Public protection	199	20,571	279
Public ways and facilities	--	--	--
Health and sanitation	--	--	--
Public assistance	--	--	--
Education	--	--	--
Recreation and cultural	--	--	--
Debt service			
Principal	--	--	--
Interest	--	--	--
Capital outlay	--	--	--
Total Expenditures	199	20,571	279
Excess (Deficiency) of Revenues Over (Under) Expenditures	414	(14,138)	(172)
Other Financing Sources (Uses):			
Transfers in	--	651,946	19,364
Transfers out	--	(484,456)	--
Total Other Financing Sources (Uses)	--	167,490	19,364
Net Change in Fund Balances	414	153,352	19,192
Fund Balances - Beginning of Year	149,713	887,997	48,172
Fund Balances - End of Year	\$ 150,127	\$ 1,041,349	\$ 67,364

continued

COUNTY OF SUTTER

Combining Statement of Revenues, Expenditures and Changes in Fund Balance (continued)

Nonmajor Governmental Funds
For the Year Ended June 30, 2018

	Special Revenue			
	Landscape District Wildwood	Family Support	Drug Medi-Cal Services	Total Special Revenue
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ 4,504,454
Licenses and permits	--	--	--	262,762
Fines and forfeitures	--	--	--	312,435
Use of money and property	--	13,626	44,729	146,125
Intergovernmental	--	3,245,184	--	30,917,928
Charges for services	--	--	--	2,255,727
Other revenues	5	--	--	497,512
Total Revenues	5	3,258,810	44,729	38,896,943
Expenditures:				
Current:				
General government	--	--	--	94,688
Public protection	--	--	--	3,352,008
Public ways and facilities	--	--	--	13,220,406
Health and sanitation	--	--	4,674	11,289,297
Public assistance	--	1,226	--	6,366
Education	--	--	--	231
Recreation and cultural	--	--	--	419,700
Debt service				
Principal	--	--	--	--
Interest	--	--	--	19,842
Capital outlay	--	--	--	789,563
Total Expenditures	--	1,226	4,674	29,192,101
Excess (Deficiency) of Revenues Over (Under) Expenditures	5	3,257,584	40,055	9,704,842
Other Financing Sources (Uses):				
Transfers in	--	--	584,091	15,059,874
Transfers out	--	(3,736,817)	(3,009,350)	(30,717,286)
Total Other Financing Sources (Uses)	--	(3,736,817)	(2,425,259)	(15,657,412)
Net Change in Fund Balances	5	(479,233)	(2,385,204)	(5,952,570)
Fund Balances - Beginning of Year, restated	(5)	11,819	3,455,635	47,626,155
Fund Balances - End of Year	\$ --	\$ (467,414)	\$ 1,070,431	\$ 41,673,585

continued

COUNTY OF SUTTER

Combining Statement of Revenues, Expenditures
and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended June 30, 2018

	Debt Service	Capital Projects	Permanent Funds	
	General Debt Service	Capital Projects	Live Oak Library Endowment	Total
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ 4,504,454
Licenses and permits	--	--	--	262,762
Fines and forfeitures	--	--	--	312,435
Use of money and property	(51)	(12,963)	--	133,111
Intergovernmental	--	6,293,942	--	37,211,870
Charges for services	4,624	50,002	--	2,310,353
Other revenues	--	525,698	--	1,023,210
Total Revenues	<u>4,573</u>	<u>6,856,679</u>	<u>--</u>	<u>45,758,195</u>
Expenditures:				
Current:				
General government	4,121	10,392,49	30,000	10,521,303
Public protection	--	--	--	3,352,008
Public ways and facilities	--	--	--	13,220,406
Health and sanitation	--	321,128	--	11,610,425
Public assistance	--	--	--	6,366
Education	--	--	--	231
Recreation and cultural	--	--	--	419,700
Debt service				
Principal	87,025	382,475	--	469,500
Interest	3,727	300,792	--	324,361
Capital outlay	--	1,826,486	--	2,616,049
Total Expenditures	<u>94,873</u>	<u>13,223,37</u>	<u>30,000</u>	<u>42,540,349</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>(90,300)</u>	<u>(6,366,696)</u>	<u>(30,000)</u>	<u>3,217,846</u>
Other Financing Sources (Uses):				
Transfers in	71,286	7,024,300	--	22,155,460
Transfers out	--	--	--	(30,717,286)
Total Other Financing Sources (Uses)	<u>71,286</u>	<u>7,024,300</u>	<u>--</u>	<u>(8,561,826)</u>
Net Change in Fund Balances	(19,014)	657,604	(30,000)	(5,343,980)
Fund Balances - Beginning of Year	(76)	4,347,287	29,862	52,003,228
Fund Balances - End of Year	<u>\$ (19,090)</u>	<u>\$ 5,004,891</u>	<u>\$ (138)</u>	<u>\$ 46,659,248</u>

COUNTY OF SUTTER

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Road

For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 888,291	\$ 888,291	\$ 1,109,617	\$ 221,326
Licenses and permits	35,600	35,600	45,682	10,082
Use of money and property	40,000	40,000	38,479	(1,521)
Intergovernmental	8,932,639	8,913,054	7,151,128	(1,761,926)
Charges for services	10,100	10,100	169,478	159,378
Other revenue	50,400	50,400	21,864	(28,536)
Total Revenues	<u>9,957,030</u>	<u>9,937,445</u>	<u>8,536,248</u>	<u>(1,401,197)</u>
Expenditures:				
Current:				
Public way and facilities	14,430,944	17,427,347	8,753,120	8,674,227
Capital outlay	618,000	637,477	466,240	171,237
Total Expenditures	<u>15,048,944</u>	<u>18,064,824</u>	<u>9,219,360</u>	<u>8,845,465</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(5,091,914)</u>	<u>(8,127,379)</u>	<u>(683,112)</u>	<u>(10,246,662)</u>
Other Financing Sources (Uses):				
Transfers in	125,579	276,612	14,078	(262,534)
Transfers out	-	-	(14,844)	(14,844)
Total Other Financing Sources (Uses)	<u>125,579</u>	<u>276,612</u>	<u>(766)</u>	<u>(277,378)</u>
Net Change in Fund Balances	(4,966,335)	(7,850,767)	(683,878)	(10,524,040)
Budgetary Fund Balances - Beginning of Year	<u>9,346,928</u>	<u>9,346,928</u>	<u>9,346,928</u>	<u>-</u>
Budgetary Fund Balances - End of Year	<u>\$ 4,380,593</u>	<u>\$ 1,496,160</u>	<u>\$ 8,663,050</u>	<u>\$ (10,524,040)</u>

COUNTY OF SUTTER

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Special Aviation

For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 17,500	\$ 17,500	\$ 10,430	\$ (7,070)
Use of money and property	18,616	18,616	17,232	(1,384)
Intergovernmental	10,000	10,000	10,000	-
Charges for services	26,518	26,518	26,518	-
Total Revenues	<u>72,634</u>	<u>72,634</u>	<u>64,180</u>	<u>(8,454)</u>
Expenditures:				
Current:				
Public way and facilities	60,593	89,493	24,775	64,718
Total Expenditures	<u>60,593</u>	<u>89,493</u>	<u>24,775</u>	<u>64,718</u>
Net Change in Fund Balances	12,041	(16,859)	39,405	56,264
Budgetary Fund Balances - Beginning of Year	<u>33,325</u>	<u>33,325</u>	<u>33,325</u>	<u>-</u>
Budgetary Fund Balances - End of Year	<u>\$ 45,366</u>	<u>\$ 16,466</u>	<u>\$ 72,730</u>	<u>\$ 56,264</u>

COUNTY OF SUTTER
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Fish & Game
For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Fines and forfeitures	\$ 5,500	\$ 5,500	\$ 3,258	\$ (2,242)
Use of money and property	1,510	1,510	174	(1,336)
Other revenue	-	-	1,200	1,200
Total Revenues	<u>7,010</u>	<u>7,010</u>	<u>4,632</u>	<u>(2,378)</u>
Expenditures:				
Current:				
Public protection	16,167	16,167	2,748	13,419
Total Expenditures	<u>16,167</u>	<u>16,167</u>	<u>2,748</u>	<u>13,419</u>
Net Change in Fund Balances	(9,157)	(9,157)	1,884	(15,797)
Budgetary Fund Balances - Beginning of Year	<u>43,517</u>	<u>43,517</u>	<u>43,517</u>	<u>-</u>
Budgetary Fund Balances - End of Year	<u>\$ 34,360</u>	<u>\$ 34,360</u>	<u>\$ 45,401</u>	<u>\$ (15,797)</u>

COUNTY OF SUTTER
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Sutter County Health
For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Fines and forfeitures	\$ 8,600	\$ 8,600	\$ 3,257	\$ (5,343)
Use of money and property	3,000	3,025	(6,998)	(10,023)
Intergovernmental	3,339,152	3,380,215	2,658,348	(721,867)
Charges for services	159,250	159,250	534,025	374,775
Other revenue	150	150	271	121
Total Revenues	3,510,152	3,551,240	3,188,903	(362,337)
Expenditures:				
Current:				
Public protection	-	20	16	4
Health and sanitation	12,648,364	13,334,815	11,230,441	2,104,374
Capital outlay	-	7,500	7,160	340
Total Expenditures	12,648,364	13,342,335	11,237,617	2,104,718
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,138,212)	(9,791,095)	(8,048,714)	(2,467,055)
Other Financing Sources (Uses):				
Transfers in	9,181,495	9,828,096	8,242,225	(1,585,871)
Transfers out	(34,683)	(34,683)	(133,914)	(99,231)
Total Other Financing Sources (Uses)	9,146,812	9,793,413	8,108,311	(1,685,102)
Net Change in Fund Balances	8,600	2,318	59,597	(4,152,157)
Budgetary Fund Balances - Beginning of Year, restated	14,158	14,158	14,158	-
Budgetary Fund Balances - End of Year	\$ 22,758	\$ 16,476	\$ 73,755	\$ (4,152,157)

COUNTY OF SUTTER
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Child Support Services Reimbursement/Adjustment
For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Use of money and property	\$ 4,000	\$ 4,000	\$ 2,830	\$ (1,170)
Intergovernmental	2,976,352	2,976,352	2,930,771	(45,581)
Other revenue	-	-	1,134	1,134
Total Revenues	<u>2,980,352</u>	<u>2,980,352</u>	<u>2,934,735</u>	<u>(45,617)</u>
Expenditures:				
Current:				
Public protection	2,980,352	2,980,857	2,919,630	61,227
Total Expenditures	<u>2,980,352</u>	<u>2,980,857</u>	<u>2,919,630</u>	<u>61,227</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>(505)</u>	<u>15,105</u>	<u>15,610</u>
Other Financing Sources (Uses):				
Transfers out	-	-	(19,420)	(19,420)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(19,420)</u>	<u>(19,420)</u>
Net Change in Fund Balances	-	(505)	(4,315)	(3,810)
Budgetary Fund Balances - Beginning of Year	<u>141,253</u>	<u>141,253</u>	<u>141,253</u>	<u>-</u>
Budgetary Fund Balances - End of Year	<u>\$ 141,253</u>	<u>\$ 140,748</u>	<u>\$ 136,938</u>	<u>\$ (3,810)</u>

COUNTY OF SUTTER

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
 Survey Monument Preservation
 For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Licenses and permits	\$ 1,500	\$ 1,500	\$ 4,390	\$ 2,890
Use of money and property	300	375	155	(220)
Total Revenues	<u>1,800</u>	<u>1,875</u>	<u>4,545</u>	<u>2,670</u>
Expenditures:				
Current:				
Public way and facilities	-	22,575	58	22,517
Total Expenditures	<u>-</u>	<u>22,575</u>	<u>58</u>	<u>22,517</u>
Net Change in Fund Balances	1,800	(20,700)	4,487	25,187
Budgetary Fund Balances - Beginning of Year	<u>41,759</u>	<u>41,759</u>	<u>41,759</u>	<u>-</u>
Budgetary Fund Balances - End of Year	<u>\$ 43,559</u>	<u>\$ 21,059</u>	<u>\$ 46,246</u>	<u>\$ 25,187</u>

COUNTY OF SUTTER
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Economic Development
For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Use of money and property	\$ 17,410	\$ 18,120	\$ 13,077	\$ (5,043)
Charges for services	-	-	127,730	127,730
Other revenue	-	-	12,137	12,137
Total Revenues	17,410	18,120	152,944	134,824
Expenditures:				
Current:				
General government	979,819	1,319,931	91,717	1,228,214
Public assistance	3,000	3,710	1,344	2,366
Total Expenditures	982,819	1,323,641	93,061	1,230,580
Net Change in Fund Balances	(965,409)	(1,305,521)	59,883	(1,095,756)
Budgetary Fund Balances - Beginning of Year, restated	1,724,012	1,724,012	1,724,012	-
Budgetary Fund Balances - End of Year	\$ 758,603	\$ 418,491	\$ 1,783,895	\$ (1,095,756)

COUNTY OF SUTTER
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Criminal Justice and Law
For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Fines and forfeitures	\$ 125,650	\$ 128,062	\$ 172,788	\$ 44,726
Use of money and property	26,230	26,230	17,569	(8,661)
Intergovernmental	7,950,000	7,950,000	7,732,893	(217,107)
Charges for services	51,000	51,000	50,541	(459)
Other revenue	275,668	275,668	352,905	77,237
Total Revenues	8,428,548	8,430,960	8,326,696	(104,264)
Expenditures:				
Current:				
Public protection	387,219	572,259	386,571	185,688
Total Expenditures	387,219	572,259	386,571	185,688
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,041,329	7,858,701	7,940,125	81,424
Other Financing Sources (Uses):				
Transfers in	428,000	557,100	555,939	(1,161)
Transfers out	(8,635,490)	(8,875,163)	(7,346,300)	1,528,863
Total Other Financing Sources (Uses)	(8,207,490)	(8,318,063)	(6,790,361)	1,527,702
Net Change in Fund Balances	(166,161)	(459,362)	1,149,764	1,609,126
Budgetary Fund Balances - Beginning of Year	3,582,872	3,582,872	3,582,872	-
Budgetary Fund Balances - End of Year	\$ 3,416,711	\$ 3,123,510	\$ 4,732,636	\$ 1,609,126

COUNTY OF SUTTER
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
County Fees and Taxes
For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Licenses and permits	\$ 9,000	\$ 16,752	\$ 208,732	\$ 191,980
Use of money and property	45,150	49,783	5,520	(44,263)
Total Revenues	54,150	66,535	214,252	147,717
Expenditures:				
Current:				
General government	-	1,436	1,204	232
Public protection	-	178,697	17,046	161,651
Public way and facilities	-	526	12,835	(12,309)
Health and sanitation	-	160	133	27
Education	-	275	227	48
Recreation and culture	-	1,302	419,700	(418,398)
Debt service: interest	-	-	12,390	(12,390)
Total Expenditures	-	182,396	463,535	(281,139)
Excess (Deficiency) of Revenues Over (Under) Expenditures	54,150	(115,861)	(249,283)	(133,422)
Other Financing Sources (Uses):				
Transfers in	625,193	625,193	625,193	-
Transfers out	(65,180)	(65,180)	(159,500)	(94,320)
Total Other Financing Sources (Uses)	560,013	560,013	465,693	(94,320)
Net Change in Fund Balances	614,163	444,152	216,410	(227,742)
Budgetary Fund Balances - Beginning of Year	2,447,319	2,447,319	2,447,319	-
Budgetary Fund Balances - End of Year	\$ 3,061,482	\$ 2,891,471	\$ 2,663,729	\$ (227,742)

COUNTY OF SUTTER

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
 Health Education and Welfare
 For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Licenses and permits	\$ 1,400	\$ 1,400	\$ 1,140	\$ (260)
Fines and forfeitures	166,070	166,320	120,280	(46,040)
Use of money and property	28,260	29,800	17,402	(12,398)
Intergovernmental	528,803	913,725	758,278	(155,447)
Charges for services	45,000	45,000	36,839	(8,161)
Other revenue	6,500	6,500	11,596	5,096
Total Revenues	776,033	1,162,745	945,535	(217,210)
Expenditures:				
Current:				
General government	-	-	163	(163)
Public protection	5,000	8,000	4,948	3,052
Health and sanitation	140,862	141,613	53,514	88,099
Public assistance	103,960	103,960	1,595	102,365
Education	-	-	4	(4)
Capital outlay	170,000	167,000	158,726	8,274
Total Expenditures	419,822	420,573	218,950	201,623
Excess (Deficiency) of Revenues Over (Under) Expenditures	356,211	742,172	726,585	(15,587)
Other Financing Sources (Uses):				
Transfers in	434,960	434,960	255,603	(179,357)
Transfers out	(1,444,220)	(1,836,392)	(1,102,327)	734,065
Total Other Financing Sources (Uses)	(1,009,260)	(1,401,432)	(846,724)	554,708
Net Change in Fund Balances	(653,049)	(659,260)	(120,139)	539,121
Budgetary Fund Balances - Beginning of Year	3,544,539	3,544,539	3,544,539	-
Budgetary Fund Balances - End of Year	\$ 2,891,490	\$ 2,885,279	\$ 3,424,400	\$ 539,121

COUNTY OF SUTTER
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Local Health and Welfare-Health
For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Use of money and property	\$ -	\$ -	\$ 331	\$ 331
Intergovernmental	-	253,475	443,018	189,543
Total Revenues	<u>-</u>	<u>253,475</u>	<u>443,349</u>	<u>189,874</u>
Expenditures:				
Current:				
Health and sanitation	-	-	115	(115)
Total Expenditures	<u>-</u>	<u>-</u>	<u>115</u>	<u>(115)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>253,475</u>	<u>443,234</u>	<u>189,759</u>
Other Financing Sources (Uses):				
Transfers in	3,810,504	3,810,504	3,778,616	(31,888)
Transfers out	(3,810,504)	(4,063,979)	(4,032,090)	31,889
Total Other Financing Sources (Uses)	<u>-</u>	<u>(253,475)</u>	<u>(253,474)</u>	<u>1</u>
Net Change in Fund Balances	-	-	189,760	189,760
Budgetary Fund Balances - Beginning of Year	<u>138,064</u>	<u>138,064</u>	<u>138,064</u>	<u>-</u>
Budgetary Fund Balances - End of Year	<u>\$ 138,064</u>	<u>\$ 138,064</u>	<u>\$ 327,824</u>	<u>\$ 189,760</u>

COUNTY OF SUTTER
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Local Health and Welfare-Social Services
For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Use of money and property	\$ -	\$ -	\$ (61,603)	\$ (61,603)
Intergovernmental	4,769,000	4,769,000	5,948,700	1,179,700
Total Revenues	<u>4,769,000</u>	<u>4,769,000</u>	<u>5,887,097</u>	<u>1,118,097</u>
Expenditures:				
Current:				
Public assistance	1,983,982	2,820,357	2,201	2,818,156
Total Expenditures	<u>1,983,982</u>	<u>2,820,357</u>	<u>2,201</u>	<u>2,818,156</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,785,018</u>	<u>1,948,643</u>	<u>5,884,896</u>	<u>(1,700,059)</u>
Other Financing Sources (Uses):				
Transfers in	215,000	215,000	332,819	117,819
Transfers out	<u>(8,556,218)</u>	<u>(8,556,218)</u>	<u>(10,647,065)</u>	<u>(2,090,847)</u>
Total Other Financing Sources (Uses)	<u>(8,341,218)</u>	<u>(8,341,218)</u>	<u>(10,314,246)</u>	<u>(1,973,028)</u>
Net Change in Fund Balances	(5,556,200)	(6,392,575)	(4,429,350)	(3,673,087)
Budgetary Fund Balances - Beginning of Year	<u>12,928,962</u>	<u>12,928,962</u>	<u>12,928,962</u>	<u>-</u>
Budgetary Fund Balances - End of Year	<u>\$ 7,372,762</u>	<u>\$ 6,536,387</u>	<u>\$ 8,499,612</u>	<u>\$ (3,673,087)</u>

COUNTY OF SUTTER

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Public Ways and Facilities

For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Licenses and permits	\$ -	\$ -	\$ 1,440	\$ 1,440
Use of money and property	13,300	16,040	6,350	(9,690)
Total Revenues	<u>13,300</u>	<u>16,040</u>	<u>7,790</u>	<u>(8,250)</u>
Expenditures:				
Current:				
General government	300	300	23	277
Public way and facilities	-	2,740	2,147	593
Total Expenditures	<u>300</u>	<u>3,040</u>	<u>2,170</u>	<u>870</u>
Net Change in Fund Balances	13,000	13,000	5,620	(7,380)
Budgetary Fund Balances - Beginning of Year	<u>1,487,315</u>	<u>1,487,315</u>	<u>1,487,315</u>	<u>-</u>
Budgetary Fund Balances - End of Year	<u>\$ 1,500,315</u>	<u>\$ 1,500,315</u>	<u>\$ 1,492,935</u>	<u>\$ (7,380)</u>

COUNTY OF SUTTER

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
 Candidates Statement of Election
 For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Use of money and property	\$ -	\$ -	\$ 87	\$ 87
Charges for services	15,000	15,000	18,694	3,694
Total Revenues	<u>15,000</u>	<u>15,000</u>	<u>18,781</u>	<u>3,781</u>
Expenditures:				
Current:				
General government	-	-	6	(6)
Total Expenditures	<u>-</u>	<u>-</u>	<u>6</u>	<u>(6)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>15,000</u>	<u>15,000</u>	<u>18,775</u>	<u>3,775</u>
Other Financing Sources (Uses):				
Transfers out	(15,000)	(15,000)	(18,575)	(3,575)
Total Other Financing Sources (Uses)	<u>(15,000)</u>	<u>(15,000)</u>	<u>(18,575)</u>	<u>(3,575)</u>
Net Change in Fund Balances	-	-	200	200
Budgetary Fund Balances - Beginning of Year	<u>(42)</u>	<u>(42)</u>	<u>(42)</u>	<u>-</u>
Budgetary Fund Balances - End of Year	<u>\$ (42)</u>	<u>\$ (42)</u>	<u>\$ 158</u>	<u>\$ 200</u>

COUNTY OF SUTTER

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

County Recorder Upgrade Fee

For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Use of money and property	\$ -	\$ -	\$ 2,318	\$ 2,318
Charges for services	153,000	153,000	134,505	(18,495)
Total Revenues	<u>153,000</u>	<u>153,000</u>	<u>136,823</u>	<u>(16,177)</u>
Expenditures:				
Current:				
General government	-	-	987	(987)
Total Expenditures	<u>-</u>	<u>-</u>	<u>987</u>	<u>(987)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>153,000</u>	<u>153,000</u>	<u>135,836</u>	<u>(17,164)</u>
Other Financing Sources (Uses):				
Transfers out	(44,640)	(44,640)	-	44,640
Total Other Financing Sources (Uses)	<u>(44,640)</u>	<u>(44,640)</u>	<u>-</u>	<u>44,640</u>
Net Change in Fund Balances	108,360	108,360	135,836	27,476
Budgetary Fund Balances - Beginning of Year	<u>680,250</u>	<u>680,250</u>	<u>680,250</u>	<u>-</u>
Budgetary Fund Balances - End of Year	<u>\$ 788,610</u>	<u>\$ 788,610</u>	<u>\$ 816,086</u>	<u>\$ 27,476</u>

COUNTY OF SUTTER

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Automated County Warrants
For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Fines and forfeitures	\$ 15,000	\$ 15,000	\$ 11,266	\$ (3,734)
Use of money and property	-	-	(2,562)	(2,562)
Total Revenues	<u>15,000</u>	<u>15,000</u>	<u>8,704</u>	<u>(6,296)</u>
Expenditures:				
Current:				
General government	-	-	80	(80)
Total Expenditures	<u>-</u>	<u>-</u>	<u>80</u>	<u>(80)</u>
Net Change in Fund Balances	15,000	15,000	8,624	(6,376)
Budgetary Fund Balances - Beginning of Year	<u>321,710</u>	<u>321,710</u>	<u>321,710</u>	<u>-</u>
Budgetary Fund Balances - End of Year	<u>\$ 336,710</u>	<u>\$ 336,710</u>	<u>\$ 330,334</u>	<u>\$ (6,376)</u>

COUNTY OF SUTTER

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
ORC Collections

For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Use of money and property	\$ -	\$ -	\$ (1,503)	\$ (1,503)
Charges for services	7,000	7,000	18,535	11,535
Total Revenues	<u>7,000</u>	<u>7,000</u>	<u>17,032</u>	<u>10,032</u>
Expenditures:				
Current:				
General government	-	-	53	(53)
Total Expenditures	<u>-</u>	<u>-</u>	<u>53</u>	<u>(53)</u>
Net Change in Fund Balances	7,000	7,000	16,979	9,979
Budgetary Fund Balances - Beginning of Year	<u>25,286</u>	<u>25,286</u>	<u>25,286</u>	<u>-</u>
Budgetary Fund Balances - End of Year	<u>\$ 32,286</u>	<u>\$ 32,286</u>	<u>\$ 42,265</u>	<u>\$ 9,979</u>

COUNTY OF SUTTER
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Plan Check Inspection Fees
For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Use of money and property	\$ 2,500	\$ 2,950	\$ 1,123	\$ (1,827)
Total Revenues	<u>2,500</u>	<u>2,950</u>	<u>1,123</u>	<u>(1,827)</u>
Expenditures:				
Current:				
General government	-	450	364	86
Total Expenditures	<u>-</u>	<u>450</u>	<u>364</u>	<u>86</u>
Net Change in Fund Balances	2,500	2,500	759	(1,741)
Budgetary Fund Balances - Beginning of Year	<u>274,100</u>	<u>274,100</u>	<u>274,100</u>	<u>-</u>
Budgetary Fund Balances - End of Year	<u>\$ 276,600</u>	<u>\$ 276,600</u>	<u>\$ 274,859</u>	<u>\$ (1,741)</u>

COUNTY OF SUTTER

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Community Services

For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Licenses and permits	\$ 160	\$ 160	\$ 143	\$ (17)
Use of money and property	80	102	39	(63)
Total Revenues	<u>240</u>	<u>262</u>	<u>182</u>	<u>(80)</u>
Expenditures:				
Current:				
General government	-	22	13	9
Total Expenditures	<u>-</u>	<u>22</u>	<u>13</u>	<u>9</u>
Net Change in Fund Balances	240	240	169	(71)
Budgetary Fund Balances - Beginning of Year	<u>9,791</u>	<u>9,791</u>	<u>9,791</u>	<u>-</u>
Budgetary Fund Balances - End of Year	<u>\$ 10,031</u>	<u>\$ 10,031</u>	<u>\$ 9,960</u>	<u>\$ (71)</u>

COUNTY OF SUTTER

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Animal Control Spay/Neuter

For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Use of money and property	\$ -	\$ -	\$ 1	\$ 1
Total Revenues	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
Expenditures:				
Current:				
Net Change in Fund Balances	-	-	1	1
Budgetary Fund Balances - Beginning of Year	<u>101</u>	<u>101</u>	<u>101</u>	<u>-</u>
Budgetary Fund Balances - End of Year	<u><u>\$ 101</u></u>	<u><u>\$ 101</u></u>	<u><u>\$ 102</u></u>	<u><u>\$ 1</u></u>

COUNTY OF SUTTER
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Vital Statistics Recorder
For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Use of money and property	\$ -	\$ -	\$ 199	\$ 199
Charges for services	12,500	12,500	12,360	(140)
Total Revenues	<u>12,500</u>	<u>12,500</u>	<u>12,559</u>	<u>59</u>
Expenditures:				
Current:				
General government	-	-	78	(78)
Total Expenditures	<u>-</u>	<u>-</u>	<u>78</u>	<u>(78)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>12,500</u>	<u>12,500</u>	<u>12,481</u>	<u>(20)</u>
Other Financing Sources (Uses):				
Transfers out	(43,500)	(43,500)	-	43,500
Total Other Financing Sources (Uses)	<u>(43,500)</u>	<u>(43,500)</u>	<u>-</u>	<u>43,500</u>
Net Change in Fund Balances	(31,000)	(31,000)	12,481	43,480
Budgetary Fund Balances - Beginning of Year	<u>50,395</u>	<u>50,395</u>	<u>50,395</u>	<u>-</u>
Budgetary Fund Balances - End of Year	<u>\$ 19,395</u>	<u>\$ 19,395</u>	<u>\$ 62,876</u>	<u>\$ 43,480</u>

COUNTY OF SUTTER
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Child Passenger Restraint
For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Fines and forfeitures	\$ 500	\$ 500	\$ 248	\$ (252)
Use of money and property	350	350	231	(119)
Total Revenues	<u>850</u>	<u>850</u>	<u>479</u>	<u>(371)</u>
Expenditures:				
Current:				
Health and sanitation	850	870	20	850
Total Expenditures	<u>850</u>	<u>870</u>	<u>20</u>	<u>850</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>(20)</u>	<u>459</u>	<u>479</u>
Other Financing Sources (Uses):				
Transfers out	(12,628)	(12,628)	(12,628)	-
Total Other Financing Sources (Uses)	<u>(12,628)</u>	<u>(12,628)</u>	<u>(12,628)</u>	<u>-</u>
Net Change in Fund Balances	(12,628)	(12,648)	(12,169)	479
Budgetary Fund Balances - Beginning of Year	<u>12,628</u>	<u>12,628</u>	<u>12,628</u>	<u>-</u>
Budgetary Fund Balances - End of Year	<u>\$ -</u>	<u>\$ (20)</u>	<u>\$ 459</u>	<u>\$ 479</u>

COUNTY OF SUTTER

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Bioterrorism

For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Use of money and property	\$ 2,000	\$ 2,400	\$ 1,263	\$ (1,137)
Total Revenues	<u>2,000</u>	<u>2,400</u>	<u>1,263</u>	<u>(1,137)</u>
Expenditures:				
Current:				
Health and sanitation	-	400	400	-
Total Expenditures	<u>-</u>	<u>400</u>	<u>400</u>	<u>-</u>
Net Change in Fund Balances	2,000	2,000	863	(1,137)
Budgetary Fund Balances - Beginning of Year	<u>297,938</u>	<u>297,938</u>	<u>297,938</u>	<u>-</u>
Budgetary Fund Balances - End of Year	<u>\$ 299,938</u>	<u>\$ 299,938</u>	<u>\$ 298,801</u>	<u>\$ (1,137)</u>

COUNTY OF SUTTER
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
County Service Areas
For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 2,783,221	\$ 2,963,706	\$ 3,012,056	\$ 48,350
Licenses and permits	-	1,235	1,235	-
Fines and forfeitures	-	607	608	1
Use of money and property	15,500	22,510	10,202	(12,308)
Intergovernmental	30,320	30,590	33,192	2,602
Charges for services	778,045	889,005	1,115,300	226,295
Other revenue	-	68,527	96,400	27,873
Total Revenues	<u>3,607,086</u>	<u>3,976,180</u>	<u>4,268,993</u>	<u>292,813</u>
Expenditures:				
Current:				
Public way and facilities	3,789,869	4,329,059	4,087,997	241,062
Debt service: interest	6,600	6,600	7,452	(852)
Capital outlay	162,232	162,232	157,437	4,795
Total Expenditures	<u>3,958,701</u>	<u>4,497,891</u>	<u>4,252,886</u>	<u>245,005</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(351,615)</u>	<u>(521,711)</u>	<u>16,107</u>	<u>537,818</u>
Other Financing Sources (Uses):				
Transfers in	54,684	223,060	-	(223,060)
Total Other Financing Sources (Uses)	<u>54,684</u>	<u>223,060</u>	<u>-</u>	<u>(223,060)</u>
Net Change in Fund Balances	(296,931)	(298,651)	16,107	314,758
Budgetary Fund Balances - Beginning of Year	<u>1,501,183</u>	<u>1,501,183</u>	<u>1,501,183</u>	<u>-</u>
Budgetary Fund Balances - End of Year	<u>\$ 1,204,252</u>	<u>\$ 1,202,532</u>	<u>\$ 1,517,290</u>	<u>\$ 314,758</u>

COUNTY OF SUTTER

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Water Agencies

For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 137,940	\$ 163,940	\$ 163,918	\$ (22)
Use of money and property	23,520	27,685	10,194	(17,491)
Intergovernmental	3,800	3,800	5,602	1,802
Charges for services	23	23	2,185	2,162
Total Revenues	<u>165,283</u>	<u>195,448</u>	<u>181,899</u>	<u>(13,549)</u>
Expenditures:				
Current:				
Public way and facilities	<u>131,708</u>	<u>189,651</u>	<u>180,701</u>	<u>8,950</u>
Total Expenditures	<u>131,708</u>	<u>189,651</u>	<u>180,701</u>	<u>8,950</u>
Net Change in Fund Balances	33,575	5,797	1,198	(4,599)
Budgetary Fund Balances - Beginning of Year	<u>2,364,722</u>	<u>2,364,722</u>	<u>2,364,722</u>	<u>-</u>
Budgetary Fund Balances - End of Year	<u>\$ 2,398,297</u>	<u>\$ 2,370,519</u>	<u>\$ 2,365,920</u>	<u>\$ (4,599)</u>

COUNTY OF SUTTER
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Other Special Districts
For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 191,816	\$ 191,816	\$ 208,433	\$ 16,617
Fines and forfeitures	-	-	730	730
Use of money and property	21,374	24,004	8,507	(15,497)
Intergovernmental	819	819	814	(5)
Charges for services	5,940	5,940	9,017	3,077
Total Revenues	219,949	222,579	227,501	4,922
Expenditures:				
Current:				
Public way and facilities	227,318	232,842	158,773	74,069
Total Expenditures	227,318	232,842	158,773	74,069
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,369)	(10,263)	68,728	78,991
Other Financing Sources (Uses):				
Transfers in	-	2,894	-	(2,894)
Total Other Financing Sources (Uses)	-	2,894	-	(2,894)
Net Change in Fund Balances	(7,369)	(7,369)	68,728	76,097
Budgetary Fund Balances - Beginning of Year	2,060,739	2,060,739	2,060,739	-
Budgetary Fund Balances - End of Year	\$ 2,053,370	\$ 2,053,370	\$ 2,129,467	\$ 76,097

COUNTY OF SUTTER

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

AB109 Front Line Law

For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Use of money and property	\$ 1,000	\$ 1,000	\$ 613	\$ (387)
Total Revenues	<u>1,000</u>	<u>1,000</u>	<u>613</u>	<u>(387)</u>
Expenditures:				
Current:				
Public protection	-	50,000	199	49,801
Total Expenditures	<u>-</u>	<u>50,000</u>	<u>199</u>	<u>49,801</u>
Net Change in Fund Balances	1,000	(49,000)	414	49,414
Budgetary Fund Balances - Beginning of Year	<u>149,713</u>	<u>149,713</u>	<u>149,713</u>	<u>-</u>
Budgetary Fund Balances - End of Year	<u>\$ 150,713</u>	<u>\$ 100,713</u>	<u>\$ 150,127</u>	<u>\$ 49,414</u>

COUNTY OF SUTTER
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
SLESF 2012-2013
For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Use of money and property	\$ 15,000	\$ 15,000	\$ 6,433	\$ (8,567)
Total Revenues	<u>15,000</u>	<u>15,000</u>	<u>6,433</u>	<u>(8,567)</u>
Expenditures:				
Current:				
Public protection	-	13,000	20,571	(7,571)
Total Expenditures	<u>-</u>	<u>13,000</u>	<u>20,571</u>	<u>(7,571)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>15,000</u>	<u>2,000</u>	<u>(14,138)</u>	<u>(16,138)</u>
Other Financing Sources (Uses):				
Transfers in	321,870	586,870	651,946	65,076
Transfers out	(494,828)	(660,953)	(484,456)	176,497
Total Other Financing Sources (Uses)	<u>(172,958)</u>	<u>(74,083)</u>	<u>167,490</u>	<u>241,573</u>
Net Change in Fund Balances	(157,958)	(72,083)	153,352	225,435
Budgetary Fund Balances - Beginning of Year	<u>887,997</u>	<u>887,997</u>	<u>887,997</u>	<u>-</u>
Budgetary Fund Balances - End of Year	<u>\$ 730,039</u>	<u>\$ 815,914</u>	<u>\$ 1,041,349</u>	<u>\$ 225,435</u>

COUNTY OF SUTTER

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

DJJ Re-Entry

For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Use of money and property	\$ 500	\$ 500	\$ 107	\$ (393)
Total Revenues	<u>500</u>	<u>500</u>	<u>107</u>	<u>(393)</u>
Expenditures:				
Current:				
Public protection	-	-	279	(279)
Total Expenditures	<u>-</u>	<u>-</u>	<u>279</u>	<u>(279)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>500</u>	<u>500</u>	<u>(172)</u>	<u>(672)</u>
Other Financing Sources (Uses):				
Transfers in	15,000	19,500	19,364	(136)
Transfers out	<u>(17,400)</u>	<u>(17,400)</u>	<u>-</u>	<u>17,400</u>
Total Other Financing Sources (Uses)	<u>(2,400)</u>	<u>2,100</u>	<u>19,364</u>	<u>17,264</u>
Net Change in Fund Balances	(1,900)	2,600	19,192	16,592
Budgetary Fund Balances - Beginning of Year	<u>48,172</u>	<u>48,172</u>	<u>48,172</u>	<u>-</u>
Budgetary Fund Balances - End of Year	<u>\$ 46,272</u>	<u>\$ 50,772</u>	<u>\$ 67,364</u>	<u>\$ 16,592</u>

COUNTY OF SUTTER

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Landscape District Wildwood
For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Other revenue	\$ -	\$ -	\$ 5	\$ 5
Total Revenues	<u>-</u>	<u>-</u>	<u>5</u>	<u>5</u>
Expenditures:				
Current:				
Net Change in Fund Balances	-	-	5	5
Budgetary Fund Balances - Beginning of Year	<u>(5)</u>	<u>(5)</u>	<u>(5)</u>	<u>-</u>
Budgetary Fund Balances - End of Year	<u><u>\$ (5)</u></u>	<u><u>\$ (5)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 5</u></u>

COUNTY OF SUTTER
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Family Support
For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Use of money and property	\$ 10,000	\$ 10,000	\$ 13,626	\$ 3,626
Intergovernmental	2,761,516	3,056,350	3,245,184	188,834
Total Revenues	<u>2,771,516</u>	<u>3,066,350</u>	<u>3,258,810</u>	<u>192,460</u>
Expenditures:				
Current:				
Public assistance	10,000	11,300	1,226	10,074
Total Expenditures	<u>10,000</u>	<u>11,300</u>	<u>1,226</u>	<u>10,074</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,761,516</u>	<u>3,055,050</u>	<u>3,257,584</u>	<u>202,534</u>
Other Financing Sources (Uses):				
Transfers out	<u>(2,761,516)</u>	<u>(3,055,050)</u>	<u>(3,736,817)</u>	<u>(681,767)</u>
Total Other Financing Sources (Uses)	<u>(2,761,516)</u>	<u>(3,055,050)</u>	<u>(3,736,817)</u>	<u>(681,767)</u>
Net Change in Fund Balances	-	-	(479,233)	(479,233)
Budgetary Fund Balances - Beginning of Year	<u>11,819</u>	<u>11,819</u>	<u>11,819</u>	<u>-</u>
Budgetary Fund Balances - End of Year	<u>\$ 11,819</u>	<u>\$ 11,819</u>	<u>\$ (467,414)</u>	<u>\$ (479,233)</u>

COUNTY OF SUTTER
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Drug Medi-Cal Services
For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Use of money and property	\$ 30,000	\$ 30,000	\$ 44,729	\$ 14,729
Total Revenues	<u>30,000</u>	<u>30,000</u>	<u>44,729</u>	<u>14,729</u>
Expenditures:				
Current:				
Health and sanitation	-	2,500,000	4,674	2,495,326
Total Expenditures	<u>-</u>	<u>2,500,000</u>	<u>4,674</u>	<u>2,495,326</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>30,000</u>	<u>(2,470,000)</u>	<u>40,055</u>	<u>2,510,055</u>
Other Financing Sources (Uses):				
Transfers in	600,000	600,000	584,091	(15,909)
Transfers out	<u>(1,200,000)</u>	<u>(1,200,000)</u>	<u>(3,009,350)</u>	<u>(1,809,350)</u>
Total Other Financing Sources (Uses)	<u>(600,000)</u>	<u>(600,000)</u>	<u>(2,425,259)</u>	<u>(1,825,259)</u>
Net Change in Fund Balances	(570,000)	(3,070,000)	(2,385,204)	684,796
Budgetary Fund Balances - Beginning of Year	<u>3,455,635</u>	<u>3,455,635</u>	<u>3,455,635</u>	<u>-</u>
Budgetary Fund Balances - End of Year	<u>\$ 2,885,635</u>	<u>\$ 385,635</u>	<u>\$ 1,070,431</u>	<u>\$ 684,796</u>

COUNTY OF SUTTER
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Debt Service
For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Use of money and property	\$ -	\$ -	\$ (51)	\$ (51)
Charges for services	-	-	4,624	4,624
Total Revenues	<u>-</u>	<u>-</u>	<u>4,573</u>	<u>4,573</u>
Expenditures:				
Current:				
General government	-	-	4,121	(4,121)
Debt service:Principal	83,888	85,352	87,025	(1,673)
Debt service:Interest	6,451	6,618	3,727	2,891
Total Expenditures	<u>90,339</u>	<u>91,970</u>	<u>94,873</u>	<u>(2,903)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(90,339)</u>	<u>(91,970)</u>	<u>(90,300)</u>	<u>1,670</u>
Other Financing Sources (Uses):				
Transfers in	90,415	92,046	71,286	(20,760)
Total Other Financing Sources (Uses)	<u>90,415</u>	<u>92,046</u>	<u>71,286</u>	<u>(20,760)</u>
Net Change in Fund Balances	76	76	(19,014)	(19,090)
Budgetary Fund Balances - Beginning of Year	<u>(76)</u>	<u>(76)</u>	<u>(76)</u>	<u>-</u>
Budgetary Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (19,090)</u>	<u>\$ (19,090)</u>

COUNTY OF SUTTER
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Permanant Fund:Live Oak Library Endowment
For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Expenditures:				
Current:				
General government	\$ -	\$ 30,000	\$ 30,000	\$ -
Total Expenditures	-	30,000	30,000	-
Net Change in Fund Balances	-	(30,000)	(30,000)	-
Budgetary Fund Balances - Beginning of Year	29,862	29,862	29,862	-
Budgetary Fund Balances - End of Year	\$ 29,862	\$ (138)	\$ (138)	\$ -

COUNTY OF SUTTER

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

Capital Projects Fund

For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Use of money and property	\$ -	\$ -	\$ (12,963)	\$ (12,963)
Intergovernmental	6,057,166	6,057,166	6,293,942	236,776
Charges for services	-	-	50,002	50,002
Other revenues	-	525,698	525,698	-
Total Revenues	<u>6,057,166</u>	<u>6,582,864</u>	<u>6,856,679</u>	<u>273,815</u>
Expenditures:				
Current:				
General government	683,268	828,457	10,392,494	(9,564,037)
Public protection	8,736,662	11,344,179	-	11,344,179
Health & sanitation	-	2,646,507	321,128	2,325,379
Debt Service:				
Principal	382,475	382,475	382,475	-
Interest	300,793	300,793	300,792	1
Capital outlay	-	2,577,781	1,826,486	751,295
Total Expenditures	<u>10,103,198</u>	<u>18,080,192</u>	<u>13,223,375</u>	<u>4,856,817</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(4,046,032)</u>	<u>(11,497,328)</u>	<u>(6,366,696)</u>	<u>5,130,632</u>
Other Financing Sources (Uses):				
Transfers in	<u>683,284</u>	<u>7,089,048</u>	<u>7,024,300</u>	<u>(64,748)</u>
Total Other Financing Sources (Uses)	<u>683,284</u>	<u>7,089,048</u>	<u>7,024,300</u>	<u>(64,748)</u>
Net Change in Fund Balances	(3,362,748)	(4,408,280)	657,604	5,065,884
Fund Balances - Beginning of Year	<u>4,347,287</u>	<u>4,347,287</u>	<u>4,347,287</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 984,539</u>	<u>\$ (60,993)</u>	<u>\$ 5,004,891</u>	<u>\$ 5,065,884</u>

COUNTY OF SUTTER
Combining Statement of Net Position
Internal Service Funds
June 30, 2018

	Risk Management		
	General Liability	Workers' Compensation	Fleet Management
Assets			
Current Assets:			
Cash and investments	\$ 126,967	\$ 124,142	\$ -
Cash with fiscal agent	287,027	-	-
Accounts receivable	116	965	1,318
Interest receivable	2,702	(1,533)	(2,306)
Due from other funds	144	799	1,899
Prepaid expenses	-	-	-
Inventory	-	-	12,760
Total Current Assets	<u>416,956</u>	<u>124,373</u>	<u>13,671</u>
Noncurrent Assets:			
Capital assets:			
Construction in progress	-	-	6,969
Depreciable, net	-	704	147,891
Total Noncurrent Assets	<u>-</u>	<u>704</u>	<u>154,860</u>
Total Assets	<u>416,956</u>	<u>125,077</u>	<u>168,531</u>
Deferred Outflows of Resources:			
Deferred pension	46,074	2,237	60,052
Deferred OPEB	443	443	1,772
Total Deferred Outflow of	<u>46,517</u>	<u>2,680</u>	<u>61,824</u>
Liabilities			
Current Liabilities:			
Accounts payable	107	1,299	27,519
Salaries and benefits payable	718	2,563	6,647
Due to other funds	-	-	95,186
Capital lease payable	-	352	64,609
Compensated absences payable	-	4,425	20,222
Claims payable	497,566	-	-
Total Current Liabilities	<u>498,391</u>	<u>8,639</u>	<u>214,183</u>
Noncurrent Liabilities:			
Capital lease payable	-	800	1,958
Net pension liability	449,390	20,043	583,155
Net OPEB liability	12,230	12,230	48,919
Total Noncurrent Liabilities	<u>461,620</u>	<u>33,073</u>	<u>634,032</u>
Total Liabilities	<u>960,011</u>	<u>41,712</u>	<u>848,215</u>
Deferred Inflows of Resources:			
Deferred pension	57,634	1,794	73,673
Deferred OPEB	518	518	2,073
Total Deferred Inflow of Resources	<u>58,152</u>	<u>2,312</u>	<u>75,746</u>
Net Position:			
Net investment in capital assets	-	-	88,293
Unrestricted (deficit)	(554,690)	83,733	(781,899)
Total Net Position	<u>\$ (554,690)</u>	<u>\$ 83,733</u>	<u>\$ (693,606)</u>

continued

COUNTY OF SUTTER
Combining Statement of Net Position (continued)
Internal Service Funds
June 30, 2018

	Information Technology	Employee Wellness	Total
Assets			
Current Assets:			
Cash and investments	\$ 1,516,554	\$ -	\$ 1,767,663
Cash with fiscal agent	-	-	287,027
Accounts receivable	7,781	-	10,180
Interest receivable	14,327	-	13,190
Due from other funds	12,006	-	14,848
Prepaid expenses	4,182	-	4,182
Inventory	-	-	12,760
Total Current Assets	1,554,850	-	2,109,850
Noncurrent Assets:			
Capital assets:			
Construction in progress	84,935	-	91,904
Depreciable, net	362,371	-	510,966
Total Noncurrent Assets	447,306	-	602,870
Total Assets	2,002,156	-	2,712,720
Deferred Outflows of Resources:			
Deferred pension	264,255	-	372,618
Deferred OPEB	7,532	-	10,190
Total Deferred Outflow of Resources	271,787	-	382,808
Liabilities			
Current Liabilities:			
Accounts payable	367,413	63,981	460,319
Salaries and benefits payable	39,651	-	49,579
Due to other funds	-	69	95,255
Capital lease payable	1,168	-	66,129
Compensated absences payable	150,440	-	175,087
Claims payable	-	-	497,566
Total Current Liabilities	558,672	64,050	1,343,935
Noncurrent Liabilities:			
Capital lease payable	2,652	-	5,410
Net pension liability	2,562,268	-	3,614,856
Net OPEB liability	207,904	-	281,283
Total Noncurrent Liabilities	2,772,824	-	3,901,549
Total Liabilities	3,331,496	64,050	5,245,484
Deferred Inflows of Resources:			
Deferred pension	321,999	-	455,100
Deferred OPEB	8,811	-	11,920
Total Deferred Inflow of Resources	330,810	-	467,020
Net Position:			
Net investment in capital assets	443,486	-	531,779
Unrestricted (deficit)	(1,831,849)	(64,050)	(3,148,755)
Total Net Position	\$ (1,388,363)	\$ (64,050)	\$ (2,616,976)

COUNTY OF SUTTER

Combining Statement of Revenues, Expenses and
Changes in Net Position
Internal Service Funds
For the Year Ended June 30, 2018

	Risk Management		Fleet Management
	General Liability	Workers' Compensation	
Operating Revenues:			
Charges for services	\$ 817,583	\$ 2,470,429	\$ 535,810
Other revenue	103,001	5,396	1,375
Total Operating Revenues	920,584	2,475,825	537,185
Operating Expenses:			
Salaries and benefits	58,101	164,255	411,874
Services and supplies	1,011,783	2,207,215	322,028
Other charges	11,951	19,906	182,491
Depreciation	-	352	23,958
Total Operating Expenses	1,081,835	2,391,728	940,351
Net Operating Income (Loss)	(161,251)	84,097	(403,166)
Non-Operating Revenues (Expenses):			
Interest income (expense)	(2,326)	(7,289)	(676)
Total Non-Operating Revenues and Expenses	(2,326)	(7,289)	(676)
Change in Net Position	(163,577)	76,808	(403,842)
Net Position - Beginning of Year	(391,113)	6,925	(289,764)
Net Position - End of Year	\$ (554,690)	\$ 83,733	\$ (693,606)

COUNTY OF SUTTER
Combining Statement of Revenues, Expenses and
Changes in Net Position (continued)
Internal Service Funds
For the Year Ended June 30, 2018

	Information Technology	Employee Wellness	Total
Operating Revenues:			
Charges for services	\$ 4,113,849	\$ 673,830	\$ 8,611,501
Other revenue	3,635	1,093	114,500
Total Operating Revenues	4,117,484	674,923	8,726,001
Operating Expenses:			
Salaries and benefits	2,379,363	-	3,013,593
Services and supplies	1,177,432	702,461	5,420,919
Other charges	746,846	33,647	994,841
Depreciation	127,164	-	151,474
Total Operating Expenses	4,430,805	736,108	9,580,827
Net Operating Income (Loss)	(313,321)	(61,185)	(854,826)
Non-Operating Revenues (Expenses):			
Interest income (expense)	(19,367)	(8)	(29,666)
Total Non-Operating Revenues and Expenses	(19,367)	(8)	(29,666)
Change in Net Position	(332,688)	(61,193)	(884,492)
Net Position - Beginning of Year	(1,055,675)	(2,857)	(1,732,484)
Net Position - End of Year	\$ (1,388,363)	\$ (64,050)	\$ (2,616,976)

COUNTY OF SUTTER
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2018

	Risk Management		
	General Liability	Workers' Compensation	Fleet Management
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash receipts from customers	\$ 920,584	\$ 2,475,825	\$ 540,099
Cash paid to suppliers for goods and services	(1,246,095)	(2,227,036)	(496,773)
Cash paid to employees	(45,668)	(156,071)	(365,337)
Net Cash Provided (Used) by Operating Activities	<u>(371,179)</u>	<u>92,718</u>	<u>(322,011)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:			
Cash receipts from customers	(259)	-	(158,149)
Cash paid to suppliers for goods and services	-	(847)	-
Miscellaneous revenue	-	-	95,186
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(259)</u>	<u>(847)</u>	<u>(62,963)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Payments related to the acquisition of capital assets	-	-	(6,969)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>(6,969)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received (paid)	(2,132)	(6,142)	(655)
Net Cash Provided (Used) by Investing Activities	<u>(2,132)</u>	<u>(6,142)</u>	<u>(655)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(373,570)	85,729	(392,598)
Cash and Cash Equivalents, Beginning of Year	<u>787,564</u>	<u>38,413</u>	<u>392,598</u>
Cash and Cash Equivalents, End of Year	<u>\$ 413,994</u>	<u>\$ 124,142</u>	<u>\$ -</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (loss)	(161,251)	84,097	(403,166)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	-	352	23,958
Changes in assets and liabilities:			
Decrease (increase) in:			
Accounts receivable	-	(1,763)	2,914
Increase (decrease) in:			
Accounts payable	73	85	7,740
Salaries and benefits payable	128	(2,358)	(556)
Compensated absences payable	-	-	(2,127)
Claims liability	(222,434)	-	6
Net OPEB liability	12,305	12,305	49,220
Net Cash Provided (Used) by Operating Activities	<u>\$ (371,179)</u>	<u>\$ 92,718</u>	<u>\$ (322,011)</u>

COUNTY OF SUTTER
Combining Statement of Cash Flows
Internal Service Funds (continued)
For the Year Ended June 30, 2018

	Information Technology	Employee Wellness	Total
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash receipts from customers	\$ 4,117,483	\$ 674,923	\$ 8,728,914
Cash paid to suppliers for goods and services	(1,611,379)	(677,877)	(6,259,160)
Cash paid to employees	(2,226,649)	-	(2,793,725)
Net Cash Provided (Used) by Operating Activities	<u>279,455</u>	<u>(2,954)</u>	<u>(323,971)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:			
Cash receipts from customers	(17,592)	-	(176,000)
Cash paid to suppliers for goods and services	(2,524)	-	(3,371)
Miscellaneous revenue	-	70	95,256
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(20,116)</u>	<u>70</u>	<u>(84,115)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Payments related to the acquisition of capital assets	-	-	(6,969)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>(6,969)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received (paid)	(19,557)	(7)	(28,493)
Net Cash Provided (Used) by Investing Activities	<u>(19,557)</u>	<u>(7)</u>	<u>(28,493)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	239,782	(2,891)	(443,548)
Cash and Cash Equivalents, Beginning of Year	<u>1,276,772</u>	<u>2,891</u>	<u>2,498,238</u>
Cash and Cash Equivalents, End of Year	<u>\$ 1,516,554</u>	<u>\$ -</u>	<u>\$ 2,054,690</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (loss)	(313,321)	(61,185)	(854,826)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	127,164	-	151,474
Changes in assets and liabilities:			
Decrease (increase) in:			
Accounts receivable	-	-	1,151
Deposits and prepaid expenses	(4,182)	-	(4,182)
Increase (decrease) in:			
Accounts payable	317,081	58,231	383,210
Salaries and benefits payable	(6,285)	-	(9,071)
Compensated absences payable	(50,185)	-	(52,312)
Claims liability	-	-	(222,428)
Net OPEB liability	209,183	-	283,013
Net Cash Provided (Used) by Operating Activities	<u>\$ 279,455</u>	<u>\$ (2,954)</u>	<u>\$ (323,971)</u>



Statistical Section

Statistical Section



The information in this section is not covered by the Independent Auditor’s Report, but is presented as supplemental data for the benefit of the readers of the Comprehensive Annual Financial Report. The objectives of statistical section information are to provide financial statement users with additional historical perspective, context, and detail to assist in using the information in the financial statements, notes to the financial statements, and required supplementary information to understand and assess the County’s economic condition.

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 These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.

Revenue Capacity.....178
 These schedules contain trend information to help the reader assess the County’s most significant local revenue source, the property tax.

Debt Capacity.....182
 These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.

Demographic and Economic Information.....185
 These schedules offer economic and demographic indicators to help the reader understand the socioeconomic environment within which the County’s financial activities take place.

Operating Information.....187
 These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the Auditor-Controller’s Office.

COUNTY OF SUTTER
Net Position by Category (unaudited)
Last Ten Fiscal Years (in thousands)
(accrual basis of accounting)

Governmental activities	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Net Investment in capital assets	\$ 82,050	\$ 80,477	\$ 79,978	\$ 75,664	\$ 72,707	\$ 70,414	\$ 72,133	\$ 69,203	\$ 68,552	\$ 81,277
Restricted for:										
General government	-	-	-	-	-	-	-	752	33,612	866
Taxes and fees	7,286	7,100	5,211	7,323	6,702	5,957	581	5,687	-	2,664
Public Protection	11,254	10,687	6,326	8,681	11,383	14,876	16,229	19,767	18,004	21,343
Public ways and facilities	8,675	9,312	10,700	11,290	8,101	9,510	10,691	11,980	16,610	16,186
Health and social services	13,061	14,015	18,538	10,283	26,945	31,417	36,034	38,804	14,189	29,349
Public assistance	-	-	-	-	-	219	-	-	-	-
Community development	3,299	4,014	18	1,341	1,716	1,589	1,583	1,612	14,068	1,784
Other	1,156	1,624	1,298	1,244	1,450	3,367	1,730	1,784	1,005	2,619
Unrestricted	26,904	20,104	32,466	33,353	16,644	11,838	(95,888)	(102,750)	(117,889)	(115,811)
Total governmental activities net position	\$ 153,684	\$ 147,334	\$ 154,533	\$ 149,179	\$ 145,648	\$ 149,187	\$ 43,092	\$ 46,839	\$ 48,152	\$ 40,277
Business-type activities										
Net Investment in capital assets	\$ 1,626	\$ 1,507	\$ 1,512	\$ 2,539	\$ 2,295	\$ 2,335	\$ 2,366	\$ 2,269	\$ 2,117	\$ 1,963
Restricted for:										
Debt service										
Unrestricted	(394)	(621)	(965)	(925)	(1,006)	(1,102)	(1,032)	166	172	259
Total business-type activities net position	\$ 1,231	\$ 886	\$ 547	\$ 1,613	\$ 1,289	\$ 1,234	\$ 1,335	\$ 2,435	\$ 2,289	\$ 2,221
Primary Government										
Net Investment in capital assets	\$ 83,675	\$ 81,984	\$ 81,490	\$ 78,202	\$ 75,003	\$ 72,749	\$ 74,499	\$ 71,472	\$ 70,670	\$ 83,240
Restricted for:										
General government	-	-	-	-	-	-	-	752	33,612	866
Taxes and fees	7,286	7,100	5,211	7,323	6,702	5,957	581	5,687	-	2,664
Public Protection	11,254	10,687	6,326	8,681	11,383	14,876	16,229	19,767	18,004	21,343
Public ways and facilities	8,675	9,312	10,700	11,290	8,101	9,510	10,691	11,980	16,610	16,186
Health and social services	13,061	14,015	18,538	10,283	26,945	31,417	36,034	38,804	14,189	29,349
Public assistance	-	-	-	-	-	219	-	-	-	-
Community development	3,299	4,014	18	1,341	1,716	1,589	1,583	1,612	14,068	1,784
Other	1,156	1,624	1,298	1,244	1,450	3,367	1,730	1,784	1,005	2,619
Unrestricted	26,510	19,483	31,501	32,428	15,637	10,736	(96,919)	(102,583)	(117,717)	(115,552)
Total primary governmental net	\$ 154,916	\$ 148,220	\$ 155,080	\$ 150,792	\$ 146,937	\$ 150,420	\$ 44,427	\$ 49,274	\$ 50,442	\$ 42,499

Notes:

* Accounting standards require that net position be reported in three components in the financial statements: net investment in capital assets; restricted; And unrestricted. Net position is considered restricted when 1) externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation.

COUNTY OF SUTTER
Changes in Net Position (unaudited)
Last Ten Fiscal Years (in thousands)
(accrual basis of accounting)

	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Expenses										
Governmental activities										
General government	\$ 10,806	\$ 12,087	\$ 9,921	\$ 9,239	\$ 13,699	\$ 11,003	\$ 11,552	\$ 12,472	\$ 16,903	\$ 41,030
Publicsafety	49,843	47,671	47,659	47,367	52,494	47,486	42,752	44,724	44,711	46,834
Publicways and facilities	10,563	7,695	9,566	8,050	11,727	7,971	12,705	12,156	12,013	12,162
Health and sanitation	40,723	40,063	40,773	41,837	38,867	34,294	39,832	42,334	42,212	49,935
Publicassistance	30,127	30,581	30,753	30,955	27,246	38,116	40,033	40,730	43,204	48,341
Education	1,889	1,823	1,633	1,521	1,282	1,486	1,596	1,635	1,582	1,759
Culture and recreation	803	708	565	643	686	649	709	741	760	929
Community development	660	243	1,729	87	539	177	30	12	-	-
Interest on long-term debt	272	199	120	180	141	265	347	350	50	367
Subtotal governmental	\$ 145,686	\$ 141,069	\$ 142,718	\$ 139,880	\$ 146,680	\$ 141,447	\$ 149,555	\$ 155,153	\$ 161,436	\$ 201,357
Business-type activities:										
Waterworks District No. 1	287	480	495	518	601	431	379	508	453	374
Subtotal business-type	287	480	495	518	601	431	379	508	453	374
activities expenses	287	480	495	518	601	431	379	508	453	374
Total expenses	\$ 145,973	\$ 141,549	\$ 143,213	\$ 140,397	\$ 147,281	\$ 141,878	\$ 149,934	\$ 155,661	\$ 161,888	\$ 201,731
Program Revenues										
Governmental activities										
Fees, fines & charges for services	\$ 13,300	\$ 9,859	\$ 9,921	\$ 9,787	\$ 9,337	\$ 8,625	\$ 8,886	\$ 10,417	\$ 20,419	\$ 27,383
Operating grants & contributions	87,011	90,863	103,181	87,174	99,466	100,772	100,772	105,395	104,188	128,859
Capital grants & contributions	5,232	325	-	-	-	132	114	194	-	-
Subtotal governmental	105,543	101,047	113,102	96,961	108,803	109,529	109,772	116,006	124,607	156,242
Business-type activities:										
Fees, fines & charges for services	76	145	176	1,567	169	178	219	215	261	260
Operating Grants	-	-	-	-	-	-	246	48	58	-
Capital Grants	-	-	-	-	104	88	-	62	-	45
Unrestricted Interest & Investment Earnings	-	(21)	(10)	17	2	5	2	4	2	1
Miscellaneous	5	-	-	-	-	-	13	-	(14)	-
Subtotal business-type	82	124	166	1,584	276	272	480	328	307	306
activities	82	124	166	1,584	276	272	480	328	307	306
Total program revenues	\$ 105,624	\$ 101,171	\$ 113,268	\$ 98,545	\$ 109,079	\$ 109,801	\$ 110,252	\$ 116,334	\$ 124,914	\$ 156,548
Net (expense)/revenue										
Governmental activities	(40,143)	(40,023)	(29,616)	(42,919)	(37,877)	(31,918)	(39,783)	(39,147)	(36,829)	(45,115)
Business-type activities	(206)	(356)	(329)	1,066	(325)	(160)	101	(180)	(146)	(68)
Total net expense	\$ (40,349)	\$ (40,378)	\$ (29,944)	\$ (41,853)	\$ (38,202)	\$ (32,078)	\$ (39,682)	\$ (39,328)	\$ (36,975)	\$ (45,183)
General revenues and other changes in net position										
Governmental activities										
Taxes										
Property taxes	\$ 27,760	\$ 27,268	\$ 25,792	\$ 25,900	\$ 25,650	\$ 25,642	\$ 27,175	\$ 28,257	\$ 29,921	\$ 31,175
Property taxes in lieu of sales taxes	577	488	649	605	847	750	910	664	-	-
Franchise taxes	2,648	1,612	1,572	1,162	1,223	1,247	1,545	1,296	1,013	1,309
Sales and use taxes	3,703	2,048	2,273	2,603	2,577	2,974	2,853	3,241	2,845	4,348
Transportation taxes	343	309	90	106	842	801	1,516	1,060	734	860
Transient occupancy taxes	58	40	31	29	-	-	-	-	-	-
Transfer taxes	252	214	236	244	365	304	360	342	368	425
Other	-	-	-	-	678	318	298	304	-	436
Fire taxes	263	266	270	277	-	-	-	-	351	-
Unrestricted interest & investment earnings	2,145	1,780	1,460	1,210	603	1,662	968	2,010	817	523
Tobacco settlement	-	-	-	-	1,269	834	826	817	840	1,003
Miscellaneous	2,329	2,160	2,412	5,430	1,312	923	1,042	957	1,239	1,473
Transfers	-	-	-	-	-	-	-	(1,281)	14	-
Subtotal governmental activities	40,078	36,185	34,784	37,565	35,366	35,457	37,492	37,666	38,142	41,553
Total primary government	\$ 40,078	\$ 36,185	\$ 34,784	\$ 37,565	\$ 35,366	\$ 35,457	\$ 37,492	\$ 37,666	\$ 38,142	\$ 41,553
Changes in net position										
Governmental activities	\$ (64)	\$ (3,838)	\$ 5,168	\$ (5,354)	\$ (2,512)	\$ 3,539	\$ (2,291)	\$ (1,481)	\$ 1,313	\$ (3,562)
Business-type activities	(206)	(356)	(329)	1,066	(325)	(160)	101	(180)	(146)	(68)
Total primary government	\$ (270)	\$ (4,194)	\$ 4,839	\$ (4,288)	\$ (2,836)	\$ 3,379	\$ (2,190)	\$ (1,661)	\$ 1,167	\$ (3,630)

* Notes: Adjustments in 2010: Unrestricted Interest & Investment earnings.
2010: Operating grants and Contributions from \$90,140,290 to \$90,862,705.

COUNTY OF SUTTER
Fund Balances, Governmental Funds (unaudited)
Last Ten Fiscal Years (in thousands)
(accrual basis of accounting)

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
General Fund (1)										
Reserved for:										
Encumbrances	\$ 383	\$ 217	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Imprest cash	17	17	75	45	-	-	-	-	-	-
Inventory and prepaids	17	15	-	-	-	-	-	-	-	-
Long term receivables and advances	5,830	962	1,713	1,703	-	-	-	-	-	-
Loans due in more than one year	-	-	301	830	-	-	-	-	-	-
Unreserved:										
Designated	22,202	12,171	-	-	-	-	-	-	-	-
Undesignated	5,192	11,920	-	-	-	-	-	-	-	-
Nonspendable	-	-	-	-	1,997	1,982	2,890	2,019	1,827	1,772
Restricted	-	-	23	47	-	-	2	2	20	45
Committed	-	-	10,987	9,315	13,770	12,488	13,213	16,493	11,938	8,776
Assigned	-	-	266	163	640	36	710	462	737	649
Unassigned	-	-	6,643	9,857	5,034	7,452	8,621	7,945	11,083	11,275
Subtotal General Fund	<u>33,640</u>	<u>25,301</u>	<u>20,008</u>	<u>21,960</u>	<u>21,441</u>	<u>21,957</u>	<u>25,436</u>	<u>26,921</u>	<u>25,604</u>	<u>22,516</u>
All Other Governmental Funds (2)										
Reserved for:										
Encumbrances	392	218	-	-	-	-	-	-	-	-
Imprest cash	13	13	15	344	-	-	-	-	-	-
Inventory and prepaids	157	129	110	133	-	-	-	-	-	-
Long term receivables and advances	2,471	8,599	5,560	4,193	-	-	-	-	-	-
Loans due in more than one year	-	-	2,888	832	-	-	-	-	-	-
Library endowment	-	30	-	30	-	-	-	-	-	-
Unreserved:										
Designated	25,337	21,682	-	-	-	-	-	-	-	-
Undesignated	8,067	9,726	-	-	-	-	-	-	-	-
Capital projects fund:										
Designated	158	158	-	-	-	-	-	-	-	-
Undesignated	13	17	-	-	-	-	-	-	-	-
Nonspendable	-	-	-	-	172	207	172	207	2,598	2,321
Restricted	-	-	35,391	40,294	48,003	57,014	62,023	69,082	71,398	68,065
Committed	-	-	385	380	254	6,613	2,641	348	4,537	5,183
Assigned	-	-	179	18	1	256	-	-	1	2,802
Unassigned	-	-	(100)	(79)	(158)	(106)	(116)	(701)	(6,649)	(3,405)
Subtotal all other governmental funds	<u>36,608</u>	<u>40,572</u>	<u>44,428</u>	<u>46,144</u>	<u>48,273</u>	<u>63,983</u>	<u>64,720</u>	<u>68,936</u>	<u>71,884</u>	<u>74,966</u>
Total government fund balance	<u>\$ 70,248</u>	<u>\$ 65,873</u>	<u>\$ 64,437</u>	<u>\$ 68,104</u>	<u>\$ 69,714</u>	<u>\$ 85,941</u>	<u>\$ 90,157</u>	<u>\$ 95,858</u>	<u>\$ 97,489</u>	<u>\$ 97,482</u>

COUNTY OF SUTTER
Changes in Fund Balances, Governmental Funds (unaudited)
Last Ten Fiscal Years (in thousands)
(accrual basis of accounting)

	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Revenues (by source)										
Taxes	\$ 32,969	\$ 30,633	\$ 29,340	\$ 29,763	\$ 30,958	\$ 30,791	\$ 33,112	\$ 33,868	\$ 34,219	\$ 37,245
Licenses and permits	3,465	2,424	2,457	2,091	2,137	2,194	2,690	2,530	2,003	2,353
Fines, forfeitures and penalties	1,752	1,414	1,152	1,255	1,162	1,111	1,366	1,032	882	1,073
Use of money and property	2,070	1,725	1,399	1,170	618	1,611	953	1,976	800	552
Intergovernmental	90,901	89,843	93,428	90,922	100,055	102,231	104,527	104,337	105,719	130,531
Charges for services	8,270	7,155	8,283	6,862	7,261	6,567	6,374	8,150	18,631	25,936
Other revenues	2,519	2,163	2,417	5,418	2,581	1,757	1,868	1,774	1,889	2,361
Total revenues	141,947	135,358	138,475	137,479	144,771	146,262	150,889	153,667	164,141	200,052
Expenditures (by function)										
General government	9,621	11,298	8,854	6,802	10,718	10,142	10,121	10,034	16,544	26,194
Public protection	47,944	46,314	47,261	46,145	51,678	46,205	42,340	43,516	45,208	58,483
Public ways and facilities	12,797	6,145	7,623	4,890	10,643	4,723	9,232	8,467	9,190	13,381
Health and sanitation	40,092	39,691	40,604	41,421	38,527	33,845	36,812	39,805	41,825	48,006
Public assistance	29,856	30,241	30,579	30,595	27,005	37,775	38,189	38,860	42,984	46,917
Education	1,858	1,798	1,626	1,512	1,254	1,463	1,441	1,470	1,572	1,735
Culture and recreation	803	699	599	642	679	643	686	683	745	1,116
Community development	660	243	1,729	87	539	177	30	12	-	-
Debt service:										
Principal	107	128	145	151	158	222	346	305	84	470
Interest	227	199	120	180	141	95	362	350	58	372
Issuance costs	45	-	-	-	-	-	-	-	-	-
Capital Outlay	3,770	1,187	2,742	1,386	1,819	4,237	7,109	3,197	4,435	3,387
Total expenditures	147,780	137,942	141,883	133,812	143,161	139,527	146,668	146,697	162,646	200,058
Other Financing Sources (Uses)										
Proceeds on sale of capital assets	-	-	-	-	-	-	-	-	106	-
Transfers in	6,466	9,010	6,131	18,053	24,537	68,906	77,453	74,973	83,846	102,068
Transfers out	(6,466)	(9,010)	(6,131)	(18,053)	(24,537)	(68,906)	(77,458)	(76,242)	(83,817)	(102,068)
Debt refunding to escrow agent	(1,935)	-	-	-	-	-	-	-	-	-
Issuance of debt	1,730	-	-	-	-	9,492	-	-	-	-
Total other financing sources (uses)	(205)	-	-	-	-	9,492	(5)	(1,269)	135	-
Net change in fund balance	\$ (6,038)	\$ (2,585)	\$ (3,407)	\$ 3,668	\$ 1,610	\$ 16,226	\$ 4,216	\$ 5,701	\$ 1,631	\$ (6)
Debt service as a percentage of noncapital expenditures:	0.23%	0.24%	0.19%	0.25%	0.21%	0.23%	0.51%	0.46%	0.09%	0.43%

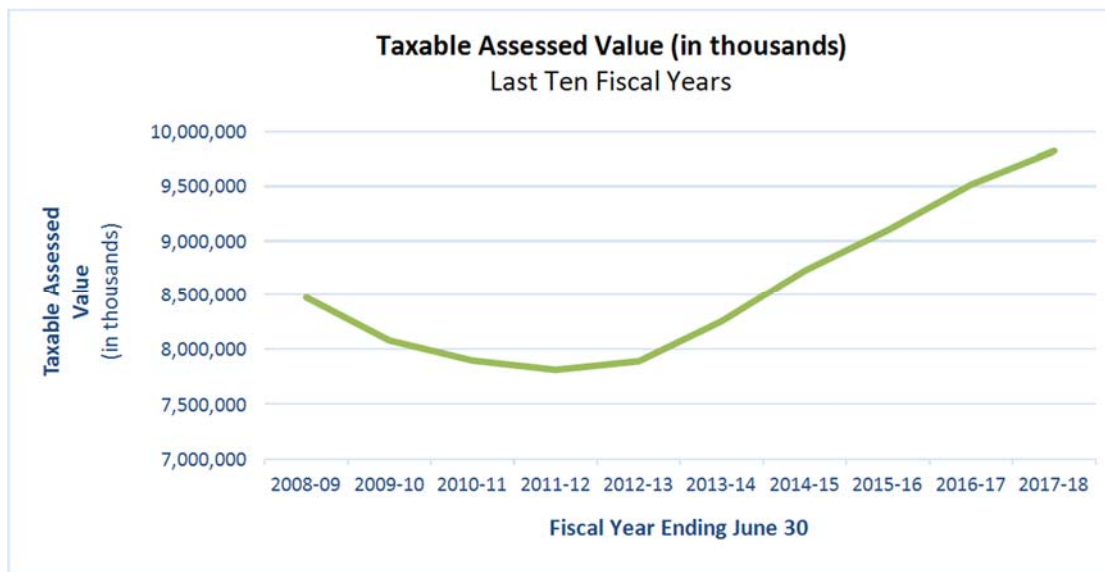
COUNTY OF SUTTER
Assessed Value of Taxable Property and Actual Value of Property (unaudited)
Last Ten Fiscal Years (in thousands)
 (accrual basis of accounting)

Due to the 1978 passage of the property tax initiative Proposition 13 (Prop 13), the County does not track the estimated actual value of all County properties. Under Prop 13, property is assessed at the 1978 market value with an annual increase limited to the lesser of 2% or the consumer price index (CPI) on properties not involved in a change of ownership or properties that did not undergo new construction. Newly acquired property is assessed at its new market value (usually the purchase Price) and the value of any new construction is added to the existing base value of a parcel. As a result, similar properties can have substantially different assessed values based on the date of purchase. Additionally, Prop 13 limits the property tax rate to 1% of assessed value plus the rate necessary to fund local voter-approved bonds and special assessments.

Fiscal Year	(1) Secured	(2) Unsecured	(3) Unitary	(4) Exempt	Total Taxable Assessed value	Total Direct Tax Rate (%)
2008 - 2009	\$ 8,104,381	\$ 553,417	\$ 184,240	\$ (365,249)	\$ 8,476,788	1.0000
2009 - 2010	7,692,047	543,289	187,587	(341,280)	8,081,643	1.0000
2010 - 2011	7,537,773	534,744	198,103	(372,113)	7,898,506	1.0000
2011 - 2012	7,424,721	557,327	199,667	(367,800)	7,813,915	1.0000
2012 - 2013	7,521,156	557,430	212,885	(399,302)	7,892,170	1.0000
2013 - 2014	8,231,568	571,216	235,333	(778,802)	8,259,316	1.0000
2014 - 2015	8,295,983	576,315	268,936	(413,438)	8,727,797	1.0000
2015 - 2016	8,654,165	614,175	271,445	(439,548)	9,100,238	1.0000
2016 - 2017	9,095,742	583,896	291,120	(454,149)	9,516,609	1.0000
2017 - 2018	9,510,499	459,004	313,897	(461,355)	9,822,045	1.0000

Notes:

- (1) Local assessed secured property is generally real property, defined as land, mines, minerals, timber, and improvements such as buildings, structures, crops, trees, and vines.
- (2) Unsecured property is generally personal property including machinery, equipment, office tools, and supplies.
- (3) Unitary properties are railroads and utilities crossing the County and are assessed by the State Board of Equalization. Most of the amount reported is unitary but includes a small amount of other state-assessed property.
- (4) Exempt properties include numerous full and partial exclusions/exemptions provided by the State Constitution and the legislature that relieve certain taxpayers from the burden of paying property taxes.



COUNTY OF SUTTER
Property Tax Rates-Direct and Overlapping Governments (unaudited)
(\$1 per \$100 of Assessed Value)
Last Ten Fiscal Years (in thousands)

Fiscal Year	County Direct Rates		Overlapping Rates		Total
	Sutter County General	K-12 Schools (1)	Yuba College (2)		
2008 - 2009	1.00000%	0.08723%	0.00800%		1.09523%
2009 - 2010	1.00000%	0.08964%	0.00875%		1.09839%
2010 - 2011	1.00000%	0.10890%	0.00730%		1.11620%
2011 - 2012	1.00000%	0.10480%	0.00840%		1.11320%
2012 - 2013	1.00000%	0.11450%	0.00830%		1.12280%
2013 - 2014	1.00000%	0.11320%	0.00910%		1.12230%
2014 - 2015	1.00000%	0.11390%	0.00830%		1.12220%
2015 - 2016	1.00000%	0.10870%	0.00830%		1.11700%
2016 - 2017	1.00000%	0.10627%	0.00878%		1.11505%
2017 - 2018	1.00000%	0.10254%	0.00845%		1.11099%

Notes:

- (1) Rates shown represent a weighted average of the various kindergarten thru 12th grade schools and school district tax rate areas within the County.
- (2) Rates shown represent a weighted average of the Yuba College tax rates within the County.

COUNTY OF SUTTER
Principal Property Taxpayers(unaudited)
June 30, 2018 AND June 30, 2009 (in thousands)

In accordance with GASB Statement No. 44, the following tables present information for the county's principal property taxpayers as of June 30, 2018 and June 30, 2009.

June 30, 2018:

Taxpayers	Type of Business	(1)	Percentage of Total Net Assessed Value	(2)	Percentage of Total Secured Tax Levy Fiscal Year
		Net Assessed Secured Property Value		Total Secured Tax Levy Fiscal Year 2017-18	
Pacific Gas & Electric Co.	Utility	\$ 222,733	2.60%	\$ 2,694	2.30%
CCFC Sutter Energy, LLC	Utility	94,500	1.10%	1,062	0.91%
Sunsweet Growers Inc.	Fruit Processor	75,345	0.88%	1,011	0.86%
Sysco Food Svcs Sacramento Inc	Food Service	44,377	0.52%	497	0.42%
Ca Resources Production Corp	Gas & Oil	44,184	0.52%	495	0.42%
Miravista LLC	Retail	34,750	0.41%	416	0.36%
Sutter Medical Foundation	Medical	33,786	0.40%	389	0.33%
Bains Properties LP	Agriculture	32,776	0.38%	432	0.37%
Pelger Road 1700 LLC	Agriculture	29,407	0.34%	378	0.32%
AT&T California	Phone	27,294	0.32%	330	0.28%

June 30, 2009:

Taxpayers	Type of Business	(1)	Percentage of Total Net Assessed Value	(2)	Percentage of Total Secured Tax Levy Fiscal Year
		Net Assessed Secured Property Value		Total Secured Tax Levy Fiscal Year 2008-09	
Calpine Construction Finance	Utility	\$ 234,200	3.07%	\$ 2,518	2.57%
Venoco Inc	Gas & Oil	171,289	2.24%	1,867	1.91%
Pacific Gas & Electric Co.	Utility	120,742	1.58%	1,300	1.33%
Sunsweet Growers Inc	Fruit Processor	71,665	0.94%	822	0.84%
Steadfast Yuba City 1 LLC Etal	Retail	40,150	0.53%	434	0.44%
Miravista LLC	Retail	37,740	0.49%	411	0.42%
Calpine Greenleaf Holdings Inc	Utility	36,861	0.48%	399	0.41%
Sysco Food Svcs Sacramento Inc	Food Service	28,453	0.37%	312	0.32%
AT& T California	Phone	23,378	0.31%	252	0.26%
Odysseus Farms	Real Estate	19,154	0.25%	279	0.28%

Notes:

- (1) Net Assessed Secured amount include Secured & Utility less exemptions.
See "Assessed Value of Taxable Property and Actual Value of Property" schedule for total assessed value.
- (2) Includes 1%, bonds, and fixed charges (Only Secured & Utility Tax Levy amounts).

COUNTY OF SUTTER
Property Tax Levies and Collections (unaudited)
Last Ten Fiscal Years (in thousands)

Fiscal Year	(1) Taxes Levied	(2) Collections Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	% of Levy		Amount	% of Levy
2008 - 2009	\$ 97,778	\$ 94,121	96.26%	\$ 2,921	\$ 97,042	99.25%
2009 - 2010	96,414	93,662	97.15%	2,233	95,895	99.46%
2010 - 2011	98,644	96,072	97.39%	1,772	97,844	99.19%
2011 - 2012	97,721	95,993	98.23%	1,210	97,204	99.47%
2012 - 2013	97,023	95,621	98.55%	931	96,551	99.51%
2013 - 2014	98,348	97,132	98.76%	759	97,891	99.54%
2014 - 2015	102,007	100,890	98.91%	650	101,540	99.54%
2015 - 2016	106,781	105,692	98.98%	596	106,288	99.54%
2016 - 2017	110,786	109,893	99.19%	520	110,414	99.66%
2017 - 2018	117,052	116,091	99.18%		116,091	99.18%

Notes:

- (1) Secured and Unitary tax levy for the County itself, school districts, cities, and special districts under the supervision of their own governing boards.
- (2) Included are amounts collected by the County on behalf of itself, school districts, cities, and special districts under the supervision of their own governing boards.

COUNTY OF SUTTER
Ratios of Outstanding Debt by Type (unaudited)
Last Ten Fiscal Years (in thousands)

Fiscal Year	Governmental Activities					Business-Type Activities			Total Primary Government	Percentage Personal Income (2)	Per Capita (3)
	Certificates of Participatio (1)	Capital Leases	Long-Term Loans	Liability for Self-Insurance	Compensated Absences	Capital Leases	Long-Term Loans	Compensated Absences			
2007 - 2008	\$ 2,030	\$ -	\$ 108	\$ 825	\$ 4,708	\$ -	\$ 119	\$ -	\$ 7,790	0.41%	\$ 84
2008 - 2009	-	1,730	96	738	5,148	-	113	-	7,824	0.42%	83
2009 - 2010	-	1,615	83	761	5,045	-	105	-	7,609	0.43%	80
2010 - 2011	-	1,484	70	539	5,054	-	98	-	7,245	0.47%	76
2011 - 2012	-	1,346	55	434	5,486	-	91	-	7,412	0.46%	78
2012 - 2013	-	1,203	41	482	5,565	-	83	-	7,373	0.48%	77
2013 - 2014	-	10,502	25	531	5,892	-	75	-	17,025	0.22%	177
2014 - 2015	-	9,916	-	720	6,314	-	67	-	17,017	0.23%	177
2015 - 2016	-	9,370	-	720	5,826	-	58	-	15,974	0.25%	165
2016 - 2017	-	8,775	-	720	6,168	-	49	-	15,712	0.26%	162
2017 - 2018	-	7,967	-	498	6,324	-	41	-	14,830	0.28%	153

Notes:

- (1) Certificates of Participation are reported within the Capital Leases section on the Notes to the Financial Statements.
- (2) See the "Demographics and Economic Statistics" schedule for personal income and population data. Note that this ratio is calculated using population for the latest calendar year for each corresponding fiscal year.
- (3) See the "Demographics and Economics Statistics" schedule for population figures. Note that this ratio is calculated using population for the latest calendar year for each corresponding fiscal year.

COUNTY OF SUTTER
Computation of Legal Debt Margin (unaudited)
Last Ten Fiscal Years (in thousands)

Fiscal Year	(1) Assessed Value	(2) Legal Debt Limit	Total Net Applicable Debt	(3) Legal Debt Margin	Legal Debt Margin/Debt Limit
2008 - 2009	\$ 8,476,788	\$ 105,960	\$ -	\$ 105,960	100%
2009 - 2010	8,081,643	101,021	-	101,021	100%
2010 - 2011	7,898,506	98,731	-	98,731	100%
2011 - 2012	7,813,915	97,674	-	97,674	100%
2012 - 2013	7,892,170	98,652	-	98,652	100%
2013 - 2014	8,259,316	103,241	-	103,241	100%
2014 - 2015	8,727,797	109,097	-	109,097	100%
2015 - 2016	9,100,238	113,753	-	113,753	100%
2016 - 2017	9,516,609	118,958	-	118,958	100%
2017 - 2018	9,822,045	122,776	-	122,776	100%

Notes:

- (1) Property value data can be found in the "Assessed Value of Taxable Property and Actual Value of Property" schedule.
- (2) California Government Code Section 29909 read in conjunction with Revenue and Taxation Code Section 135 imposes a legal debt limitation for General Obligation Bond indebtedness to 1.25% of the total full cash valuation.
- (3) The legal debt margin is the County's available borrowing authority under state finance statutes and is calculated by subtracting the debt applicable to the legal debt limit.

COUNTY OF SUTTER
 Direct and overlapping Bonded Debt (unaudited)
 As of June 30, 2018

2017-2018 Assessed Valuation: \$ 9,822,045

	Percent	
	Applicable	Debt (2)
Overlapping Tax and Assessment Debt:	(1)	Debt (2)
Sutter Community Service District	100%	\$ 646,462
Yuba City Unified - 1999	100%	11,507,012
Yuba City Unified - 2004	100%	16,598,178
East Nicolaus High School - 2000	100%	575,000
East Nicolaus High School - 2014	100%	3,760,000
Live Oak Unified School District	100%	7,632,785
Franklin Elementary School	100%	1,748,520
Sutter High School	100%	18,689,001
Woodland Joint Unified School District GO Bonds	1.09%	191,034
Yuba Community College District	31.56%	74,870,768
Total Overlapping Tax and Assessment Debt		<u>\$ 136,218,760</u>

Notes

- (1) Percentage of overlapping agency's assessed valuation located within the boundaries of the County.
- (2) Debt as of June 30, 2018

COUNTY OF SUTTER
Demographics and Economic Statistics (unaudited)
Last Ten Fiscal Years (in thousands)

(1) Year	(2) Population	(3), (4) Personal Income	Per Capita Personal Income	(5) School Enrollment	(6) Unemployment Rate
2008	92,983	\$ 3,232	34.8	19,599	12.5%
2009	93,918	3,299	35.1	20,200	16.6%
2010	94,765	3,283	34.6	20,466	19.3%
2011	95,111	3,398	35.7	20,652	20.5%
2012	95,113	3,381	35.6	21,110	19.1%
2013	95,721	3,546	37.0	21,170	17.4%
2014	96,036	3,681	38.3	21,390	15.1%
2015	96,390	3,913	40.6	21,459	13.3%
2016	96,614	4,013	41.5	21,693	12.0%
2017	96,919	4,116	42.5	22,633	11.2%
2018	97,238	4,221	43.4	23,690	9.3%

Detail of estimated population, as of January 1, 2018 (whole numbers):

(2) Incorporated Cities	
Live Oak	8,781
Yuba City	67,280
Total of Incorporated Cities	76,061
Total of Unincorporated Areas	21,177
Total Population	97,238

Notes:

- (1) Calendar year
- (2) Population as of January 1
- (3) Estimated amounts

Sources:

- (2) California Department of Finance
- (4) Bureau of Economic Analysis
- (5) California Department of Education
- (6) Employment Development Department Research Center

COUNTY OF SUTTER
Principal Employers (unaudited)
June 30, 2018 and June 30, 2009

June 30, 2018

Company or Organization	Type of Business	Jobs	Percent of Total County Employment
Yuba City Unified School District	Education	3,936	9.65%
Sutter County	Government	919	2.25%
Sunsweet Grower's Inc	Fruit Processor	550	1.35%
Walmart-Yuba City	Retail	530	1.30%
Sierra Gold Nurseries	Wholesale Plant Nursery	525	1.29%
City of Yuba City	Government	482	1.18%
Sysco Foods	Food Service	430	1.05%
Holt of California	Construction Equipment Supplier	250	0.61%
Legend Transportation, Inc	Transportation	250	0.61%
Sam's Club	Retail	190	0.47%

June 30, 2009

Company or Organization	Type of Business	Jobs	Percent of Total County Employment
Fremont Medical Center	Medical	1,000 - 4,999	2.90% - 14.90%
Sunsweet Grower's Inc	Fruit Processor	500 - 999	1.45% - 2.90%
Environmental Professional	Environment Assessments	250 - 499	0.72% - 1.45%
Home Depot	Retail	250 - 499	0.72% - 1.45%
Landstar Ranger, Inc	Travel and Transportation	250 - 499	0.72% - 1.45%
Sunset Moulding Co.	Saw Mill	250 - 499	0.72% - 1.45%
Sutter North Surgery Center	Medical	250 - 499	0.72% - 1.45%
Sysco Foods	Food Service	250 - 499	0.72% - 1.45%
Wal-Mart	Retail	250 - 499	0.72% - 1.45%
Holt of California	Construction Equipment Supplier	100 - 249	0.29% - 0.72%

Source:

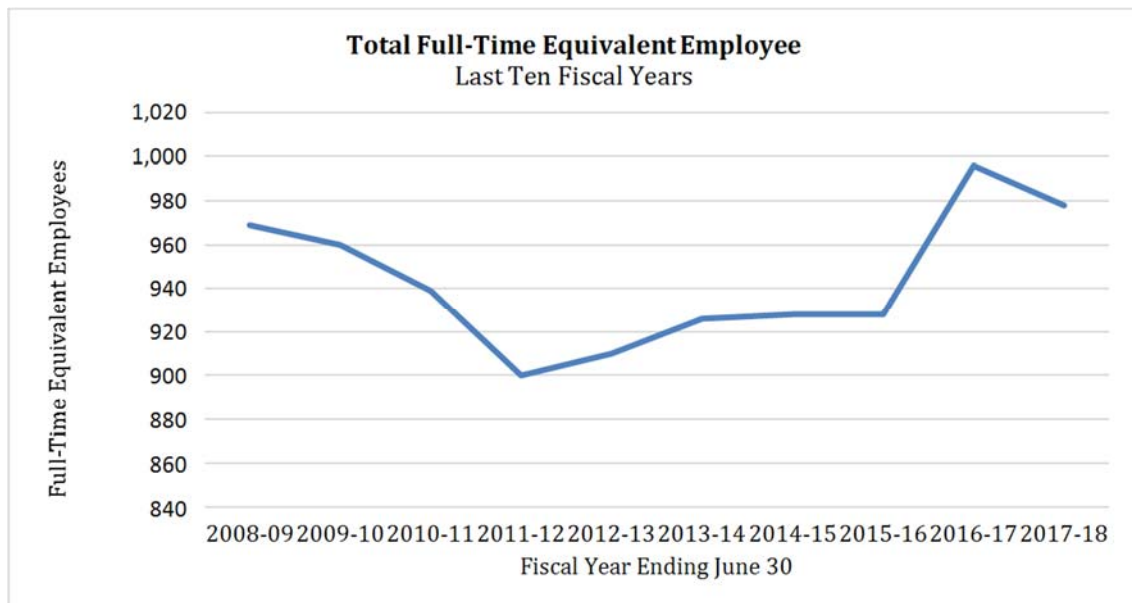
Sutter County Economic Development Corporation

COUNTY OF SUTTER
County Employees by Function/Program (unaudited)
Last Ten Fiscal Years

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Paid Employees (1)										
General government	194	197	175	175	173	178	166	156	159	169
Public protection	390	375	372	386	380	384	425	394	401	433
Public ways and facilities	35	31	26	27	28	28	25	23	26	27
Health and sanitation	310	321	298	302	310	313	319	318	339	339
Public assistance	155	150	157	164	168	188	209	220	233	275
Education	29	28	28	25	23	21	23	20	21	21
Recreation and culture	5	5	5	5	5	5	6	8	5	6
Total County employees	<u>1,118</u>	<u>1,107</u>	<u>1,061</u>	<u>1,084</u>	<u>1,087</u>	<u>1,117</u>	<u>1,173</u>	<u>1,139</u>	<u>1,184</u>	<u>1,270</u>
Actual full-time equivalent employees (2)										
General government	168	166	160	151	151	146	139	133	141	135
Public protection	342	337	332	311	319	316	325	320	331	321
Public ways and facilities	29	25	23	23	22	22	21	21	22	21
Health and sanitation	260	263	257	250	250	253	251	258	279	271
Public assistance	141	139	139	139	144	165	168	173	202	208
Education	25	26	24	22	20	20	20	19	17	18
Recreation and culture	4	4	4	4	4	4	4	4	4	4
Total County employees	<u>969</u>	<u>960</u>	<u>939</u>	<u>900</u>	<u>910</u>	<u>926</u>	<u>928</u>	<u>928</u>	<u>996</u>	<u>978</u>

Note:

- (1) Paid employees: Count of employees paid, including terminated employees. Employees with more than one job will be counted once for each job the employee was paid.
- (2) Actual full-time equivalent employees: Count of number of full-time equivalents paid. For full-time and part-time, the full-time equivalent (FTE) is equal to total amount of payroll checks issued in the fiscal year divided by the number of pay periods in the fiscal year.



COUNTY OF SUTTER
Operating Indicators by Function/Program (unaudited)
Last Ten Fiscal Years

Function/Program	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Public protection:										
Other:										
Building inspections										
Public Defender's total new caseload										
Fire emergency responses (1)	2,037	1,818	1,947	1,876	2,001	2,149	2,159	2,250	2,398	2,555
Sheriff:										
Total miles patrolled (1)	19,205	17,333	18,414	16,814	13,455	14,293	11,054	18,752	12,895	11,557
Numbers of bookings (1)	6,114	5,396	4,923	4,224	4,446	4,485	4,542	4,444	4,323	4,565
Probation:										
Juvenile referrals received	731	635	570	619	533	554	447	336	295	289
Adult cases supervised	888	964	912	935	1,007	1,137	1,038	1,050	1,066	1,052
Adult reports completed for court	1,131	947	975	948	1,269	1,302	1,088	1,049	924	1,174
Juvenile cases supervise	155	139	140	127	118	137	99	76	55	48
Juvenile Hall/Camp Singer bookings	205	196	150	150	152	149	129	98	114	83
Child support:										
Established orders for child support	5,250	5,287	5,005	4,683	4,627	4,390	4,237	4,225	4,186	4,150
Health and sanitation:										
Behavioral Health:										
S-Y Behavioral Health clients served		6,491	6,929	5,965	6,428	5,914	6,298	6,525	66,662	6,064
Public assistance:										
CalFresh Households (2)	3,333	3,682	4,258	4,712	5,199	5,200	5,660	5,812	5,635	5,365
Medi-Cal Households (2)	7,907	8,166	8,195	8,765	10,181	15,181	16,944	17,609	16,728	16,859

Note:

(1) Calendar year

(2) October of Calendar year

COUNTY OF SUTTER
Operating Indicators by Function/Program (unaudited)
Last Ten Fiscal Years

Function/Program	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
General government:										
Land (acreage)	262.83	262.83	262.83	262.83	262.83	262.83	262.83	262.83	262.83	262.83
Buildings	16	16	16	16	16	16	16	16	16	16
Vehicles	29	29	28	27	27	27	27	30	31	36
Equipment	123	132	140	142	144	162	166	186	195	216
Public protection:										
Land (acreage)	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79
Fire Stations	2	2	2	2	2	2	2	2	2	2
Jail Facilities	1	1	1	1	1	1	1	1	1	1
Vehicles	158	155	147	143	135	134	128	129	138	127
Fire Trucks	12	11	12	11	11	11	11	13	12	10
Equipment	205	216	225	237	240	259	352	387	402	420
Public ways & facilities:										
Land (acreage)	165.24	165.24	165.24	165.24	165.24	165.24	165.24	165.24	165.24	165.24
Bridges	7	7	7	7	7	7	7	7	7	7
Vehicles	34	34	35	35	36	38	38	42	39	39
Equipment	148	152	155	157	162	164	197	200	206	219
Health & sanitation:										
Vehicles	35	35	33	31	31	35	33	32	32	34
Equipment	35	36	40	42	42	54	54	65	69	71
Public assistance:										
Vehicles	31	31	31	29	28	29	28	28	28	29
Equipment	11	11	12	14	14	25	29	33	34	36
Education:										
Libraries	3	3	3	3	3	3	3	3	3	3
Vehicles	6	6	6	6	6	6	6	5	6	6
Equipment	5	5	5	5	5	7	7	13	14	14
Recreation & cultural:										
Vehicles	1	1	1	1	1	1	1	0	0	0
Equipment	1	1	1	2	2	2	2	9	9	11

Notes:

Buildings include those that are capitalized but exclude real property that is leased.



Glossary



Accounts payable – A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

Accounts receivable – An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds or other governments).

Accrual basis of accounting – The recording of the financial effects of a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events, and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

Accumulated depreciation – A contra-asset account used to report the accumulation of periodic credits to reflect the expiration of the estimated service life of capital assets.

Active employees – Individuals employed at the end of the reporting or measurement period, as applicable.

Actuarial valuation – The determination, as of a point in time (the actuarial valuation date), of the service cost, total pension liability, and related actuarial present value of projected benefit payments for pensions performed in conformity with Actuarial Standards of Practice unless otherwise specified by the GASB.

Actuarial valuation date – The date as of which an actuarial valuation is performed.

Actuarially determined contribution – A target or recommended contribution to a defined benefit pension plan for the reporting period, determined in conformity with Actuarial Standards of Practice based on the most recent measurement available when the contribution for the reporting period was adopted.

Advance from other funds – A liability account used to record noncurrent portions of a long-term loan from one fund to another fund within the same reporting entity. See **Due to other funds** and **Interfund receivable/payable**.

Advance to other funds – An asset account used to record noncurrent portions of a long-term loan from one fund to another fund within the same reporting entity. See **Due from other funds** and **Interfund receivable/payable**.

Agency fund – A fund normally used to account for assets held by a government as an agent for individuals, private organizations, or other governments and/or other funds.

Agent multiple-employer plan – Group of single-employer plans with pooled administrative and investment functions but separate actuarial valuations and contribution rates.

Amortization – The portion of the cost of a limited-life or intangible asset charged as an expense during a particular period. The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

Annual OPEB cost – An accrual-basis measure of the periodic cost of an employer's participation in a defined benefit OPEB plan.

Annual Required Contributions (ARC) – Term used in connection with other postemployment benefit plans to describe the amount an employer must contribute in a given year.

Appropriation – A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

Assessed valuation – A valuation set upon real estate or other property by a government as a basis for levying taxes.

Assigned fund balance – Amounts that are constrained by the County's intent to be used for specific purposes. The intent can be established at either the highest level of decision-making authority, or by a body or an official designated for that purpose. This is also the classification for residual funds in the County's special revenue funds.

Auditor's report – In the context of a financial audit, a statement by the auditor describing the scope of the audit and the auditing standards applied in the examination, and setting forth the auditor's opinion on the fairness of presentation of the financial information in conformity with GAAP or some other comprehensive basis of accounting.

Balance sheet – The financial statement disclosing the assets, liabilities, and equity of an entity at a specified date in conformity with GAAP.

Basic Financial Statements (BFS) – The minimum combination of financial statements and note disclosures required for fair presentation in conformity with GAAP. Basic financial statements have three components: governmentwide financial statements, fund financial statements, and notes to the financial statements.

Basis of accounting – A term used to refer to when revenues, expenditures, expenses, and transfers, and the related assets and liabilities, are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

Beneficial interest – The right to a portion of the benefits from donated resources pursuant to a split-interest agreement in which the donor enters into a trust or other legally enforceable agreement with characteristics that are equivalent to a split-interest agreement and transfers the resources to an intermediary.

Budget – A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating governing body for adoption, and sometimes, the plan finally approved by that body.

Budgetary control – The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

Business-type activities – One of two classes of activities reported in the governmentwide financial statements. Business-type activities are financed in whole or in part by fees charged to external parties for goods and services. The activities are usually reported in enterprise funds.

Capital assets – Long-lived assets obtained or controlled as a result of past transactions, events, or circumstances. Capital assets include equipment, buildings, and improvements other than buildings; land; infrastructure; and intangible assets. In the private sector, these assets are referred to most often as property, plant and equipment, and intangible assets.

Capital expenditures – Expenditures resulting in the acquisition of or addition to the government’s general capital assets.

Capitalization policy – The criteria used by a government to determine which outlays should be reported as capital assets.

Capital lease – An agreement that conveys the right to use property, plant, or equipment, usually for a stated period of time. See **Lease-purchase agreements**.

Capital projects fund – A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Cash basis of accounting – A basis of accounting under which transactions are recognized only when cash is received or disbursed.

Cash with fiscal agent – An asset account reflecting deposits with fiscal agents, such as commercial banks, for the payment of bond principal and interest.

Certificate of achievement for excellence in financial reporting program – A voluntary program administered by the GFOA to encourage governments to publish efficiently organized and easily readable CAFRs/Component Unit Financial Reports (CUFRs) and to provide technical assistance and peer recognition to the finance officers preparing them.

Change in the fair value of investments – The difference between the fair value of investments at the beginning of the year and at the end of the year, taking into consideration investment purchases, sales, and redemptions.

Closed amortization period – Term used in connection with the unfunded actuarial accrued liability associated with defined benefit pension and other postemployment benefit plans. A specific number of years that is counted from one date and, therefore, declines to zero with the passage of time. For example, if the amortization period is initially 30 years on a closed basis, 29 years remain after the first year, 28 years after the second year, and so forth.

Collective deferred outflows of resources and deferred inflows of resources related to pensions – Deferred outflows of resources and deferred inflows of resources related to pensions arising from certain changes in the collective net pension liability.

Collective net pension liability – The net pension liability for benefits provided through (1) a cost-sharing pension plan or (2) a single-employer or agent pension plan in circumstances in which there is a special funding situation.

Collective pension expense – Pension expense arising from certain changes in the collective net pension liability.

Collective total pension liability – The total pension liability for benefits provided through (a) a pension plan that is used to provide pensions to the employees of a primary government and its component units or (b) a pension plan in circumstances in which there is a special funding situation.

Committed fund balance – Amounts that can only be used for specific purposes determined by formal action of the County’s highest level of decision-making authority (the Board of Supervisors) and that remain binding unless removed in the same manner. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.

Compensated absences – Absences, such as vacation, illness, and holidays, for which it is expected employees, will be paid. The term does not encompass severance or termination pay, postretirement benefits, deferred compensation, or other long-term fringe benefits, such as group insurance and long-term disability pay.

Comprehensive Annual Financial Report (CAFR) – A CAFR is a financial report that encompasses all funds and component units of the government. It contains (a) the basic financial statements and required supplementary information, (b) combining statements to support columns in the basic financial statements that aggregate information from more than one fund or component unit, and (c) individual fund statements as needed. It is the governmental unit’s official annual report and it also contains introductory information, schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, and statistical data.

Contingent liability – Items that may become liabilities as a result of conditions undetermined at a given date, such as guarantees, pending lawsuits, judgments under appeal, unsettled disputed claims, unfilled purchase orders, and uncompleted contracts. Contingent liabilities should be disclosed within the financial statements (including the notes) when there is a reasonable possibility a loss may have been incurred. Guarantees, however, should be disclosed even though the possibility of loss may be remote.

Contribution deficiencies – The difference between the annual required contributions (ARC) of the employer(s), and the employer’s actual contributions in relation to the ARC.

Contributions – Additions to a pension plan’s fiduciary net position for amounts from employers, non-employer contributing entities (for example, state government contributions to a local government pension plan), or employees. Contributions can result from cash receipts by the pension plan or from recognition by the pension plan of a receivable from one of these sources.

Cost-of-living adjustments – Postemployment benefit changes intended to adjust benefit payments for the effects of inflation.

Cost-sharing multiple-employer defined benefit pension plan (cost-sharing pension plan) – A multiple-employer defined benefit pension plan in which the pension obligations to the employees of more than one employer are pooled and pension plan assets can be used to pay the benefits of the employees of any employer that provides pensions through the pension plan.

Covered payroll – Term used in connection with defined benefit pension and other postemployment benefit plans to describe all elements of annual compensation paid to active employees on which contributions to a plan are based.

Current financial resources measurement focus – Measurement focus according to which the aim of a set of financial statements is to report the near-term (current) inflows, outflows, and balances of expendable (spendable) financial resources. The current financial resources measurement focus is unique to accounting and financial reporting for state and local governments and is used solely for reporting the financial position and results of operations of governmental funds.

Debt – An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants, and notes.

Debt service fund – A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Deferred charges – Expenditures that are not chargeable to the fiscal period in which they were made but that are carried as an asset on the balance sheet, pending amortization or other disposition (e.g., bond issuance costs). Deferred charges differ from prepaid items in that they usually extend over a long period of time (more than five years) and are not regularly recurring costs of operation.

Deficit – (1) The excess of the liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period or, in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

Defined benefit OPEB plan – Plan having terms that specify the amount of benefits to be provided at or after separation from employment. The benefits may be specified in dollars (for example, a flat dollar payment or an amount based on one or more factors such as age, years of service, and compensation), or as a type or level of coverage (for example, prescription drugs or a percentage of healthcare insurance premiums.)

Defined benefit pension plan – Pension plans that are used to provide defined benefit pensions.

Defined benefit pensions – Pensions for which the income or other benefits that the employee will receive at or after separation from employment are defined by the benefit terms. The pensions may be stated as a specified dollar amount or as an amount that is calculated based on one or more factors such as age, years of service, and compensation.

Depreciation – (1) Expiration in the service life of capital assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence. (2) The portion of the cost of a capital asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a capital asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

Discount rate – A yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale).

Due from other funds – An asset account reflecting amounts owed to a particular fund by another fund for goods sold or services rendered. This account includes only short-term obligations on open accounts, not interfund loans.

Due to other funds – A liability account reflecting amounts owed by a particular fund to another fund for goods sold or services rendered. This account includes only short-term obligations on open account, not interfund loans.

Economic resources measurement focus – Measurement focus under which the aim of a set of financial statements is to report all inflows, outflows, and balances affecting or reflecting an entity's net position. The economic resources measurement focus is used for proprietary and fiduciary funds, as well as for governmentwide financial reporting. It is also used by business enterprises in the private sector.

Employer's contributions – Contributions made in relation to the annual required contributions of the employer (ARC). An employer has made a contribution in relation to the ARC if the employer has (a) made payments of benefits directly to or on behalf of a retiree or beneficiary, (b) made premium payments to an insurer, or (c) irrevocably transferred assets to a trust, or equivalent arrangement, in which plan assets are dedicated to providing benefits to retirees and their beneficiaries in accordance with the terms of the plan and are legally protected from creditors of the employer(s) or plan administrator.

Encumbrances – Commitments related to unperformed (executory) contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

Enterprise fund – Proprietary fund type used to report an activity for which a fee is charged to external users for goods and services.

Entry age actuarial cost method – A method under which the actuarial present value of the projected benefits of each individual included in an actuarial valuation is allocated on a level basis over the earnings or service of the individual between entry age and assumed exit age(s). The portion of this actuarial present value allocated to a valuation year is called the *normal cost*. The portion of this actuarial present value not provided for at a valuation date by the actuarial present value of future normal costs is called the *actuarial accrued liability*.

Exchange-like transaction – Transaction in which there is an identifiable exchange between the reporting government and another party, but the values exchanged may not be quite equal or the direct benefits of the exchange may not be exclusively for the parties to the exchange.

Expenditures – Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service, and capital outlays, and intergovernmental grants, entitlement, and shared revenues.

Expenditure-driven grants – Government-mandated or voluntary non-exchange transactions in which expenditure is the prime factor for determining eligibility. Also referred to as reimbursement grants.

Expenses – Outflows or other using up of assets or incurrence of liabilities (or a combination of both) from delivering or producing goods, rendering services, or carrying out other activities that constitute the entity's ongoing major or central operations.

External auditors – Independent auditors typically engaged to conduct an audit of a government's financial statements.

External investment pool – An arrangement that commingles (pools) the moneys of more than one legally separate entity and invests, on the participants' behalf, in an investment portfolio; one or more of the participants is not part of the sponsor's reporting entity. An external investment pool can be sponsored by an individual government, jointly by more than one government, or by a nongovernmental entity. An investment pool that is sponsored by an individual state or local government is an external investment pool if it includes participation by a legally separate entity that is not part of the same reporting entity as the sponsoring government. If a government-sponsored pool includes only the primary government and its component units, it is an internal investment pool and not an external investment pool.

Fair value – The amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

Fiduciary funds – The trust and agency funds used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, other government units, and/or other funds.

Financial resources – Resources that are or will become available for spending. Financial resources include cash and resources ordinarily expected to be converted to cash (e.g., receivables or investments). Financial resources may also include inventories and prepaids (because they obviate the need to expend current available resources).

Fiscal agent – A fiduciary agent, usually a bank or county treasurer, who performs the function of paying debt principal and interest when due.

Fund – A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

Fund balance – The difference between fund assets and fund liabilities of governmental and similar trust funds.

Fund financial statements – Basic financial statements presented on the basis of funds. Term used in contrast with *governmentwide financial statements*.

Fund type – Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

Funding policy – The program for the amounts and timing of contributions to be made by plan members, employer(s), and other contributing entities (for example, state government contributions to a local government plan) to provide the benefits specified by an OPEB plan.

General fund – The general fund is one of five governmental fund types and typically serves as the chief operating fund of the government. The general fund is used to account for all financial resources except those required to be accounted for in another fund.

General revenues – All revenues that are not required to be reported as program revenues. All taxes, even those that are levied for a specific purpose, are general revenues and should be reported by type of tax (e.g., property tax, sales tax, and transient occupancy tax). All other nontax revenues (including interest, grants, and contributions) that do not meet the criteria to be reported as program revenues should also be reported as general revenues.

Generally Accepted Accounting Principle (GAAP) – The conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements. The various sources of GAAP for state and local governments are set forth by Statement of Accounting Standards (SAS) No. 69, *The Meaning of "Present Fairly in Conformity with Generally Accepted Accounting Principles" in the Independent Auditor's Report*.

Government Finance Officers Association (GFOA) – An association of public finance professionals founded in 1906 as the Municipal Finance Officers Association. The GFOA has played a major role in the development and promotion of GAAP for state and local governments since its inception and has sponsored the Certificate of Achievement for Excellence in Financial Reporting Program since 1946.

Governmental accounting – The composite activity of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of governments.

Governmental Accounting Standards Board (GASB) – The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments. The GASB was established in June 1984 to replace the National Council on Governmental Accounting (NCGA).

Governmental activities – Activities generally financed through taxes, intergovernmental revenues, and other non-exchange revenues. These activities are usually reported in governmental funds and internal service funds.

Governmental funds – Funds generally used to account for tax-supported activities. The five different types of governmental funds are as follows: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Governmentwide financial statements – Financial statements that incorporate all of a government's governmental and business-type activities, as well as its non-fiduciary component units. There are two basic governmentwide financial statements: the statement of net position and the statement of activities. Both basic governmental financial statements are presented using the economic resources measurement focus and the accrual basis of accounting.

Improvement – An addition made to, or change made in, a capital asset, other than maintenance, to prolong its life or to increase its efficiency or capacity. The cost of the addition or change is added to the book value of the asset.

Inactive employees – Terminated individuals that have accumulated benefits but are not yet receiving them, and retirees or their beneficiaries currently receiving benefits.

Indirect expenses – Expenses that cannot be specifically associated with a given service, program, or department and thus, cannot be clearly associated with a particular functional category.

Infrastructure – Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems.

Interfund receivable/payable – Short-term loans made by one fund to another, or the current portion of an advance to or from another fund.

Interfund transfers – Flow of assets (such as cash or goods) between funds and blended component units of the primary government without equivalent flows of assets in return and without a requirement for payment.

Intermediary – The trustee, fiscal agent, government, or any other legal or natural person that is holding and administering donated resources pursuant to a split-interest agreement. An intermediary is not required to be a third party.

Internal service fund – A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

Irrevocable split-interest agreement – A split-interest agreement in which the donor has not reserved, or conferred to another person, the right to terminate the agreement at will and have the assets returned to the donor or a third party.

Joint venture – A legal entity or other contractual arrangement in which a government participates as a separate and specific activity for the benefit of the public or service recipients and in which the government retains an ongoing financial interest.

Lapse – As applied to appropriations, the automatic termination of an appropriation. Except for indeterminate appropriations and continuing appropriations, an appropriation is made for a certain period of time. At the end of this period, any unexpended or unencumbered balance thereof lapses, unless otherwise provided by law.

Lead interest – A type of beneficial interest that confers the right to receive all or a portion of the benefits of resources during the term of a split-interest agreement.

Lease-purchase agreements – Contractual agreements that are termed leases, but that in substance are purchase contracts.

Legal level of budgetary control – The level at which spending in excess of budgeted amounts would be a violation of law.

Level of budgetary control – The level at which a government's management may not reallocate resources without special approval from the legislative body.

Level percentage of projected payroll amortization method – Amortization payments are calculated so that they are a constant percentage of the projected payroll of active plan members over a given number of years. The dollar amount of the payments generally will increase over time as payroll increases due to inflation; in dollars adjusted for inflation, the payments can be expected to remain level.

Liabilities – Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

Life-contingent term – A term specifying that the termination of a split-interest agreement is contingent upon the occurrence of a specified event, commonly the death of either the donor or other lead interest beneficiary.

Loans receivable – An asset account reflecting amounts loaned to individuals or organizations external to a government, including notes taken as security for such loans. Loans to other funds and governments should be recorded and reported separately.

Major fund – A governmental fund or enterprise fund reported as a separate column in the basic fund financial statements. The general fund is always a major fund. Otherwise, major funds are funds whose revenues/expenditures, assets, or liabilities are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds for the same item. Any other governmental or enterprise fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

Management's Discussion and Analysis (MD&A) – A component of required supplementary information used to introduce the basic financial statements and to provide an analytical overview of the governments' financial activities.

Measurement focus – A way of presenting an entity's financial performance and position by considering which *resources* are measured (financial or economic) and *when* the effects of transactions or events involving those resources are recognized (the basis of accounting). The measurement focus of governmentwide financial statements, proprietary fund financial statements, and fiduciary fund financial statements is economic resources. The measurement focus of governmental fund financial statements is current financial resources.

Measurement period – The period between the prior and the current measurement dates.

Modified accrual basis of accounting – The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, that is when they become both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Generally, expenditures are recognized when the fund liability is incurred. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

Multiple-employer defined benefit pension plan – A defined benefit pension plan that is used to provide pensions to the employees of more than one employer.

Net investment in capital assets – One of three components of net position that must be reported in both governmentwide and proprietary fund financial statements. Related debt, for this purpose, includes the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition construction, or improvement of capital assets of the government.

Net OPEB obligation – In the context of defined benefit pension and other postemployment benefit plans, the cumulative difference between annual pension cost and the employer's contributions to the plan, including the pension/OPEB liability (asset) at transition, if any, and excluding (a) short-term differences and (b) unpaid contributions that have been converted to pension-related/OPEB-related debt.

Net pension liability – The liability of employers and nonemployer contributing entities to employees for benefits provided through a defined benefit pension plan.

Nonspendable fund balance – Amounts that cannot be spent because they are either (a) not spendable in form or (b) legally or contractually required to be maintained intact.

Other financing sources – An increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends. The use of the other financing sources category is limited to items so classified by GAAP.

Other financing uses – A decrease in current financial resources that is reported separately from expenditures to avoid distorting expenditure trends. The use of other financing uses category is limited to items so classified by GAAP.

Other Postemployment Benefits (OPEB) – Benefits other than retirement income (such as death benefits, life insurance, disability, and long-term care) that are paid in the period after employment and that are provided separately from a pension plan, as well as postemployment healthcare benefits paid in the period after employment (if any), regardless of the manner in which they are provided. Other postemployment benefits do not include termination benefits or termination payments for sick leave.

Overlapping debt – The proportionate share that property within a government must bear of the debts of all local governments located wholly or in part within the geographic boundaries of the reporting government. Except for special assessment debt, the amount of debt of each unit applicable to the reporting unit is arrived at by (1) determining what percentage of the total assessed value of the overlapping jurisdiction lies within the limits of the reporting unit, and (2) applying this percentage to the total debt of the overlapping jurisdiction. Special assessment debt is allocated on the basis of the ratio of assessment receivable in each jurisdiction, which will be used wholly or in part to pay off the debt, to total assessments receivable, which will be used wholly or in part for this purpose.

Pay-as-you-go – a method of financing a pension plan under which the contributions to the plan are generally made at about the same time and in about the same amount as benefit payments and expenses becoming due.

Payroll growth rate – an actuarial assumption with respect to future increases in total covered payroll attributable to inflation; used in applying the level percentage of projected payroll amortization method.

Pension benefits – Retirement income and all other benefits, including disability benefits, death benefits, life insurance, and other ancillary benefits, except health care benefits, that are provided through a defined benefit pension plan to plan members and beneficiaries after termination of employment or after retirement. Postemployment healthcare benefits are considered other postemployment benefits, whether they are provided through a defined benefit pension plan or another type of plan.

Pension plans – Arrangements through which pensions are determined, assets dedicated for pensions are accumulated and managed, and benefits are paid as they come due.

Pensions – Retirement income and, if provided through a pension plan, postemployment benefits other than retirement income (such as death benefits, life insurance, and disability benefits). Pensions do not include postemployment healthcare benefits and termination benefits.

Period-certain term – A term specifying that the termination of a split-interest agreement occurs after a specified period. (For example, a number of years.)

Plan members – Individuals that are covered under the terms of a pension plan. Plan members generally include (a) employees in active service (active plan members) and (b) terminated employees who have accumulated benefits but are not yet receiving them and retirees or their beneficiaries currently receiving benefits (inactive plan members).

Postemployment – The period after employment.

Postemployment benefit changes – Adjustments to the pension of an inactive employee.

Postemployment healthcare benefits – Medical, dental, vision, and other health-related benefits paid subsequent to the termination of employment.

Projected benefit payments – All benefits estimated to be payable through the pension plan to current active and inactive employees as a result of their past service and their expected future service.

Program revenues – Term used in connection with the governmentwide statement of activities. Revenues that derive directly from the program itself or from parties outside the reporting government's taxpayers or citizenry, as a whole; they reduce the net cost of the function to be financed from the government's general revenues.

Projected benefit payments – All benefit estimated to be payable through the pension plan to current active and inactive employees as a result of their past service and their expected future service.

Proprietary funds – Funds that focus on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Real rate of return – The rate of return on an investment after adjustment to eliminate inflation.

Rebatable arbitrage – A term used in connection with the reinvestment of the proceeds of tax-exempt debt. A requirement to remit to the federal government interest revenue in excess of interest costs when the proceeds from the sale of tax-exempt securities are reinvested in a taxable money market instrument with a materially higher yield.

Remainder interest – A type of beneficial interest that confers the right to receive all or a portion of the resources remaining at the end of a split-interest agreement's term.

Reporting entity – The oversight unit and all of its component units, if any, that are combined in the CAFR/BFS.

Required supplementary information – Consists of statements, schedules, statistical data, or other information that according to the GASB is necessary to supplement, although not required to be a part of, the basic financial statements.

Restricted assets – Assets whose use is subject to constraints that are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Restricted fund balance – Amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Restricted net position – A component of net position calculated by reducing the carrying value of restricted assets by the amount of any related debt outstanding.

Retained earnings – An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

Revenue bonds – Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the enterprise fund's property.

Risk management – All the ways and means used to avoid accidental loss or to reduce its consequences if it does occur.

Self-insurance – A term often used to describe the retention by an entity of a risk of loss arising out of the ownership of property or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. It is sometimes accompanied by the setting aside of assets to fund any related losses. Because no insurance is involved, the term self-insurance is a misnomer.

Service costs – The portions of the actuarial present value of projected benefit payments that are attributed to valuation years.

Service life – The average remaining years of service of all members of the retirement plan (both current employees and retirees).

Single audit – An audit performed in accordance with *Title 2 U.S. Code of Federal Regulations*. The Single Audit allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal agencies.

Special district – An independent unit of local government organized to perform a single government function or a restricted number of related functions. Special districts usually have the power to incur debt and levy taxes; however, certain types of special districts are entirely dependent on enterprise earnings and cannot impose taxes. Examples of special districts are water districts, drainage districts, flood control districts, hospital districts, fire protection districts, cemetery districts, transit authorities, port authorities, and electric power authorities.

Special revenue fund – A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes.

Split-interest agreement – An agreement in which the donor enters into a trust or other legally enforceable agreement (with characteristics that are equivalent to a split-interest agreement) under which the donor transfers resources to an intermediary to administer for the benefit of at least two beneficiaries, one of which could be a government.

Substantive plan – Terms of an OPEB plan as understood by the employer(s) and plan members.

Tax and Revenue Anticipation Notes (TRAN) – Notes issued in anticipation of the collection of taxes and revenues, usually retriabable only from tax collections, and frequently only from the proceeds of the tax and revenue levy whose collection they anticipate.

Termination benefits – Inducements offered by employers to active employees to hasten the termination of services, or payments made in consequence of the early termination of services. Termination benefits include early-retirement incentives, severance benefits, and other termination-related benefits.

Total pension liability – The portion of the actuarial present value of projected benefit payments that is attributed to past periods of employee service.

Trust funds – Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, and/or other funds.

Unassigned fund balance – The residual classification for the County's General Fund that includes amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

Unconditional benefit – A right belonging to the government that cannot be taken away without the government's consent, such as an unconditional beneficial interest.

Unearned revenues – Resource inflows that do not yet meet the criteria for revenue recognition. In governmental funds, earned amounts also are reported as unearned revenue until they are available to liquidate liabilities of the current period.

Unmodified opinion – An opinion rendered without reservation by the independent auditor that financial statements are fairly presented.

Unrestricted net position – That portion of net position that is neither restricted nor invested in capital assets (net of related debt).

Variance power – The unilateral power to redirect the benefit of the transferred resources to another beneficiary, overriding the donor's instructions. This transfer would occur without the approval of the donor, specified beneficiaries, or any other interested party.

