

COUNTY OF YOLO
STATE OF CALIFORNIA

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**



***Fiscal Year
Ended June 30, 2009***

***Prepared and Submitted by the Office of the Auditor-Controller
HOWARD NEWENS, CPA, CIA
Auditor-Controller
Treasurer-Tax Collector***

**COUNTY OF YOLO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

Table of Contents

	<u>Page</u>
INTRODUCTORY SECTION:	
Letter of Transmittal.....	i
List of Elected and Appointed Officials.....	vi
Organization Chart	vii
Certificate of Achievement for Excellence in Financial Reporting, June 30, 2008.....	viii
FINANCIAL SECTION:	
Independent Auditor’s Report	1
Management’s Discussion and Analysis (Required Supplementary Information)	3
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Assets.....	13
Statement of Activities	14
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet – Assets.....	17
Balance Sheet – Liabilities and Fund Balances	18
Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Assets – Governmental Activities	19
Statement of Revenues, Expenditures and Changes in Fund Balances	20
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of the Governmental Funds to the Government-Wide Statement of Activities – Governmental Activities	21
Proprietary Funds:	
Statement of Net Assets	22
Statement of Revenues, Expenses and Changes in Fund Net Assets.....	23
Statement of Cash Flows.....	24
Fiduciary Funds:	
Statement of Fiduciary Net Assets.....	26
Statement of Changes in Fiduciary Net Assets	27
Notes to Financial Statements	29-76

**COUNTY OF YOLO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

Table of Contents (continued)

	<u>Page</u>
Required Supplementary Information (other than MD & A):	
Schedule of Funding Progress for the Employees' Retirement Plan	77
Budgetary Comparison Schedule – General Fund	79
Budgetary Comparison Schedule – Public Safety Fund	81
Budgetary Comparison Schedule – Development Fees Fund	83
Budgetary Comparison Schedule – Tobacco Securitization	84
Budgetary Comparison Schedule – Mental Health Managed Care Fund	85
Notes to Required Supplementary Information:	
Budgetary Basis of Accounting	87
Supplementary Information:	
Combining and Individual Fund Statements and Schedules:	
Nonmajor Governmental Funds:	
Combining Balance Sheet	89
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	90
Nonmajor Special Revenue Funds:	
Combining Balance Sheet	95
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	100
Special Districts Governed by the Board of Supervisors –	
County Service Areas:	
Combining Balance Sheet	105
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	107
Budgetary Comparison Schedules:	
Employment Services	111
Court and Criminal Temporary Construction	112
Children and Families First Commission	113
Citizens Option for Public Safety	114
Roads and Transportation	115
Library	116
California Healthcare for Indigent	117
County Service Areas	118
Clerk-Recorder Improvement	119
Health Emergency Medical Services	120
Miscellaneous Grants and Fees	121
Housing & Economic Development Revolving Loan	122
Habitat & Resource Management Program	123
Asset Forfeitures	124
Board Controlled Penalty Assessment	125
Realignment Funds	126
Sheriff Inmate Welfare	127

**COUNTY OF YOLO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

Table of Contents (continued)

	<u>Page</u>
Supplementary Information (continued):	
Combining and Individual Fund Statements and Schedules (continued):	
Nonmajor Special Revenue Funds (continued):	
Budgetary Comparison Schedules (continued):	
Child Support	128
In-Home Supportive Services Public Authority	129
Clarksburg Lighting	130
Special Road Maintenance No. 3	131
Rolling Acres Permanent Road Division	132
El Macero County Service Area	133
County Service Area No. 6 – Snowball	134
County Service Area No. 9	135
North Davis Meadows County Service Area No. 10	136
Dunnigan County Service Area No. 11	137
Willowbank County Service Area No. 12	138
Esparto County Service Area No. 14	139
Madison County Service Area	140
Wildwings County Service Area	141
Nonmajor Debt Service Funds:	
Combining Balance Sheet	145
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	146
Budgetary Comparison Schedules:	
Davis Library Expansion	147
Davis Administration Building	148
West Sacramento Building	149
District Attorney Building	150
Nonmajor Capital Projects Funds:	
Combining Balance Sheet	153
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	155
Budgetary Comparison Schedules:	
Accumulated Capital Outlay	157
Esparto Parks Improvement Project	158
Esparto Bridge Development Fee Capital Project	159
Gibson House Improvements Capital Project	160
Winters Library Capital Project	161
West Sacramento Library Capital Project	162
Davis Library Capital Project	163
Jail Expansion Capital Project	164
Davis Communication Site Demolition Project	165

**COUNTY OF YOLO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

Table of Contents (continued)

	<u>Page</u>
Supplementary Information (continued):	
Internal Service Funds:	
Combining Statement of Fund Net Assets	169
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets	170
Combining Statement of Cash Flows.....	171
Fiduciary Funds:	
Agency Funds:	
Combining Statement of Fiduciary Net Assets	175
Combining Statement of Changes in Assets and Liabilities.....	176
Component Units:	
Combining Balance Sheet	177
Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Assets – Governmental	180
Combining Statement of Revenues, Expenditures and Changes in Fund Balance	181
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of the Governmental Funds to the Government-Wide Statement of Activities – Governmental Activities	184
Detailed Budget Schedules (Unaudited):	
General Fund – Schedule of Expenditures – Budget and Actual on Budgetary Basis	185
 STATISTICAL SECTION (Unaudited):	
Net Assets by Component – Last Nine Fiscal Years	194
Changes in Net Assets – Last Nine Fiscal Years	195
Fund Balances, Governmental Funds – Last Nine Fiscal Years.....	197
Changes in Fund Balances, Governmental Funds – Last Nine Fiscal Years.....	198
Assessed Value and Actual Value of Taxable Property – Last Ten Fiscal Years	199
Property Tax Rates – Direct and Overlapping Governments – Last Ten Fiscal Years	200
Principal Property Taxpayers, June 30, 2009 and June 30, 2000	201
Property Tax Levies and Collections – Last Ten Fiscal Years.....	202
Ratios of Outstanding Debt by Type – Last Ten Fiscal Years	203
Computation of Legal Debt Margin – Last Ten Fiscal Years.....	204
Direct and Overlapping Bonded Debt, June 30, 2009	205
Demographics and Economic Statistics – Last Ten Fiscal Years.....	207
Principal Employers, June 30, 2009 and June 30, 2000	208

**COUNTY OF YOLO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

Table of Contents (continued)

STATISTICAL SECTION (Unaudited):

Full-Time Equivalent Employees by Function/Program – Last Ten Fiscal Years	209
Operating Indicators by Function/Department – Last Ten Fiscal Years	210
Capital Assets by Function – Last Four Fiscal Years	212

INTRODUCTORY SECTION



County of Yolo

www.yolocounty.org

HOWARD H. NEWENS, CIA, CPA
AUDITOR-CONTROLLER and
TREASURER-TAX COLLECTOR

AUDITOR-CONTROLLER

PO BOX 1268
WOODLAND, CA 95776
PHONE: (530) 666-8190
FAX: (530) 666-8215

TREASURER-TAX COLLECTOR

PO BOX 1995
WOODLAND, CA 95776
PHONE: (530) 666-8625
FAX: (530) 666-8708

January 29, 2010

The Honorable Mike McGowan, Chairman,
Members of the Board of Supervisors, and
Citizens of Yolo County

The comprehensive annual financial report of the County of Yolo (County) for the fiscal year ended June 30, 2009, is hereby submitted in accordance with Sections 25250 and 25253 of the Government Code of the State of California. These statutes require that the County of Yolo annually issue a report on its financial position and activity and that an independent firm of certified public accountants audit this report.

The Financial Report

This financial report covers all funds and activities of the County of Yolo as the primary government and its component units. The component units are legally separate entities that operate under the auspices of the County and provide services that supplement County services. Certain component units are blended into the County funds because their activities are controlled by the Board of Supervisors and are essentially part of County operations. Other component units are more independent and are reported in discrete columns in the combined financial statements. Note 1 to the financial statements discusses component units in more detail.

This financial report conforms to standards established by the Government Accounting Standard Board and the Government Finance Officers Association. It consists of three main sections:

- The Introductory Section provides general information about Yolo County government.
- The Financial Section presents a summary discussion by management, the basic financial statements, which include the government wide statements, the fund-based statements, the notes to the financial statements, and the independent auditor's report.
- The Statistical Section presents statistical and demographic information of interest to the readers. This section has been expanded to include trends and other information required by new accounting standards.

County management assumes full responsibility for the accuracy, completeness and fairness of the information presented herein, including all disclosures. Yolo County government demonstrates its stewardship of public resources and ensures strict accountability through four control mechanisms: budgetary control, financial control, fund-based accounting, and independent audit. These mechanisms are further described below.

Budgetary Control. The County maintains a control system to ensure compliance with the legal provisions embodied in the annual budget approved by the Board of Supervisors. The level of budgetary control (that is, the

level at which expenditures cannot legally exceed the appropriated amount) is established at the budget unit, which represents an organizational unit of a fund. Budgetary control within each budget unit is monitored at the major object level (employee salaries and benefits, services and supplies, other charges, and fixed assets); this is the legal level of control. The Board of Supervisors must approve transfers between budget units. County Administrator's staff monitors budget status and reports to the Board of Supervisors every quarter. Auditor-Controller staff reviews the status of appropriations monthly and whenever there is a request for budget modifications. Budgetary comparisons are presented in the Supplementary Information section of this report.

Financial Control. County management maintains internal control to obtain reasonable assurance that public resources are raised and used effectively and efficiently, that relevant laws and regulations are complied with and that reliable financial reports are prepared in conformity with generally accepted accounting principles. The Auditor-Controller prescribes standards of internal control and disseminates these to County departments. Auditor-Controller staff monitors internal control countywide through reviews and internal audits. Internal audit reports are submitted to the Board of Supervisors and are available from the Auditor-Controller's office.

Fund-based Accounting. The County establishes separate funds to segregate financial resources that are restricted by laws, regulations or contractual provisions. These funds are maintained in accordance with generally accepted accounting principles and demonstrate compliance with budgetary and contractual provisions. They are presented in this annual report in the Fund Financial Statements Section.

Independent Audit. Annually, the County Board of Supervisors engages an independent public accounting firm to conduct a financial audit of the County's accounting records and financial report in accordance with generally accepted auditing standards. The accounting firm Vavrinek, Trine, Day and Co. LLP, conducted this year's audit and their report is presented on page 1 of the Financial Section. In addition, because the County receives and spends Federal funds, it is also required to undergo an annual audit in accordance with the Single Audit Act Amendments of 1996. This separate report is available from the Auditor-Controller's office. Throughout the year, auditors from the State Controller and other State agencies review and audit a variety of County programs. These audit reports are available from the respective county departments.

Profile of Yolo County

Yolo County incorporated in 1850 as one of California's original 27 counties. It is a general-law form of government, and as such, is a legal subdivision of the State of California. The County provides a full range of services that include public safety, public protection, social services, public health, infrastructure, recreation and cultural services. The County is governed by a five-member Board of Supervisors (the Board). Members of the Board are elected by their respective district constituents on a non-partisan basis with staggered four-year terms. The chairmanship is rotated among the board members every year. Policy and legislative authority are vested in the Board, which is responsible, among other things, for passing ordinances, adopting the budget, appointing committees and commissions, and hiring the County Administrator and the County Counsel. The County Administrator is responsible for carrying out the policies, resolutions and ordinances of the Board, and for hiring the heads of departments within the County. The other elected officials of County government (Assessor, Auditor-Controller/Treasurer-Tax Collector, Clerk-Recorder, District Attorney, Public Guardian/Administrator, Sheriff-Coroner) are elected by the entire County constituency on a non-partisan basis for four-year terms and are accountable directly to the public.

Yolo County's Economy

Yolo County is located in the rich agricultural regions of California's Central Valley and Sacramento River Delta. It is directly West, across the Sacramento River from the State Capital of Sacramento. There are four incorporated cities in Yolo County: Woodland, Winters, West Sacramento and Davis. Agricultural viability

and small city and rural quality of life are important to residents of the County. The County's leading economic activity is agriculture and is supported by other industries such as warehousing and distribution, food processing, technology and biotechnology research and development, and higher education at the University of California at Davis.

Over 88% of Yolo County's population of 200,709 (as of 1/1/09) resides in the four incorporated cities. Davis, with a population of 66,005, has a unique university and residential community internationally known for its commitment to environmental awareness, progressive social programs and enthusiasm for cycling. Woodland, population 56,399, is the county seat. It has a strong historic heritage which is reflected in an impressive stock of historic buildings in its downtown area and surrounding neighborhoods. West Sacramento, population 47,782, sits across the Sacramento River from the State's capital of Sacramento. It is home to the Port of Sacramento which ships out 1.3 million tons of some of Yolo County's many agricultural products, such as rice, wheat, and safflower seed, to world wide markets. West Sacramento is also home to AAA baseball team, the Rivercats. The City of Winters, population 7,052, is a small farming town nestled at the base of the Vaca Mountains and offers unique shops, restaurants and art galleries. It is close to Lake Berryessa and has become a favorite destination for bicycle enthusiasts. The unincorporated area of Yolo County, with a population of 23,471, has exceptionally productive soils, an excellent growing climate and adequate water supply which support its large and diverse agricultural industry.

In 2008 Yolo County recorded a total gross valuation for all agricultural commodities produced of \$527,330,803. This represented an increase of 16% from the 2007 gross production value of \$453,539,019. Leading crops are tomatoes, hay and alfalfa, wine grapes, seed crops and almond. Due to the multiplier effect on the related industries the true economic impact of such agricultural crop may well exceed one and a half billion dollars.

The local agriculture industry benefits from the resources available at the University of California at Davis, one of the nation's top public research universities and an acknowledged leader in agricultural, biological, biotechnological and veterinarian sciences. The University was established in 1908 as a State agricultural school. Today, the 5,300-acre campus, the largest of the UC campuses, enrolls over 30,000 students and offers 104 undergraduate majors and 86 graduate programs in four colleges and five professional schools. UC Davis' School of Veterinary Medicine is the largest veterinary school in California and is the top-ranked institution in the country.

The County and its cities are known for a commitment to managed quality growth while providing economic opportunity. The County is situated between rapidly growing metropolitan areas and faces increasing development pressure from both Sacramento and the Bay Area, especially along the Interstate 80 corridor that links the two regions. However, preserving the agricultural land base and small city and rural quality of life are important to residents of the County and are top priority goals of the County Board of Supervisors.

In November 2009 the Board of Supervisors adopted the 2030 County General Plan which continues the county's traditions of agricultural and open space preservation, compact urban development, and respect for the character that makes each town unique. However, while this General Plan remains rooted in the foundations of Yolo County, it also sets new directions for the future such as setting a strong emphasis on Green building and encouraging local food sales and processing.

Yolo County has led the State in agricultural preservation for the last several decades, primarily by directing growth into the incorporated cities where services are available and where development can occur more efficiently. This effort has succeeded in preserving prime agricultural land, but has led to a diminishing economic base for the County. The County's share of property tax is the second lowest in the State and sales

tax revenue is among the lowest in the State. Therefore, the new General Plan seeks to remedy this situation by preserving agriculture while also allowing for measured, appropriate residential and economic development focused within existing communities that will meet regional needs and improve the County's fiscal condition.

Yolo County is located in the Sacramento Region which includes two million people and a workforce over 500,000. A full range of business and personal services, and other educational institutions are represented. An excellent transportation system including three interstate highways, major railways, a deep water port, a major metropolitan airport and smaller regional airports provide ready access to Northern California, West Coast and national and international markets. Increasingly high technology and information services are becoming prominent economic sectors in the region.

In addition to the local economic environment other factors from the State government and national economy have helped shaped the financial condition of Yolo County.

The U.S. economy, which has been declining since early 2008, hit bottom in March 2009 and has been on the path of recovery since. However, the residential housing sector, commercial real estate and employment are still dragging down economic growth. The State of California was particularly hit hard during the recession since the largest housing bubble occurred here and because of its overexposure to international trade. The State government incurred a severe budget deficit of \$22 billion due to its overreliance on volatile tax revenues. Part of the State budget resolution involved borrowing from, and program cuts in, local governments. Thus, Yolo County, which depends on the State for 60% of its budget, was forced to share its pain and experienced severe budget reductions in the past two fiscal years.

Long-term Financial Plans

The County does not prepare a long-term financial plan but uses five-year forecasts of revenues and expenditures as contextual information to develop its annual budget. The Board of Supervisors has adopted a 2032 Capital Investment Plan that lists all the capital projects envisioned by the County, but there is not yet a financing plan associated with the list and the County has no long-term debts outstanding. County reserves are almost exhausted as a result of continuing deficits in major operating funds. As of this writing, management is building a framework for a long-term financial plan that will ensure financial sustainability in the County.

Financial Policies

The County Auditor-Controller has recommended a draft policy for building and maintaining reserves but the Board has yet to adopt the policy, which is a critical element of financial management in the long-term especially when reserves are rapidly dwindling down. County management plans to address the adequacy of the reserves in connection with discussion on long-term financial plan.

The nationwide economic recession created a shortage of cash that compounded the State's budgetary problems. As part of its solution, the State withheld cash remittances to the local governments in February then issued registered warrants in July. To exacerbate the situation, due to the tight credit market, the County was not able to borrow short-term cash through its annual issuance of tax revenue anticipation notes (TRAN). County finance staff quickly implemented ad hoc cash conservation policy and practices and the County was able to weather the crisis until tax revenues began to flow in again.

Major Initiatives

Although the County has been pro-active in addressing past budgetary issues, last fiscal year saw the County

under severe fiscal stress. The solution used was a combination of drawdown from the reserves and staff reductions through layoffs, early retirement and furlough. As a result, county offices have had to reduce public services throughout the year and will begin the new fiscal year with fewer staff. County staff is also aggressively pursuing new funding sources through federal government's American Reinvestment and Recovery Act programs. We expect that most of the new funding sources will materialize in fiscal year 2010-11.

The Board of Supervisors recognized that the Yolo County government needs an in-depth restructuring of its organization and operations to be able to deal with the significant challenges of the future. It heralded this need for deep change with the hiring of a new county administrator who will take the helms in January 2010.

Excellence in Financial Reporting

Awards. The Government Finance Officer's Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2008. This was the twelfth year that the County has received this prestigious award. In order to receive a Certificate of Achievement, the County must publish an easily readable and efficiently organized CAFR that conforms to generally accepted accounting principles and applicable legal requirements. The County intends to apply for the award again with this report.

Acknowledgments. The preparation of this Comprehensive Annual Financial Report would not have been possible without the dedication and efficiency of the staff of the Auditor-Controller's Office, the support of the County Administrator's Office and the independent auditor, Vavrinek, Trine, Day and Co. LLP. Credit is also due to the members of the Board of Supervisors for their continued insistence on a high level of fiscal accountability in the County.

Respectfully Submitted,



Howard Newens, CPA, CIA
Auditor-Controller and Treasurer Tax-Collector

**COUNTY OF YOLO PUBLIC OFFICIALS
AS OF JUNE 30, 2009**

Elected Officials:

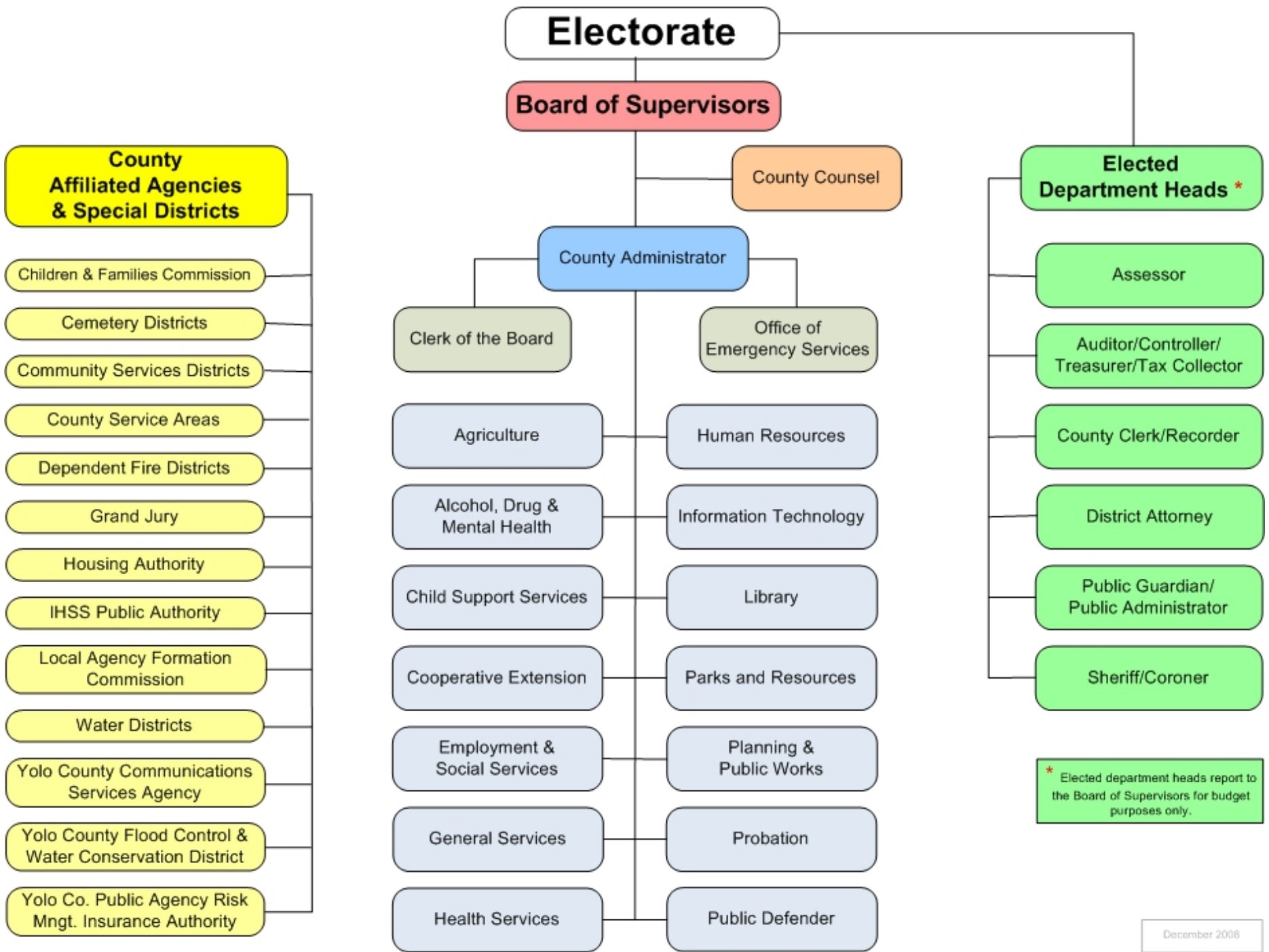
Supervisor, First District	Michael McGowan
Supervisor, Second District	Helen Thomson
Supervisor, Third District	Matt Rexroad
Supervisor, Fourth District	Jim Provenza
Supervisor, Fifth District	Duane Chamberlain, Chairman
Assessor	Joel Butler
Auditor-Controller, Treasurer-Tax Collector	Howard Newens
County Clerk-Recorder	Freddie Oakley
District Attorney	Jeff Reisig
Public Guardian-Administrator	Cass Sylvia
Sheriff-Coroner	Ed Prieto

Appointed Officials

County Administrative Officer (CAO)	Sharon Jensen
County Counsel	Robyn Drivon

Appointed Department Heads

Assistant CAO – Finance & Budget	Pat Leary
Deputy CAO	Dirk Brazil
Agricultural Commissioner	David (Rick) Landon
Director of Cooperative Extension	Diane L. Metz
Director of Human Resources	Mindi Nunes
Director of Information Technology	Kevin Yarris
County Librarian	Patty Wong
Director of Alcohol, Drug & Mental Health, Interim	Kim Suderman
Director of Health Department	Dr. Joseph Iser
Chief Probation Officer	Don Meyer
Director of Parks and Resources	Warren Westrup
Director of General Services	Ray Groom
Director of Child Support Services	Mark Jones
Public Defender	Barry Melton
Director of Planning and Public Works	John Bencomo
Director Employment of Social Services	Pam Miller



December 2008

Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Yolo
California

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2008

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

To the Honorable Board of Supervisors
County of Yolo, California

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Yolo, California (the County), as of and for the fiscal year ended June 30, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Yolo, California, as of June 30, 2009, and the respective changes in financial position and cash flows, where applicable, thereof, for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 19 to the financial statements, the Fund Balance in the County's General Fund has declined significantly over the last two fiscal years. The Fund balance of the General Fund was \$2,481,369 at June 30, 2009 and the related Net Change in Fund Balance was negative \$8,419,196. The Fund Balance in the General Fund at June 30, 2008 and June 30, 2007 was \$10,900,565 and \$25,914,218, respectively.

As described in Note 1-B, the County has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 49 – *Accounting and Financial Reporting for Pollution Remediation Obligations* as of July 1, 2008.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 28, 2010, 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis, schedules of funding progress and employer contributions and budgetary comparison information on pages 3 through 11 and 77 through 86, respectfully, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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, combining and individual fund statements and schedules, component unit schedules, detail budget schedules and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual non-major fund statements and schedules, and component unit schedules and detail budget schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.

Vavrinick, Trine, Day & Co. LLP

Rancho Cucamonga, California
January 28, 2010

**MANAGEMENT'S DISCUSSION
AND ANALYSIS**

COUNTY OF YOLO

Management's Discussion and Analysis – Fiscal Year 2008-09

In this section of the County of Yolo annual financial report, the County management discusses financial results for the fiscal year ended June 30, 2009. This section should be read in conjunction with the transmittal letter at the front of this report and the County's basic financial statements following this section.

FINANCIAL HIGHLIGHTS

- The government-wide assets of the County exceeded its liabilities at the close of the fiscal year by \$197.2 million. The components of the \$197.2 million of net assets include \$138.8 million invested in capital assets, net of related debt, \$66.0 million restricted by enabling legislation and an unrestricted deficit of \$7.6 million.
- The County's total net assets decreased by \$12.4 million during the year. During the fiscal year net assets invested in capital assets increased by \$1.2 million due to capital outlays for expansion of the County jail and construction and improvements for three libraries and County parks. Restricted net assets decreased by \$5.8 million primarily due to the expenditure of capital project funds and realignment reserves restricted for public health and mental health programs. The remaining decrease of \$7.8 million is attributable to deficit spending in governmental activities and the recognition of other postemployment benefits liabilities.
- As of June 30, 2009 the County's governmental funds reported combined ending fund balances of \$66.4 million decreasing by \$5.6 million or 7.7% from the prior year. \$55.8 million, or 84%, of the total is unreserved and can be used to meet the ongoing obligations of the County including debt service and capital projects upon appropriation by the Board of Supervisors.
- At the end of the fiscal year the General Fund's unreserved fund balance was \$1.8 million or 1.3% of total general fund expenditures. The entire amount was appropriated in the fiscal year 2009-10 budget.
- The County's long-term debt principal increased by \$5.6 to \$27.0 million due to the issuance of special assessment debt to finance the Davis Library improvements.

OVERVIEW OF THE FINANCIAL STATEMENTS

A. Financial Reporting Model

This is the ninth year since the County of Yolo adopted a financial reporting model that is designed to demonstrate government accountability by presenting both a long-term and a near-term view of its finances. This model is comprised of three parts: 1) Management Discussion and Analysis, which provides the financial highlights; 2) Basic Financial Statements, which consist of the Government-Wide Financial Statements; the Fund Financial Statements and the Notes to the Financial Statements; and 3) Required Supplementary Information.

B. Government-Wide Financial Statements

The government-wide financial statements provide an overview of the County's finances, in a manner similar to a private-sector business, that is, using the accrual basis of accounting. They demonstrate accountability of Yolo County government by showing the extent to which it has met operating objectives efficiently and effectively, using all resources available, and whether it can continue to do so.

The statement of net assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

COUNTY OF YOLO

Management's Discussion and Analysis – Fiscal Year 2008-09

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

The *statement of activities* presents information on expenses and revenues to show how the County's net assets changed during the fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues are reported as soon as earned and expenses are reported as soon as incurred even though the related cash flows may not take place until future fiscal periods (e.g., uncollected taxes; earned but unused vacation leave).

Both of these government-wide financial statements distinguish between activities of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) and other activities that 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. The business-type activities of the County include Yolo County Central Landfill and Yolo County Airport.

Certain component units such as county service areas are essentially part of County operations and their financial data are blended in with operational funds of the County. Other more independent component units such as fire protection districts that are governed by boards appointed by the Board of Supervisors are presented in discrete columns in these financial statements.

C. Fund Financial Statements

The fund financial statements provide evidence of accountability by demonstrating compliance with budgetary decisions made in public forum. A fund is a grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or purposes stipulated by laws, regulations or policies. The funds of the County are divided into three categories: governmental, proprietary and fiduciary.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide 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. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains 110 individual governmental funds. On the financial statements for governmental funds, information is presented separately for five major funds: the General Fund, the Public Safety Fund, the Development Fees Fund, the Mental Health Managed Care Fund and the Tobacco Securitization Fund. Data for the non-major funds are aggregated into a column titled Nonmajor Governmental Funds. Detail for each non-major governmental fund is provided in the combining statements located in the Supplementary Information section of this report.

The County maintains two types of *Proprietary funds*. *Enterprise funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its central landfill and airport operations. Each of these funds is presented in a separate column on these financial statements. *Internal service funds* are used to accumulate and allocate costs of central service functions among the County's cost centers. The County uses internal service funds to account for telephone services, fleet services, unemployment self-insurance and dental self-insurance. Because these services predominantly benefit governmental rather than business-type functions, they are reported as governmental activities in the government-wide financial statements.

COUNTY OF YOLO

Management's Discussion and Analysis – Fiscal Year 2008-09

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

The County of Yolo adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for its general fund to demonstrate compliance with this budget. This schedule is located in the Supplementary Information section of this report.

Proprietary funds statements provide the same type of information as the part of government-wide financial statements pertaining to business-type activities, only in more detail. The County's four internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements in the Supplementary Information section of this report.

Fiduciary funds are used to account for resources held by the County in a fiduciary capacity for other parties. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's programs. In the fiduciary fund category, the County maintains 42 agency funds, 63 investment trust funds and one private-purpose fund. The accounting method used for fiduciary funds is similar to that used for proprietary funds.

D. Notes to the Financial Statements

The **Notes to the Financial Statements** provide additional information that is essential to a full understanding of the information provided in the basic financial statements described above.

E. Required Supplementary Information

In addition to the basic financial statements, this report presents other useful information. The information that is required by accounting standards, such as budgetary comparisons for the General Fund and other major funds, is presented under Required Supplementary Information. Other useful information, such as combining statements for the aggregated non-major funds, is presented as Supplementary Information.

FINANCIAL ANALYSIS GOVERNMENT-WIDE

County of Yolo						
Net Assets as of June 30 (in thousands)						
	Governmental Activities		Business-type Activities		Total	
	2009	2008	2009	2008	2009	2008
Current assets	\$ 111,695	\$ 119,930	\$ 25,857	\$ 24,310	\$ 137,552	\$ 144,240
Noncurrent:						
Capital assets	152,405	145,086	13,395	13,913	165,800	158,999
Other	470	165	-		470	165
Total assets	264,570	265,181	39,252	38,223	303,822	303,404
Current liabilities	45,560	42,310	889	907	46,449	43,217
Long-term liabilities	42,903	33,882	17,234	16,631	60,137	50,513
Total liabilities	88,463	76,192	18,123	17,538	106,586	93,730
Net assets	\$ 176,107	\$ 188,989	\$ 21,129	\$ 20,685	\$ 197,236	\$ 209,674
Availability of Net Assets:						
Invested in capital assets, net of debts	\$ 125,835	\$ 124,211	\$ 12,990	\$ 13,440	\$ 138,825	\$ 137,651
Restricted net assets	49,840	55,922	16,157	15,855	65,997	71,777
Unrestricted net assets	432	8,856	(8,018)	(8,610)	(7,586)	246
Total	\$ 176,107	\$ 188,989	\$ 21,129	\$ 20,685	\$ 197,236	\$ 209,674

COUNTY OF YOLO

Management's Discussion and Analysis – Fiscal Year 2008-09

FINANCIAL ANALYSIS GOVERNMENT-WIDE (continued)

Invested in capital assets net of debt reflects the County's investment in capital assets (i.e. its land, structures and improvements, infrastructure and equipment). The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that 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.

Restricted net assets represent resources that are subject to external restrictions on how they may be used.

Unrestricted net assets. Although total net assets results in a positive net asset amount at year-end, most of these assets are restricted and therefore a breakdown of the net assets shows a negative amount for unrestricted net assets.

The following table presents the activities that accounted for the changes in net assets.

County of Yolo						
Change in Net Assets (in thousands)						
	Governmental Activities		Business-type activities		Total	
	2009	2008	2009	2008	2009	2008
Revenues:						
Program revenues:						
Charges for services	\$ 45,989	\$ 33,903	\$ 8,339	\$ 7,805	\$ 54,328	\$ 41,708
Operating grants & contributions	146,210	151,594	708	563	146,918	152,157
Capital grants & contributions	10,676	14,136	101	-	10,777	14,136
General revenues:						
Property taxes	48,991	45,156	-	-	48,991	45,156
Sales & use taxes	3,115	3,269	-	-	3,115	3,269
Unrestricted interest	2,864	3,994	686	1,657	3,550	5,651
Other revenues	948	2,378	-	-	948	2,378
Total revenues	258,793	254,430	9,834	10,025	268,627	264,455
Expenses:						
General government	31,329	31,700	-	-	31,329	31,700
Public protection	86,531	82,785	-	-	86,531	82,785
Public ways & facilities	9,420	10,065	-	-	9,420	10,065
Health and sanitation	54,219	57,402	-	-	54,219	57,402
Public assistance	80,102	79,497	-	-	80,102	79,497
Education	5,862	5,283	-	-	5,862	5,283
Recreation & cultural services	2,578	1,206	-	-	2,578	1,206
Interest on long-term debts	1,634	1,259	-	-	1,634	1,259
Central landfill	-	-	8,933	1,516	8,933	1,516
Airport	-	-	457	417	457	417
Total expenses	271,675	269,197	9,390	1,933	281,065	271,130
Increase (decrease) in net assets	(12,882)	(14,767)	444	8,092	(12,438)	(6,675)
Net assets, as restated - July 1	188,989	203,756	20,685	12,593	209,674	216,349
Net assets - June 30	\$ 176,107	\$ 188,989	\$ 21,129	\$ 20,685	\$ 197,236	\$ 209,674

COUNTY OF YOLO

Management's Discussion and Analysis – Fiscal Year 2008-09

FINANCIAL ANALYSIS GOVERNMENT-WIDE (continued)

The most significant factor that contributed to the decrease in net assets of \$12.4 million is the under funding of the FY 2008-09 annual required contribution for postemployment benefits other than pensions (OPEB) in the amount of \$12.7 million.

FINANCIAL ANALYSIS OF FUNDS

The County uses fund accounting to ensure and demonstrate compliance with budgetary and legal requirements. The major difference between these fund statements and the government-wide statements is that the latter are based on the accrual basis of accounting and thus include certain revenues and expenses that are not accrued in the former.

Governmental funds. These funds account for the general government activities and include the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds. These funds also include the special districts governed by the Board of Supervisors. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the fiscal year.

Only the major funds are reported in separate columns: General Fund, Public Safety Fund, Development Fees Fund, Tobacco Securitization Fund and Mental Health Managed Care Fund. All others are non-major funds and are aggregated under Other Governmental Funds: these include special revenue funds, debt service funds and capital project funds. These non-major funds are presented in detail in the sub-section Combining and Individual Fund Statements and Schedules in the Supplemental Information section

At June 30, 2009, the County's governmental funds reported combined ending fund balances of \$66.4 million representing a decrease of \$5.6 million in comparison with the prior year. The decrease is primarily attributed to deficit spending. \$55.8 million or 84% of the fund balances constitutes unreserved fund balance, which may be used to meet the County's ongoing obligations to citizens and creditors. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has been committed in various ways including: 1) to reflect inventories, loans receivables, petty cash and prepaid items (\$3.4 million), and 2) to liquidate contractual commitments of the prior period (\$7.2 million).

The **General Fund** is the main operating fund of the County. At June 30, 2009, unreserved fund balance of the general fund was \$1.8 million while the total fund balance totaled \$2.5 million. Total fund balance decreased by \$8.4 million as a result of deficit spending. As measures of the General Fund's ability to meet operating expenditures, it is useful to note that unreserved fund balance represents 1.3% percent of total General Fund expenditures, while total fund balance represents 1.8% percent of the same amount.

The **Public Safety Fund** is a major fund that records the expenditures of the ¼ cent sales tax designated for public safety purposes. Expenditures increased by only .8% due to expenditure control measures taken by management as a response to declining general revenues because of the recession.

The **Development Fees Fund** is a major fund that records the development impact fees collected from developers for the purpose of mitigating the effect of growth from land development. This year the fund recorded \$1.6 million in cash receipts from developers and interest earnings, a decrease of \$1.2 million compared to the prior year. The County transferred \$4.8 million from this fund to finance the construction and improvement of the Winters, West Sacramento and Davis County libraries.

COUNTY OF YOLO

Management’s Discussion and Analysis – Fiscal Year 2008-09

FINANCIAL ANALYSIS OF FUNDS (continued)

The **Tobacco Securitization Fund** accounts for the endowment fund and capital project fund that were established out of proceeds resulting from the securitization of Tobacco Settlement Receipts. Fund balance decreased by \$.4 million to \$24.0 as a result of receiving \$.9 million of interest, \$.6 million transfer from the General Fund, and transfers and expenditures of \$1.9 million to fund County programs.

The **Mental Health Managed Care Fund** is a special revenue fund that accounts for the County's adult and children’s mental health programs by providing outpatient, day rehabilitation, acute inpatient, board and care and vocational services. These services are funded primarily from state and federal revenues. County management has been restructuring mental health programs to realign available resources with program priorities. Total fund revenue was \$23.0 million including transfers from the General and Realignment Funds; total fund expenditures were \$20.5 million. The prior years’ accumulated operating deficit of \$9.2 million which was funded by the General fund was reduced by \$2.5 million during the year and transferred back to the General fund. County management is working with the department, stakeholders and external providers to improve and stabilize the financial impact of these programs.

The following table presents the revenues from various sources as well as increases or decreases from the prior year in the governmental funds.

Revenues in the Governmental Funds (in thousands)							
Revenue Sources	2009		2008		Change		
	Amount	% of Total	Amount	% of Total	Amount	% of Total	
Taxes	\$ 48,504	19.1%	\$ 46,486	18.2%	\$ 2,018	4.3%	
Licenses and permits	9,457	3.7%	13,953	5.5%	(4,496)	-32.2%	
Fines, forfeitures and penalties	5,994	2.4%	4,547	1.8%	1,447	31.8%	
Use of money and property	3,323	1.3%	4,449	1.7%	(1,126)	-25.3%	
Intergovernmental	150,862	59.2%	156,370	61.3%	(5,508)	-3.5%	
Charges for services	31,290	12.3%	26,929	10.5%	4,361	16.2%	
Other revenue	5,064	2.0%	2,607	1.0%	2,457	94.2%	
Totals	\$ 254,494	100.0%	\$ 255,341	100.0%	\$ (847)	-0.3%	

Significant changes for major revenue sources are explained below.

- Licenses & Permits – The largest revenue item in this category is developmental impact fees which are recognized as eligible capital outlay is incurred. In the prior fiscal year \$9.8 million was recognized for various projects including constructing and improving three libraries (\$1.3 million), jail expansion (\$6.3 million), completion of the boat-evidence storage facility (\$1.9 million) and the remainder for other projects (\$.3). In the current fiscal year only \$4.6 million was recognized for the construction and improvement of three libraries.
- Fines, forfeitures and penalties – This category includes receipts as a result of infractions and violations of the law and penalties imposed on delinquent taxpayers. The current year includes adjustments to revenue as a result of a State audit.
- Use of money and property – This category includes investment earnings and rental income from County owned property. The decrease in fiscal year 2008-09 is attributable to a 37% decrease in the average annual rate earned by the County Treasury from 5.16% in FY 2007-08 to 3.21% in FY 2008-09.
- Charges for services – This category includes fees charged to the public for various county services. The increase of \$4.4 million is primarily due to a decrease in mental health cost settlement audit revenue reductions.

COUNTY OF YOLO

Management's Discussion and Analysis – Fiscal Year 2008-09

FINANCIAL ANALYSIS OF FUNDS (continued)

- Other revenue – This category includes all other revenue not accounted for in the other categories. The increase in FY 2008-09 is due to various one-time revenues.

The following table presents expenditures by function compared to prior year's amounts in the governmental funds.

Expenditures in the Governmental Funds (in thousands)						
Revenue Sources	<u>2009</u>		<u>2008</u>		<u>Change</u>	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
General government	\$ 27,450	10.3%	\$ 29,647	10.8%	\$ (2,197)	-7.4%
Public protection	78,673	29.5%	78,310	28.6%	363	0.5%
Public ways and facilities	11,671	4.4%	14,341	5.2%	(2,670)	-18.6%
Health and sanitation	51,161	19.2%	55,450	20.3%	(4,289)	-7.7%
Public assistance	77,153	29.0%	77,554	28.4%	(401)	-0.5%
Education	5,348	2.0%	4,707	1.7%	641	13.6%
Recreation and cultural	3,739	1.4%	2,344	0.9%	1,395	59.5%
Capital Outlay	8,445	3.2%	9,085	3.3%	(640)	-7.0%
Debt - principal payments	773	0.3%	740	0.3%	33	4.5%
Debt - interest payments	1,615	0.6%	1,270	0.5%	345	27.2%
Bond issuance cost	310	0.1%	-	0.0%	310	100.0%
	\$ 266,338	100.0%	\$ 273,448	100.0%	\$ (7,110)	164.1%

Significant changes for major functions are explained below.

- Public ways and facilities – This function accounts for the expenditures for operating and maintaining County roads, bridges, culverts and bus transportation. Prior year increases were higher due to the expenditure of special state funds received during the prior two fiscal years and less money available from the State for use in FY 2008-09.
- Education – This function accounts for the expenditures for operating the County library and Cooperative Extension programs. The increase is due to negotiated benefit increases and non-capital expenditures related to the construction and improvement of three library facilities.
- Recreational and Cultural – The increase in expenditures is attributable to the acquisition and operation of a golf course that was donated to the County during the fiscal year.
- Debt principal & interest payments – Debt service payments increased during the fiscal year due to interest payments for a Tax Revenue Anticipation Note and interest paid on a new special assessment debt issued to expand and improve the Davis County Library.
- Bond issuance cost – During the year the County issued special assessment bonds to finance the expansion and improvements of the Davis County Library.

Proprietary funds. The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. These funds include two enterprise funds: Yolo County Airport, Yolo County Central Landfill; and four internal service funds which are presented in aggregate: Telephone, Fleet Services, Unemployment Self-Insurance, Dental Self-Insurance. Factors affecting the financial results of these funds were discussed earlier in the business-type activities of Yolo County.

COUNTY OF YOLO

Management’s Discussion and Analysis – Fiscal Year 2008-09

GENERAL FUND BUDGETARY VARIANCES

Differences between the original budget and the final budget were \$2.3 million of increased appropriations funded by unanticipated revenues and with available fund balances. During the year, actual revenues were, in the aggregate, \$4.0 million less than the budgetary estimates. As a result of cautious fiscal management, actual expenditures were less than the budgetary estimates by \$8.3 million. The net effect of under-realization of revenues and under-utilization of appropriations resulted in a favorable variance of \$4.3 million, thus eliminating the need to draw upon additional reserves.

CAPITAL ASSETS AND DEBT ADMINISTRATION

A. Capital assets

The County’s investment in capital assets for its governmental and business type activities as of June 30, 2009, amounts to \$165.8 million (net of accumulated depreciation). This investment in capital assets includes land, structures and improvements, equipment and infrastructure. The County’s net investment in capital assets for the current period increased by \$6.8 million or 4.2% in both the governmental activities and business-type activities. Most of the increase in governmental capital assets is due to the construction of the expanded County jail, improvements to three libraries and improvements to various park sites.

County of Yolo						
Capital Assets as of June 30 (Net of Depreciation, in thousands)						
	Governmental Activities		Business-type Activities		Total	
	2009	2008	2009	2008	2009	2008
Land	\$ 5,336	\$ 4,873	\$ 53	\$ 53	\$ 5,389	\$ 4,926
Structures & improvements	77,134	80,012	12,798	13,523	89,932	93,535
Equipment	8,082	9,289	443	337	8,525	9,626
Infrastructure	39,255	39,655	-	-	39,255	39,655
Construction in progress	22,599	11,257	101	-	22,700	11,257
Total	\$ 152,406	\$ 145,086	\$ 13,395	\$ 13,913	\$ 165,801	\$ 158,999

More detail on capital assets activity can be found at Note 8 to the financial statements.

B. Long-term debt

At June 30, 2009, the County had total long-term debt outstanding of \$58.3 million consisting of \$14.4 million in capital lease obligations, \$8.5 million in special assessment debt with government commitment, \$0.1 million in bonds payable, \$0.3 million in notes payable, \$3.7 million in certificates of participation, accrued compensated liabilities of \$6.9 million and \$24.4 million of other postemployment liabilities.

The legal debt margin for the County at the end of the fiscal year is \$262.3 million. This limit is 1.25% of the County assessed valuation.

Additional information on the County’s long-term liabilities can be found in Note 10 to the financial statements.

COUNTY OF YOLO

Management's Discussion and Analysis – Fiscal Year 2008-09

ECONOMIC FACTORS AND 2009-10 BUDGET

The following factors were considered in preparing the County's budget for the 2009-10 fiscal year which decreased 5.7% over the prior year's budget. The budget decrease is primarily due to the reduction in funding of capital projects and reduction in employee wages and benefits and other operating costs due to expected reduction in State funding and declining general revenues.

- Property tax revenues are expected to decline by 1.8% in 2009-10
- Sales tax revenues are expected to decrease 8.2%.
- The 2009-10 budget includes use of one-time available funds of \$1.8 million.
- County management expects the overall revenue to decline. Revenues have not increased sufficiently to fund the increased costs of providing the same level of services causing the County to use \$4.0 million from reserves and reduce services.

During the 2008-09 fiscal year, the unreserved general fund balance increased by \$.6 million but reserves decreased by \$9.2 million. The County used the reserves to cover deficits generated by mental health and law enforcement programs.

As outlined in the County's Mid-Year Budget report dated January 26, 2010, the Board of Supervisors and county management have undertaken a series of actions to solve the deficit, including a major restructuring of mental health services that resulted in significant service reductions, elimination of many positions, and layoffs of dozens of staff. In addition, a dialogue with the State to resolve audit disallowances is continuing. Signed agreements exist with Law enforcement departments to repay the General Fund through Public Safety Sales Tax revenues. These departments are taking steps to ensure no further deficits through a combination of revenue enhancements (grants), spending reductions, reallocation of personnel and voluntary time off. The County is also aggressively pursuing other countywide cost cutting measures such as hiring freeze, furloughs, and restructuring of services. The Board is holding a strategic budget planning workshop on February 11 and 12, 2010 to develop a long-term plan to ensure the county financial sustainability.

REQUEST FOR INFORMATION

This financial report is designed to demonstrate accountability by the Yolo County government by providing both a long-term and near-term views of the County's finances. Questions or comments regarding any of the information presented herein or requests for additional financial information should be addressed to the Auditor-Controller, P.O. Box 1268, Woodland, CA 95776-1268 or auditor@yolocounty.org. The complete report is also available at the County web site at www.yolocounty.org/org/auditor/financials.htm.



Howard Newens, CPA, CIA
Auditor-Controller and Treasurer Tax-Collector

This page left intentionally blank

BASIC FINANCIAL STATEMENTS
Government-Wide Financial Statements

COUNTY OF YOLO

Statement of Net Assets June 30, 2009

ASSETS	Primary Government			Component Unit Fire Protection Districts
	Governmental Activities	Business-Type Activities	Totals	
Current Assets:				
Cash and investments	\$ 44,324,539	\$ 386,533	\$ 44,711,072	\$ 4,178,860
Cash with fiscal agent	5,870,855	9,386	5,880,241	1,306
Imprest cash	31,930	1,900	33,830	370
Restricted cash	21,663,746	16,156,890	37,820,636	--
Receivables (net of allowance for uncollectible)	47,549,103	1,044,237	48,593,340	8,930
Inventory	293,909	--	293,909	--
Prepays and deposits	143,658	74,584	218,242	7,580
Internal balances	(8,182,870)	8,182,870	--	--
Total Current Assets	111,694,870	25,856,400	137,551,270	4,197,046
Noncurrent Assets:				
Capital Assets:				
Nondepreciable	27,935,318	154,340	28,089,658	136,203
Depreciable, net	124,470,350	13,240,819	137,711,169	3,519,640
Other assets	470,310	--	470,310	--
Total Noncurrent Assets	152,875,978	13,395,159	166,271,137	3,655,843
Total Assets	264,570,848	39,251,559	303,822,407	7,852,889
LIABILITIES				
Current Liabilities:				
Accounts payable	8,018,177	601,225	8,619,402	237,461
Interest payable	101,797	--	101,797	7,966
Accrued salaries and benefits	4,730,694	60,168	4,790,862	25,527
Due to other governmental agencies	3,451,608	--	3,451,608	--
Estimated claims	585,154	--	585,154	--
Deposits with others	10,000	--	10,000	--
Unearned revenue	11,749,769	1,700	11,751,469	525,459
Compensated absences	6,753,306	169,358	6,922,664	22,303
Capital leases payable	9,879,590	26,399	9,905,989	19,963
Certificates of participation	115,000	--	115,000	--
Bonds payable	30,000	--	30,000	--
Special assessment debt with government commitment	135,000	--	135,000	--
Notes payable	--	30,331	30,331	3,355
Total Current Liabilities	45,560,095	889,181	46,449,276	842,034
Noncurrent Liabilities:				
Long-term liabilities due beyond one year	18,483,285	348,773	18,832,058	235,996
Other post-employment benefits	24,420,000	--	24,420,000	--
Estimated closure and post closure cost	--	16,885,016	16,885,016	--
Total Noncurrent Liabilities	42,903,285	17,233,789	60,137,074	235,996
Total Liabilities	88,463,380	18,122,970	106,586,350	1,078,030
NET ASSETS				
Invested in capital assets, net of related debt	125,835,409	12,989,656	138,825,065	3,374,399
Restricted for:				
General government	20,953,861	--	20,953,861	--
Public protection	8,147,037	--	8,147,037	--
Public ways and facilities	4,658,229	--	4,658,229	--
Health and sanitation	9,448,217	--	9,448,217	--
Public assistance	4,172,875	--	4,172,875	--
Education	2,170,551	--	2,170,551	--
Recreation & cultural	289,199	--	289,199	--
Debt service	--	43,680	43,680	--
Closure/post closure care	--	16,113,210	16,113,210	--
Unrestricted	432,090	(8,017,957)	(7,585,867)	3,400,460
Total Net Assets	\$176,107,468	\$21,128,589	\$197,236,057	\$ 6,774,859

The accompanying notes are an integral part of these financial statements.

COUNTY OF YOLO

Statement of Activities
For the Year Ended June 30, 2009

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General government	\$ 31,328,922	\$ 10,700,579	\$ 11,915,447	\$ 4,674,940
Public protection	86,530,731	21,561,242	26,235,789	107,331
Public ways and facilities	9,420,231	653,885	5,414,107	1,883,626
Health and sanitation	54,219,240	10,930,582	29,171,847	--
Public assistance	80,101,895	952,612	72,286,988	--
Education	5,861,950	443,273	1,058,771	1,956,489
Recreation and cultural services	2,578,781	747,081	126,745	2,053,853
Debt Service:				
Interest	1,634,044	--	--	--
Total Governmental Activities	271,675,794	45,989,254	146,209,694	10,676,239
Business-Type Activities:				
Airport	457,101	191,454	104,028	101,340
Central Landfill	8,933,891	8,147,894	603,571	--
Total Business-Type Activities:	9,390,992	8,339,348	707,599	101,340
Total primary government	281,066,786	54,328,602	146,917,293	10,777,579
Component Units				
Fire Protection Districts	2,796,011	531,032	510,593	8,933

General Revenues:
Taxes:
Property taxes
Sales and use taxes
Transient Occupancy Tax
Documentary Tax
Unrestricted interest and investment earnings
Rents, not restricted to specific programs
Gain on disposal of capital assets
Total General Revenues

Change in Net Assets

Net assets, as restated - July 1

Net assets - June 30

The accompanying notes are an integral part of these financial statements.

Net (Expense) Revenue and
Changes in Net Assets

Primary Government			Component Unit Fire Protection Districts
Governmental Activities	Business-Type Activities	Total	
\$ (4,037,956)	\$ --	\$ (4,037,956)	\$ --
(38,626,369)	--	(38,626,369)	--
(1,468,613)	--	(1,468,613)	--
(14,116,811)	--	(14,116,811)	--
(6,862,295)	--	(6,862,295)	--
(2,403,417)	--	(2,403,417)	--
348,898	--	348,898	--
(1,634,044)	--	(1,634,044)	--
<u>(68,800,607)</u>	<u>--</u>	<u>(68,800,607)</u>	<u>--</u>
--	(60,279)	(60,279)	--
--	(182,426)	(182,426)	--
<u>--</u>	<u>(242,705)</u>	<u>(242,705)</u>	<u>--</u>
<u>(68,800,607)</u>	<u>(242,705)</u>	<u>(69,043,312)</u>	
			<u>(1,745,453)</u>
48,990,676	--	48,990,676	1,518,794
3,115,026	--	3,115,026	--
102,388	--	102,388	--
832,381	--	832,381	--
2,863,641	686,180	3,549,821	103,200
--	--	--	4,035
14,414	--	14,414	(3,717)
<u>55,918,526</u>	<u>686,180</u>	<u>56,604,706</u>	<u>1,622,312</u>
(12,882,081)	443,475	(12,438,606)	(123,141)
188,989,549	20,685,114	209,674,663	6,898,000
<u>\$ 176,107,468</u>	<u>\$ 21,128,589</u>	<u>\$ 197,236,057</u>	<u>\$ 6,774,859</u>

The accompanying notes are an integral part of these financial statements.

This page left intentionally blank

BASIC FINANCIAL STATEMENTS
Fund Financial Statements

COUNTY OF YOLO

Balance Sheet
Governmental Funds
June 30, 2009

	<u>General</u>	<u>Public Safety</u>	<u>Development Fees</u>	<u>Tobacco Securitization</u>	<u>Mental Health Managed Care</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
<u>ASSETS</u>							
Cash and investments	\$ 1,672,314	\$ 139,410	\$ 2,343,351	\$ 2,444,520	\$ 17	\$ 36,269,476	\$ 42,869,088
Cash with fiscal agent	16,010	--	--	--	--	5,854,845	5,870,855
Imprest cash	26,620	4,440	--	--	--	870	31,930
Restricted cash and investments	--	--	--	21,663,746	--	--	21,663,746
Receivable (Net):							
Taxes	14,257,836	--	--	--	--	128,449	14,386,285
Accounts receivable	799,849	207,404	--	--	--	458,499	1,465,752
Due from other governments	11,260,975	4,122,991	41,615	--	5,345,649	6,110,754	26,881,984
Note receivable	1,680,000	--	--	--	--	--	1,680,000
Loans receivable	100,004	--	--	--	--	2,921,380	3,021,384
Due from other funds	8,584,246	167,573	--	--	679,348	194,246	9,625,413
Inventory	130,252	--	--	--	--	40,621	170,873
Deposits	12,500	--	--	--	--	--	12,500
Prepaid items	85,026	--	--	--	240	45,892	131,158
 Total Assets	 <u>\$ 38,625,632</u>	 <u>\$ 4,641,818</u>	 <u>\$ 2,384,966</u>	 <u>\$ 24,108,266</u>	 <u>\$ 6,025,254</u>	 <u>\$ 52,025,032</u>	 <u>\$127,810,968</u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF YOLO

Balance Sheet
Governmental Funds
June 30, 2009

	<u>General</u>	<u>Public Safety</u>	<u>Development Fees</u>	<u>Tobacco Securitization</u>	<u>Mental Health Managed Care</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
<u>LIABILITIES</u>							
Liabilities:							
Accounts payable	\$ 2,814,719	\$ 330,230	\$ --	\$ 2,095	\$ 825,750	\$ 3,957,298	\$ 7,930,092
Accrued salaries and benefits	2,386,713	1,397,293	--	--	360,831	548,687	4,693,524
Due to other governments	2,332,472	93,234	--	--	1,002,785	23,117	3,451,608
Due to other funds	8,254,918	2,614,131	--	56,479	3,493,621	3,000,055	17,419,204
Estimated claims cost payable	--	--	--	--	214,679	--	214,679
Deposits	--	--	--	--	--	10,000	10,000
Deferred revenue	20,355,441	206,930	2,384,966	--	127,348	4,648,481	27,723,166
Total Liabilities	<u>36,144,263</u>	<u>4,641,818</u>	<u>2,384,966</u>	<u>58,574</u>	<u>6,025,014</u>	<u>12,187,638</u>	<u>61,442,273</u>
<u>FUND BALANCES</u>							
Reserved for :							
Encumbrances	368,077	20,176	--	--	--	6,812,607	7,200,860
Imprest cash	26,620	4,440	--	--	--	870	31,930
Inventory, prepaid items & deposits	227,778	--	--	--	240	86,513	314,531
Loans receivable	100,004	--	--	--	--	2,921,380	3,021,384
General reserve	--	--	--	--	--	--	--
Unreserved							
Designated, reported in:							
Special revenue funds	--	48,223	--	--	--	2,452,033	2,500,256
Undesignated, reported in:							
General fund	1,758,890	--	--	--	--	--	1,758,890
Special revenue funds	--	(72,839)	--	24,049,692	--	21,037,185	45,014,038
Capital projects funds	--	--	--	--	--	5,379,513	5,379,513
Debt service funds	--	--	--	--	--	1,147,293	1,147,293
Total Fund Balances	<u>2,481,369</u>	<u>--</u>	<u>--</u>	<u>24,049,692</u>	<u>240</u>	<u>39,837,394</u>	<u>66,368,695</u>
Total Liabilities and Fund Balances	<u>\$ 38,625,632</u>	<u>\$ 4,641,818</u>	<u>\$ 2,384,966</u>	<u>\$ 24,108,266</u>	<u>\$ 6,025,254</u>	<u>\$ 52,025,032</u>	<u>\$127,810,968</u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF YOLO

Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Assets - Governmental Activities June 30, 2009

Fund Balance - total governmental funds (page 18)	\$ 66,368,695
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	150,591,479
Other long-term assets are not available to pay for current-period expenditures and, therefore are deferred in the governmental funds.	470,310
Revenues that are earned but are not available, not received within 60 days after the end of the fiscal year, are not recognized as revenues in the fund statements but are reported as revenue in the Government-Wide statement of activities	15,973,397
Internal service funds are used by the County to charge the cost of unemployment insurance, dental insurance, fleet services and telephone services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets. Internal service fund net assets are:	2,572,612
Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore are not reported in the governmental funds.	
Other post-employment benefits	(24,420,000)
Pollution remediation obligation	(2,062,614)
Bonds payable	(30,000)
Certificates of participation	(3,700,000)
Capital leases	(14,352,796)
Compensated absences	(6,704,353)
Accrued interest payable	(101,797)
Special assessments payable	<u>(8,497,465)</u>
Net assets of governmental activities (page 13)	<u><u>\$ 176,107,468</u></u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF YOLO

Statement of Revenues, Expenditures and
Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2009

	General	Public Safety	Development Fees	Tobacco Securitization	Mental Health Managed Care	Other Governmental Funds	Total
Revenues:							
Taxes	\$ 40,123,189	\$ --	\$ --	\$ --	\$ --	\$ 8,380,863	\$ 48,504,052
Licenses and permits	3,487,021	1,313	4,643,972	--	--	1,324,513	9,456,819
Fines, forfeits and penalties	3,120,068	12,739	--	--	--	2,860,848	5,993,655
Revenue from use of money and property	1,002,579	5,625	--	916,831	--	1,398,178	3,323,213
Aid from other governments	77,026,285	18,527,481	--	--	8,419,993	46,888,678	150,862,437
Charges for services	12,331,325	8,260,612	--	--	7,408,333	3,289,726	31,289,996
Other	2,890,767	50,437	--	--	6,192	2,116,311	5,063,707
Total Revenues	<u>139,981,234</u>	<u>26,858,207</u>	<u>4,643,972</u>	<u>916,831</u>	<u>15,834,518</u>	<u>66,259,117</u>	<u>254,493,879</u>
Expenditures:							
Current:							
General government	25,403,657	--	--	27,542	--	2,018,570	27,449,769
Public protection	17,582,396	51,692,898	--	--	--	9,397,488	78,672,782
Public ways and facilities	--	--	--	--	--	11,671,463	11,671,463
Health and sanitation	20,624,879	3,193,575	--	175,000	20,504,165	6,662,994	51,160,613
Public assistance	72,989,004	2,280,978	--	--	--	1,883,112	77,153,094
Education	364,904	--	--	--	--	4,983,246	5,348,150
Recreation and cultural services	2,014,765	--	--	--	--	1,724,383	3,739,148
Capital outlay	--	--	--	--	--	8,445,447	8,445,447
Debt Service:							
Principal	292,857	28,936	--	--	--	451,156	772,949
Interest and fiscal charges	812,395	965	--	--	--	801,490	1,614,850
Bond issuance costs	--	--	--	--	--	310,024	310,024
Total Expenditures	<u>140,084,857</u>	<u>57,197,352</u>	<u>--</u>	<u>202,542</u>	<u>20,504,165</u>	<u>48,349,373</u>	<u>266,338,289</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(103,623)</u>	<u>(30,339,145)</u>	<u>4,643,972</u>	<u>714,289</u>	<u>(4,669,647)</u>	<u>17,909,744</u>	<u>(11,844,410)</u>
Other Financing Sources (Uses):							
Transfers in	21,843,955	31,253,263	154,537	595,802	7,172,285	8,936,984	69,956,826
Transfers out	(30,213,897)	(37,382)	(4,798,509)	(1,681,498)	(2,503,334)	(31,058,891)	(70,293,511)
Special assessment bonds issued	--	--	--	--	--	6,405,000	6,405,000
Premium on special assessment debt	--	--	--	--	--	62,465	62,465
Sale of capital assets	54,369	--	--	--	--	106,236	160,605
Total Other Financing Sources (Uses)	<u>(8,315,573)</u>	<u>31,215,881</u>	<u>(4,643,972)</u>	<u>(1,085,696)</u>	<u>4,668,951</u>	<u>(15,548,206)</u>	<u>6,291,385</u>
Net change in fund balances	<u>(8,419,196)</u>	<u>876,736</u>	<u>--</u>	<u>(371,407)</u>	<u>(696)</u>	<u>2,361,538</u>	<u>(5,553,025)</u>
Fund balances - beginning, as restated	<u>10,900,565</u>	<u>(876,736)</u>	<u>--</u>	<u>24,421,099</u>	<u>936</u>	<u>37,475,856</u>	<u>71,921,720</u>
Fund balances - ending	<u>\$ 2,481,369</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 24,049,692</u>	<u>\$ 240</u>	<u>\$ 39,837,394</u>	<u>\$ 66,368,695</u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF YOLO

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the
Government-Wide Statement of Activities - Governmental Activities
June 30, 2009

Net change to fund balance - total governmental funds (page 20)		\$ (5,553,025)
Amounts reported for governmental activities in the statement of activities are different because:		
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.		
Expenditures for general capital assets, infrastructure, and other related capital assets adjustments	\$ 15,622,630	
Less current year depreciation and loss on disposal of capital assets	<u>(8,062,004)</u>	7,560,626
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds:		
Property taxes	4,536,419	
Charges for services	<u>(1,959,003)</u>	2,577,416
Issuance of special assessment debt is reported as revenues in the funds statement, but debt issuance is reported as increases to long-term debt balances in the statement of net assets.		(6,467,465)
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.		
Principal repayments:		
Bonds Payable	145,000	
Certificates of participation	115,000	
Capital leases	407,949	
Special assessments payable	<u>105,000</u>	772,949
Bond issuance costs is reported as an other financing use in governmental funds, but is reported as a deferred charge on the statement of net assets		310,024
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.		
Other post-employment benefits	(12,713,000)	
Change in compensated absences	41,338	
Amortization of deferred charges for debt issuance	(5,161)	
Interest expense	<u>(19,194)</u>	(12,696,017)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net expense of certain activities of the internal service funds is reported with governmental activities.		<u>613,411</u>
Change in net assets of governmental activities (pages 14 and 15)		<u><u>\$ (12,882,081)</u></u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF YOLO

Statement of Fund Net Assets Proprietary Funds June 30, 2009

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Yolo County Airport	Yolo County Central Landfill	Total	Internal Service Funds
ASSETS				
Current Assets:				
Cash and investments	\$ 68,285	\$ 318,248	\$ 386,533	\$ 1,455,451
Cash with fiscal agent	--	9,386	9,386	--
Imprest cash	--	1,900	1,900	--
Restricted cash and investments	43,680	16,113,210	16,156,890	--
Accounts receivable	4,921	988,033	992,954	12,213
Due from other governments	51,283	--	51,283	101,485
Due from other funds	--	8,254,918	8,254,918	--
Inventories	--	--	--	123,036
Prepaid expenses	--	74,584	74,584	--
Total Current Assets	168,169	25,760,279	25,928,448	1,692,185
Noncurrent Assets:				
Capital Assets:				
Nondepreciable:				
Land	53,000	--	53,000	--
Construction in progress	101,340	--	101,340	--
Depreciable:				
Structures and improvements	2,648,019	28,414,243	31,062,262	827,201
Equipment	--	1,273,339	1,273,339	7,387,412
Accumulated depreciation	(1,253,801)	(17,840,981)	(19,094,782)	(6,400,424)
Total Noncurrent Assets	1,548,558	11,846,601	13,395,159	1,814,189
Total Assets	\$ 1,716,727	\$ 37,606,880	\$ 39,323,607	\$ 3,506,374
LIABILITIES				
Current Liabilities:				
Accounts payable	\$ 21,188	\$ 580,037	601,225	\$ 88,085
Accrued salary and benefits	--	60,168	60,168	37,170
Estimated claims cost payable	--	--	--	370,475
Compensated absences	--	169,358	169,358	48,953
Due to other funds	--	--	--	461,127
Unearned revenue	1,700	--	1,700	--
Current portion of capital lease	--	26,399	26,399	--
Current portion of notes payable	30,331	--	30,331	--
Total Current Liabilities	53,219	835,962	889,181	1,005,810
Long-Term Liabilities:				
Estimated closure and postclosure cost	--	16,885,016	16,885,016	--
Capital lease	--	55,820	55,820	--
Notes payable	292,953	--	292,953	--
Total Liabilities	346,172	17,776,798	18,122,970	1,005,810
NET ASSETS				
Invested in capital assets, net of related debt	1,225,274	11,764,382	12,989,656	1,814,189
Restricted for:				
Debt service	43,680	--	43,680	--
Closure/post closure care	--	16,113,210	16,113,210	--
Unrestricted	101,601	(8,047,510)	(7,945,909)	686,375
Total Net Assets	1,370,555	19,830,082	21,200,637	2,500,564
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.			(72,048)	
Net Assets of Business-type Activities (page 13)			\$ 21,128,589	

The accompanying notes are an integral part of these financial statements.

COUNTY OF YOLO

Statement of Revenues, Expenses and Changes in Fund Net Assets Proprietary Funds For the Year Ended June 30, 2009

	<u>Business-Type Activities - Enterprise Funds</u>			Governmental Activities
	Yolo County Airport	Yolo County Central Landfill	Total	Internal Service Funds
Operating Revenues:				
Revenue from use of money and property	\$ 189,579	\$ --	\$ 189,579	\$ --
Charges for services	--	7,954,951	7,954,951	5,742,509
Other revenue	--	184,920	184,920	--
Total Operating Revenues	<u>189,579</u>	<u>8,139,871</u>	<u>8,329,450</u>	<u>5,742,509</u>
Operating Expenses:				
Salaries and employee benefits	172,725	2,407,082	2,579,807	858,506
Services and supplies	159,654	4,643,508	4,803,162	4,410,416
Other operating	--	282,738	282,738	--
Closure/post-closure expenses	--	664,980	664,980	--
Depreciation and amortization	114,575	922,163	1,036,738	238,005
Total Operating Expenses	<u>446,954</u>	<u>8,920,471</u>	<u>9,367,425</u>	<u>5,506,927</u>
Operating Income (Loss)	<u>(257,375)</u>	<u>(780,600)</u>	<u>(1,037,975)</u>	<u>235,582</u>
Non-Operating Revenues (Expenses):				
Aid from other governmental units	104,028	603,571	707,599	--
Interest income	7,460	678,720	686,180	27,182
Interest expense	(11,728)	(1,546)	(13,274)	(18,556)
Other	1,875	8,023	9,898	22,225
Total Non-Operating Revenues	<u>101,635</u>	<u>1,288,768</u>	<u>1,390,403</u>	<u>30,851</u>
Net Income Before Transfers and Contributions/Capital Grants	(155,740)	508,168	352,428	266,433
Transfers and Contributions/Capital Grants				
Contributions/capital grants	101,340	--	101,340	--
Transfers in	--	--	--	336,685
Change in Net Assets	(54,400)	508,168	453,768	603,118
Net Assets - Beginning of Year	<u>1,424,955</u>	<u>19,321,914</u>		<u>1,897,446</u>
Net Assets - End of Year	<u>\$ 1,370,555</u>	<u>\$ 19,830,082</u>		<u>\$ 2,500,564</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.			(10,293)	
Change in Net Assets of Business-type Activities (pages 14-15)			<u>\$ 443,475</u>	

The accompanying notes are an integral part of these financial statements.

COUNTY OF YOLO

Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2009

	<u>Business-Type Activities - Enterprise Funds</u>			<u>Governmental</u>
	<u>Yolo</u>	<u>Yolo County</u>		<u>Activities</u>
	<u>County</u>	<u>Central</u>		<u>Internal</u>
	<u>Airport</u>	<u>Landfill</u>	<u>Total</u>	<u>Service</u>
				<u>Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash receipts from customers	\$ 183,192	\$ 8,029,923	\$ 8,213,115	\$ 5,714,212
Cash paid to suppliers for goods and services	(244,018)	(4,857,665)	(5,101,683)	(4,805,730)
Cash paid to employees for services	(161,368)	(2,381,153)	(2,542,521)	(849,614)
Net Cash Provided (Used) by Operating Activities	(222,194)	791,105	568,911	58,868
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Aid from other governmental units	125,182	603,571	728,753	--
Transfers or loans made for other than capital purposes	--	(8,254,918)	(8,254,918)	351,254
Other revenues	1,875	10,732	12,607	8,629
Net Cash Provided by Noncapital Financing Activities	127,057	(7,640,615)	(7,513,558)	359,883
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Contributions/capital grants	101,340	--	101,340	--
Principal repayments related to capital purposes	(6,628)	(27,952)	(34,580)	--
Interest payments related to capital purposes	(37,051)	(1,546)	(38,597)	--
Payments related to the acquisition of capital assets	(86,101)	(420,119)	(506,220)	(1,677)
Net Cash Provided (Used) by Capital and Related Financing Activities	(28,440)	(449,617)	(478,057)	(1,677)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	7,460	758,202	765,662	27,182
Net Cash Provided by Investing Activities	7,460	758,202	765,662	27,182
Net Increase (Decrease) in Cash and Cash Equivalents	(116,117)	(6,540,925)	(6,657,042)	444,256
Cash and Cash Equivalents, Beginning of Year	228,082	22,983,669	23,211,751	1,011,195
Cash and Cash Equivalents, End of Year	<u>\$ 111,965</u>	<u>\$16,442,744</u>	<u>\$ 16,554,709</u>	<u>\$ 1,455,451</u>
Reconciliation of cash and cash equivalents to the statement of net assets:				
Cash and investments	\$ 68,285	\$ 318,248	\$ 386,533	\$ 1,455,451
Cash with fiscal agents	--	9,386	9,386	--
Imprest cash	--	1,900	1,900	--
Restricted cash and investments	43,680	16,113,210	16,156,890	--
	<u>\$ 111,965</u>	<u>\$ 16,442,744</u>	<u>\$ 16,554,709</u>	<u>\$ 1,455,451</u>

continued

The accompanying notes are an integral part of these financial statements.

COUNTY OF YOLO

Statement of Cash Flows (continued)
 Proprietary Funds
 For the Year Ended June 30, 2009

	<u>Business-Type Activities - Enterprise Funds</u>			<u>Governmental</u>
	<u>Yolo</u>	<u>Yolo County</u>		<u>Internal</u>
	<u>County</u>	<u>Central</u>	<u>Total</u>	<u>Service</u>
	<u>Airport</u>	<u>Landfill</u>		<u>Funds</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by				
Operating Activities:				
Operating income (loss)	\$ (257,375)	\$ (780,600)	\$ (1,037,975)	\$ 235,582
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	114,575	922,163	1,036,738	238,005
Changes in assets and liabilities:				
(Increase) decrease in:				
Accounts receivable	(1,916)	(109,948)	(111,864)	(6,700)
Due from other governments	--	--	--	(21,597)
Inventory	--	--	--	23,676
Prepaid expense	--	44,750	44,750	--
Increase (decrease) in:				
Accounts payable	(68,093)	23,831	(44,262)	(363,421)
Accrued salaries	(2,286)	8,932	6,646	18,607
Estimated claims payable	--	664,980	664,980	(55,568)
Estimated closure and postclosure	(2,628)	16,997	14,369	--
Compensated absences	--	--	--	(9,716)
Unearned revenue	(4,471)	--	(4,471)	--
Net Cash Provided (Used) by Operating Activities	<u>\$ (222,194)</u>	<u>\$ 791,105</u>	<u>\$ 568,911</u>	<u>\$ 58,868</u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF YOLO

Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2009

	Investment Trust	Private-Purpose Trust	Agency Funds
ASSETS			
Pooled cash and investments	\$ 166,269,725	\$ 1,266,101	\$ 26,437,361
Cash with fiscal agent	--	--	404,926
Taxes receivable	--	--	17,413,286
Accounts receivable	--	--	1,453
Due from other governments	--	--	451,091
Total Assets	<u><u>\$ 166,269,725</u></u>	<u><u>\$ 1,266,101</u></u>	<u><u>\$ 44,708,117</u></u>
LIABILITIES			
Accounts payable	\$ --	\$ --	\$ 100,001
Due to other governments	--	1,158,893	6,284,905
Agency funds held for others	--	--	38,323,211
Total Liabilities	<u><u>--</u></u>	<u><u>1,158,893</u></u>	<u><u>44,708,117</u></u>
NET ASSETS			
Held in trust for pool participants	166,269,725	--	--
Held in trust for private purpose trust participants	--	107,208	--
Total Net Assets	<u><u>166,269,725</u></u>	<u><u>107,208</u></u>	<u><u>--</u></u>
 Total Liabilities and Net Assets	 <u><u>\$ 166,269,725</u></u>	 <u><u>\$ 1,266,101</u></u>	 <u><u>\$ 44,708,117</u></u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF YOLO

Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2009

	Investment Trust	Private-Purpose Trust
	<u> </u>	<u> </u>
Additions:		
Contributions to investment pool	\$ 413,363,016	\$ 8,164,478
Interest and investment income	3,646,946	71,022
Total additions	<u>417,009,962</u>	<u>8,235,500</u>
Deductions:		
Distributions from investment pool	<u>424,253,203</u>	<u>8,145,288</u>
Total deductions	<u>424,253,203</u>	<u>8,145,288</u>
Change in net assets	(7,243,241)	90,212
Net assets, beginning	<u>173,512,966</u>	<u>16,996</u>
Net assets, ending	<u><u>\$ 166,269,725</u></u>	<u><u>\$ 107,208</u></u>

The accompanying notes are an integral part of these financial statements.

This page left intentionally blank

BASIC FINANCIAL STATEMENTS
Notes to the Financial Statements

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

Note 1: **Summary of Significant Accounting Policies**

A. The Financial Reporting Entity

1. Reporting Entity

The County is a legal subdivision of the State of California and was incorporated in 1850 as a general law county. It is governed by an elected five-member Board of Supervisors and provides the following services: general government, public protection, public ways and facilities, health and sanitation services, public assistance, education, and recreation and cultural services. The County is a general purpose local government.

The governmental reporting entity consists of the County (Primary Government) and its component units. Component units are legally separate organizations for which the Board is financially accountable or other organizations whose nature and significant relationship with the County are such that exclusion would cause the County's financial statements to be misleading or incomplete. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and (i) either the County's ability to impose its will on the organization or (ii) there is potential for the organization to provide a financial benefit to or impose a financial burden on the County.

The basic financial statements include both blended and discretely presented component units. The blended component units, although legally separate entities are, in substance, part of the County's operations and so data from these units are combined with data of the primary government. The discretely presented component units, on the other hand, are reported in a separate column in the government-wide financial statements to emphasize they are legally separate from the government.

For financial reporting purposes, the County's basic financial statements include all financial activities that are controlled by or are dependent upon actions taken by the County's Board. Detailed financial data of the individual component units may be obtained by writing to the County of Yolo, P.O. Box 1268, Woodland, CA 95776-1268.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

Note 1: **Summary of Significant Accounting Policies** (continued)

A. **The Financial Reporting Entity** (continued)

2. **Blended Component Units**

County Service Areas and other small districts are governed by the Board of Supervisors, managed by a County department, and may have an advisory board appointed by the Board of Supervisors. The following Districts are reported as special revenue funds of the County – Clarksburg Lighting District, Special Road Maintenance District No. 3, Rolling Acres Permanent Road Division, El Macero County Service Area, Snowball County Service Area No. 6, County Service Area No. 9, North Davis Meadows County Service Area No. 10, Dunnigan County Service Area No. 11, Willowbank County Service Area No. 12, Esparto County Service Area No. 14, Madison County Service Area, and Wild Wings County Service Area.

Yolo County Public Agencies Financing Authority is a joint powers agency between the County and the City of Davis. The Authority, although a legally separate special purpose governmental unit, is in substance part of the County's operations because it provides capital financing services to the County. Financial information for the Authority is combined with other operational funds of the County as a debt service fund (Davis Administration Building).

Yolo County In-Home Supportive Services (IHSS) Public Authority is a legally separate special purpose governmental unit created to maintain registry and referral system to assist consumers in finding qualified in-home supportive services personnel as well as training of and support for providers and recipients of IHSS. The County's Board is the governing board for the IHSS Public Authority and is reported as a special revenue fund of the County.

Yolo County Children and Families First Commission was established under the authority of the California Children and Families First Act of 1998 and sections 130100, et seq. of the Health and Safety Code. The County Board appointed all members of the agency. The Board can remove appointed members at will and is reported as a special revenue fund of the County.

Detailed financial data can be obtained for each of the entities listed above through the Auditor-Controller's office, P.O. Box 1268, Woodland, CA 95776-1268.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

Note 1: **Summary of Significant Accounting Policies** (continued)

A. **The Financial Reporting Entity** (continued)

3. **Discretely Presented Component Units**

Board Governed Fire Protection Districts: These districts are legally separate special purpose governmental units responsible for fire protection and emergency medical services to the general public within specified geographical areas and they do not provide any services to the County government. The Districts have their own governing boards appointed by the Board of Supervisors which serve for a specified term. The Board of Supervisors approves the final budget of these Districts. These Districts are reported in a separate column to emphasize that they are legally separate from the County. The following Districts have been included in that column – Capay Valley, Dunnigan, East Davis, Esparto, Knights Landing, West Plainfield, Willow Oak, No Mans Land and Winters. Detailed financial data can be obtained for each of the districts listed above through the Auditor-Controller's office, P.O. Box 1268, Woodland, CA 95776-1268.

4. **Related Organization**

Yolo County Housing Authority: On February 15, 1950, the Housing Authority of the County of Yolo was established by resolution of the Yolo County Board of Supervisors and an independent commission was appointed. The Housing Authority was established to provide safe and affordable housing for low income, senior and other disadvantaged residents. The Housing Authority has been completely independent of the County of Yolo as the County has neither controlled nor funded the Authority.

On June 20, 2006, the County's Board of Supervisors exercised its authority under Health and Safety code section 34290, due to the resignation of the independent housing commission, and declared itself to be the commissioners of the Authority for a temporary period. The County's Board of Supervisors has indicated that the Board is acting as the Commissioners of the Authority for only a temporary time period. In accordance with Government Accounting Standards Board Statement No. 14, footnote 3, the Authority is considered to have retained its independent status and is not considered to be a component unit of the County.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

Note 1: **Summary of Significant Accounting Policies** (continued)

A. **The Financial Reporting Entity** (continued)

4. **Related Organization** (continued)

Condensed, unaudited, statements for the Yolo County Housing Authority as of June 30, 2009 are presented below:

	<u>Amount</u>
<u>Statement of Net Assets</u>	
Assets	\$ 26,175,413
Liabilities	11,547,981
Net Assets	<u>\$ 14,627,432</u>
 <u>Statement of Activities</u>	
Expenses	(16,847,703)
Revenues	15,840,576
Net (Expense) Revenue	<u>(1,007,127)</u>
General revenues	
Change in Net Assets	<u>(1,007,127)</u>

Complete financial statements can be obtained by contacting the Yolo County Housing Authority at 147 W. Main Street, Woodland, CA 95695.

B. **New Accounting Pronouncements**

Government Accounting Standards Board Statement (GASB) No. 49

For the fiscal year ended June 30, 2009 the County became subject to the requirements of GASB 49, "Accounting and Financial Reporting for Pollution Remediation Obligations" which establishes accounting and financial reporting standards for pollution remediation obligations to address the current or potential detrimental effects of existing pollution by participating in pollution remediation activities such as assessments and cleanups. The statement specifies criteria under which the County would record a liability for its share of cost in pollution remediation assessments and cleanups. The County has met the conditions to record a liability of \$2,062,614 as a potential responsible party concerning the cleanup at a former landfill. See note Note 17 for more details.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

Note 1: Summary of Significant Accounting Policies (continued)

B. New Accounting Pronouncements (continued)

Government Accounting Standards Board Statement (GASB) No. 52

For fiscal year ended June 30, 2009 the County became subject to the requirements of GASB 52, "Land and Other Real Estate Investments Held as Investments by Endowments" which establishes consistent standards for the reporting of land and other real estate held as investments by essentially similar entities. It requires endowments to report their land and other real estate investments at fair value. Governments also are required to report the changes in fair value as investment income and to disclose the methods and significant assumptions employed to determine fair value, and other information that they currently present for other investments reported at fair value. The County currently does not have any land and other real estate held as investments by Endowments.

C. Basis of Presentation

Government-Wide Financial Statements

The statement of net assets and statement of activities display information about the primary government (the County) and its component units. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities.

Government-Wide Financial Statements (continued)

These statements distinguish between the *governmental* and *business-type activities* of the County and between the County and its discretely presented component units. Governmental activities, which normally are supported by taxes and inter-governmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the County and for each function of the County's governmental activities. Program expenses include direct expenses, which are clearly identifiable with a specific function, and allocated indirect expenses. Program revenues include 1) charges paid by the recipients of goods or services offered by the programs 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.

When both restricted and unrestricted net assets are available, unrestricted resources are used only after restricted resources are depleted.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

Note 1: **Summary of Significant Accounting Policies** (continued)

C. **Basis of Presentation** (continued)

Fund Financial Statements

The fund financial statements provide information about the County's funds, including fiduciary funds and blended component units. Separate statements for each fund category – *governmental, proprietary and fiduciary* – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are separately aggregated and reported as nonmajor funds.

Proprietary fund *operating* revenues, such as charges for services and operating expenses, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. *Nonoperating* revenues, such as subsidies and investment earnings and nonoperating expenses, result from nonexchange transactions or ancillary activities.

The County reports the following major governmental funds:

- The *General Fund* is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the County that are not accounted for through other funds. For the County, the General Fund includes such activities as public protection, public ways and facilities, health and sanitation, public assistance, education and recreation services.
- The *Public Safety Fund* accounts for the one-half cent California Public Safety tax received. These revenues are appropriated under the Board of Supervisors resolution defining the County's public safety activities.
- The *Development Fees Fund* accounts for fees from developers to be used to pay for costs associated with the impacts of growth.
- The *Tobacco Securitization Fund* accounts for financial resources resulting from the sale of the County's rights to future tobacco settlement payments.
- The *Mental Health Managed Care Fund* accounts for funding of mental health care services to qualified residents in Yolo County.

The County reports the following major enterprise funds:

- The *Yolo County Airport* accounts for general maintenance, improvements and other costs associated with the operation of a non-commercial airport. The fund is financed through aid from other governments and use generated revenues.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

Note 1: **Summary of Significant Accounting Policies** (continued)

C. **Basis of Presentation** (continued)

Fund Financial Statements (continued)

- The *Yolo County Central Landfill* accounts for the operation of a central landfill and various local convenient centers for refuse disposal.

The County reports the following additional fund types:

- *Internal Service Funds* account for the County's fleet maintenance and telephone services provided to other departments, or to other governments and self-insurance program – unemployment and dental benefits, on a cost-reimbursement basis.
- The *Investment Trust Fund* accounts for the assets of legally separate entities that deposit cash with the County Treasurer. These entities include school and community college districts, other special districts governed by local boards, regional boards and authorities. These funds represent the assets, primarily cash and investments, and the related liability of the County to disburse these monies on demand.
- The *Agency Funds* account for the resources collected by the County, including property taxes and fees that are held in a custodial capacity on behalf of other agencies. These funds are remitted to other agencies or are used for the payment of bond debt.
- The *Private Purposes Trust Fund* is used to report a trust arrangement under which principal and income benefit other governments.

D. **Basis of Accounting**

The government-wide, proprietary, private purpose trust and investment trust 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 taxes, 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 eligible 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

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2009

Note 1: **Summary of Significant Accounting Policies** (continued)

D. **Basis of Accounting** (continued)

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 compensated absences and claims and judgments are recorded only when payment is due. General capital assets acquisitions are reported as expenditures in governmental funds. Proceeds of long-term debt and capital leases are reported as other financing sources.

For its business-type activities and proprietary funds, the County has elected under GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that Use Proprietary Fund Accounting*, to apply all applicable GASB pronouncements as well as any applicable pronouncements of the Financial Accounting Standards Board, the Accounting Principles Board or any Accounting Research Bulletins issued on or before November 30, 1989 unless those pronouncements conflict with or contradict GASB pronouncements. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units.

E. **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.

F. **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.

Statutes authorize the County to invest its surplus cash in obligations of the U.S. Treasury, agencies and instrumentalities, corporate bonds rated P-1 by Standards & Poor's Corporation or A-1 by Moody's Investor Service, bankers' acceptances, certificates of deposit, commercial paper, repurchase agreements, and the State of California Local Agency Investment Fund. Gains and losses are recognized upon sale based upon the specific identification method. Investments in nonparticipating interest-earning investment contracts (guaranteed investment contracts) are reported at cost, commercial paper which have maturities of less than 90 days are reported at amortized cost and all other investments are reported at fair value. The fair values of investments are obtained by using quotations obtained from independent published sources.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2009

Note 1: **Summary of Significant Accounting Policies** (continued)

F. **Investments** (continued)

Participants' 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. Accrued interest, realized and unrealized gains and losses, net of expenses, are apportioned to pool participants each quarter. During the fiscal year ended June 30, 2009, the County Treasurer did not enter into any legally binding guarantees to support the participants' equity in the investment pool.

Income from pooled investments is allocated to participating funds or external participants based on the fund or participants' average daily cash balance for each quarter. Income from non-pooled investments is recorded based on the specific investment held by the fund. Earnings on these investments are recorded in the fund holding the specific investments.

G. **Other Assets**

Inventory

Inventories are stated at cost (first-in, first-out basis) for governmental funds and lower of average cost or market for proprietary funds. Inventory recorded by governmental funds includes postage and materials and supplies for roads and rodent bait. 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.

Inventory recorded in the proprietary funds mainly consists of telecommunication and fleet spare parts. Inventory is expensed as the parts are consumed.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

H. **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 appropriate levy is based on the assessed value as of the valuation date. 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.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2009

Note 1: **Summary of Significant Accounting Policies** (continued)

H. **Property Tax Levy, Collection and Maximum Rates** (continued)

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

	<u>Secured</u>	<u>Unsecured</u>
Valuation/lien dates	January 1	January 1
Due dates (delinquent as of)	50% on November 1 (December 10) 50% on February 1 (April 10)	March 1 (August 31)

The term “unsecured” refers to taxes on personal property other than land and buildings. These taxes are secured by liens on the property being taxed. Property tax revenues are recognized in the fiscal year for which they are levied, provided they are due and collected within sixty days after fiscal year-end. Property taxes are recorded as deferred revenue when not received within sixty days after fiscal year-end.

I. **Capital Assets**

Capital assets are recorded at historical cost or at estimated historical cost if actual historical cost is not available. Contributed capital assets are valued at their estimated fair market value on the date contributed. The County defines capital assets as assets with an initial, individual cost of more than \$10,000 for land, structures and improvements, infrastructure with a cost of \$25,000 or more and equipment with a cost greater than \$5,000 and an estimated useful life in excess of one year. Capital assets used in operations are depreciated or amortized (assets under capital leases) using the straight-line method over the lesser of the capital lease period or their estimated useful lives in the government-wide statements and the proprietary funds.

The estimated useful lives are as follows:

Structures and improvements	12 to 40 years
Equipment	3 to 10 years
Infrastructure	15 to 50 years

Infrastructure assets include roads, bridges, underground pipe (other than related to utilities), traffic signals, water/sewer, lighting, drainage and flood control.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

Note 1: **Summary of Significant Accounting Policies** (continued)

J. Compensated Absences (Accrued Vacation, Sick Leave, and Compensatory Time) (continued)

Unused vacation leave and compensatory time off may be accumulated up to a specified maximum and is paid at the time of termination from County employment. The County is not obligated to pay for unused sick leave if an employee terminates prior to retirement.

The County accrues accumulated unpaid compensated absences when earned (or estimated to be earned) by the employee. The non-current portion (the amount estimated to be used in subsequent fiscal years) for governmental funds is maintained separately and represents a reconciling item between the fund and government-wide presentation.

K. Interfund Transactions

Interfund transactions are reflected as loans, services provided, reimbursements or transfers. Loans are reported as receivables and payables as appropriate, are subject to elimination upon consolidation and 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). Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as “internal balances”. Advances between funds, as reported in the fund financial statements, are offset by a 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, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide presentation.

L. Estimates

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

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

Note 2: **Restatements of Fund Equity/Net Assets**

Adjustments resulting from errors or changes to comply with provisions of accounting standards are treated as adjustments to prior years. Accordingly, the County reports these changes as restatements of beginning fund balance/or net assets.

	Fund Financial Statements		Statement of Activities
	Nonmajor Governmental Funds	Total Governmental Funds	Total Governmental Activities
Fund balances/net assets, June 30, 2008 as previously reported	\$ 34,950,369	\$ 69,396,233	\$ 191,052,163
Restatements			
Pollution remediation obligation			(2,062,614)
Reclass deferred revenue to fund balance reserved for loans receivable	2,525,487	2,525,487	
Total restatements	2,525,487	2,525,487	(2,062,614)
Fund balances/net assets, June 30, 2008, as restated	\$ 37,475,856	\$ 71,921,720	\$ 188,989,549

Note 3: **Stewardship, Compliance and Accountability**

Deficit Fund Equity

The following funds have deficit fund equity:

Governmental Activities

Accumulated Capital Outlay	\$ 328,357
Gibson House Capital Project Fund	7,946
Unemployment Self-Insurance	173,050
Fleet Services	322,695

Accumulated Capital Outlay Fund - The deficit will be eliminated by the sale of property on which demolished buildings were located.

Gibson House Capital Project Fund – The deficit in this fund will be funded from transfers from other funds upon completion of the project in fiscal year 2009-10.

Unemployment Self Insurance Fund – The deficit in this fund will be eliminated in fiscal year 2009-10 through future revenues and/or transfers from other funds.

Fleet Services – The deficit in this fund is expected to be eliminated in future years by way of service charge increases and transfers from other funds.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2009

Note 3: **Stewardship, Compliance and Accountability** (continued)

Expenditures in Excess of Final Budget

El Macero County Service Area – Additional expenditure accruals were recorded in the financial statements after the fiscal year was closed in the financial system. The expenditures will be funding in the next budget year.

Note 4: **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. Cash and investments for most County activities are included in the investment pool. Interest earned on the investment pool is distributed to the participating funds using a formula based on the average daily cash balance of each fund.

The investment pool includes both voluntary and involuntary participation from external entities. The State of California statutes require certain special districts and other governmental entities to maintain their cash surplus with the County Treasurer.

The County investment pool is not registered with the Securities and Exchange Commission as an investment company. Investments made by the Treasurer are regulated by the California Government Code 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 the California Government Code. The Board of Supervisors review and approve the investment policy annually. The oversight committee reviews investment activity and results quarterly. The County Treasurer prepares and submits a comprehensive investment report to the Board of Supervisors every month. The report covers the type of investments in the pool, maturity dates, par value, actual costs and fair value.

At June 30, 2009, total cash and investments were as follows:

<i>Cash:</i>	
Cash on hand	\$ 350,000
Cash in bank	(223,933)
With fiscal agents	365,181
Imprest cash	34,200
Total cash	<u>525,448</u>
 <i>Investments:</i>	
Pooled investments	245,977,611
Non-pool investments	40,501,369
Total investments	<u>286,478,980</u>
Total cash and investments	<u>\$ 287,004,428</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2009

Note 4: **Cash and Investments** (continued)

* At year-end, the carrying amount of the County's cash deposits was (\$223,933) and the bank balance was \$2,567,054. The difference between the bank balance and the carrying amount represents outstanding warrants.

Total cash and fair value investments at June 30, 2009 were presented on the County's financial statements as follows:

	Cash and Investments Held by Yolo County Treasurer		Cash and Investments Held with	Imprest	Total Cash and Investments
	Unrestricted	Restricted	Third Parties	Cash	
Primary government	\$ 44,711,072	\$ 37,820,636	\$ 5,880,241	\$ 33,830	\$ 88,445,779
Component units	4,178,860	--	1,306	370	4,180,536
Investment trust fund	166,269,725	--	--	--	166,269,725
Private purpose trust fund	1,266,101	--	--	--	1,266,101
Agency funds	26,437,361	--	404,926	--	26,842,287
Total Cash and Investments	<u>\$ 242,863,119</u>	<u>\$ 37,820,636</u>	<u>\$ 6,286,473</u>	<u>\$ 34,200</u>	<u>\$ 287,004,428</u>

Investments authorized by the California Government Code and the County's Investment Policy

The table below identifies the investment types that are authorized for the County by the California Government Code or the County's investment policy, which is more restrictive. The table also identifies certain provisions of the County's investment policy that address interest rate risk, credit risk, and concentration risk.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Obligations	5 years	None	None
State of California Obligations	5 years	None	None
California Municipal Obligations	5 years	None	None
Banker's Acceptances	180 days	40%	10%
Commerical Paper - Select Agencies	270 days	25%	10%
Commercial Paper - Other Agencies	270 days	40%	10%
Negotiable Certificates of Deposit	5 years	30%	10%
Non-negotiable Certificates of Deposit	180 days	None	10%
Repurchase Agreements	90 days	None	10%
Corporate Medium Term Notes	5 years	30%	10%
Mutual Funds/Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
Local Agency Investment Pools	N/A	None	None

In addition to the above, proceeds from the sale tobacco settlement receipts by the trustees are governed by provisions of the trust agreement rather than the general provisions of the California Government Code. These proceeds are invested in municipal bonds and money market funds.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2009

Note 4: **Cash and Investments** (continued)

Investments (continued)

The County Board of Supervisors has approved that funds held in the Central Landfill Closure and Post Closure Maintenance Trust Fund can be invested in securities with maturities up to and including 30 years.

At June 30, 2009, the County had the following investments:

	Interest Rates	Maturities	Par	Fair Value	WAM (Years)
Investments in Investment Pool					
Corporate Notes	0.829% - 3.25%	2/23/11 - 12/09/11	\$ 34,210,000	\$ 34,646,297	1.64
Federal Agencies - No discount	1.625% - 7.250%	7/07/09 - 6/15/12	74,500,000	76,580,494	1.42
Federal Agencies - Balloon Pool	4.00%	6/1/2011	910,792	939,807	2.91
Municipal Bonds	3.500% - 5.987%	7/01/09 - 4/1/10	2,530,000	2,569,523	0.74
US Treasury Bonds	0.875% - 4.125%	8/15/10 - 5/15/12	6,510,000	6,643,592	1.89
Local Governemnt Investment Pools	Variable	On Demand	124,597,898	124,597,898	-
Total investments in investment pool			\$ 243,258,690	\$ 245,977,611	
Investments Outside Investment Pool					
Municipal Bonds	0.32% - 5.00%	2/01/21 - 12/01/37	14,152,000	13,767,523	13.44
Federal Agencies - No discount	4.375% - 4.70%	9/12/12 - 12/21/12	8,270,000	8,698,753	3.32
US Treasury Bonds	2.375%	1/15/2017	4,000,000	4,217,578	7.46
Local Governemnt Investment Pools	Variable	On Demand	5,921,292	5,921,292	-
Money Market Funds	Variable	On Demand	7,896,223	7,896,223	-
Total investments outside investment pool			\$ 40,239,515	\$ 40,501,369	
Total Investments			\$ 283,498,205	\$ 286,478,980	

Interest Rate Risk

Interest rate risk is the measurement of how changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the more sensitive to changes in market interest rates of its fair value. The County manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to five years or less in accordance with its investment policy. Information about the sensitivity of the fair values of the County's investments to market interest rate fluctuations is provided in the preceding table.

Credit Risk

State law and the County's Investment Policy limit investments in commercial paper to the rating of A1 by Standards & Poor's or P-1 by Moody's Investors Service. State law and the County's Investment Policy also limit investments in corporate notes to the rating of A by Standard & Poor's and Moody's Investors Service. The County does not have credit limits on federal government agency securities, municipal bonds and money market mutual funds.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2009

Note 4: **Cash and Investments** (continued)

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 fair value at June 30, 2009.

	S&P	Moody's	% of Portfolio	Amount
Investments in Investment Pool				
Corporate Notes-Temp. Liq. Guar. Prog	AAA	Aaa	6.41%	15,754,961
Corporate Notes	AA+	Aa2	1.68%	4,134,236
Corporate Notes	AA-	A1	3.28%	8,076,323
Corporate Notes	A+	Aa1	1.29%	3,178,936
Corporate Notes	A	A3	1.42%	3,501,841
Federal Agencies - No discount	AAA	Aaa	31.13%	76,580,494
Federal Agencies - Balloon Pool	AAA	Aaa	0.38%	939,807
US Treasury Bonds	TSY	TSY	2.70%	6,643,593
Municipal Bonds	A	A2	1.03%	2,538,625
Municipal Bonds	Unrated	Unrated	0.01%	30,898
Local Government Invest Pool (CAMP)	AAAm	Unrated	31.94%	78,541,393
Local Government Invest Pool (LAIF)	Unrated	Unrated	18.73%	46,056,504
Total			<u>100.00%</u>	<u>245,977,611</u>
Investments Outside Investment Pool				
Municipal Bonds	AAA	Aaa	0.87%	352,832
Municipal Bonds	AAA/A-1	Aaa	4.49%	1,817,512
Municipal Bonds	AAA/A-1	Aa3	2.47%	1,000,760
Municipal Bonds	AA	Aa2	2.55%	1,032,379
Municipal Bonds	AA	Aa3	3.72%	1,508,529
Municipal Bonds	AA-	A1	1.87%	757,895
Municipal Bonds	AA-	Aa2	2.54%	1,030,209
Municipal Bonds	A+	A1	0.63%	255,000
Municipal Bonds	A+	Baa1	2.29%	929,408
Municipal Bonds	A	A3	1.26%	509,626
Municipal Bonds	NR	Aaa	5.41%	2,189,215
Municipal Bonds	NR	Aa1	3.51%	1,421,194
Municipal Bonds	NR	Aa3	2.38%	962,964
Federal Agencies - No discount	AAA	Aaa	21.48%	8,698,753
US Treasury Bonds	TSY	TSY	10.41%	4,217,578
Local Government Invest Pool (CAMP)	AAAm	Aaa	14.62%	5,921,292
Moneymarket Mutual Funds	Unrated	Unrated	19.50%	7,896,223
Total			<u>100.00%</u>	<u>40,501,369</u>
Total Investments				<u><u>286,478,980</u></u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2009

Note 4: **Cash and Investments** (continued)

Concentration of Credit Risk

The investment policy of the County contains certain limits on the amount that can be invested in any one issuer beyond that stipulated by California code. Investments that represent 5% or more as of June 30, 2009 are as follows:

<u>Issuer</u>	<u>Investment type</u>	<u>Amount</u>	<u>Percentage</u>
Federal National Mortgage Acceptance Corp.	Federal Agency Bonds/Notes	\$ 31,557,897	11.0%
Federal Home Loan Bank	Federal Agency Bonds/Notes	29,379,868	10.2%
Federal Home Loan Mortgage Corp.	Federal Agency Bonds/Notes	25,281,289	8.8%

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, a government will be able to recover the value of its investment or collateral securities that are in the possession of another party. Neither the California Government code nor the County's investment policy contain legal or policy requirements that would limit the County's exposure to custodial credit risk for deposits or investments except for the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by public agencies. California law also allows financial institutions to secure County deposits by pledging first deed mortgage notes having a value of 150% of the secured public deposits. GASB Statement No. 40 requires that disclosure is made with respect to custodial credit risks related to deposits. The County has cash deposits with fiscal agents in excess of federal depository insurance limits held in collateralized accounts with securities held by Bank of America in the amount of \$5.3 million. Investment securities are registered and held in the name of Yolo County in a third-party custodial account with Bank of New York-Mellon.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2009

Note 4: **Cash and Investments** (continued)

Local Agency Investment Pools

The County Treasurer's Pool maintains an investment in the State of California Local Agency Investment Fund (LAIF), managed by the State Treasurer. This fund is not registered with the Securities and Exchange Commission as an investment company, but is required to invest according to California State 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.

At June 30, 2009, the County's Investment Pool's position in the State of California Local Agency Investment Fund (LAIF) was \$43,056,504, which approximates fair value and is the same as the value of the pool shares. The total amount invested by all public agencies in LAIF on that day was \$25.2 billion. Of that amount, 85.29% was invested in non-derivative financial products and 14.71% in structured notes and asset-backed securities.

Fair value is based on information provided by the State for the Local Agency Investment Fund.

The County Treasurer also maintains an investment in the California Asset Management Program (CAMP) a California JPA established in 1989 by the treasurers and finance directors of several California agencies. It was created to provide professional investment services to California public agencies at a reasonable cost. The investment is maintained in the "Cash Reserve Portfolio" which is a short term money market portfolio, which seeks to preserve principal, provide daily liquidity and earn a high level of income, consistent with its objectives of preserving principal. The County's investment with CAMP as of June 30, 2009 was \$78,541,393 which approximates fair value.

County Investment pool Condensed Financial Statements

The following represents a condensed statement of net assets and changes in net assets for the Treasurer's investment pool as of June 30, 2009:

Cash and investments	<u>\$ 246,103,678</u>
Net assets held for pool participants	<u>\$ 246,103,678</u>
Equity of internal pool participants	\$ 79,833,953
Equity of external pool participants	166,269,725
Total net assets	<u>\$ 246,103,678</u>

Statement of Changes in Net Assets

Net assets at July 1, 2008	\$ 228,260,365
Net change in investments by pool participants	17,843,313
Net assets at June 30, 2009	<u>\$ 246,103,678</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2009

Note 5: Receivables

Receivables as of June 30, 2009, for the County's individual major funds and nonmajor, internal service funds, component units and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	Taxes	Accounts Receivable	Due from Other Governments	Note Receivable	Loans Receivable	Gross Receivables	Allowance For Uncollectible	Net Total Receivables
Governmental Activities:								
General	\$ 14,261,544	\$ 2,791,478	\$ 11,260,975	\$ 1,680,000	\$ 100,004	\$ 30,094,001	\$ (1,995,337)	\$ 28,098,664
Public Safety	-	3,997,947	4,122,991	-	-	8,120,938	(3,790,543)	4,330,395
Development Fees	-	-	41,615	-	-	41,615	-	41,615
Tobacco Securitization	-	-	-	-	-	-	-	-
Mental Health Managed Care	-	-	5,345,649	-	-	5,345,649	-	5,345,649
Nonmajor Governmental Funds	128,449	458,499	6,110,754	-	2,921,380	9,619,082	-	9,619,082
Total Governmental Funds	14,389,993	7,247,924	26,881,984	1,680,000	3,021,384	53,221,285	(5,785,880)	47,435,405
Internal Service Funds	-	12,213	101,485	-	-	113,698	-	113,698
Total Governmental Activities:	\$ 14,389,993	\$ 7,260,137	\$ 26,983,469	\$ 1,680,000	\$ 3,021,384	\$ 53,334,983	\$ (5,785,880)	\$ 47,549,103
Business-like Activities:								
Airport	\$ -	\$ 4,921	\$ 51,283	\$ -	\$ -	\$ 56,204	\$ -	\$ 56,204
Landfill	-	1,008,731	-	-	-	1,008,731	(20,698)	988,033
Total Business-Like Activities:	\$ -	\$ 1,013,652	\$ 51,283	\$ -	\$ -	\$ 1,064,935	\$ (20,698)	\$ 1,044,237
Component Units	\$ 7,573	\$ 1,357	\$ -	\$ -	\$ -	\$ 8,930	\$ -	\$ 8,930
Fiduciary Funds	\$ 17,413,286	\$ 1,453	\$ 451,091	\$ -	\$ -	\$ 17,865,830	\$ -	\$ 17,865,830

The allowance for uncollectible are delinquent accounts related to property taxes, social service benefit overpayments and fees and restitution ordered by the court. Amounts that are determined to be not collectible within a year are deferred. The balance of loans receivable has been fully reserved against fund balance.

Except as noted above, Management considers all other receivables to be fully collectible. The schedule below presents the amounts by receivable type that will not be collected within a year.

	Governmental Activities		
	Net Receivable	Estimated Net Receivable Not Collected within 1 Yr.	Amount Deferred/ Reserved
Taxes	\$ 14,386,285	\$ 8,775,634	\$ 8,775,634
Accounts receivable	1,477,965	51,837	51,837
Due from other governments	26,983,469	-	-
Note receivable	1,680,000	1,440,000	1,440,000
Loans receivable	3,021,384	2,958,634	2,958,634
	<u>\$ 47,549,103</u>	<u>\$ 13,226,105</u>	<u>\$ 13,226,105</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2009

Note 6: **Deferred Revenue**

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

	<u>Unavailable</u>	<u>Unearned</u>	<u>Total</u>
Delinquent property taxes	\$ 13,958,209	\$ -	\$ 13,958,209
Receivables collected after the 60-day available period	2,015,188	-	2,015,188
Grants, fees and other receipts received prior to meeting all eligibility requirements	<u>-</u>	<u>11,749,769</u>	<u>11,749,769</u>
Total	<u>\$ 15,973,397</u>	<u>\$ 11,749,769</u>	<u>\$ 27,723,166</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2009

Note 7: **Interfund Transactions**

Interfund Receivables/Payables

The composition of interfund balances as of June 30, 2009 is as follows:

Due to/from other funds:

Receivable Fund	Payable Fund	Amount
General Fund	Public Safety	\$ 2,614,131
	Mental Health Managed Care	3,493,621
	Nonmajor Governmental Funds	2,015,367
	Internal Services Funds	461,127
		8,584,246
Public Safety Fund	Nonmajor Governmental Funds	167,573
		167,573
Mental Health Managed Care	Nonmajor Governmental Funds	679,348
		679,348
Nonmajor Governmental Funds	Tobacco Securitization	56,479
	Nonmajor Governmental Funds	137,767
		194,246
Enterprise Funds	General Fund	8,254,918
		8,254,918
	Total	\$ 17,880,331

At year end \$8,254,918 was borrowed by the General fund From the Landfill Enterprise fund to cover short-term cash requirements. These amounts have been repaid in the following fiscal year. The remaining balances between funds results mainly from accruals of grant revenues that are expended in other funds.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2009

Note 7: **Interfund Transactions** (continued)

Transfers:

Transfers are indicative of funding for capital projects, re-allocations of special revenues and subsidies of various County operations. The following schedule briefly summarizes the County's transfer activity for the fiscal year ended June 30, 2009:

Transfer from	Transfer to	Amount
General fund	Public Safety	27,819,740
	Tobacco Securitization	595,802
	Mental Health Managed Care	1,057,172
	Nonmajor Governmental Funds	404,498
	Internal Service	336,685
		30,213,897
Public Safety	Nonmajor Governmental Funds	37,382
Development Fees	General Fund	25,031
	Nonmajor Governmental Funds	4,773,478
		4,798,509
Tobacco Securitization	General Fund	1,012,044
	Public Safety	33,000
	Mental Health Managed Care	98,000
	Nonmajor Governmental Funds	538,454
		1,681,498
Mental Health Managed Care	General Fund	2,503,334
Nonmajor Governmental Funds	General Fund	18,303,546
	Public Safety	3,400,523
	Development Fees	154,537
	Mental Health Managed Care	6,017,113
	Nonmajor Governmental Funds	3,183,172
		31,058,891
	Total	70,293,511

Transfer Highlights

Transfers between funds primarily occur to fund programs with revenues received by other funds. Transfers from the General fund include \$27.8 million to fund Public Safety programs and \$2.4 million for other programs. Transfers from the Development Fees fund are used to finance capital expenditures. Transfers from other governmental funds include \$20.6 million from state realignment funds to finance Social Service, Health and Mental Health programs. The remaining \$10.6 million are from various other funds to finance other County programs and capital improvements.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2009

Note 8: Capital Assets

Capital asset activity for the year ended June 30, 2009 was as follows:

	Balance July 1, 2008	Additions	Retirements	Transfers	Adjustments	Balance June 30, 2009
Governmental Activities						
<i>Capital assets, not being depreciated:</i>						
Land	\$ 4,872,580	\$ 463,600	\$ --	\$ --	\$ --	\$ 5,336,180
Construction in process	11,257,023	12,903,603	--	(1,532,824)	(28,664)	22,599,138
Total capital assets, not being depreciated	<u>16,129,603</u>	<u>13,367,203</u>	<u>--</u>	<u>(1,532,824)</u>	<u>(28,664)</u>	<u>27,935,318</u>
<i>Capital assets, being depreciated:</i>						
Infrastructure	57,177,146	--	--	1,460,973	--	58,638,119
Structures and improvements	116,052,502	536,400	--	71,851	--	116,660,753
Equipment	32,956,622	1,895,557	(3,190,620)	(42,277)	295,973	31,915,255
Total capital assets, being depreciated	<u>206,186,270</u>	<u>2,431,957</u>	<u>(3,190,620)</u>	<u>1,490,547</u>	<u>295,973</u>	<u>207,214,127</u>
Less accumulated depreciation for:						
Infrastructure	(17,521,916)	(1,861,184)	--	--	--	(19,383,100)
Structures and improvements	(36,039,833)	(3,487,168)	--	--	--	(39,527,001)
Equipment	(23,667,792)	(2,951,659)	3,036,763	44,985	(295,973)	(23,833,676)
Total accumulated depreciation	<u>(77,229,541)</u>	<u>(8,300,011)</u>	<u>3,036,763</u>	<u>44,985</u>	<u>(295,973)</u>	<u>(82,743,777)</u>
Total capital assets, being depreciated, net	<u>128,956,729</u>	<u>(5,868,054)</u>	<u>(153,857)</u>	<u>1,535,532</u>	<u>--</u>	<u>124,470,350</u>
Governmental activities capital assets, net	<u>\$ 145,086,332</u>	<u>\$ 7,499,149</u>	<u>\$ (153,857)</u>	<u>\$ 2,708</u>	<u>\$ (28,664)</u>	<u>\$ 152,405,668</u>
Business-type Activities:						
<i>Capital assets, not being depreciated:</i>						
Land	\$ 53,000	\$ --	\$ --	\$ --	\$ --	53,000
Construction in process	--	101,340	--	--	--	101,340
Total capital assets, not being depreciated	<u>53,000</u>	<u>101,340</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>154,340</u>
<i>Capital assets, being depreciated:</i>						
Structures and improvements	30,840,150	222,112	--	--	--	31,062,262
Equipment	1,144,227	198,007	(50,472)	(18,423)	--	1,273,339
Total capital assets, being depreciated	<u>31,984,377</u>	<u>420,119</u>	<u>(50,472)</u>	<u>(18,423)</u>	<u>--</u>	<u>32,335,601</u>
Less accumulated depreciation for:						
Structures and improvements	(17,316,574)	(948,054)	--	--	--	(18,264,628)
Equipment	(807,656)	(88,685)	50,472	15,715	--	(830,154)
Total Accumulated Depreciation	<u>(18,124,230)</u>	<u>(1,036,739)</u>	<u>50,472</u>	<u>15,715</u>	<u>--</u>	<u>(19,094,782)</u>
Total Capital Assets, Being Depreciated, Net	<u>13,860,147</u>	<u>(616,620)</u>	<u>--</u>	<u>(2,708)</u>	<u>--</u>	<u>13,240,819</u>
Business-Type Activities Capital Assets, Net	<u>\$ 13,913,147</u>	<u>\$ (515,280)</u>	<u>\$ --</u>	<u>\$ (2,708)</u>	<u>\$ --</u>	<u>\$ 13,395,159</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2009

Note 8: **Capital Assets** (continued)

Depreciation

Depreciation expense was charged to functions as follows:

Governmental activities:

General government	\$ 1,333,785
Public protection	2,904,572
Public ways and facilities	2,034,915
Health and sanitation	1,110,038
Public assistance	305,692
Education	229,757
Recreation and cultural services	143,247
Capital assets held by the County's Internal Service Funds are charged to various functions based on their usage of the assets	<u>238,005</u>
Total depreciation expense – Governmental Activities	<u><u>\$ 8,300,011</u></u>

Business-type activities:

Airport	\$ 114,575
Central Landfill	<u>922,164</u>
Total depreciation expense – Business-type Activities	<u><u>\$ 1,036,739</u></u>

Discretely presented component units

Capital assets activity for the all of the component unit fire districts for the year ended June 30, 2009 was as follows:

	Balance July 1, 2008	Additions	Retirements	Transfers	Balance June 30, 2009
<i>Capital assets, not being depreciated:</i>					
Land	\$ 136,203	\$ --	\$ --	\$ --	\$ 136,203
Construction in process	1,124,329	135,146	--	(1,259,475)	--
Total capital assets, not being depreciated	<u>1,260,532</u>	<u>135,146</u>	<u>--</u>	<u>(1,259,475)</u>	<u>136,203</u>
<i>Capital assets, being depreciated:</i>					
Structures and improvements	730,451	--	--	1,259,475	1,989,926
Equipment	4,470,078	50,243	(35,936)	--	4,484,385
Total capital assets, being depreciated	<u>5,200,529</u>	<u>50,243</u>	<u>(35,936)</u>	<u>1,259,475</u>	<u>6,474,311</u>
Less accumulated depreciation for:					
Structures and improvements	(428,141)	(57,827)	--	--	(485,968)
Equipment	(2,216,161)	(284,531)	31,989	--	(2,468,703)
Total accumulated depreciation	<u>(2,644,302)</u>	<u>(342,358)</u>	<u>31,989</u>	<u>--</u>	<u>(2,954,671)</u>
Total capital assets, being depreciated, net	<u>2,556,227</u>	<u>(292,115)</u>	<u>(3,947)</u>	<u>1,259,475</u>	<u>3,519,640</u>
Component units capital assets, net	<u>\$ 3,816,759</u>	<u>\$ (156,969)</u>	<u>\$ (3,947)</u>	<u>\$ --</u>	<u>\$ 3,655,843</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2009

Note 9: **Leases**

Operating Leases

The County is committed under various noncancelable operating leases, primarily for office buildings. Future minimum operating lease commitments are as follows:

Year Ending June 30,	
2010	\$ 2,252,484
2011	1,899,499
2012	1,842,580
2013	1,864,985
2014	1,735,243
2015-2019	6,892,200
2020-2024	5,177,580
Total	\$ 21,664,571

Rent expenditures were \$2,389,662 for the year ended June 30, 2009.

Capital Leases

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

	Stated Interest Rate	Present Value of Remaining Payments as of June 30, 2009
Governmental activities:		
Buildings	6.25% - 8.0%	\$ 14,352,796
Business-type activities:		
Equipment	3.77%	82,219
Total		\$ 14,435,015
Component units:		
Equipment	5.09% - 5.36%	\$ 222,988

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2009

Note 9: **Leases** (continued)

Capital Leases (continued)

The cost of buildings and equipment and their related accumulated amortization under capital lease are as follows:

	Governmental Activities	Business-type Activities	Component Units
Buildings	\$ 27,307,212		
Equipment		\$ 139,087	\$ 481,531
Less: accumulated depreciation	(3,550,640)	(24,837)	(138,707)
Net Book Value	\$ 23,756,572	\$ 114,250	\$ 342,824

The following is a schedule of future minimum lease payments under capital leases together with the present value of future minimum lease payments as of June 30, 2009:

Year	Governmental Activities	Business-Type Activities	Component Units
2009	\$ 10,291,126	\$ 29,498	\$ 31,591
2010	371,584	29,499	31,592
2011	371,584	29,498	31,591
2012	371,976		31,591
2013	371,892		31,591
2014-2018	1,858,568		126,366
2019-2023	3,517,948		
2024-2028	721,704		
Total Future Minimum Lease Payments	17,876,382	88,495	284,322
Less: Interest	(3,523,586)	(6,276)	(61,334)
Present Value of Minimum Lease Payments	\$ 14,352,796	\$ 82,219	\$ 222,988

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2009

Note 10: **Long-Term Debt**

Long-term debt at June 30, 2009 consisted of the following:

	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Interest Rates</u>	<u>Annual Principal Installments</u>	<u>Original Issue Amount</u>	<u>Outstanding at June 30, 2009</u>
Governmental Activities:						
Special assessment bonds with governmental commitment:						
Davis Library 2002 Refunding Special Tax Bonds – Refinanced 1992 Special Tax Bonds	2003	2022	2.00-5.00%	\$85,000-\$195,000	\$ 2,295,000	\$ 2,020,000
Davis Library 2008 Special Tax Bonds-Expand Davis Branch Library	2008	2038	4.00-5.25%	\$30,000 - \$400,000	\$ 6,405,000	\$ 6,405,000
Certificates of Participation:						
Certificates of participation – 1998:						
District Attorney Building (financed construction of the DA Building)	1998	2028	4.00-9.00%	\$110,000-\$280,000	\$ 4,485,000	\$ 3,700,000
Bonds payable:						
Davis Administration Building (financed construction of the Davis Adm. Bldg)	1995	2009	4.20%-6.45%	\$30,000-\$145,000	\$ 1,490,000	\$ 30,000
Business-Type Activities:						
Notes payable:						
Department of Commerce (financed the airport water system)	1993	2013	3.00%	\$7,438-\$26,920	\$ 425,950	\$ 104,371
Department of Water Resources (new water well)	2005	2025	2.34%	\$4,924-\$15,233	\$ 249,333	\$ 218,913
Component Units:						
Loan payable:						
County of Yolo (financed Rescue squad vehicle)	2004	2013	3.00%	\$3,256 - \$4,264	\$ 51,000	\$ 36,326

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2009

Note 10: **Long-Term Debt** (continued)

The following is a summary of long-term liabilities transactions for the year ended June 30, 2009:

	Balance July 1, 2008	Additions	Retirements	Balance June 30, 2009	Amounts Due Within One Year
Governmental activities (including ISF):					
Bonds payable	\$ 175,000	\$ -	\$ 145,000	\$ 30,000	\$ 30,000
Special assessment debt with with government commitment	2,125,000	6,405,000	105,000	8,425,000	135,000
Add: Premium	10,000	62,465	-	72,465	-
Certificates of participation	3,815,000	-	115,000	3,700,000	115,000
Capital leases payable	14,760,745	-	407,949	14,352,796	9,879,590
Compensated absences	6,804,361	6,218,376	6,269,431	6,753,306	6,753,306
OPEB Obligation	11,707,000	14,978,000	2,265,000	24,420,000	-
Pollution remediation obligation	2,062,614	-	-	2,062,614	-
Total Governmental Activities long-term liabilities	\$ 41,459,720	\$ 27,663,841	\$ 9,307,380	\$ 59,816,181	\$ 16,912,896
Business-type activities:					
Notes payable	\$ 363,076	\$ -	\$ 39,792	\$ 323,284	\$ 30,331
Capital lease payable	110,171	-	27,952	82,219	26,399
Compensated absences	154,647	110,344	95,633	169,358	169,358
Total Business-type Activities long-term liabilities	\$ 627,894	\$ 110,344	\$ 163,377	\$ 574,861	\$ 226,088
Discretely presented component units:					
Loans payable	\$ 39,583	\$ -	\$ 3,257	\$ 36,326	\$ 3,355
Capital lease payable	241,862	-	18,874	222,988	19,963
Compensated absences	15,595	13,416	6,708	22,303	22,303
Total discretely presented component units long-term liabilities	\$ 297,040	\$ 13,416	\$ 28,839	\$ 281,617	\$ 45,621

Internal service funds predominantly serve the governmental funds. Accordingly, their long-term liabilities are included as part of the above totals for governmental activities. At year-end, \$48,953 of internal service funds' compensated absences is included in the above amounts.

The compensated absences liability will be liquidated as follows: General Fund 46.7%, Public Safety 36.1%, Mental Health Managed Care Fund 6.0%, Enterprise Funds 2.4%, Internal Service Funds .7%, and Other Governmental Funds 8.1%.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2009

Note 10: **Long-Term Debt** (continued)

As of June 30, 2009, annual debt service requirements of governmental activities to maturity are as follows:

Year Ending June 30:	Bonds Payable		Special Assessment Debt		Certificates of Participation	
	Principal	Interest	Principal	Interest	Principal	Interest
2010	\$ 30,000	\$ 968	\$ 135,000	\$ 400,733	\$ 115,000	\$ 172,794
2011			225,000	393,939	120,000	167,902
2012			240,000	384,783	125,000	162,694
2013			240,000	375,094	135,000	157,038
2014			255,000	364,940	140,000	150,918
2015-2019			1,480,000	1,646,510	795,000	649,962
2020-2024			1,520,000	1,282,891	1,000,000	436,548
2025-2029			1,105,000	982,639	1,270,000	160,874
2030-2034			1,410,000	659,475		
2035-2039			1,815,000	245,050		
	<u>\$ 30,000</u>	<u>\$ 968</u>	<u>\$ 8,425,000</u>	<u>\$ 6,736,054</u>	<u>\$ 3,700,000</u>	<u>\$ 2,058,730</u>

Interest payments, lease revenue bonds, and certificate of participation retirements are serviced by revenues generated from lease payments made by the General Fund on leased facilities.

As of June 30, 2009, annual debt service requirements of business-type activities to maturity are as follows:

Year Ending June 30:	Note Payable	
	Principal	Interest
2010	\$ 30,331	\$ 5,506
2011	36,556	7,124
2012	37,588	6,091
2013	38,178	5,028
2014	11,522	4,160
2015-2019	61,810	16,601
2020-2024	69,434	8,976
2025-2029	37,865	1,339
	<u>\$ 323,284</u>	<u>\$ 54,825</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2009

Note 10: **Long-Term Debt** (continued)

As of June 30, 2009, annual debt service requirements of component units to maturity are as follows:

Year Ending June 30:	Loan Payable	
	Principal	Interest
2010	\$ 3,355	\$ 1,044
2011	3,457	942
2012	3,563	837
2013	3,671	728
2014	3,783	617
2015-2019	18,497	1,300
	<u>\$ 36,326</u>	<u>\$ 5,468</u>

Arbitrage

The Tax Reform Act of 1986 instituted certain arbitrage restrictions with respect to the issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of all tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years. During the current year, the County performed calculations of excess investment earnings on various bonds and financings and at June 30, 2009 does not expect to incur a liability.

Special Assessment Debt with Government Commitment

The Debt

The County issued Community Facilities District No. 1989-1 2002 Refunding Special Tax Bonds (Bonds), special assessment debt, in the amount of \$2,330,000 in 2003 to refund the Yolo County Library Series 1992 Special Tax Bonds, used to expand the facilities and services of the Davis Branch Library. In August of 2008 the County issued another series, 2008 Special Tax Bonds, in the amount of \$6,405,000. The Bonds were issued pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, constituting Sections 55311 et seq. of the California Government Code, on behalf of its Community Facilities District No. 1989-1 (District).

Pledged Revenue

The Bonds are secured by a first pledge of all Special Tax Revenues and all moneys deposited in the Bond Fund and the Reserve Fund. The Special Tax Revenue and all moneys deposited into such funds are dedicated to the payment of principal and interest on the bonds until all of the Bonds have been paid and retired, or until moneys or Federal Securities have been set aside irrevocably for that purpose. The Bonds are scheduled to be fully paid by 2038. The Special Tax is levied by the District against property owners benefiting from the expanded facility. The initial amount of the pledged revenue was \$3,683,520, the amount as of June 30, 2009 is \$15,161,054. The special

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

Note 10: **Long-Term Debt** (continued)

Special Assessment Debt with Government Commitment (continued)

assessment tax is projected to produce 371 percent of the debt service requirements over the life of the Bonds. Currently 100% of the Special Tax Revenue levied, are distributed to the Bond Fund in accordance to the Alternative Method of Distribution of Tax Levies and Collections and of Tax Sale Proceeds pursuant to California Revenue and Taxation code sections 4701 through 4717. The County may elect to discontinue this method of tax distribution for any tax levying agency if the rate of secured tax delinquencies in any fiscal year exceeds 3%. The district's tax delinquency rate in the fiscal year was 1.3%. During the year \$1,848,968 in Special Tax Revenue was received by the Bond fund of which \$435,915 was used for debt service including paying agent fees. The balance was transferred to a special library fund to finance expanded services at the Davis Library Branch.

Reserve Fund

The County's obligation to advance monies to satisfy debt service on the bonds in the event of delinquent assessment installments is limited to the balance held in the Reserve Fund. The 2002 Refunding Special Tax Bonds reserve fund is funded in the form of a Surety Bond provided by MBIA Insurance Company. The Reserve fund requirement as of June 30, 2009 is \$209,357. The 2008 Special Tax Bonds reserve fund is a cash account maintained outside the County Treasurer. The balance in the account as of June 30, 2009 is \$429,865. The County has not obligated itself to, and will not, advance any other funds to pay debt service on the bonds.

Special Assessment Debt with No Government Commitment

Special assessment district transactions are recorded in the Agency Fund as the County acts as an agent for the property owners in collecting assessment assessments and forwarding the collections to the bondholders. However, the County is not obligated in any manner for repayment of the bonds and interest on the bonds. At June 30, 2009, the outstanding principal balances of the Willowbank Water and North Davis Meadows assessment district bonds were \$740,000 and \$1,365,000, respectively. Cash held on deposit and corresponding amounts payable are reported in the Agency Fund.

Note 11: **Closure and Postclosure Care Cost**

The State of California and Federal laws and regulations require that the Yolo County Central Landfill (Landfill) place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. In addition to operating expenses related to current activities of the landfill, an expense provision and related liability are being recognized based on the future closure and postclosure care costs that will be incurred near or after the date the landfill no longer accepts waste. The recognition of these landfill closure and postclosure care costs is based on the amount the landfill used during the year. The estimated

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2009

Note 11: **Closure and Postclosure Care Cost** (continued)

liability of landfill closure and postclosure care cost as of June 30, 2008 is \$16,220,036, as of June 30, 2009 the liability increased by \$664,980 to \$16,885,016 due to a .45% use of capacity and inflationary increases to the estimated closure and postclosure care costs. The liability is based on approximately 24.7% usage (filled) of the landfill. It is estimated that an additional \$51,360,957 will be recognized as closure and postclosure care expense between the date of the balance sheet and the date landfill is expected to be filled to capacity (2021). The estimated total current cost of landfill closure and postclosure care, \$68,245,973, is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired at June 30, 2009. However, the actual cost of closure and postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. The Landfill is required by the State of California and Federal laws and regulations to make annual contributions to finance closure and postclosure care to an independent custodian or to the County treasurer as that custodian. This amount is shown on the Landfill statement of net assets as restricted assets and is managed by the County Treasurer along with other pooled cash and investments according to statutory requirements. It is anticipated that future inflation cost (including inadequate earnings on investments, if any) and additional cost that arises from changes in postclosure requirements (due to changes in technology, estimates or more rigorous environmental regulations, for example) may need to be covered by charges to future landfill users, taxpayers, or both.

As of June 30, 2009, Yolo County's closure and postclosure maintenance fund was in compliance with the California Waste Board's funding requirements.

Note 12: **Net Assets/Fund Balances**

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

- *Invested in Capital Assets, Net of Related Debt* – This category groups all capital assets, including infrastructure, into one component of net assets. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.
- *Restricted Net Assets* – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.
- *Unrestricted Net Assets* – This category represents net assets of the County, not restricted for any project or other purpose.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2009

Note 12: **Net Assets/Fund Balances** (continued)

In the fund financial statements, reserve and designations segregate portions of fund balance that are either not available or have been earmarked for specific purposes. The various reserves and designations are established by actions of the Board and management and can be increased, reduced or eliminated by similar actions.

As of June 30, 2009, reservations of fund balance are described below:

- *Encumbrances* – to reflect the outstanding contractual obligations for which goods and services have not been received.
- *Inventories, imprest cash, loans receivable, deposits and prepaid items* – to reflect the portion of assets which do not represent available spendable resources.
- *General* – to reflect the portion of assets available for a disaster.
- *Other reserves* – Specific program reserves

Unreserved fund balances in the financial statements are designated by management as follows:

Public Safety Fund	
Various public safety programs	48,223
Nonmajor Government Funds	
County Library programs	1,250,695
District Attorney services to victims	9,499
County Service Areas infrastructure replacement	<u>1,191,839</u>
Total	<u>\$2,500,256</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2009

Note 12: **Net Assets/Fund Balances** (continued)

Restricted net assets at June 30, 2009 for governmental activities are as follows:

<u>Function/Program</u>	<u>Program Amount</u>	<u>Function Total</u>
General Government		
Economic Development	\$ 25,469	
Capital Projects	19,140,484	
Other	1,787,908	\$ 20,953,861
Public Protection		
Sheriff	2,569,378	
District Attorney	718,262	
Probation	105,923	
Planning and Public Works	293,020	
Clerk-Recorder	83,227	
Parks & Resources	3,640,468	
County Service Areas	333,573	
Other	403,186	8,147,037
Public Ways and Facilities		
Roads	4,618,266	
Transit	39,963	4,658,229
Health and Sanitation		
Public Health	1,471,608	
Children and Families First	6,078,037	
County Service Areas	1,898,572	9,448,217
Public Assistance		
Social Service Programs	165,217	
Housing Assistance	3,964,087	
Other	43,571	4,172,875
Education		
County Library	2,170,551	2,170,551
Recreation & Cultural		
Recreation facilities	289,199	289,199
	<u>\$ 49,839,969</u>	<u>\$ 49,839,969</u>

All governmental activities restricted net assets at June 30, 2009 are restricted by enabling legislation.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

Note 13: **Employees' Retirement Plan and Post Retirement Benefits**

Plan Description

The County's defined benefit pension plan, Yolo County Pension Plan, provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The Yolo County Pension Plan is part of the Public Agencies portion of the California Public Employee's Retirement System (CalPERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating public entities within the State of California. The County selects optional benefits provisions from the benefit menu by contract with CalPERS and adopts those benefits through memorandum of understandings with the various bargaining units.

Under the option the County has selected, all full and part-time permanent County employees and extra help employees who have worked over 1,000 hours in a fiscal year are required to participate in Yolo County Pension Plan. Elected officials may also participate at their option. Per diem employees and extra help employee working less than 1,000 hours in a fiscal year are excluded. Benefits vest after five years of service. To be eligible for retirement an employee must be at least 50 years of age and have 5 years of PERS credited service. Sheriff safety employees who retire at age 50 with five (5) years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 3% of their average monthly pay rate for the last consecutive 36 months of employment, for each year of credited service up to 37 ½ years. Peace Officer safety employees who retire at age 50 with five (5) years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2% of their average monthly pay rate for the last consecutive 36 months of employment, for each year of credited service up to 37 ½ years. All other employees who retire at age 55 with five (5) years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2.5% of their average monthly pay rate for the last consecutive 36 months of employment, for each year of credited service up to 37 ½ years.

CalPERS issues separate comprehensive annual financial reports. Copies of the CalPERS' annual report may be obtained from CalPERS Headquarters, Lincoln Plaza North, 400 Q Street, Sacramento, CA 95811.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2009

Note 13: **Employees' Retirement Plan and Post Retirement Benefits** (continued)

Funding Policy

Active plan members in the Yolo County Pension Plan are required to contribute 7% or 9% of their annual salary depending on their classification. The employee contributions are paid for by the County or the employee pursuant to agreements with the various employees' bargaining units. The County is required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members. The required contribution rate for fiscal 2008-09 for miscellaneous employees was 10.408% and for safety employees 19.995%. The contribution requirements of the plan members are established by State statute and the employer's contribution rate is established and may be amended by Cal PERS.

Annual Pension Cost, Actuarial Methods and Assumptions

For fiscal year 2008-09, the County's annual pension cost was \$20,895,368. The required contribution for fiscal year 2008-2009 was determined as part of the June 30, 2006 actuarial valuating using the entry age normal actuarial cost method with contributions determined as a percent of pay. The actuarial assumptions included (a) 7.75% investment rate of return (net of administrative expenses); (b) projected salary increases that vary by duration of service ranging from 3.25% to 14.45% for miscellaneous members and 3.25% to 13.15% for safety members. Both (a) and (b) include an inflation component of 3.0%.

The actuarial value of the Yolo County Pension Plan's asset was determined using a technique that smoothes the effect of short-term volatility in market value of investments over a two to five year period depending on the size of investment gains and/or loss. Yolo County Pension Plan's unfunded actuarial accrued liability (or excess assets) is being amortized as a level percentage of projected payroll on a closed basis. The amortization period is a rolling 30 year period.

Funded Status

The funded status of the plan as of June 30, 2008, the most recent actuarial valuation date, is as follows:

Actuarial Valuation Date	Actuarial Accrued Liability (AAL) (b)	Actuarial Value of Assets (a)	Unfunded AAL (UAAL) (b-a)	Funded Status (a/b)	Annual Covered Payroll (c)	UAAL as % of Covered Payroll ((b-a)/c)
<u>Miscellaneous Plan</u>						
6/30/2008	\$ 380,664,691	\$ 331,881,879	\$ 48,782,812	87.18%	\$ 82,561,580	59.09%
<u>Safety Plan</u>						
6/30/2008	\$ 105,478,218	\$ 80,941,812	\$ 24,536,406	76.74%	\$ 19,947,701	123.00%

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

Note 13: **Employees' Retirement Plan and Post Retirement Benefits** (continued)

Three-Year Trend Information for the Yolo County Pension Plan

<u>Fiscal Year Ending June 30,</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
2007	\$ 15,433,871	100.00%	--
2008	18,179,194	100.00%	--
2009	20,895,368	100.00%	--

Yolo County In-Home Supportive Services Public Authority (YCIHSS-PA) Retirement Plan

Plan Description

YCIHSS-PA contributes to the California Public Employee's Retirement System (CalPERS), a cost sharing multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating public entities within the State of California.

All full-time permanent employees are required to participate in CalPERS. To be eligible for retirement, members of the Miscellaneous Coverage Group must be at least 50 years of age and have a minimum of 5 years of CalPERS credited service. The system provides for retirement, disability and death benefits.

The employees' contribution is 7 percent of their annual salaries. IHSS-PA is required to contribute the amounts necessary to fund the benefits for its members using the actuarial basis recommended by the CalPERS actuaries.

CalPERS issues a separate comprehensive annual financial report. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office – 400 Q Street, Sacramento, CA 95814.

Funding Policy

Active plan members in the IHSS-PA Pension Plan are required to contribute 7% of their annual salary. The employee contributions are paid for the County or the employee pursuant to the labor agreement. The IHSS-PA is required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members. The required contribution rate for fiscal year 2008-09 was 10.76%. The contribution requirements of the plan members are established by State statute and the employer's contribution rate is established and may be amended by CalPERS.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

Note 13: **Employees' Retirement Plan and Post Retirement Benefits** (continued)

Yolo County In-Home Supportive Services Public Authority (YCIHSS-PA) Retirement Plan

Annual Pension Cost

For fiscal year 2008-09, IHSS-PA annual pension cost was \$41,562 of which \$16,335 was the employee contribution. The required contribution was determined as part of the June 30, 2006 actuarial valuation using the entry age normal cost method with the contributions determined as a percent of pay. The actuarial assumptions included (a) 7.75% investment rate (net of administrative expenses; (b) projected salary increases of 3.25% to 14.45% depending on Age, Service and type of employment and (c) no cost-of-living adjustment. Both (a) and (b) included an inflation component of 3.00% and an annual production growth of .25%.

The Miscellaneous Plan of IHSS-PA had less than 100 active members as of June 30, 2006 actuarial plan. As a result, Authority members are required to participate in a larger risk pool Miscellaneous 2% at 55 Risk Pool.

Changes in liability due to plan amendments, changes in actuarial assumptions, or changes in actuarial methodology are amortized separately over a 20-year period. In addition all gains and losses are tracked and amortized over a rolling 30-year period. Finally, if a pool's accrued liability exceeds the actuarial value of assets, the annual contribution with respect to the total unfunded liability may not be less than the amount produced by a 30-year amortization of the unfunded liability.

Three-Year Trend Information for CalPERS Miscellaneous 2% at 55 Risk Pool

<u>Fiscal Year Ending June 30,</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation (Asset)</u>
2007	\$ 51,516	100%	0
2008	36,300	100%	0
2009	41,562	100%	0

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2009

Note 14: **Risk Management**

Yolo County obtains insurance against various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; general and automobile liability; and workers' compensation from the Yolo County Public Agency Risk Management Insurance Authority (the Authority), a joint powers agency (risk-sharing pool). Yolo is one of the fifteen local agencies participating in the pool. New members must remain a part of the fund for a minimum of three years and give six months written notice before withdrawing from the pool. Participation by the agencies is authorized pursuant to California Government Code 6500.

The Authority's Board of Directors approves the annual premiums charged to the participating agencies. The amount of the premium is determined in accordance with the formula established in the Authority's bylaws, so that the aggregate contributions of all participants provide sufficient funds to cover the outstanding liabilities, actuarially predicted losses, loss adjustment expenses, defense costs, excess insurance premiums, a loss contingency reserve, and administrative expenses of the Authority. Through the Authority's membership in the California Joint Powers Insurance Authority, the County is provided with excess coverage for catastrophic liability losses.

Settled claims from these risks did not exceed coverage for the past three fiscal years.

The County administered self-insurance programs for unemployment benefits and employee dental benefits. Beside the County, eight other government agencies participate in the dental program and a second agency participates in the unemployment program. The assets, liabilities and activities of these programs are reported in internal service funds. Premiums are recorded as either an expense or expenditure by the paying fund or entity. The amounts billed by the internal service funds to the other funds and entities are recorded as revenue and the payment of claims is recorded as an expense. Liabilities are recorded when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Recorded liabilities include a provision for claims that have been incurred but not reported (IBNR). It also includes incremental claim adjustment expenses. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amount of payouts and other economic and social factors.

The County commissioned two actuarial studies in November 2008 to determine the adequacy of cash reserves in the self-insurance programs. The Unemployment self insurance fund has a deficit of \$173,050 as of June 30, 2009. The deficit will be eliminated in future years with transfers from other funds through increased charges.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2009

Note 14: **Risk Management** (continued)

Dental Self-Insurance

The total charge for the dental program is calculated using trends in actual claims experience. The charge is allocated to the participating funds and entities based on pro-ration of current annual payroll. Claims paid exceeded charges during the year. Provisions are also made for unexpected and unusual claims. Changes in the balances of dental claims liabilities during the past two fiscal years are as follows:

	<u>2009</u>	<u>2008</u>
Unpaid claims – July 1	\$ 164,326	\$ 164,326
Incurred claims (including IBNRs)	2,393,078	2,176,615
Claim payments	<u>(2,376,882)</u>	<u>(2,176,615)</u>
Unpaid claims – June 30	<u>\$ 180,522</u>	<u>\$ 164,326</u>

Unemployment Self-Insurance

The County pays a premium to achieve a stable reserve, based on a percentage of each employee's gross salary for unemployment benefits. The unemployment claims liability of \$189,953 is based on non-actuarially determined estimates of what a 100% full payout would be. Changes in the balances of claims liabilities during the past two fiscal years for unemployment claims are as follows:

	<u>2009</u>	<u>2008</u>
Unpaid claims – July 1	\$ 245,521	\$ 245,521
Incurred claims (including IBNRs)	282,632	173,129
Claim payments	<u>(338,200)</u>	<u>(173,129)</u>
Unpaid claims – June 30	<u>\$ 189,953</u>	<u>\$ 245,521</u>

Note 15: **Commitments and Contingencies**

Grants

The County recognizes as revenue, grant monies received as reimbursement for costs incurred in certain Federal and State programs it administers. Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

Note 15: **Commitments and Contingencies**

Short Doyle

Certain services rendered to County mental health patients under the Short Doyle program are reimbursed based on a per diem rate specified in an agreement between the Yolo County Mental Health Managed Care Fund and the State of California. Each year, the County prepares a cost report and submits it to the State for review. Cost reports for prior years are in various stages of review by the State and, as such, have not been settled. Laws and regulations governing the program are complex and subject to interpretation and change. As a result, it is reasonably possible that recorded estimates will change materially in the near term.

Note 16: **Other Postemployment Benefits**

Plan Description

The County of Yolo Retiree Healthcare Plan (the Plan) provides postemployment medical and dental insurance to retired employees. Medical insurance benefits are administered by the California Public Employee's Retirement System, (CalPERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating public entities within the State of California, in accordance to the Public Employees Medical and Hospital Care Act (PEMHCA). To be eligible an employee must retire under the CalPERS program within 120 days of separation from employment from Yolo County. Dental insurance is provided through Yolo County's Dental Self Insurance program. Medical and dental insurance benefits for retirees are not currently required by contract but have been provided as a matter of practice.

Funding Policy

The County's retiree healthcare plan is not currently funded. However, the County is evaluating trust alternatives for funding the plan, including the CalPERS California Employers Retiree Benefit Trust (CERBT).

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2009

Note 16: **Other Postemployment Benefits** (continued)

Annual OPEB cost

The County's OPEB cost equals the amount of the actuarial required contribution (ARC) plus or minus adjustments for prior years' differences in the amount of actual contributions compared to the ARC. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period of 30 years. The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in its net OPEB obligation to the retiree health plan:

Annual required contribution	\$ 14,451,000
Interest on net OPEB obligation	<u>527,000</u>
Total FY 2008-09 annual OPEB cost	\$ 14,978,000
FY 2008-09 contributions made	(2,265,000)
Net OPEB obligation, beginning of year	11,707,000
Net OPEB obligation, end of year	<u><u>\$ 24,420,000</u></u>

The County's annual OPEB cost, percentage of annual OPEB cost contributed and net OPEB obligation for fiscal year 2008-09 is as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
June 30, 2008	\$13,485,000	13.2%	\$11,707,000
June 30, 2009	14,978,000	15.1%	24,420,000

Fiscal year 2008 was the first year of implementation of GASB Statement No. 45 and the County elected to implement prospectively. Therefore only two years of comparative data is available. In future years, three-year trend information will be presented as required supplemental information.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2009

Note 16: **Other Postemployment Benefits** (continued)

Funding Status and Funding Progress.

Actuarial Valuation Date	Actuarial Accrued Liability (AAL) (b)	Actuarial Value of Assets (a)	Unfunded AAL (UAAL) (b-a)	Funded Status (a/b)	Covered Payroll (c)	UAAL as Percentage of Covered Payroll ((b-a)/c)
6/30/2008	\$ 107,367,000	\$ -	\$ 107,367,000	0.00%	\$ 87,703,568	122.42%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revisions as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the Plan as understood by the employer and Plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the June 30, 2008 actuarial valuation, the entry age actuarial cost method was used. Since the source of the funds for an unfunded plan is usually the general fund and California law restricts the County's investment vehicles, this valuation uses a relatively low 4.5% discount rate. Another key assumption is future healthcare inflation rates. The inflation rate for HMO's starts at 9.7% (the increase in 2009 premiums over 2008) and grades down to 4.5% (2017 premiums over 2016) and remains at 4.5% into the future. The inflation rate for PPO's starts at 10.5% (the increase in 2009 premiums over 2008) and grades down to 4.5% (2017 premiums over 2016) and remains at

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2009

Note 16: **Other Postemployment Benefits** (continued)

Actuarial Methods and Assumptions (continued)

4.5% into the future. This assumption means healthcare is assumed to increase, on the average, 7.1% for HMO's and 7.5% for PPO's a year for the next 9 years. Furthermore, since the valuation's general inflation assumption is 3%, it also means healthcare is assumed to level off at 1.5% over general inflation.

The Medical Caps for the various employee groups are assumed to increase as follows:

- General, Correctional Officers and Investigators – HMO Healthcare Trend
- Supervisors & Elected Officials – PPO Healthcare Trend
- All other groups – no future increases

Dental claims are assumed to be \$30/month and increase at a rate of 3.0% per year.

Note 17: **Pollution Remediation Obligation**

Former Landfill Cleanup

In the prior year, the County was named by the State of California Integrated Waste Management Board (IWMB) as the responsible party for remediation of an abandoned landfill formerly owned by the County. Cost estimates for consolidation and capping and for the clean closure of the site was prepared by the IWMB in 2001. The estimated cost for consolidating and capping the site is \$1.5 to \$1.8 million and \$8.5 to \$10.0 million for clean closure of the site. The current owners have begun work to consolidate and cap the site which is now estimated to cost \$2,062,614 taking into account price changes. The estimate is subject to change due to price changes, technology changes, or other changes. The cost estimate is reported as a liability and does not reflect any recovery of outlays the County does not anticipate that it will not be able to recover remediation costs from other parties. Since the operations and closure of the site occurred before the current Sanitation Landfill enterprise fund was established, the County's general fund will finance the cleanup.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2009

Note 18: **New Accounting Pronouncements**

The Governmental Accounting Standards Board (GASB) releases new accounting and financial reporting standards which may have a significant impact on the County's financial reporting process. Future new standards which may impact the County include the following:

GASB Statement No. 51 – In June 2007, the GASB issued Statement No. 51, *Accounting and Financial Reporting for Intangible Assets* establishes accounting and financial reporting requirements for intangible assets. The statement requires that all intangible assets not specifically excluded by scope provisions be classified as capital assets. This statement is effective for the fiscal year ending June 30, 2010. The County has not determined its effect on the financial statements.

GASB Statement No. 53 – In June 2008, the GASB issued Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*. This Statement addresses the recognition, measurement, and disclosure of information regarding derivative instruments entered into by state and local governments. This statement is not effective until June 30, 2010. The County has not determined its effect on the financial statements.

GASB Statement No. 54 – In March 2009, the GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The objective of this Statement is to enhance the usefulness of fund balance information by providing clearer fund balance classification that can be more consistently applied and by clarifying the existing governmental fund type definitions. This statement is effective for the fiscal year ending June 30, 2010. The County has not determined its effect on the financial statements.

GASB Statement No. 57 – On December 31, 2009, the GASB issued Statement No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*. Statement 57 addresses issues related to measurement of OPEB obligations by certain employers participating in agent multiple-employer plans. Specifically this statement a) will enable certain agent employers to use the alternative measurement method, a less complex and potentially less expensive alternative to a full actuarial valuation, b) adjusts the requirement that a defined benefit OPEB plan obtain an actuarial valuation, in light of the change allowing more qualifying employers to use the alternative measurement method, and c) clarifies that the same frequency and timing determining OPEB measures are required for both agent multiple-employer plans and their participating employers. The provisions of Statement 57 related to the use and reporting of the alternative measurement method are effective immediately. The provisions related to frequency and timing of measurements are effective for actuarial valuations first used to report funded status information in OPEB plan financial statements for periods beginning after June 15, 2011. This statement will have no affect on the County currently as it does not participate in an agent multiple-employer OPEB plan.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2009

Note 18: **New Accounting Pronouncements** (continued)

GASB Statement No. 58 – On December 31, 2009, the GASB issued Statement No. 58, *Accounting and Financial Reporting for Chapter 9*. This statement provides guidance for governments that have petitioned for protection from creditors by filing for bankruptcy under Chapter 9 of the United States Bankruptcy code. It establishes requirements for recognizing and measuring the effects of the bankruptcy process on assets and liabilities, and for classifying changes in those items and related costs. Currently this statement has does not apply to the County.

Note 19: **General Fund Financial Condition**

The Fund Balance in the County's General Fund has declined significantly over the last two fiscal years. The Fund balance of the General Fund was \$2,481,369 at June 30, 2009 and the related Net Change in Fund Balance was negative \$8,419,196. The Fund Balance in the General Fund at June 30, 2008 and June 30, 2007 was \$10,900,565 and \$25,914,218, respectively. The County has used existing General Fund reserves to offset continuing decline in revenues. The General Fund has loaned funds to cover the deficits in the Public Safety Fund and the Mental Health Managed Care fund in the past several years. As a result, these loans have not been repaid. The County's proposed Fiscal Year 2009-10 budget, presented to the Board on June 16, 2009 reflects an appropriation decrease from the previous fiscal year's budget of approximately \$19 million. The FY 2009-2010 budget relies on the use of general fund reserves (\$4.2 million) to balance. Additionally, the FY 2009-2010 budget includes a decrease of 161.5 funded positions.

Note 20: **Subsequent Events**

Downgrading of Bond Insurer

MBIA Insurance Corporation is the issuer of financial guaranty insurance policies insuring the payment of the bond and certificate principal and interest payments, when due, and has issued debt service reserve surety bonds funding the reserve funds with a Surety bond of the following issues:

- \$4,485,000 1998 Certificates of Participation
- \$2,330,000 County of Yolo Community Facilities District No. 1989-1 (Davis Branch Library) 2002 Refunding Special Tax Bonds.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2009

Note 20: **Subsequent Events** (continued)

Downgrading of Bond Insurer (continued)

The rating agencies have continued to downgrade MBIA's long-term credit rating as follows:

	<u>S&P</u>	<u>Moody's</u>
6/30/07	AAA	Aaa
6/30/08	AA	A2
12/12/08	AA	Baa1
6/30/09	BB	Ba3
11/23/09	BB-	Ba3

The downgrade could potentially decrease the marketability of the securities.

The downgrade requires the County to file a material event disclosure notice to comply with Securities and Exchange rules.

The County will continue to monitor MBIA's rating to determine whether future material event disclosures notices are necessary and to determine whether enhanced debt service reserve funding may be required. The amounts available under the Surety Bonds are as follows: \$295,008 for the 1998 COP's and \$213,500 for the 2002 Refunding Special Tax bonds.

Capital Lease Early Payoff

On August 14, 2009 the County completed the purchase of the health building, known as the Bauer Building, through the early payoff of the underlying capital lease in the amount of \$9,760,508 using securitized tobacco funds. It is estimated that this transaction will result in a \$6.5 million savings over the remaining 17-year life of the capital lease.

Participation in the Proposition 1A Securitization Program

On July 28, 2009 the State passed an emergency suspension of Proposition 1A as part of the 2009-10 budget. Under the provision the State will borrow 8% of the amount of property tax revenue apportioned to local agencies. Yolo County's share will be \$3,466,238. The State will be required to repay the obligation, with interest, by June 30, 2013

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2009

Note 20: **Subsequent Events** (continued)

Participation in the Proposition 1A Securitization Program (continued)

To mitigate the impact on the County's cash flow the County is participating in the Proposition 1A Securitization Program administered by the California Statewide Communities Development Authority (CSCDA). Under the Program, CSCDA will simultaneously purchase the Proposition 1A receivables, issue bonds and provide the County with cash proceeds in two equal installments, on January 15, 2010 and May 3, 2010 coinciding with the dates the State will be shifting property taxes from the County. The purchase price paid to the County will equal 100% of the amount of the property tax reduction. All transaction costs of issuance and interest will be paid by the State of California. The County will have no obligation on the bonds and no credit exposure to the State.

State of California Budget Impacts

July 2009, the California State Legislature passed a series of bills affecting local agencies. This legislation authorized the State to borrow or defer revenues to local governments for fiscal year 2009-10. The revenues affected include"

- Property Taxes – County auditors are directed to reduce 2009-10 property tax allocations by an amount equal to 8%. The County's share of the reduction is \$3,466,238 that has been totally mitigated by participating in the Proposition 1A Securitization Program, see above note.
- Gas Taxes – Monthly allocations of gas excise tax revenues beginning with July 2009 through December 2009 are deferred. The monthly amount due the County is about \$260,000. Through December 2009 the County has received over \$1 million from the State.
- Proposition 42 Transportation Funds – Defers the October 2009 and January 2010 Proposition 42 allocations to counties, with full repayment on May 31, 2010. The amount of each quarter's deferral is approximately \$500,000. The Proposition 42 funding is for improvements to local streets and roads.

Fiscal Year 2009-2010 Budget

The County's final Fiscal Year 2009-10 budget, presented to the Board of Supervisors on September 15, 2009 reflects a final appropriation decrease from the previous fiscal year's budget of approximately \$11.4 million.

**REQUIRED
SUPPLEMENTARY INFORMATION**

COUNTY OF YOLO

**Required Supplementary Information
For the Fiscal Year Ended June 30, 2009**

SCHEDULE OF FUNDING PROGRESS

The tables below show three-year analysis of the actuarial value of assets as a percentage of the actuarial accrued liability and the unfunded actuarial accrued liability as a percentage of the annual covered payroll for the County's retirement and OPEB plans as of the valuation dates:

County of Yolo
Public Safety Plan – Employees Retirement Plan
(in thousands)

Valuation Date	Accrued Liability (a)	Actuarial Value of Assets (b)	Unfunded Liability (UAAL) (a)-(b)	Funded Status (b)/(a)	Annual Covered Payroll (c)	UAAL as a % of Covered Payroll ((UAAL)/c)
6/30/06	\$ 82,049	\$ 66,914	\$ 15,135	81.6%	\$ 14,796	102.3%
6/30/07	93,888	73,724	20,164	78.5%	16,734	120.5%
6/30/08	105,478	80,942	24,536	76.7%	19,948	123.0%

County of Yolo
Miscellaneous Plan – Employees Retirement Plan
(in thousands)

Valuation Date	Accrued Liability (a)	Actuarial Value of Assets (b)	Unfunded Liability (UAAL) (a)-(b)	Funded Status (b)/(a)	Annual Covered Payroll (c)	UAAL as a % of Covered Payroll ((UAAL)/c)
6/30/06	\$ 303,579	\$ 280,616	\$ 22,963	92.4%	\$ 63,574	36.1%
6/30/07	343,577	307,036	36,541	89.4%	73,530	49.7%
6/30/08	380,665	331,882	48,783	87.2%	82,562	59.1%

In-Home Supportive Services Public Authority
CalPERS Miscellaneous 2% Risk Pool
(in thousands)

Valuation Date	Accrued Liability (a)	Actuarial Value of Assets (b)	Unfunded Liability (UAAL) (a)-(b)	Funded Status (b)/(a)	Annual Covered Payroll (c)	UAAL as a % of Covered Payroll ((b-a)/c)
6/30/06	\$ 2,754,397	\$ 2,492,226	\$ 262,171	90.5%	\$ 699,898	37.5%
6/30/07	2,611,747	2,391,434	220,313	91.6%	665,523	33.1%
6/30/08	2,780,281	2,547,323	232,958	91.6%	688,607	33.8%

COUNTY OF YOLO

**Required Supplementary Information
For the Fiscal Year Ended June 30, 2009**

SCHEDULE OF FUNDING PROGRESS (continued)

Other Post-Employment Benefits (OPEB) (in thousands)						
Valuation Date	Actuarial Accrued Liability (a)	Actuarial Value of Assets (b)	Unfunded Liability (UAAL) (a)-(b)	Funded Status (b)/(a)	Annual Covered Payroll (c)	UAAL as a % of Covered Payroll ((a-b)/c)
6/30/08	\$ 107,367	0	\$ 107,367	0%	\$ 86,617	124.0%
6/30/08	107,367	0	107,367	0%	87,704	122.4%

Because this is the first valuation under GASB 45, there is no historical information provided. In the future, information from the three most recent valuations will be presented.

Source: "County of Yolo Valuation Results Summary" as of June 30, 2008 prepared by Bartel Associates, dated September 18, 2008,

Notes to Required Supplementary Information

1. This information is intended to help users assess the County's Public Safety and Miscellaneous Retirement Plans, In-Home Supportive Services Public Authority CalPERS Miscellaneous 2% Risk Pool and the County's OPEB plan status on a going-concern basis, assess progress made in accumulating assets to pay benefits when due, and make comparison with other public employers.
2. The information presented relates to the County's Public Safety and Miscellaneous Retirement Plans, In Home Supportive Service Public Authority CalPERS Miscellaneous 2% Risk Pool and the County's OPEB Plan only.

COUNTY OF YOLO

Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 10,629,652	\$ 10,629,652	\$ 10,629,652	\$ --
Resources (inflows):				
Taxes	39,800,565	39,800,565	40,123,189	322,624
Licenses and permits	3,146,930	3,146,930	3,487,021	340,091
Fines, forfeits and penalties	2,281,902	2,281,902	3,120,068	838,166
Revenue from use of money and property	2,036,300	2,211,554	1,002,579	(1,208,975)
Aid from other governments	77,875,604	78,551,254	77,026,285	(1,524,969)
Charges for services	12,948,721	13,995,885	12,331,325	(1,664,560)
Miscellaneous revenue	1,159,646	1,159,646	2,890,767	1,731,121
Other financing sources	24,238,394	24,667,367	21,843,955	(2,823,412)
Amounts available for appropriation	<u>163,488,062</u>	<u>165,815,103</u>	<u>161,825,189</u>	<u>(3,989,914)</u>
Charges to appropriations (outflows):				
Current:				
General government	27,549,723	30,163,482	25,408,286	4,755,196
Public protection	17,993,014	18,712,591	17,594,267	1,118,324
Health and sanitation	20,859,183	22,074,713	20,627,299	1,447,414
Public assistance	76,111,329	76,038,345	73,173,196	2,865,149
Education	369,428	369,428	364,904	4,524
Recreation & cultural	2,711,785	2,853,557	2,179,730	673,827
Debt service (Principal)	22,900	22,900	292,857	(269,957)
Debt service (Interest)	954,160	1,103,744	812,395	291,349
Other financing uses	27,271,315	27,618,180	30,213,897	(2,595,717)
Total charges to appropriations	<u>173,842,837</u>	<u>178,956,940</u>	<u>170,666,831</u>	<u>8,290,109</u>
Budgetary fund balances, June 30	<u>\$ 274,877</u>	<u>\$ (2,512,185)</u>	<u>\$ 1,788,010</u>	<u>\$ 4,300,195</u>

Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures:

Sources/inflows of resources

Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule \$ 161,825,189

Differences - budget to GAAP:

Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes. (21,843,955)

Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds \$ 139,981,234

continued

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)
General Fund
For the Year Ended June 30, 2009

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	\$ 170,666,831
Differences - budget to GAAP:	
Encumbrances are outflows of budgetary resources but are not expenditures for financial reporting purposes.	(368,077)
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes.	<u>(30,213,897)</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u>\$ 140,084,857</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
Public Safety
For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
				Positive
				(Negative)
Budgetary fund balances, July 1	\$ (881,176)	\$ (881,176)	\$ (881,176)	\$ --
Resources (inflows):				
Licenses and permits	1,560	1,560	1,313	(247)
Fines, forfeits and penalties	8,000	8,000	12,739	4,739
Revenue from use of money and property	--	--	5,625	5,625
Aid from other governments	21,801,535	22,053,008	18,527,481	(3,525,527)
Charges for services	7,639,628	8,068,524	8,260,612	192,088
Miscellaneous revenue	55,550	52,550	50,437	(2,113)
Other financing sources	28,394,672	28,542,672	31,253,263	2,710,591
Amounts available for appropriation	<u>57,900,945</u>	<u>58,726,314</u>	<u>58,111,470</u>	<u>(614,844)</u>
Charges to appropriations (outflows):				
Current:				
Public protection	53,143,435	54,300,173	51,713,074	2,587,099
Health and sanitation	3,186,572	3,186,573	3,193,575	(7,002)
Public assistance	1,992,794	2,280,980	2,280,978	2
Debt service:				
Principal	29,799	28,530	28,936	(406)
Interest	8,504	8,504	965	7,539
Other financing uses	--	28,000	37,382	(9,382)
Total charges to appropriations	<u>58,361,104</u>	<u>59,832,760</u>	<u>57,254,910</u>	<u>2,577,850</u>
Budgetary fund balances, June 30	<u>\$ (1,341,335)</u>	<u>\$ (1,987,622)</u>	<u>\$ (24,616)</u>	<u>\$ 1,963,006</u>

Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures:

Sources/inflows of resources

Actual amounts (budgetary basis) "available for appropriation" from budgetary comparison statement \$ 58,111,470

Differences - budget to GAAP:

Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes. (31,253,263)

Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds \$ 26,858,207

continued

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)
Public Safety
For the Year Ended June 30, 2009

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison statement	\$ 57,254,910
Differences - budget to GAAP:	
Encumbrances are outflows of budgetary resources but are not expenditures for financial reporting purposes.	(20,176)
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes.	<u>(37,382)</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u>\$ 57,197,352</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
Development Fees
For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		Positive (Negative)
Budgetary fund balances, July 1	\$ --	\$ --	\$ --	\$ --
Resources (inflows):				
Licenses and permits	2,100,000	2,100,000	4,643,972	2,543,972
Operating financing source	--	--	154,537	154,537
Amounts available for appropriation	<u>2,100,000</u>	<u>2,100,000</u>	<u>4,798,509</u>	<u>2,698,509</u>
Charges to appropriations (outflows):				
Other financing uses	13,286,600	13,286,600	4,798,509	8,488,091
Total charges to appropriations	<u>13,286,600</u>	<u>13,286,600</u>	<u>4,798,509</u>	<u>8,488,091</u>
Budgetary fund balances, June 30	<u>\$ (11,186,600)</u>	<u>\$ (11,186,600)</u>	\$ --	<u>\$ 11,186,600</u>

Explanation of Differences between Budgetary Outflows and GAAP Expenditures:

Sources/inflows of resources

Actual amounts (budgetary basis) "available for appropriation" from budgetary comparison statement \$ 4,798,509

Differences - budget to GAAP:

 Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes. (154,537)

Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds \$ 4,643,972

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule \$ 4,798,509

Differences - budget to GAAP:

 Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes. (4,798,509)

Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds \$ --

COUNTY OF YOLO

Budgetary Comparison Schedule
Tobacco Securitization
For the Year Ended June 30, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Budgetary fund balances, July 1	\$ 24,421,099	\$ 24,421,099	\$ 24,421,099	\$ --
Resources (inflows):				
Revenue from use of money and property	700,000	895,034	916,831	21,797
Other financing sources	<u>595,802</u>	<u>595,802</u>	<u>595,802</u>	<u>--</u>
Amounts available for appropriation	<u>1,295,802</u>	<u>1,490,836</u>	<u>1,512,633</u>	<u>21,797</u>
Charges to appropriations (outflows):				
Current:				
General government	100,000	27,544	27,542	2
Health and sanitation	175,000	175,000	175,000	--
Other financing uses	<u>1,020,802</u>	<u>1,987,743</u>	<u>1,681,498</u>	<u>306,245</u>
Total charges to appropriations	<u>1,295,802</u>	<u>2,190,287</u>	<u>1,884,040</u>	<u>306,247</u>
Budgetary fund balances, June 30	<u>\$ 24,421,099</u>	<u>\$ 23,721,648</u>	<u>\$ 24,049,692</u>	<u>\$ 328,044</u>

Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures:

Sources/inflows of resources

Actual amounts (budgetary basis) "available for appropriation" from budgetary comparison schedule \$ 1,512,633

Differences - budget to GAAP:

 Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes. (595,802)

Total revenues as reported on the combining statement of revenues, expenditures, and changes in fund balances - governmental funds \$ 916,831

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule \$ 1,884,040

Differences - budget to GAAP:

 Encumbrances are outflows of budgetary resources but are not expenditures for financial reporting purposes. --

 Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes. (1,681,498)

Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds \$ 202,542

COUNTY OF YOLO

Budgetary Comparison Schedule
Mental Health Managed Care
For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 936	\$ 936	\$ 936	\$ --
Resources (inflows):				
Revenue from use of money and property	(356,000)	(356,000)	--	356,000
Aid from other governments	8,483,137	8,483,137	8,419,993	(63,144)
Charges for services	7,062,644	7,071,837	7,408,333	336,496
Miscellaneous revenue	1,000	1,000	6,192	5,192
Other financing sources	7,903,859	7,130,693	7,172,285	41,592
Amounts available for appropriation	<u>23,094,640</u>	<u>22,330,667</u>	<u>23,006,803</u>	<u>676,136</u>
Charges to appropriations (outflows):				
Current:				
Health and sanitation	22,592,111	22,339,719	20,504,165	1,835,554
Other financing uses	502,529	--	--	--
Total charges to appropriations	<u>23,094,640</u>	<u>22,339,719</u>	<u>20,504,165</u>	<u>1,835,554</u>
Budgetary fund balances, June 30	<u>\$ 936</u>	<u>\$ (8,116)</u>	<u>\$ 2,503,574</u>	<u>\$ 2,511,690</u>

Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures:

Sources/inflows of resources

Actual amounts (budgetary basis) "available for appropriation" from budgetary comparison statement \$ 23,006,803

Differences - budget to GAAP:

Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes. (7,172,285)

Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds \$ 15,834,518

continued

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)
Mental Health Managed Care
For the Year Ended June 30, 2009

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison statement	\$ 20,504,165
Differences - budget to GAAP:	
Encumbrances are outflows of budgetary resources but are not expenditures for financial reporting purposes.	<u> --</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u><u>\$ 20,504,165</u></u>

COUNTY OF YOLO

Note to Required Supplementary Information For the Fiscal Year Ended June 30, 2009

BUDGETARY BASIS OF ACCOUNTING

In accordance with the provisions of Section 29000 and 29143, inclusive, of the California Government Code and other statutory provisions, commonly known as the County Budget Act, the County adopts a budget for each fiscal year on or before October 2. Appropriated expenditures are enacted into law through the passage of an Appropriations Resolution. This resolution mandates the maximum authorized expenditures for the fiscal year and cannot be exceeded except by subsequent amendments to the budget by the County's Board of Supervisors.

An operating budget is adopted each fiscal year for all Governmental funds except for the Joint Powers Financing Authority. Expenditures are controlled at the object level within budget units for the County. The object level within a budget unit is the level at which expenditures may not legally exceed appropriations. Amendments or transfers of appropriations within object levels within the same budget unit, except to or from the capital asset object level, can be authorized by department heads. Any amendments or transfers of appropriations between object levels within the same budget unit can be approved by the County Administrator's Office. Amendments or transfers of appropriations between budget units or funds must be approved by the Board of Supervisors. The Board of Supervisors must approve supplementary appropriations financed by unanticipated revenues, designations, reserves and unreserved fund balance. Appropriated amounts in the budgetary financial schedules are reported as originally adopted and is amended during the fiscal year by resolutions approved by the Board of Supervisors and by amendments approved by the County Administrator.

The County uses an encumbrances system as an extension of normal budgetary accounting for the general, special revenue, and debt service funds and to assist in controlling expenditures of the capital projects funds. Under this system, purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of applicable appropriations. Encumbrances outstanding at year-end are recorded as reservations of fund balance since they do not constitute expenditures or liabilities.

The budget approved by the Board of Supervisors for the general fund includes budgeted expenditures and reimbursements for amounts disbursed on behalf of other Governmental Funds. Actual reimbursements for these items have been eliminated in the accompanying budgetary financial schedules. Accordingly, the related budgets for these items have also been eliminated in order to provide a meaningful comparison of actual and budgeted results of operations.

The budgets for the governmental funds may include an object level known as "intrafund transfers" in the charges for appropriations. This object level is an accounting mechanism used by the County to show reimbursements between operations within the same fund (an example would be the General Fund).

COUNTY OF YOLO

**Note to Required Supplementary Information
For the Fiscal Year Ended June 30, 2008**

BUDGETARY BASIS OF ACCOUNTING (continued)

The amounts reported in the budgetary basis differ from the basis used to present the basic financial statements in accordance with generally accepted accounting principles (GAAP). Annual budgets are prepared on the modified accrual basis of accounting except that Intrafund transfers are accounted for as revenues and expenditures and encumbrances are accounted for as expenditures.

SUPPLEMENTARY INFORMATION

**COMBINING AND INDIVIDUAL
FUND STATEMENTS AND SCHEDULES**

**NONMAJOR GOVERNMENTAL
FUNDS**

COUNTY OF YOLO

Combining Balance Sheet
 Nonmajor Governmental Funds
 For the Year Ended June 30, 2009

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
ASSETS				
Cash and Investments:				
Cash and cash equivalents	\$ 33,751,993	\$ 717,428	\$ 1,800,055	\$ 36,269,476
Cash with fiscal agent	25,117	429,865	5,399,863	5,854,845
Imprest cash	870	--	--	870
	<u>33,777,980</u>	<u>1,147,293</u>	<u>7,199,918</u>	<u>42,125,191</u>
Receivables:				
Taxes receivable	115,422	--	13,027	128,449
Accounts receivable	458,499	--	--	458,499
Due from other governments	4,966,447	--	1,144,307	6,110,754
Loans receivable	2,921,380	--	--	2,921,380
Due from other funds	137,767	--	56,479	194,246
Inventory	40,621	--	--	40,621
Prepaid items	45,892	--	--	45,892
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 42,464,008</u>	<u>\$ 1,147,293</u>	<u>\$ 8,413,731</u>	<u>\$ 52,025,032</u>
LIABILITIES				
Accounts payable	\$ 2,640,739	\$ --	\$ 1,316,559	\$ 3,957,298
Accrued salaries and benefits	548,687	--	--	548,687
Due to other governments	23,117	--	--	23,117
Due to other funds	2,494,087	--	505,968	3,000,055
Deposits	10,000	--	--	10,000
Deferred revenue	4,375,269	--	273,212	4,648,481
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>10,091,899</u>	<u>--</u>	<u>2,095,739</u>	<u>12,187,638</u>
FUND BALANCES				
Reserved for:				
Encumbrances	5,874,128	--	938,479	6,812,607
Imprest cash	870	--	--	870
Inventory, prepaid items and deposits	86,513	--	--	86,513
Loans receivable	2,921,380	--	--	2,921,380
General reserve	--	--	--	--
Unreserved				
Designated, reported in:				
Special revenue funds	2,452,033	--	--	2,452,033
Undesignated, reported in:				
Special revenue funds	21,037,185	--	--	21,037,185
Capital projects funds:	--	--	5,379,513	5,379,513
Debt service funds	--	1,147,293	--	1,147,293
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	<u>32,372,109</u>	<u>1,147,293</u>	<u>6,317,992</u>	<u>39,837,394</u>
Total Liabilities and Fund Balances	<u>\$ 42,464,008</u>	<u>\$ 1,147,293</u>	<u>\$ 8,413,731</u>	<u>\$ 52,025,032</u>

COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended June 30, 2009

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
Revenues:				
Taxes	\$ 4,485,252	\$ 1,848,969	\$ 2,046,642	\$ 8,380,863
Licenses and permits	1,324,513	--	--	1,324,513
Fines, forfeits and penalties	2,860,848	--	--	2,860,848
Revenue from use of money and property	1,283,472	24,128	90,578	1,398,178
Aid from other governments	43,706,375	30,968	3,151,335	46,888,678
Charges for services	3,220,760	49,516	19,450	3,289,726
Other	2,016,311	--	100,000	2,116,311
Total Revenues	<u>58,897,531</u>	<u>1,953,581</u>	<u>5,408,005</u>	<u>66,259,117</u>
Expenditures:				
Current:				
General government	1,259,012	--	759,558	2,018,570
Public protection	9,147,879	--	249,609	9,397,488
Public way and facilities	11,671,463	--	--	11,671,463
Health and sanitation	6,573,892	--	89,102	6,662,994
Public assistance	1,795,964	--	87,148	1,883,112
Education	4,750,554	--	232,692	4,983,246
Recreation and cultural services	1,674,566	--	49,817	1,724,383
Capital outlay	--	--	8,445,447	8,445,447
Debt Service:				
Principal retirement	--	365,000	86,156	451,156
Interest and fiscal charges	--	516,510	284,980	801,490
Bond issuance costs	--	--	310,024	310,024
Total Expenditures	<u>36,873,330</u>	<u>881,510</u>	<u>10,594,533</u>	<u>48,349,373</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>22,024,201</u>	<u>1,072,071</u>	<u>(5,186,528)</u>	<u>17,909,744</u>
Other Financing Sources (Uses):				
Transfers in	2,350,629	334,800	6,251,555	8,936,984
Transfers out	(28,425,650)	(951,769)	(1,681,472)	(31,058,891)
Special assessment bonds issued	--	424,697	5,980,303	6,405,000
Premium on special assessment debt	--	--	62,465	62,465
Sale of capital assets	106,236	--	--	106,236
Total Other Financing Sources (Uses)	<u>(25,968,785)</u>	<u>(192,272)</u>	<u>10,612,851</u>	<u>(15,548,206)</u>
Net Change in Fund Balances	(3,944,584)	879,799	5,426,323	2,361,538
Fund Balance - Beginning, as restated	36,316,693	267,494	891,669	37,475,856
Fund Balance - Ending	<u>\$ 32,372,109</u>	<u>\$ 1,147,293</u>	<u>\$ 6,317,992</u>	<u>\$ 39,837,394</u>

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts) that are legally restricted to expenditures for specified purposes.

Employment Services

This fund provides funding for expenditures that are not eligible for reimbursement under the Workforce Investment Act.

Court and Criminal Temporary Construction

These funds provide funding for capital related expenditures for Court facilities and for the maintenance and operations of criminal justice facilities. Revenues are derived from fines, forfeitures and penalties.

Yolo County Children and Families First Commission

This fund accounts for Proposition 10 (tobacco taxes) revenue received from the State to fund programs that support early childhood development.

Citizens Option for Public Safety

State grant allocation for local jurisdictions for public safety purposes. Funds are allocated by formula to be used for county jail construction and operations, criminal prosecution and front line law enforcement.

Roads and Transportation

This fund provides for planning, design and construction, maintenance and administration of County roads. It also engages in traffic safety and other transportation planning activities. Revenue consists primarily of the County's share of state highway use taxes and state and federal grants.

Library Fund

This fund provides Library services throughout the County. Support is derived principally through property taxes.

California Healthcare for Indigent

This fund provides services under Proposition 99 Tobacco Tax revenues. These funds are for the purpose of improving access to healthcare for the medically indigent and may be used to supplement but not supplant current funding and services. These funds are received from the state with specific instruction and restriction as to their use.

County Service Areas

County service areas account for lighting, street and road maintenance, levee and storm drainage, water and sewer services within specific geographic areas.

They are blended component units of the County with advisory boards, administered by the County Board of Supervisors. Support is derived from property taxes, aid from other governments and charges for services.

Clerk-Recorder Improvement

Deposits to these funds are from restricted recorder fees used for the modernization of vital and official records operations, to defray the cost of converting the Recorder's document storage system to micrographics and to provide for the full operation for modernization of information in the department.

Health Emergency Medical Service

This fund receives allocations of penalty assessments as authorized by the Board of Supervisors for the purpose of supporting emergency medical services. These funds are utilized to reimburse physicians, surgeons and hospitals for services provided to patients who do not make payment for emergency medical services.

Miscellaneous Grants and Fees

These funds receive grants, fees and fines to fund a variety of programs including, indigent burial, vital statistics automation improvements, child abuse prevention, domestic violence, small claims advisory program, property tax administration, local law enforcement, tobacco and education.

Housing and Economic Dev. Revolving Loan

These funds receive repayments of loans used by program participants to rehabilitate homes, expand businesses and as a down payment by first-time homebuyers. Additional loans are funded from the repayments.

Habitat and Resource Management Program

Deposits to this fund consist of assessments on the tonnage of gravel sold. This fund finances the implementation of the Cache Creek Area Plan, which provides for the managed use and conservation of natural resources in the lower Cache Creek region. This includes oversight and enforcement of the Off-Channel Mining Plan, habitat restoration, erosion control and environmental monitoring.

Asset Forfeiture

Proceeds from the sale of property subject to forfeiture and seizure of property involved in or purchased with the proceeds from a controlled substance offence. The funds are used to enhance District Attorney and Sheriff-Coroner programs.

Board Controlled Penalty Assessment

Deposits into this fund consist of an additional \$7 penalty for every \$10 for every fine, penalty or forfeiture imposed and collected by the courts for criminal offenses, including all offenses involving violations of the Vehicle Code or any local ordinance adopted pursuant to the Vehicle Code except parking offenses. The Board of Supervisors authorizes transfers of these funds to finance Criminal Justice Facilities, Court House Construction and Emergency Medical Services.

Realignment Funds

Deposits to these funds consist of dedicated sales tax and motor vehicle in-lieu fees to finance Health, Mental Health and Social Services programs.

Sheriff Inmate Welfare

Deposits to this fund include profits from the sale of goods and supplies from a store maintained and operated in connection with the county jail, 10% of all gross proceeds of inmate hobbycraft, and any refund, rebate or commission received from a telephone provider that is attributable to use primarily by inmates while incarcerated. The money deposited into this fund is expended primarily for the benefit, education and welfare of the inmates confined within the jail.

Child Support

The Child Support Enforcement program establishes and enforces child support court orders. Funds are collected from the absent parent and disbursed to the custodial parent. The State funds the operations of the program with federal incentive funds.

In-Home Supportive Services

This is a legally separate special purpose government unit created to maintain registry and referral system to assist consumers in finding qualified in-home supportive services personnel as well as training of and support for providers and recipients.

This page intentionally left blank

COUNTY OF YOLO

Combining Balance Sheet
 Nonmajor Special Revenue Funds
 For the Year Ended June 30, 2009

	<u>Employment Services</u>	<u>Court and Criminal Temporary Construction</u>	<u>First 5 Yolo Children and Families Commission</u>	<u>Citizens Option for Public Safety</u>
ASSETS				
Cash and Investments:				
Cash and cash equivalents	\$ --	\$ 1,082,806	\$ 6,206,469	\$ 544,897
Cash with fiscal agent	--	--	--	--
Imprest cash	--	--	--	--
	<u>--</u>	<u>1,082,806</u>	<u>6,206,469</u>	<u>544,897</u>
Receivables:				
Taxes	--	--	--	--
Accounts receivable	--	--	977	--
Due from other governments	--	18,587	880,176	128,136
Loans receivable	--	--	--	--
Due from other funds	--	--	--	--
Inventory	--	--	--	239
Prepaid items	--	--	25,347	--
Total Assets	<u><u>\$ --</u></u>	<u><u>\$ 1,101,393</u></u>	<u><u>\$ 7,112,969</u></u>	<u><u>\$ 673,272</u></u>
LIABILITIES				
Accounts payable	\$ --	\$ --	\$ 598,681	\$ 36,542
Accrued salaries and benefits	--	--	16,654	8,998
Due to other governments	--	23,117	--	--
Due to other funds	--	--	--	--
Deposits	--	--	--	--
Deferred revenue	--	--	410,330	--
Total Liabilities	<u><u>--</u></u>	<u><u>23,117</u></u>	<u><u>1,025,665</u></u>	<u><u>45,540</u></u>
FUND BALANCES				
Reserved for:				
Encumbrances	--	--	5,654,395	--
Imprest cash	--	--	--	--
Inventory and prepaid items	--	--	25,347	239
Loans receivable	--	--	--	--
Unreserved:				
Designated	--	--	--	--
Undesignated	--	1,078,276	407,562	627,493
Total Fund Balances	<u><u>\$ --</u></u>	<u><u>\$ 1,078,276</u></u>	<u><u>\$ 6,087,304</u></u>	<u><u>\$ 627,732</u></u>
Total Liabilities and Fund Balances	<u><u>\$ --</u></u>	<u><u>\$ 1,101,393</u></u>	<u><u>\$ 7,112,969</u></u>	<u><u>\$ 673,272</u></u>

COUNTY OF YOLO

Combining Balance Sheet
 Nonmajor Special Revenue Funds (continued)
 For the Year Ended June 30, 2009

	<u>Roads and Transportation</u>	<u>Library</u>	<u>California Healthcare for Indigent</u>	<u>County Service Areas</u>
ASSETS				
Cash and Investments:				
Cash and cash equivalents	\$ 8,109,894	\$ 2,411,723	\$ 31,791	\$ 3,337,888
Cash with fiscal agent	--	2,031	--	21,627
Imprest cash	50	670	--	--
	<u>8,109,944</u>	<u>2,414,424</u>	<u>31,791</u>	<u>3,359,515</u>
Receivables:				
Taxes	4,449	12,670	--	98,303
Accounts receivable	221,566	7,089	--	--
Due from other governments	519,959	10,391	22,343	--
Loans receivable	--	--	--	--
Due from other funds	--	117,658	--	--
Inventory	40,382	--	--	--
Prepaid items	--	20,545	--	--
Total Assets	<u><u>\$ 8,896,300</u></u>	<u><u>\$ 2,582,777</u></u>	<u><u>\$ 54,134</u></u>	<u><u>\$ 3,457,818</u></u>
LIABILITIES				
Accounts payable	\$ 367,189	\$ 32,003	\$ 31,604	\$ 1,155,897
Accrued salaries and benefits	181,717	88,708	--	--
Due to other governments	--	--	--	--
Due to other funds	--	--	22,343	--
Deposits	10,000	--	--	--
Deferred revenue	3,621,981	--	--	--
Total Liabilities	<u><u>4,180,887</u></u>	<u><u>120,711</u></u>	<u><u>53,947</u></u>	<u><u>1,155,897</u></u>
FUND BALANCES				
Reserved for:				
Encumbrances	42,088	42,843	--	135
Imprest cash	50	670	--	--
Inventory and prepaid items	40,382	20,545	--	--
Loans receivable	--	--	--	--
Unreserved:				
Designated	--	1,250,695	--	1,191,839
Undesignated	4,632,893	1,147,313	187	1,109,947
Total Fund Balances	<u><u>4,715,413</u></u>	<u><u>2,462,066</u></u>	<u><u>187</u></u>	<u><u>2,301,921</u></u>
Total Liabilities and Fund Balances	<u><u>\$ 8,896,300</u></u>	<u><u>\$ 2,582,777</u></u>	<u><u>\$ 54,134</u></u>	<u><u>\$ 3,457,818</u></u>

COUNTY OF YOLO

Combining Balance Sheet
 Nonmajor Special Revenue Funds (continued)
 For the Year Ended June 30, 2009

	<u>Clerk- Recorder Improvement</u>	<u>Health Emergency Medical Service</u>	<u>Miscellaneous Grants and Fees</u>	<u>Housing & Economic Dev Revolving Loan Funds</u>
ASSETS				
Cash and Investments:				
Cash and cash equivalents	\$ 82,557	\$ 1,359,287	\$ 4,764,931	\$ 1,074,541
Cash with fiscal agent	--	--	--	1,459
Imprest cash	--	--	--	--
	<u>82,557</u>	<u>1,359,287</u>	<u>4,764,931</u>	<u>1,076,000</u>
Receivables:				
Taxes	--	--	--	--
Accounts receivable	--	2,253	12,202	--
Due from other governments	939	84,648	421,335	--
Loans receivable	--	--	--	2,921,380
Due from other funds	--	20,109	--	--
Inventory	--	--	--	--
Prepaid items	--	--	--	--
Total Assets	<u><u>\$ 83,496</u></u>	<u><u>\$ 1,466,297</u></u>	<u><u>\$ 5,198,468</u></u>	<u><u>\$ 3,997,380</u></u>
LIABILITIES				
Accounts payable	\$ 269	\$ 135,068	\$ 138,267	\$ 7,824
Accrued salaries and benefits	--	--	3,684	--
Due to other governments	--	--	--	--
Due to other funds	--	--	--	--
Deposits	--	--	--	--
Deferred revenue	--	--	342,958	--
Total Liabilities	<u><u>269</u></u>	<u><u>135,068</u></u>	<u><u>484,909</u></u>	<u><u>7,824</u></u>
FUND BALANCES				
Reserved for:				
Encumbrances	--	--	100,988	--
Imprest cash	--	--	--	--
Inventory and prepaid items	--	--	--	--
Loans receivable	--	--	--	2,921,380
Unreserved:				
Designated	--	--	9,499	--
Undesignated	83,227	1,331,229	4,603,072	1,068,176
Total Fund Balances	<u><u>83,227</u></u>	<u><u>1,331,229</u></u>	<u><u>4,713,559</u></u>	<u><u>3,989,556</u></u>
Total Liabilities and Fund Balances	<u><u>\$ 83,496</u></u>	<u><u>\$ 1,466,297</u></u>	<u><u>\$ 5,198,468</u></u>	<u><u>\$ 3,997,380</u></u>

COUNTY OF YOLO

Combining Balance Sheet
 Nonmajor Special Revenue Funds (continued)
 For the Year Ended June 30, 2009

	<u>Habitat & Resource Mgmt Program</u>	<u>Asset Forfeitures</u>	<u>Board Controlled Penalty Assessment</u>	<u>Realignment Funds</u>
ASSETS				
Cash and Investments:				
Cash and cash equivalents	\$ 3,527,342	\$ 228,214	\$ 549,314	\$ --
Cash with fiscal agent	--	--	--	--
Imprest cash	--	--	--	--
	<u>3,527,342</u>	<u>228,214</u>	<u>549,314</u>	<u>--</u>
Receivables:				
Taxes	--	--	--	--
Accounts receivable	214,412	--	--	--
Due from other governments	--	6,359	49,651	2,230,691
Loans receivable	--	--	--	--
Due from other funds	--	--	--	--
Inventory	--	--	--	--
Prepaid items	--	--	--	--
Total Assets	<u><u>\$ 3,741,754</u></u>	<u><u>\$ 234,573</u></u>	<u><u>\$ 598,965</u></u>	<u><u>\$ 2,230,691</u></u>
LIABILITIES				
Accounts payable	\$ 89,426	\$ --	\$ --	\$ --
Accrued salaries and benefits	5,319	--	--	--
Due to other governments	--	--	--	--
Due to other funds	--	--	--	2,138,149
Deposits	--	--	--	--
Deferred revenue	--	--	--	--
Total Liabilities	<u><u>94,745</u></u>	<u><u>--</u></u>	<u><u>--</u></u>	<u><u>2,138,149</u></u>
FUND BALANCES				
Reserved for:				
Encumbrances	33,679	--	--	--
Imprest cash	--	--	--	--
Inventory and prepaid items	--	--	--	--
Loans receivable	--	--	--	--
Unreserved:				
Designated	--	--	--	--
Undesignated	3,613,330	234,573	598,965	92,542
Total Fund Balances	<u><u>3,647,009</u></u>	<u><u>234,573</u></u>	<u><u>598,965</u></u>	<u><u>92,542</u></u>
Total Liabilities and Fund Balances	<u><u>\$ 3,741,754</u></u>	<u><u>\$ 234,573</u></u>	<u><u>\$ 598,965</u></u>	<u><u>\$ 2,230,691</u></u>

COUNTY OF YOLO

Combining Balance Sheet
 Nonmajor Special Revenue Funds (continued)
 For the Year Ended June 30, 2009

	<u>Sheriff Inmate Welfare</u>	<u>Child Support</u>	<u>In-Home Supportive Services Pub. Auth.</u>	<u>Total</u>
ASSETS				
Cash and Investments:				
Cash and cash equivalents	\$ 426,863	\$ 13,476	\$ --	\$ 33,751,993
Cash with fiscal agent	--	--	--	25,117
Imprest cash	--	50	100	870
	<u>426,863</u>	<u>13,526</u>	<u>100</u>	<u>33,777,980</u>
Receivables:				
Taxes	--	--	--	115,422
Accounts receivable	--	--	--	458,499
Due from other governments	--	250,025	343,207	4,966,447
Loans receivable	--	--	--	2,921,380
Due from other funds	--	--	--	137,767
Inventory	--	--	--	40,621
Prepaid items	--	--	--	45,892
Total Assets	<u><u>\$ 426,863</u></u>	<u><u>\$ 263,551</u></u>	<u><u>\$ 343,307</u></u>	<u><u>\$ 42,464,008</u></u>
LIABILITIES				
Accounts payable	\$ 30,997	\$ 15,639	\$ 1,333	\$ 2,640,739
Accrued salaries and benefits	--	235,228	8,379	548,687
Due to other governments	--	--	--	23,117
Due to other funds	--	--	333,595	2,494,087
Deposits	--	--	--	10,000
Deferred revenue	--	--	--	4,375,269
Total Liabilities	<u><u>30,997</u></u>	<u><u>250,867</u></u>	<u><u>343,307</u></u>	<u><u>10,091,899</u></u>
FUND BALANCES				
Reserved for:				
Encumbrances	--	--	--	5,874,128
Imprest cash	--	50	100	870
Inventory and prepaid items	--	--	--	86,513
Loans receivable	--	--	--	2,921,380
Unreserved:				
Designated	--	--	--	2,452,033
Undesignated	395,866	12,634	(100)	21,037,185
Total Fund Balances	<u><u>395,866</u></u>	<u><u>12,684</u></u>	<u><u>--</u></u>	<u><u>32,372,109</u></u>
Total Liabilities and Fund Balances	<u><u>\$ 426,863</u></u>	<u><u>\$ 263,551</u></u>	<u><u>\$ 343,307</u></u>	<u><u>\$ 42,464,008</u></u>

COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Special Revenue Funds
 For the Fiscal Year Ended June 30, 2009

	<u>Employment Services</u>	<u>Court and Criminal Temporary Construction</u>	<u>First 5 Yolo Children and Families Commission</u>	<u>Citizens Option for Public Safety</u>
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses and permits	--	--	--	--
Fines, forfeits and penalties	--	187,130	--	--
Revenue from use of money and property	298	19,193	228,603	17,537
Aid from other governments	--	--	2,615,082	577,868
Charges for services	--	--	--	--
Other	--	--	81,665	--
Total Revenues	<u>298</u>	<u>206,323</u>	<u>2,925,350</u>	<u>595,405</u>
Expenditures:				
Current :				
General government	--	--	--	--
Public protection	--	--	--	519,357
Public way and facilities	--	--	--	--
Health and sanitation	--	--	3,757,398	--
Public assistance	--	--	--	--
Education	--	--	--	--
Recreation and culture	--	--	--	--
Total Expenditures	<u>--</u>	<u>--</u>	<u>3,757,398</u>	<u>519,357</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>298</u>	<u>206,323</u>	<u>(832,048)</u>	<u>76,048</u>
Other Financing Sources (Uses):				
Transfers in	--	674,623	--	--
Transfers out	(12,077)	(274,623)	--	(71,003)
Sale of capital assets	--	--	--	--
Total Other Financing Sources (Uses)	<u>(12,077)</u>	<u>400,000</u>	<u>--</u>	<u>(71,003)</u>
Net Change in Fund Balance	(11,779)	606,323	(832,048)	5,045
Fund Balance - Beginning, as restated	<u>11,779</u>	<u>471,953</u>	<u>6,919,352</u>	<u>622,687</u>
Fund Balance - Ending	<u>\$ --</u>	<u>\$ 1,078,276</u>	<u>\$ 6,087,304</u>	<u>\$ 627,732</u>

continued

COUNTY OF YOLO

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

Nonmajor Special Revenue Funds

For the Fiscal Year Ended June 30, 2009

	<u>Roads and Transportation</u>	<u>Library</u>	<u>California Healthcare for Indigent</u>	<u>County Service Areas</u>
Revenues:				
Taxes	\$ 1,705,603	\$ 2,608,516	\$ --	\$ 171,133
Licenses and permits	49,593	--	--	--
Fines, forfeits and penalties	--	--	--	--
Revenue from use of money and property	210,317	53,885	1,238	88,794
Aid from other governments	7,297,720	1,058,772	156,365	2,506
Charges for services	369,066	252,404	--	1,910,868
Other	220,794	127,046	--	994,364
Total Revenues	<u>9,853,093</u>	<u>4,100,623</u>	<u>157,603</u>	<u>3,167,665</u>
Expenditures:				
Current :				
General government	--	--	--	5,912
Public protection	--	--	--	86,306
Public way and facilities	11,656,275	--	--	11,375
Health and sanitation	--	--	157,418	1,745,636
Public assistance	--	--	--	--
Education	--	4,750,554	--	--
Recreation and culture	--	--	--	1,674,566
Total Expenditures	<u>11,656,275</u>	<u>4,750,554</u>	<u>157,418</u>	<u>3,523,795</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,803,182)</u>	<u>(649,931)</u>	<u>185</u>	<u>(356,130)</u>
Other Financing Sources (Uses):				
Transfers in	--	1,245,300	--	--
Transfers out	--	(700,000)	--	--
Sale of capital assets	104,150	2,086	--	--
Total Other Financing Sources (Uses)	<u>104,150</u>	<u>547,386</u>	<u>--</u>	<u>--</u>
Net change in fund balance	(1,699,032)	(102,545)	185	(356,130)
Fund Balance - Beginning, as restated	<u>6,414,445</u>	<u>2,564,611</u>	<u>2</u>	<u>2,658,051</u>
Fund Balance - Ending	<u>\$ 4,715,413</u>	<u>\$ 2,462,066</u>	<u>\$ 187</u>	<u>\$ 2,301,921</u>

continued

COUNTY OF YOLO

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

Nonmajor Special Revenue Funds

For the Fiscal Year Ended June 30, 2009

	<u>Clerk- Recorder Improvement</u>	<u>Health Emergency Medical Service</u>	<u>Miscellaneous Grants and Fees</u>	<u>Housing & Economic Dev Revolving Loan Funds</u>
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses and permits	--	--	136,761	--
Fines, forfeits and penalties	--	1,374,806	179,581	--
Revenue from use of money and property	6,840	27,371	269,227	50,413
Aid from other governments	--	--	6,034,473	--
Charges for services	249,942	--	291,931	--
Other	6	28,182	88,936	1,109
Total Revenues	<u>256,788</u>	<u>1,430,359</u>	<u>7,000,909</u>	<u>51,522</u>
Expenditures:				
Current :				
General government	--	--	1,253,100	--
Public protection	246,360	--	585,663	--
Public way and facilities	--	--	3,813	--
Health and sanitation	--	873,311	40,129	--
Public assistance	--	--	75,000	79,002
Education	--	--	--	--
Recreation and culture	--	--	--	--
Total Expenditures	<u>246,360</u>	<u>873,311</u>	<u>1,957,705</u>	<u>79,002</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>10,428</u>	<u>557,048</u>	<u>5,043,204</u>	<u>(27,480)</u>
Other Financing Sources (Uses):				
Transfers in	--	252,804	44,465	--
Transfers out	(94,000)	--	(5,696,035)	(35,982)
Sale of capital assets	--	--	--	--
Total Other Financing Sources (Uses)	<u>(94,000)</u>	<u>252,804</u>	<u>(5,651,570)</u>	<u>(35,982)</u>
Net change in fund balance	(83,572)	809,852	(608,366)	(63,462)
Fund Balance - Beginning, as restated	<u>166,799</u>	<u>521,377</u>	<u>5,321,925</u>	<u>4,053,018</u>
Fund Balance - Ending	<u>\$ 83,227</u>	<u>\$ 1,331,229</u>	<u>\$ 4,713,559</u>	<u>\$ 3,989,556</u>

continued

COUNTY OF YOLO

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

Nonmajor Special Revenue Funds

For the Fiscal Year Ended June 30, 2009

	Habitat & Resource Mgmt Program	Asset Forfeitures	Board Controlled Penalty Assessment	Realignment Funds
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses and permits	1,138,159	--	--	--
Fines, forfeits and penalties	--	--	1,119,331	--
Revenue from use of money and property	107,105	6,565	18,447	--
Aid from other governments	117,851	--	--	18,636,009
Charges for services	146,549	--	--	--
Other	36,862	54,266	--	--
Total Revenues	<u>1,546,526</u>	<u>60,831</u>	<u>1,137,778</u>	<u>18,636,009</u>
Expenditures:				
Current :				
General government	--	--	--	--
Public protection	929,359	18,607	--	--
Public way and facilities	--	--	--	--
Health and sanitation	--	--	--	--
Public assistance	--	--	--	--
Education	--	--	--	--
Recreation and culture	--	--	--	--
Total Expenditures	<u>929,359</u>	<u>18,607</u>	<u>--</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>617,167</u>	<u>42,224</u>	<u>1,137,778</u>	<u>18,636,009</u>
Other Financing Sources (Uses):				
Transfers in	--	--	--	--
Transfers out	--	--	(927,427)	(20,614,503)
Sale of capital assets	--	--	--	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>(927,427)</u>	<u>(20,614,503)</u>
Net change in fund balance	617,167	42,224	210,351	(1,978,494)
Fund Balance - Beginning, as restated	<u>3,029,842</u>	<u>192,349</u>	<u>388,614</u>	<u>2,071,036</u>
Fund Balance - Ending	<u>\$ 3,647,009</u>	<u>\$ 234,573</u>	<u>\$ 598,965</u>	<u>\$ 92,542</u>

continued

COUNTY OF YOLO

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

Nonmajor Special Revenue Funds

For the Fiscal Year Ended June 30, 2009

	Sheriff Inmate Welfare	Child Support	In-Home Supportive Services Pub. Auth.	Total
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ 4,485,252
Licenses and permits	--	--	--	1,324,513
Fines, forfeits and penalties	--	--	--	2,860,848
Revenue from use of money and property	166,519	11,120	--	1,283,472
Aid from other governments	--	5,858,155	1,351,574	43,706,375
Charges for services	--	--	--	3,220,760
Other	376,685	212	6,184	2,016,311
Total Revenues	<u>543,204</u>	<u>5,869,487</u>	<u>1,357,758</u>	<u>58,897,531</u>
Expenditures:				
Current :				
General government	--	--	--	1,259,012
Public protection	643,870	6,118,357	--	9,147,879
Public way and facilities	--	--	--	11,671,463
Health and sanitation	--	--	--	6,573,892
Public assistance	--	--	1,641,962	1,795,964
Education	--	--	--	4,750,554
Recreation and culture	--	--	--	1,674,566
Total Expenditures	<u>643,870</u>	<u>6,118,357</u>	<u>1,641,962</u>	<u>36,873,330</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(100,666)</u>	<u>(248,870)</u>	<u>(284,204)</u>	<u>22,024,201</u>
Other Financing Sources (Uses):				
Transfers in	--	--	133,437	2,350,629
Transfers out	--	--	--	(28,425,650)
Sale of capital assets	--	--	--	106,236
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>133,437</u>	<u>(25,968,785)</u>
Net change in fund balance	(100,666)	(248,870)	(150,767)	(3,944,584)
Fund Balance - Beginning, as restated	<u>496,532</u>	<u>261,554</u>	<u>150,767</u>	<u>36,316,693</u>
Fund Balance - Ending	<u>\$ 395,866</u>	<u>\$ 12,684</u>	<u>\$ --</u>	<u>\$ 32,372,109</u>

COUNTY OF YOLO

Combining Balance Sheet
 Nonmajor Special Revenue Funds
 Special Districts Governed by the Board of Supervisors - County Service Areas
 June 30, 2009

	<u>Clarksburg Lighting</u>	<u>Special Road Maintenance District No. 3</u>	<u>Rolling Acres Permanent Road Division</u>	<u>El Macero County Service Area</u>
ASSETS				
Cash and cash equivalents	\$ 6,170	\$ 18,714	\$ 28,185	\$ 1,589,807
Cash with fiscal agents	--	--	--	--
Receivables:				
Taxes	--	(126)	--	936
Total Assets	<u>\$ 6,170</u>	<u>\$ 18,588</u>	<u>\$ 28,185</u>	<u>\$ 1,590,743</u>
LIABILITIES				
Accounts payable	\$ 228	\$ --	\$ --	\$ 780,552
Total Liabilities	<u>228</u>	<u>--</u>	<u>--</u>	<u>780,552</u>
FUND BALANCES				
Reserved for:				
Encumbrances	--	--	--	--
Unreserved:				
Designated	--	--	28,185	596,919
Undesignated	5,942	18,588	--	213,272
Total Fund Balances	<u>5,942</u>	<u>18,588</u>	<u>28,185</u>	<u>810,191</u>
Total Liabilities and Fund Balances	<u>\$ 6,170</u>	<u>\$ 18,588</u>	<u>\$ 28,185</u>	<u>\$ 1,590,743</u>

COUNTY OF YOLO

Combining Balance Sheet
 Nonmajor Special Revenue Funds (continued)
 Special Districts Governed by the Board of Supervisors - County Service Areas
 June 30, 2009

	Snowball County Service <u>Area No. 6</u>	County Service <u>Area No. 9</u>	North Davis Meadows County Service <u>Area No. 10</u>	Dunnigan County Service <u>Area No. 11</u>
ASSETS				
Cash and cash equivalents	\$ 198,420	\$ 5	\$ 271,996	\$ 12,678
Cash with fiscal agents	--	--	--	--
Receivables:				
Taxes	<u>448</u>	<u>8</u>	<u>--</u>	<u>--</u>
Total Assets	<u><u>\$ 198,868</u></u>	<u><u>\$ 13</u></u>	<u><u>\$ 271,996</u></u>	<u><u>\$ 12,678</u></u>
LIABILITIES				
Accounts payable	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 66,724</u>	<u>\$ 415</u>
Total Liabilities	<u>--</u>	<u>--</u>	<u>66,724</u>	<u>415</u>
FUND BALANCES				
Reserved for:				
Encumbrances	--	--	135	--
Unreserved:				
Designated	7,492	--	66,812	192
Undesignated	<u>191,376</u>	<u>13</u>	<u>138,325</u>	<u>12,071</u>
Total Fund Balances	<u>198,868</u>	<u>13</u>	<u>205,272</u>	<u>12,263</u>
Total Liabilities and Fund Balances	<u><u>\$ 198,868</u></u>	<u><u>\$ 13</u></u>	<u><u>\$ 271,996</u></u>	<u><u>\$ 12,678</u></u>

continued

COUNTY OF YOLO

Combining Balance Sheet
 Nonmajor Special Revenue Funds (continued)
 Special Districts Governed by the Board of Supervisors - County Service Areas
 June 30, 2009

	Willowbank County Service Area No. 12	Esparto County Service Area No. 14	Madison County Service Area	Wildwings County Service Area	Total
ASSETS					
Cash and cash equivalents	\$ 5,293	\$ 14,298	\$ 118,484	\$ 1,073,838	\$ 3,337,888
Cash with fiscal agents	--	--	--	21,627	21,627
Receivables:					
Taxes	--	7,440	57	89,540	98,303
Total Assets	<u>\$ 5,293</u>	<u>\$ 21,738</u>	<u>\$ 118,541</u>	<u>\$ 1,185,005</u>	<u>\$ 3,457,818</u>
LIABILITIES					
Accounts payable	\$ 495	\$ 5,587	\$ --	\$ 301,896	\$ 1,155,897
Total Liabilities	<u>495</u>	<u>5,587</u>	<u>--</u>	<u>301,896</u>	<u>1,155,897</u>
FUND BALANCES					
Reserved for:					
Encumbrances	--	--	--	--	135
Unreserved:					
Designated	418	620	3,486	487,715	1,191,839
Undesignated	4,380	15,531	115,055	395,394	1,109,947
Total Fund Balances	<u>4,798</u>	<u>16,151</u>	<u>118,541</u>	<u>883,109</u>	<u>2,301,921</u>
Total Liabilities and Fund Balances	<u>\$ 5,293</u>	<u>\$ 21,738</u>	<u>\$ 118,541</u>	<u>\$ 1,185,005</u>	<u>\$ 3,457,818</u>

continued

COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Special Revenue Funds
 Special Districts Governed by the Board of Supervisors - County Service Areas
 For the Fiscal Year Ended June 30, 2009

	Clarksburg Lighting	Special Road Maintenance District No. 3	Rolling Acres Permanent Road Division	El Macero County Service Area
Revenues:				
Taxes	\$ --	\$ 1,675	\$ --	\$ 73,708
Revenue from use of property and money	154	547	844	36,965
Aid from other governments	--	13	--	814
Charges for services	3,652	--	4,025	594,695
Other	--	--	--	--
Total Revenues	<u>3,806</u>	<u>2,235</u>	<u>4,869</u>	<u>706,182</u>
Expenditures:				
Current :				
General government	--	--	--	--
Public protection	--	--	--	--
Public ways and facilites	2,875	80	2,440	--
Health and sanitation	--	--	--	856,276
Recreation and cultural services	--	--	--	--
Total Expenditures	<u>2,875</u>	<u>80</u>	<u>2,440</u>	<u>856,276</u>
Net Change in Fund Balance	931	2,155	2,429	(150,094)
Fund Balance - Beginning	<u>5,011</u>	<u>16,433</u>	<u>25,756</u>	<u>960,285</u>
Fund Balance - Ending	<u>\$ 5,942</u>	<u>\$ 18,588</u>	<u>\$ 28,185</u>	<u>\$ 810,191</u>

COUNTY OF YOLO

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

Nonmajor Special Revenue Funds

Special Districts Governed by the Board of Supervisors - County Service Areas

For the Fiscal Year Ended June 30, 2009

	Snowball County Service Area No. 6	County Service Area No. 9	North Davis Meadows County Service Area No. 10	Dunnigan County Service Area No. 11
Revenues:				
Taxes	\$ 44,974	\$ 12,805	\$ --	\$ --
Revenue from use of property and money	5,425	115	5,556	344
Aid from other governments	1,281	23	--	--
Charges for services	--	--	220,790	6,755
Other	--	--	--	--
Total Revenues	<u>51,680</u>	<u>12,943</u>	<u>226,346</u>	<u>7,099</u>
Expenditures:				
Current :				
General government	--	--	--	--
Public protection	25,691	13,000	--	--
Public ways and facilities	--	--	--	5,980
Health and sanitation	--	--	178,700	--
Recreation and cultural services	--	--	--	--
Total Expenditures	<u>25,691</u>	<u>13,000</u>	<u>178,700</u>	<u>5,980</u>
Net change in fund balance	25,989	(57)	47,646	1,119
Fund Balance - Beginning	<u>172,879</u>	<u>70</u>	<u>157,626</u>	<u>11,144</u>
Fund Balance - Ending	<u>\$ 198,868</u>	<u>\$ 13</u>	<u>\$ 205,272</u>	<u>\$ 12,263</u>

continued

COUNTY OF YOLO

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

Nonmajor Special Revenue Funds

Special Districts Governed by the Board of Supervisors - County Service Areas

For the Fiscal Year Ended June 30, 2009

	Willowbank County Service Area No. 12	Esparto County Service Area No. 14	Madison County Service Area	Wildwings County Service Area	Total
Revenues:					
Taxes	\$ --	\$ --	\$ 37,971	\$ --	\$ 171,133
Revenue from use of property and money	168	331	3,023	35,322	88,794
Aid from other governments	--	--	375	--	2,506
Charges for services	4,550	35,160	--	1,041,241	1,910,868
Other	--	--	--	994,364	994,364
Total Revenues	4,718	35,491	41,369	2,070,927	3,167,665
Expenditures:					
Current :					
General government	5,912	--	--	--	5,912
Public protection	--	38,038	9,577	--	86,306
Public ways and facilites	--	--	--	--	11,375
Health and sanitation	--	--	--	710,660	1,745,636
Recreation and cultural services	--	--	--	1,674,566	1,674,566
Total Expenditures	5,912	38,038	9,577	2,385,226	3,523,795
Net change in fund balance	(1,194)	(2,547)	31,792	(314,299)	(356,130)
Fund Balance - Beginning	5,992	18,698	86,749	1,197,408	2,658,051
Fund Balance - Ending	\$ 4,798	\$ 16,151	\$ 118,541	\$ 883,109	\$ 2,301,921

continued

COUNTY OF YOLO

Budgetary Comparison Schedule
 Employment Services
 For the Year Ended June 30, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Budgetary fund balances, July 1	\$ 11,779	\$ 11,779	\$ 11,779	\$ --
Resources (inflows):				
Revenue from use of money and property	--	299	298	(1)
Amounts available for appropriation	--	299	298	(1)
Charges to appropriations (outflows):				
Current:				
Other financing uses	--	12,078	12,077	1
Total charges to appropriations	--	12,078	12,077	1
Budgetary fund balances, June 30	<u>\$ 11,779</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures:

Sources/outflows of resources:

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	\$ 12,077
Differences - budget to GAAP:	
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes.	<u>(12,077)</u>
Total expenditures as reported on the combining statement of revenues, expenditures and changes in fund balances - nonmajor special revenue funds.	<u>\$ --</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 Court and Criminal Temporary Construction
 For the Year Ended June 30, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Budgetary fund balances, July 1	\$ 471,953	\$ 471,953	\$ 471,953	\$ --
Resources (inflows):				
Fines, forfeits and penalties	89,785	89,785	187,130	97,345
Use from money and property	10,200	10,200	19,193	8,993
Other financing sources	574,638	574,638	674,623	99,985
Amounts available for appropriation	<u>674,623</u>	<u>674,623</u>	<u>880,946</u>	<u>206,323</u>
Charges to appropriations (outflows):				
Public Protection	--	--	--	--
Other financing uses	674,623	674,623	274,623	400,000
Total charges to appropriations	<u>674,623</u>	<u>674,623</u>	<u>274,623</u>	<u>400,000</u>
Budgetary fund balances, June 30	<u>\$ 471,953</u>	<u>\$ 471,953</u>	<u>\$ 1,078,276</u>	<u>\$ 606,323</u>

Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures:

Sources/inflows of resources

Actual amounts (budgetary basis) "available for appropriation" from budgetary comparison statement \$ 880,946

Differences - budget to GAAP:

Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes. (674,623)

Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds \$ 206,323

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule \$ 274,623

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes. (274,623)

Total expenditures as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds \$ --

COUNTY OF YOLO

Budgetary Comparison Schedule
 Children and Families First Commission
 For the Year Ended June 30, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Budgetary fund balances, July 1	\$ 6,919,352	\$ 6,919,352	\$ 6,919,352	\$ --
Resources (inflows):				
Revenue from use of money and property	138,952	138,952	228,603	89,651
Aid from other governments	3,654,551	3,654,551	2,615,082	(1,039,469)
Other revenue	25,000	25,000	81,665	56,665
Amounts available for appropriation	<u>3,818,503</u>	<u>3,818,503</u>	<u>2,925,350</u>	<u>(893,153)</u>
Charges to appropriations (outflows):				
Current:				
Health and sanitation	<u>3,818,503</u>	<u>10,246,498</u>	<u>3,757,398</u>	<u>6,489,100</u>
Total charges to appropriations	<u>3,818,503</u>	<u>10,246,498</u>	<u>3,757,398</u>	<u>6,489,100</u>
Budgetary fund balances, June 30	<u>\$ 6,919,352</u>	<u>\$ 491,357</u>	<u>\$ 6,087,304</u>	<u>\$ 5,595,947</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 Citizens Option for Public Safety
 For the Year Ended June 30, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Budgetary fund balances, July 1	\$ 622,687	\$ 622,687	\$ 622,687	\$ --
Resources (inflows):				
Revenue from use of money and property	19,800	19,800	17,537	(2,263)
Aid from other governments	<u>785,664</u>	<u>785,664</u>	<u>577,868</u>	<u>(207,796)</u>
Amounts available for appropriation	<u>805,464</u>	<u>805,464</u>	<u>595,405</u>	<u>(210,059)</u>
Charges to appropriations (outflows):				
Current:				
Public Protection	570,150	612,732	519,357	93,375
Other financing uses	<u>235,314</u>	<u>205,314</u>	<u>71,003</u>	<u>134,311</u>
Total charges to appropriations	<u>805,464</u>	<u>818,046</u>	<u>590,360</u>	<u>227,686</u>
Budgetary fund balances, June 30	<u>\$ 622,687</u>	<u>\$ 610,105</u>	<u>\$ 627,732</u>	<u>\$ 17,627</u>

Explanation of Differences between Budgetary Outflows and GAAP Expenditures:

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule \$ 590,360

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes. (71,003)

Total expenditures as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds \$ 519,357

COUNTY OF YOLO

Budgetary Comparison Schedule
Roads and Transportation
For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		Positive (Negative)
Budgetary fund balances, July 1	\$ 6,414,445	\$ 6,414,445	\$ 6,414,445	\$ --
Resources (inflows):				
Taxes	1,719,976	1,719,976	1,705,603	(14,373)
Licenses and permits	70,000	70,000	49,593	(20,407)
Revenue from use of money and property	280,000	280,000	210,317	(69,683)
Aid from other governments	13,080,399	13,723,399	7,297,720	(6,425,679)
Charges for services	345,000	345,000	369,066	24,066
Other revenue	42,550	42,550	220,794	178,244
Other financing sources	6,500	6,500	104,150	97,650
Amounts available for appropriation	<u>15,544,425</u>	<u>16,187,425</u>	<u>9,957,243</u>	<u>(6,230,182)</u>
Charges to appropriations (outflows):				
Current:				
Public ways and facilities	20,816,570	21,458,770	11,656,275	9,802,495
Other financing uses	--	4,500	--	4,500
Total charges to appropriations	<u>20,816,570</u>	<u>21,463,270</u>	<u>11,656,275</u>	<u>9,806,995</u>
Budgetary fund balances, June 30	<u>\$ 1,142,300</u>	<u>\$ 1,138,600</u>	<u>\$ 4,715,413</u>	<u>\$ 3,576,813</u>

Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures:

Sources/inflows of resources

Actual amounts (budgetary basis) "available for appropriation" from budgetary comparison statement \$ 9,957,243

Differences - budget to GAAP:

Proceeds from sale of capital assets are inflows of budgetary resources but are not revenues for financial reporting purposes. (104,150)

Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds \$ 9,853,093

COUNTY OF YOLO

Budgetary Comparison Schedule
Library
For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 2,564,611	\$ 2,564,611	\$ 2,564,611	\$ --
Resources (inflows):				
Taxes	2,471,238	2,471,238	2,608,516	137,278
Revenue from use of money and property	76,381	76,381	53,885	(22,496)
Aid from other governments	1,041,489	1,041,489	1,058,772	17,283
Charges for services	276,600	309,824	252,404	(57,420)
Other revenue	142,077	142,077	127,046	(15,031)
Other financing sources	2,844,538	1,919,739	1,247,386	(672,353)
Amounts available for appropriation	<u>6,852,323</u>	<u>5,960,748</u>	<u>5,348,009</u>	<u>(612,739)</u>
Charges to appropriations (outflows):				
Current:				
Education	5,171,851	5,260,013	4,750,554	509,459
Other financing uses	120,300	820,300	700,000	120,300
Total charges to appropriations	<u>5,292,151</u>	<u>6,080,313</u>	<u>5,450,554</u>	<u>629,759</u>
Budgetary fund balances, June 30	<u>\$ 4,124,783</u>	<u>\$ 2,445,046</u>	<u>\$ 2,462,066</u>	<u>\$ 17,020</u>

Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures:

Sources/inflows of resources

Actual amounts (budgetary basis) "available for appropriation" from budgetary comparison schedule \$ 5,348,009

Differences - budget to GAAP:

Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes. (1,245,300)

Proceeds from sale of capital assets are inflows of budgetary resources but are not revenues for financial reporting purposes. (2,086)

Total revenues as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds \$ 4,100,623

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule \$ 5,450,554

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes. (700,000)

Encumbrances are outflows of budgetary resources but are not expenditures for financial reporting purposes. --

Total expenditures as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds \$ 4,750,554

COUNTY OF YOLO

Budgetary Comparison Schedule
California Healthcare for Indigent
For the Year Ended June 30, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Budgetary fund balances, July 1	\$ 2	\$ 2	\$ 2	\$ --
Resources (inflows):				
Revenue from use of money and property	5,650	5,650	1,238	(4,412)
Aid from other governments	<u>217,421</u>	<u>217,421</u>	<u>156,365</u>	<u>(61,056)</u>
Amounts available for appropriation	<u>223,071</u>	<u>223,071</u>	<u>157,603</u>	<u>(65,468)</u>
Charges to appropriations (outflows):				
Current:				
Health and sanitation	<u>217,421</u>	<u>223,071</u>	<u>157,418</u>	<u>65,653</u>
Total charges to appropriations	<u>217,421</u>	<u>223,071</u>	<u>157,418</u>	<u>65,653</u>
Budgetary fund balances, June 30	<u>\$ 5,652</u>	<u>\$ 2</u>	<u>\$ 187</u>	<u>\$ 185</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
County Service Areas
For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 2,658,051	\$ 2,658,051	\$ 2,658,051	\$ --
Resources (inflows):				
Taxes	141,940	141,940	171,133	29,193
Revenue from use of money and property	42,480	50,082	88,794	38,712
Aid from other governments	570	570	2,506	1,936
Charges for services	1,442,097	1,450,405	1,910,868	460,463
Other revenue	--	3,649,793	994,364	(2,655,429)
Amounts available for appropriation	<u>1,627,087</u>	<u>5,292,790</u>	<u>3,167,665</u>	<u>(2,125,125)</u>
Charges to appropriations (outflows):				
Current:				
General government	4,550	5,917	5,912	5
Public protection	106,410	117,099	86,306	30,793
Public way and facilities	16,780	16,780	11,375	5,405
Health and sanitation	1,401,757	1,581,149	1,745,771	(164,622)
Recreation and culture	--	3,730,234	1,674,566	2,055,668
Total charges to appropriations	<u>1,529,497</u>	<u>5,451,179</u>	<u>3,523,930</u>	<u>1,927,249</u>
Budgetary fund balances, June 30	<u>\$ 2,755,641</u>	<u>\$ 2,499,662</u>	<u>\$ 2,301,786</u>	<u>\$ (197,876)</u>

Explanation of Differences between Budgetary Outflows and GAAP Expenditures:

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule \$ 3,523,930

Differences - budget to GAAP:

Encumbrances are outflows of budgetary resources but are not expenditures for financial reporting purposes. (135)

Total expenditures as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds \$ 3,523,795

COUNTY OF YOLO

Budgetary Comparison Schedule
 Clerk-Recorder Improvement
 For the Year Ended June 30, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Budgetary fund balances, July 1	\$ 166,799	\$ 166,799	\$ 166,799	\$ --
Resources (inflows):				
Revenue from use of money and property	13,850	13,850	6,840	(7,010)
Charges for services	405,582	405,582	249,942	(155,640)
Other revenue	--	--	6	6
Amounts available for appropriation	<u>419,432</u>	<u>419,432</u>	<u>256,788</u>	<u>(162,644)</u>
Charges to appropriations (outflows):				
Current:				
Public protection	372,432	325,432	246,360	79,072
Other financing uses	47,000	94,000	94,000	--
Total charges to appropriations	<u>419,432</u>	<u>419,432</u>	<u>340,360</u>	<u>79,072</u>
Budgetary fund balances, June 30	<u>\$ 166,799</u>	<u>\$ 166,799</u>	<u>\$ 83,227</u>	<u>\$ (83,572)</u>

Explanation of Differences between Budgetary Outflows and GAAP Expenditures:

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule \$ 340,360

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes. (94,000)

Total expenditures as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds \$ 246,360

COUNTY OF YOLO

Budgetary Comparison Schedule
 Health Emergency Medical Service
 For the Year Ended June 30, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Budgetary fund balances, July 1	\$ 521,377	\$ 521,377	\$ 521,377	\$ --
Resources (inflows):				
Fines, forfeits and penalties	500,000	500,000	1,374,806	874,806
Revenue from use of money and property	--	--	27,371	27,371
Other revenue	--	--	28,182	28,182
Other financing sources	252,804	252,804	252,804	--
Amounts available for appropriation	<u>752,804</u>	<u>752,804</u>	<u>1,683,163</u>	<u>930,359</u>
Charges to appropriations (outflows):				
Current:				
Health and sanitation	1,068,776	1,068,776	873,311	195,465
Total charges to appropriations	<u>1,068,776</u>	<u>1,068,776</u>	<u>873,311</u>	<u>195,465</u>
Budgetary fund balances, June 30	<u>\$ 205,405</u>	<u>\$ 205,405</u>	<u>\$ 1,331,229</u>	<u>\$ 1,125,824</u>

Explanation of Differences between Budgetary Inflows and GAP Revenues:

Sources/inflows of resources

Actual amounts (budgetary basis) "available for appropriation" from budgetary comparison schedule \$ 1,683,163

Differences - budget to GAAP:

Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes. (252,804)

Total revenues as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds \$ 1,430,359

COUNTY OF YOLO

Budgetary Comparison Schedule
Miscellaneous Grants and Fees
For the Year Ended June 30, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	Final Budget
	\$	\$	\$	Positive
				(Negative)
				\$
Budgetary fund balances, July 1	\$ 5,321,925	\$ 5,321,925	\$ 5,321,925	\$ --
Resources (inflows):				
Licenses and permits	876,000	876,000	136,761	(739,239)
Fines, forfeits and penalties	147,147	153,759	179,581	25,822
Revenue from use of money and property	92,600	92,729	269,227	176,498
Aid from other governments	6,114,000	6,133,000	6,034,473	(98,527)
Charges for services	233,019	280,630	291,931	11,301
Other revenue	29,000	29,000	88,936	59,936
Other financing sources	35,083	35,083	44,465	9,382
Amounts available for appropriation	<u>7,526,849</u>	<u>7,600,201</u>	<u>7,045,374</u>	<u>(554,827)</u>
Charges to appropriations (outflows):				
Current:				
General government	--	2,217,953	1,354,088	863,865
Public protection	1,439,321	1,849,843	585,663	1,264,180
Public ways and facilities	40,000	40,000	3,813	36,187
Health and sanitation	40,000	40,129	40,129	--
Public assistance	45,880	75,000	75,000	--
Other financing uses	7,340,331	6,091,243	5,696,035	395,208
Total charges to appropriations	<u>8,905,532</u>	<u>10,314,168</u>	<u>7,754,728</u>	<u>2,559,440</u>
Budgetary fund balances, June 30	<u>\$ 3,943,242</u>	<u>\$ 2,607,958</u>	<u>\$ 4,612,571</u>	<u>\$ 2,004,613</u>

Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures:

Sources/inflows of resources

Actual amounts (budgetary basis) "available for appropriation" from budgetary comparison schedule \$ 7,045,374

Differences - budget to GAAP:

Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes. (44,465)

Total revenues as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds \$ 7,000,909

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule \$ 7,754,728

Differences - budget to GAAP:

Encumbrances are outflows of budgetary resources but are not expenditures for financial reporting purposes. (100,988)

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes. (5,696,035)

Total expenditures as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds \$ 1,957,705

COUNTY OF YOLO

Budgetary Comparison Schedule
Housing & Economic Development Revolving Loan Funds
For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 4,053,018	\$ 4,053,018	\$ 4,053,018	\$ --
Resources (inflows):				
Revenue from use of money and property	18,500	18,500	50,413	31,913
Other revenue	<u>150,400</u>	<u>150,400</u>	<u>1,109</u>	<u>(149,291)</u>
Amounts available for appropriation	<u>168,900</u>	<u>168,900</u>	<u>51,522</u>	<u>(117,378)</u>
Charges to appropriations (outflows):				
Current:				
General government	76,500	76,500	--	76,500
Public assistance	1,444,900	903,327	79,002	824,325
Other financing uses	<u>35,982</u>	<u>35,982</u>	<u>35,982</u>	<u>--</u>
Total charges to appropriations	<u>1,557,382</u>	<u>1,015,809</u>	<u>114,984</u>	<u>900,825</u>
Budgetary fund balances, June 30	<u>\$ 2,664,536</u>	<u>\$ 3,206,109</u>	<u>\$ 3,989,556</u>	<u>\$ 783,447</u>

Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures:

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule \$ 114,984

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes. (35,982)

Total expenditures as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds \$ 79,002

COUNTY OF YOLO

Budgetary Comparison Schedule
Habitat & Resource Management Program
For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		Positive (Negative)
Budgetary fund balances, July 1	\$ 3,029,842	\$ 3,029,842	\$ 3,029,842	\$ --
Resources (inflows):				
Licenses and permits	1,380,404	1,380,404	1,138,159	(242,245)
Revenue from use of money and property	--	--	107,105	107,105
Aid from other governments	112,000	112,000	117,851	5,851
Charges for services	--	--	146,549	146,549
Other revenue	--	--	36,862	36,862
Amounts available for appropriation	<u>1,492,404</u>	<u>1,492,404</u>	<u>1,546,526</u>	<u>54,122</u>
Charges to appropriations (outflows):				
Current:				
Public protection	<u>2,267,081</u>	<u>2,267,081</u>	<u>929,359</u>	<u>1,337,722</u>
Total charges to appropriations	<u>2,267,081</u>	<u>2,267,081</u>	<u>929,359</u>	<u>1,337,722</u>
Budgetary fund balances, June 30	<u>\$ 2,255,165</u>	<u>\$ 2,255,165</u>	<u>\$ 3,647,009</u>	<u>\$ 1,391,844</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 Asset Forfeitures
 For the Year Ended June 30, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Budgetary fund balances, July 1	\$ 192,349	\$ 192,349	\$ 192,349	\$ --
Resources (inflows):				
Revenue from use of money and property	4,000	4,000	6,565	2,565
Other revenue	<u>73,000</u>	<u>73,000</u>	<u>54,266</u>	<u>(18,734)</u>
Amounts available for appropriation	<u>77,000</u>	<u>77,000</u>	<u>60,831</u>	<u>(16,169)</u>
Charges to appropriations (outflows):				
Current:				
Public protection	40,000	40,000	18,607	21,393
Other financing uses	<u>37,000</u>	<u>37,000</u>	<u>--</u>	<u>37,000</u>
Total charges to appropriations	<u>77,000</u>	<u>77,000</u>	<u>18,607</u>	<u>58,393</u>
Budgetary fund balances, June 30	<u>\$ 192,349</u>	<u>\$ 192,349</u>	<u>\$ 234,573</u>	<u>\$ 42,224</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
Board Controlled Penalty Assessment
For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 388,614	\$ 388,614	\$ 388,614	\$ --
Resources (inflows):				
Fines, forfeits and penalties	914,927	914,927	1,119,331	204,404
Revenue from use of money and property	12,500	12,500	18,447	5,947
Amounts available for appropriation	<u>927,427</u>	<u>927,427</u>	<u>1,137,778</u>	<u>210,351</u>
Charges to appropriations (outflows):				
Other financing uses	927,427	927,427	927,427	--
Total charges to appropriations	<u>927,427</u>	<u>927,427</u>	<u>927,427</u>	<u>--</u>
Budgetary fund balances, June 30	<u>\$ 388,614</u>	<u>\$ 388,614</u>	<u>\$ 598,965</u>	<u>\$ 210,351</u>

Explanation of Differences between Budgetary Outflows and GAAP Expenditures:

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule \$ 927,427

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not revenues for financial reporting purposes. (927,427)

Total expenditures as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds \$ --

COUNTY OF YOLO

Budgetary Comparison Schedule
 Realignment Funds
 For the Year Ended June 30, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Budgetary fund balances, July 1	\$ 2,071,036	\$ 2,071,036	\$ 2,071,036	\$ --
Resources (inflows):				
Aid from other governments	<u>20,870,021</u>	<u>20,870,021</u>	<u>18,636,009</u>	<u>(2,234,012)</u>
Amounts available for appropriation	<u>20,870,021</u>	<u>20,870,021</u>	<u>18,636,009</u>	<u>(2,234,012)</u>
Charges to appropriations (outflows):				
Other financing uses	<u>24,351,762</u>	<u>24,564,377</u>	<u>20,614,503</u>	<u>3,949,874</u>
Total charges to appropriations	<u>24,351,762</u>	<u>24,564,377</u>	<u>20,614,503</u>	<u>3,949,874</u>
Budgetary fund balances, June 30	<u>\$ (1,410,705)</u>	<u>\$ (1,623,320)</u>	<u>\$ 92,542</u>	<u>\$ 1,715,862</u>

Explanation of Differences between Budgetary Outflows and GAAP Expenditures:

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule \$ 20,614,503

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes. (20,614,503)

Total expenditures as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds \$ --

COUNTY OF YOLO

Budgetary Comparison Schedule
 Sheriff Inmate Welfare
 For the Year Ended June 30, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Budgetary fund balances, July 1	\$ 496,532	\$ 496,532	\$ 496,532	\$ --
Resources (inflows):				
Revenue from use of money and property	248,550	248,550	166,519	(82,031)
Other revenue	<u>423,550</u>	<u>423,550</u>	<u>376,685</u>	<u>(46,865)</u>
Amounts available for appropriation	<u>672,100</u>	<u>672,100</u>	<u>543,204</u>	<u>(128,896)</u>
Charges to appropriations (outflows):				
Current:				
Public protection	<u>672,100</u>	<u>672,100</u>	<u>643,870</u>	<u>28,230</u>
Total charges to appropriations	<u>672,100</u>	<u>672,100</u>	<u>643,870</u>	<u>28,230</u>
Budgetary fund balances, June 30	<u>\$ 496,532</u>	<u>\$ 496,532</u>	<u>\$ 395,866</u>	<u>\$ (100,666)</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 Child Support
 For the Year Ended June 30, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Budgetary fund balances, July 1	\$ 261,554	\$ 261,554	\$ 261,554	\$ --
Resources (inflows):				
Revenue from use of money and property	25,000	25,000	11,120	(13,880)
Aid from other governments	6,159,010	6,159,010	5,858,155	(300,855)
Other revenue	--	--	212	212
Amounts available for appropriation	<u>6,184,010</u>	<u>6,184,010</u>	<u>5,869,487</u>	<u>(314,523)</u>
Charges to appropriations (outflows):				
Current:				
Public protection	<u>6,280,178</u>	<u>6,280,178</u>	<u>6,118,357</u>	<u>161,821</u>
Total charges to appropriations	<u>6,280,178</u>	<u>6,280,178</u>	<u>6,118,357</u>	<u>161,821</u>
Budgetary fund balances, June 30	<u>\$ 165,386</u>	<u>\$ 165,386</u>	<u>\$ 12,684</u>	<u>\$ (152,702)</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
In-Home Supportive Services Public Authority
For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 150,767	\$ 150,767	\$ 150,767	\$ --
Resources (inflows):				
Aid from other governments	1,416,322	1,416,322	1,351,574	(64,748)
Other revenue	--	--	6,184	6,184
Other financing sources	314,900	--	133,437	133,437
Amounts available for appropriation	<u>1,731,222</u>	<u>1,416,322</u>	<u>1,491,195</u>	<u>74,873</u>
Charges to appropriations (outflows):				
Current:				
Public assistance	1,731,222	1,731,222	1,641,962	89,260
Total charges to appropriations	<u>1,731,222</u>	<u>1,731,222</u>	<u>1,641,962</u>	<u>89,260</u>
Budgetary fund balances, June 30	<u>\$ 150,767</u>	<u>\$ (164,133)</u>	<u>\$ --</u>	<u>\$ 164,133</u>

Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures:

Sources/inflows of resources

Actual amounts (budgetary basis) "available for appropriation" from budgetary comparison schedule \$ 1,491,195

Differences - budget to GAAP:

Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes. (133,437)

Total revenues as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds \$ 1,357,758

COUNTY OF YOLO

Budgetary Comparison Schedule
Clarksburg Lighting District
For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 5,011	\$ 5,011	\$ 5,011	\$ --
Resources (inflows):				
Revenue from use of money and property	80	80	154	74
Charges for services	3,500	3,500	3,652	152
Amounts available for appropriation	<u>3,580</u>	<u>3,580</u>	<u>3,806</u>	<u>226</u>
Charges to appropriations (outflows):				
Current:				
Public way and facilities	3,580	3,580	2,875	705
Total charges to appropriations	<u>3,580</u>	<u>3,580</u>	<u>2,875</u>	<u>705</u>
Budgetary fund balances, June 30	<u>\$ 5,011</u>	<u>\$ 5,011</u>	<u>\$ 5,942</u>	<u>\$ 931</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 Special Road Maintenance District #3
 For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 16,433	\$ 16,433	\$ 16,433	\$ --
Resources (inflows):				
Taxes	1,600	1,600	1,675	75
Revenue from use of money and property	200	200	547	347
Aid from other governments	--	--	13	13
Amounts available for appropriation	<u>1,800</u>	<u>1,800</u>	<u>2,235</u>	<u>435</u>
Charges to appropriations (outflows):				
Current:				
Public way and facilities	<u>1,800</u>	<u>1,800</u>	<u>80</u>	<u>1,720</u>
Total charges to appropriations	<u>1,800</u>	<u>1,800</u>	<u>80</u>	<u>1,720</u>
Budgetary fund balances, June 30	<u>\$ 16,433</u>	<u>\$ 16,433</u>	<u>\$ 18,588</u>	<u>\$ 2,155</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 Rolling Acres Permanent Road Division
 For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 25,756	\$ 25,756	\$ 25,756	\$ --
Resources (inflows):				
Revenue from use of money and property	800	800	844	44
Charges for services	4,000	4,000	4,025	25
Amounts available for appropriation	<u>4,800</u>	<u>4,800</u>	<u>4,869</u>	<u>69</u>
Charges to appropriations (outflows):				
Current:				
Public way and facilities	4,800	4,800	2,440	2,360
Total charges to appropriations	<u>4,800</u>	<u>4,800</u>	<u>2,440</u>	<u>2,360</u>
Budgetary fund balances, June 30	<u>\$ 25,756</u>	<u>\$ 25,756</u>	<u>\$ 28,185</u>	<u>\$ 2,429</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
El Macero County Service Area
For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 960,285	\$ 960,285	\$ 960,285	\$ --
Resources (inflows):				
Taxes	62,600	62,600	73,708	11,108
Revenue from use of money and property	16,000	16,000	36,965	20,965
Aid from other governments	--	--	814	814
Charges for services	589,256	589,256	594,695	5,439
Amounts available for appropriation	<u>667,856</u>	<u>667,856</u>	<u>706,182</u>	<u>38,326</u>
Charges to appropriations (outflows):				
Current:				
Health and sanitation	<u>667,856</u>	<u>667,856</u>	<u>856,276</u>	<u>(188,420)</u>
Total charges to appropriations	<u>667,856</u>	<u>667,856</u>	<u>856,276</u>	<u>(188,420)</u>
Budgetary fund balances, June 30	<u>\$ 960,285</u>	<u>\$ 960,285</u>	<u>\$ 810,191</u>	<u>\$ (150,094)</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 County Service Area #6 - Snowball
 For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 172,879	\$ 172,879	\$ 172,879	\$ --
Resources (inflows):				
Taxes	35,500	35,500	44,974	9,474
Revenue from use of money and property	2,000	2,000	5,425	3,425
Aid from other governments	400	400	1,281	881
Amounts available for appropriation	<u>37,900</u>	<u>37,900</u>	<u>51,680</u>	<u>13,780</u>
Charges to appropriations (outflows):				
Current:				
Public protection	<u>37,900</u>	<u>37,900</u>	<u>25,691</u>	<u>12,209</u>
Total charges to appropriations	<u>37,900</u>	<u>37,900</u>	<u>25,691</u>	<u>12,209</u>
Budgetary fund balances, June 30	<u>\$ 172,879</u>	<u>\$ 172,879</u>	<u>\$ 198,868</u>	<u>\$ 25,989</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 County Service Area #9
 For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 70	\$ 70	\$ 70	\$ --
Resources (inflows):				
Taxes	14,230	14,230	12,805	(1,425)
Revenue from use of money and property	250	250	115	(135)
Aid from other governments	20	20	23	3
Amounts available for appropriation	<u>14,500</u>	<u>14,500</u>	<u>12,943</u>	<u>(1,557)</u>
Charges to appropriations (outflows):				
Current:				
Public protection	<u>14,500</u>	<u>14,500</u>	<u>13,000</u>	<u>1,500</u>
Total charges to appropriations	<u>14,500</u>	<u>14,500</u>	<u>13,000</u>	<u>1,500</u>
Budgetary fund balances, June 30	<u>\$ 70</u>	<u>\$ 70</u>	<u>\$ 13</u>	<u>\$ (57)</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
North Davis Meadows CSA #10
For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 157,626	\$ 157,626	\$ 157,626	\$ --
Resources (inflows):				
Revenue from use of money and property	2,600	2,600	5,556	2,956
Charges for services	155,471	155,471	220,790	65,319
Other revenue	--	52,620	--	(52,620)
Amounts available for appropriation	158,071	210,691	226,346	15,655
Charges to appropriations (outflows):				
Current:				
Health and sanitation	196,995	196,995	178,835	18,160
Total charges to appropriations	196,995	196,995	178,835	18,160
Budgetary fund balances, June 30	\$ 118,702	\$ 171,322	\$ 205,137	\$ 33,815

Explanation of Differences between Budgetary Outflows and GAAP Expenditures:

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule \$ 178,835

Differences - budget to GAAP:

Encumbrances are outflows of budgetary resources but are not expenditures for financial reporting purposes. (135)

Total expenditures as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds \$ 178,700

COUNTY OF YOLO

Budgetary Comparison Schedule
 Dunnigan County Service Area #11
 For the Year Ended June 30, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Budgetary fund balances, July 1	\$ 11,144	\$ 11,144	\$ 11,144	\$ --
Resources (inflows):				
Revenue from use of money and property	100	100	344	244
Charges for services	<u>6,500</u>	<u>6,500</u>	<u>6,755</u>	<u>255</u>
Amounts available for appropriation	<u>6,600</u>	<u>6,600</u>	<u>7,099</u>	<u>499</u>
Charges to appropriations (outflows):				
Current:				
Public way and facilities	<u>6,600</u>	<u>6,600</u>	<u>5,980</u>	<u>620</u>
Total charges to appropriations	<u>6,600</u>	<u>6,600</u>	<u>5,980</u>	<u>620</u>
Budgetary fund balances, June 30	<u>\$ 11,144</u>	<u>\$ 11,144</u>	<u>\$ 12,263</u>	<u>\$ 1,119</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
Willowbank CSA #12
For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 5,992	\$ 5,992	\$ 5,992	\$ --
Resources (inflows):				
Revenue from use of money and property	100	100	168	68
Charges for services	4,450	4,617	4,550	(67)
Amounts available for appropriation	4,550	4,717	4,718	1
Charges to appropriations (outflows):				
Current:				
General government	4,550	5,917	5,912	5
Total charges to appropriations	4,550	5,917	5,912	5
Budgetary fund balances, June 30	\$ 5,992	\$ 4,792	\$ 4,798	\$ 6

COUNTY OF YOLO

Budgetary Comparison Schedule
 Esparto CSA #14
 For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 18,698	\$ 18,698	\$ 18,698	\$ --
Resources (inflows):				
Revenue from use of money and property	350	350	331	(19)
Charges for services	27,000	35,141	35,160	19
Amounts available for appropriation	27,350	35,491	35,491	--
Charges to appropriations (outflows):				
Current:				
Public protection	27,350	38,039	38,038	1
Total charges to appropriations	27,350	38,039	38,038	1
Budgetary fund balances, June 30	\$ 18,698	\$ 16,150	\$ 16,151	\$ 1

COUNTY OF YOLO

Budgetary Comparison Schedule
 Madison County Service Area
 For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 86,749	\$ 86,749	\$ 86,749	\$ --
Resources (inflows):				
Taxes	28,010	28,010	37,971	9,961
Revenue from use of money and property	1,000	1,000	3,023	2,023
Aid from other governments	150	150	375	225
Amounts available for appropriation	<u>29,160</u>	<u>29,160</u>	<u>41,369</u>	<u>12,209</u>
Charges to appropriations (outflows):				
Current:				
Public protection	<u>26,660</u>	<u>26,660</u>	<u>9,577</u>	<u>17,083</u>
Total charges to appropriations	<u>26,660</u>	<u>26,660</u>	<u>9,577</u>	<u>17,083</u>
Budgetary fund balances, June 30	<u>\$ 89,249</u>	<u>\$ 89,249</u>	<u>\$ 118,541</u>	<u>\$ 29,292</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
Wildwings County Service Area
For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 1,197,408	\$ 1,197,408	\$ 1,197,408	\$ --
Resources (inflows):				
Revenue from use of money and property	19,000	26,602	35,322	8,720
Charges for services	651,920	651,920	1,041,241	389,321
Other revenue	--	3,597,173	994,364	(2,602,809)
Amounts available for appropriation	<u>670,920</u>	<u>4,275,695</u>	<u>2,070,927</u>	<u>398,041</u>
Charges to appropriations (outflows):				
Current:				
Health and sanitation	536,906	716,298	710,660	5,638
Recreation & cultural	--	3,730,234	1,674,566	2,055,668
Total charges to appropriations	<u>536,906</u>	<u>4,446,532</u>	<u>2,385,226</u>	<u>2,061,306</u>
Budgetary fund balances, June 30	<u>\$ 1,331,422</u>	<u>\$ 1,026,571</u>	<u>\$ 883,109</u>	<u>\$ 2,459,347</u>

This page left intentionally blank

Debt Service Funds

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

DEBT SERVICE FUNDS

Davis Library Expansion

This fund is used to accumulate resources for the payment of principal and interest on Mello-Roos Act Special Assessment Bonds. The proceeds of bonds were used to expand the Davis Library. Revenue is primarily derived from a voter approved parcel tax within the area that benefits from the expanded Davis Library and revenue from use of money and property.

Davis Administration Building

This fund is used to accumulate resources for the payment of principal and interest on certificates of participation issued for construction of the Davis Administration Building. Revenue is derived from the City of Davis as aid from other governments and operating transfers from the general fund.

West Sacramento Building

This fund is used to accumulate resources for the payment of principal and interest on a capital lease agreement between the County and the City of West Sacramento for the acquisition of an Administrative Center in West Sacramento. The lease proceeds were used for the construction of the County's West Sacramento Administration Building. Revenue is derived from operating transfers from the general fund and interest earnings on deposits with bond paying agents.

District Attorney's Building

This fund is used to accumulate resources for the payment of principal and interest on certificates of participation for the acquisition of the District Attorney's Building in Woodland. The proceeds were used for the construction of the District Attorney's Building. Revenue is derived from development fees, fine and forfeiture and penalty and rents and investment earnings on deposits with bond paying agents.

COUNTY OF YOLO

Combining Balance Sheet
Nonmajor Debt Service Funds
June 30, 2009

	<u>Davis Library Expansion Debt Service</u>	<u>Davis Administration Building</u>	<u>West Sacramento Building Debt Service</u>	<u>District Attorney Building Debt Service</u>	<u>Total</u>
ASSETS					
Cash and Investments:					
Cash and cash equivalents	\$ 684,149	\$ 31,020	\$ --	\$ 2,259	\$ 717,428
Cash with fiscal agents	429,865	--	--	--	429,865
Total Assets	<u>\$ 1,114,014</u>	<u>\$ 31,020</u>	<u>\$ --</u>	<u>\$ 2,259</u>	<u>\$ 1,147,293</u>
LIABILITIES					
Due to other funds	--	--	--	--	--
Total Liabilities	--	--	--	--	--
FUND BALANCES					
Unreserved	1,114,014	31,020	--	2,259	1,147,293
Total Liabilities and Fund Balances	<u>\$ 1,114,014</u>	<u>\$ 31,020</u>	<u>\$ --</u>	<u>\$ 2,259</u>	<u>\$ 1,147,293</u>

COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Debt Service Funds
 For the Fiscal Year Ended June 30, 2009

	Davis Library Expansion	Davis Admin. Building	West Sacramento Building	District Attorney Building	Total
Revenues:					
Taxes	\$ 1,848,969	\$ --	\$ --	\$ --	\$ 1,848,969
Revenue from use of property and money	23,382	23	--	723	24,128
Aid from other governments	--	30,968	--	--	30,968
Charges for services	--	--	--	49,516	49,516
Total Revenues	1,872,351	30,991	--	50,239	1,953,581
Expenditures:					
Current:					
General government	--	--	--	--	--
Debt Service:					
Principal retirement	105,000	145,000	--	115,000	365,000
Interest and fiscal charges	330,915	6,539	--	179,056	516,510
Total Expenditures	435,915	151,539	--	294,056	881,510
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,436,436	(120,548)	--	(243,817)	1,072,071
Other Financing Sources (Uses):					
Transfers in	--	89,849	--	244,951	334,800
Transfers out	(945,322)	--	(6,447)	--	(951,769)
Special assessment bonds issued	424,697	--	--	--	424,697
Total Other Financing Sources (Uses)	(520,625)	89,849	(6,447)	244,951	(192,272)
Net Change in Fund Balances	915,811	(30,699)	(6,447)	1,134	879,799
Fund Balance - Beginning	198,203	61,719	6,447	1,125	267,494
Fund Balance - Ending	<u>\$ 1,114,014</u>	<u>\$ 31,020</u>	<u>\$ --</u>	<u>\$ 2,259</u>	<u>\$ 1,147,293</u>

COUNTY OF YOLO

**Budgetary Comparison Schedule
Davis Library Expansion Debt Service
For the Year Ended June 30, 2009**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Budgetary fund balances, July 1	\$ 198,203	\$ 198,203	\$ 198,203	\$ --
Resources (inflows):				
Taxes	1,825,340	1,825,340	1,848,969	23,629
Revenue from use of money and property	29,100	29,100	23,382	(5,718)
Other financing source	--	--	424,697	424,697
Amounts available for appropriation	<u>1,854,440</u>	<u>1,854,440</u>	<u>2,297,048</u>	<u>442,608</u>
Charges to appropriations (outflows):				
Debt Service:				
Principal retirement	191,000	191,000	105,000	86,000
Interest and fiscal charges	93,679	244,916	330,915	(85,999)
Other financing uses	<u>1,569,761</u>	<u>1,418,524</u>	<u>945,322</u>	<u>473,202</u>
Total charges to appropriations	<u>1,854,440</u>	<u>1,854,440</u>	<u>1,381,237</u>	<u>473,203</u>
Budgetary fund balances, June 30	<u>\$ 198,203</u>	<u>\$ 198,203</u>	<u>\$ 1,114,014</u>	<u>\$ 915,811</u>

Explanation of Differences between Budgetary Outflows and GAAP Expenditures:

Sources/inflows of resources

Actual amounts (budgetary basis) "available for appropriation" from budgetary comparison schedule \$ 2,297,048

Differences - budget to GAAP:

Proceeds from issuance of debt are inflows of budgetary resources but are not revenues for financial reporting purposes (424,697)

Total revenues as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor debt service funds \$ 1,872,351

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule \$ 1,381,237

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not expenditures for budgetary purposes (945,322)

Total expenditures as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor debt service funds \$ 435,915

COUNTY OF YOLO

Budgetary Comparison Schedule
 Davis Administration Building Debt Service
 For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 61,719	\$ 61,719	\$ 61,719	\$ --
Resources (inflows):				
Revenue from use of money and property	--	--	23	23
Aid from other governments	61,690	61,690	30,968	(30,722)
Other financing sources	89,849	89,849	89,849	--
Amounts available for appropriation	<u>151,539</u>	<u>151,539</u>	<u>120,840</u>	<u>(30,699)</u>
Charges to appropriations (outflows):				
Debt Service:				
Principal retirement	145,000	145,000	145,000	--
Interest and fiscal charges	<u>6,539</u>	<u>6,539</u>	<u>6,539</u>	<u>--</u>
Total charges to appropriations	<u>151,539</u>	<u>151,539</u>	<u>151,539</u>	<u>--</u>
Budgetary fund balances, June 30	<u>\$ 61,719</u>	<u>\$ 61,719</u>	<u>\$ 31,020</u>	<u>\$ (30,699)</u>

Explanation of Differences between Budgetary Inflows and GAAP Revenues:

Sources/inflows of resources

Actual amounts (budgetary basis) "available for appropriation" from budgetary comparison schedule \$ 120,840

Differences - budget to GAAP:

Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes. (89,849)

Total revenues as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor debt service funds \$ 30,991

COUNTY OF YOLO

**Budgetary Comparison Schedule
West Sacramento Building Debt Service
For the Year Ended June 30, 2009**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Budgetary fund balances, July 1	\$ 6,447	\$ 6,447	\$ 6,447	\$ --
Resources (inflows):				
Charges for services	<u>371,212</u>	<u>371,212</u>	<u>--</u>	<u>(371,212)</u>
Amounts available for appropriation	<u>371,212</u>	<u>371,212</u>	<u>--</u>	<u>(371,212)</u>
Charges to appropriations (outflows):				
Debt Service:				
Principal retirement	86,156	86,156	--	86,156
Interest and fiscal charges	285,056	285,056	--	285,056
Other financing uses	--	--	6,447	(6,447)
Total charges to appropriations	<u>371,212</u>	<u>371,212</u>	<u>6,447</u>	<u>364,765</u>
Budgetary fund balances, June 30	<u>\$ 6,447</u>	<u>\$ 6,447</u>	<u>\$ --</u>	<u>\$ (6,447)</u>

Explanation of Differences between Budgetary Outflows and GAAP Expenditures:

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule \$ 6,447

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not expenditures for budgetary purposes (6,447)

Total expenditures as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor debt service funds \$ --

COUNTY OF YOLO

Budgetary Comparison Schedule
 District Attorney Building Debt Service
 For the Year Ended June 30, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Budgetary fund balances, July 1	\$ 1,125	\$ 1,125	\$ 1,125	\$ --
Resources (inflows):				
Revenue from use of money and property	--	--	723	723
Charges for services	49,516	49,516	49,516	--
Other Financing Sources	244,951	244,951	244,951	--
Amounts available for appropriation	<u>294,467</u>	<u>294,467</u>	<u>295,190</u>	<u>723</u>
Charges to appropriations (outflows):				
Debt Service:				
Principal retirement	115,000	115,000	115,000	--
Interest and fiscal charges	179,467	179,467	179,056	411
Total charges to appropriations	<u>294,467</u>	<u>294,467</u>	<u>294,056</u>	<u>411</u>
Budgetary fund balances, June 30	<u>\$ 1,125</u>	<u>\$ 1,125</u>	<u>\$ 2,259</u>	<u>\$ 1,134</u>

Explanation of Differences between Budgetary Inflows and GAAP Revenues:

Sources/inflows of resources

Actual amounts (budgetary basis) "available for appropriation" from budgetary comparison schedule \$ 295,190

Differences - budget to GAAP:

Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes (244,951)

Total revenues as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor debt service funds \$ 50,239

Capital Projects Funds

Capital Projects Funds are used to account for financial resources to be used for the acquisition of major capital facilities (other than those financed by proprietary funds).

CAPITAL PROJECTS FUNDS

Accumulated Capital Outlay

This fund is used to account for monies used to supplement the cost of constructing and acquiring specifically identified buildings, facilities, and equipment for the County of Yolo. The costs of these projects are financed through property taxes, development impact fees, and aid from other governments.

Esparto Park Improvements Project

This fund is used to account for construction of Esparto community park improvements. A \$2,150 fee is levied on new residences constructed within Esparto to finance this project.

Esparto Bridge Development Fee Capital Project

This fund is used to account for the collection of fees from developers to provide funding for constructing a bridge over Lamb Valley Slough as required by the adopted 1996 Esparto General Plan.

Winters Library Capital Project Fund

This fund is used to account for the cost of construction of a new County library in the City of Winters. The library is estimated to cost \$5.2 million and will be jointly funded by the County, City of Winters and Winters Joint Unified School District.

West Sacramento Library Capital Project Fund

This fund is used to account for the cost of construction of a new branch library located in West Sacramento. Construction costs will be financed by development impact fees and from redevelopment agency pass through revenue.

Davis Library Capital Project Fund

This fund is used to account for the Davis branch library expansion funded from special tax bond proceeds.

Jail Expansion Capital Project Fund

This fund is used to account for the construction of a new pod at the Yolo County Monroe Detention Center. Construction costs will be financed by development impact fees and from State bond proceeds.

COUNTY OF YOLO

Combining Balance Sheet
Nonmajor Capital Projects Funds
June 30, 2009

	<u>Accumulated Capital Outlay</u>	<u>Esparto Parks Improvement Project</u>	<u>Esparto Bridge Development Fee</u>	<u>Gibson House Improvements CPF</u>	<u>Winters Library Capital Project</u>
ASSETS					
Cash and Investments:					
Cash and cash equivalents	\$ --	\$ 191,852	\$ 273,212	\$ 12,054	\$ --
Cash with fiscal agent	--	--	--	--	--
Total Cash and Investments	<u>--</u>	<u>191,852</u>	<u>273,212</u>	<u>12,054</u>	<u>--</u>
Receivables:					
Taxes receivable	13,027	--	--	--	--
Due from other governments	--	--	--	--	1,144,307
Due from other funds	<u>56,479</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total Assets	<u><u>\$ 69,506</u></u>	<u><u>\$ 191,852</u></u>	<u><u>\$ 273,212</u></u>	<u><u>\$ 12,054</u></u>	<u><u>\$ 1,144,307</u></u>
LIABILITIES					
Accounts payable	\$ 9,553	\$ --	\$ --	\$ 20,000	\$ 632,942
Due to other funds	388,310	--	--	--	117,658
Deferred income	<u>--</u>	<u>--</u>	<u>273,212</u>	<u>--</u>	<u>--</u>
Total Liabilities	<u>397,863</u>	<u>--</u>	<u>273,212</u>	<u>20,000</u>	<u>750,600</u>
FUND BALANCES					
Reserved for:					
Encumbrances	5,763	--	--	--	393,707
Unreserved:					
Undesignated	<u>(334,120)</u>	<u>191,852</u>	<u>--</u>	<u>(7,946)</u>	<u>--</u>
Total Fund Balances	<u>(328,357)</u>	<u>191,852</u>	<u>--</u>	<u>(7,946)</u>	<u>393,707</u>
Total Liabilities and Fund Balances	<u><u>\$ 69,506</u></u>	<u><u>\$ 191,852</u></u>	<u><u>\$ 273,212</u></u>	<u><u>\$ 12,054</u></u>	<u><u>\$ 1,144,307</u></u>

COUNTY OF YOLO

Combining Balance Sheet
Nonmajor Capital Project Funds
June 30, 2009

	West Sacramento Library CPF	Davis Library Measure P CPF	Jail Expansion Capital Project	Davis Communication Site Demo CPF	Total
ASSETS					
Cash and Investments:					
Cash and cash equivalents	\$ 1,052,699	\$ (49,259)	\$ --	\$ 319,497	\$ 1,800,055
Cash with fiscal agent	--	5,399,863	--	--	5,399,863
Total Cash and Investments	<u>1,052,699</u>	<u>5,350,604</u>	<u>--</u>	<u>319,497</u>	<u>7,199,918</u>
Receivables:					
Taxes receivable	--	--	--	--	13,027
Due from other governments	--	--	--	--	1,144,307
Due from other funds	--	--	--	--	56,479
Total Assets	<u><u>\$ 1,052,699</u></u>	<u><u>\$ 5,350,604</u></u>	<u><u>\$ --</u></u>	<u><u>\$ 319,497</u></u>	<u><u>\$ 8,413,731</u></u>
LIABILITIES					
Accounts payable	\$ 646,422	\$ 5,127	\$ --	\$ 2,515	\$ 1,316,559
Due to other funds	--	--	--	--	505,968
Deferred income	--	--	--	--	273,212
Total Liabilities	<u>646,422</u>	<u>5,127</u>	<u>--</u>	<u>2,515</u>	<u>2,095,739</u>
FUND BALANCES					
Reserved for:					
Encumbrances	406,277	132,732	--	--	938,479
Unreserved:					
Undesignated	--	5,212,745	--	316,982	5,379,513
Total Fund Balances	<u>406,277</u>	<u>5,345,477</u>	<u>--</u>	<u>316,982</u>	<u>6,317,992</u>
Total Liabilities and Fund Balances	<u><u>\$ 1,052,699</u></u>	<u><u>\$ 5,350,604</u></u>	<u><u>\$ --</u></u>	<u><u>\$ 319,497</u></u>	<u><u>\$ 8,413,731</u></u>

COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Capital Projects Funds
 For the Fiscal Year Ended June 30, 2009

	Accumulated Capital Outlay	Esparto Parks Improvement Project	Esparto Bridge Development Fee	Gibson House Improvements CPF	Winters Library Capital Project
Revenues:					
Taxes	\$ 2,046,642	\$ --	\$ --	\$ --	\$ --
Revenue from use of money and money	--	6,043	--	304	--
Aid from other governments	444,845	--	--	--	1,956,490
Charges for services	2,700	--	--	1,750	8,000
Other	--	--	--	50,000	50,000
Total Revenues	2,494,187	6,043	--	52,054	2,014,490
Expenditures:					
Current:					
General government	759,558	--	--	--	--
Public protection	240,063	--	--	--	--
Public ways & facilities	--	--	--	--	--
Health and sanitation	89,102	--	--	--	--
Public assistance	87,148	--	--	--	--
Education	--	--	--	--	105,345
Recreation and cultural services	44,793	--	--	--	--
Capital outlay	42,398	--	--	60,000	2,927,322
Debt Service:					
Principal	86,156	--	--	--	--
Interest and fiscal agent fees	284,980	--	--	--	--
Bond issuance cost	--	--	--	--	--
Total Expenditures	1,634,198	--	--	60,000	3,032,667
Excess (Deficiency) of Revenues Over (Under) Expenditures	859,989	6,043	--	(7,946)	(1,018,177)
Other Financing Sources (Uses):					
Transfers in	891,077	--	--	--	1,174,305
Transfers out	(1,490,935)	--	--	--	--
Special assessment bonds issued	--	--	--	--	--
Premium on special assessment debt	--	--	--	--	--
Total Other Financing Sources (Uses)	(599,858)	--	--	--	1,174,305
Net Change in Fund Balance	260,131	6,043	--	(7,946)	156,128
Fund Balance -Beginning	(588,488)	185,809	--	--	237,579
Fund Balance - Ending	<u>\$ (328,357)</u>	<u>\$ 191,852</u>	<u>\$ --</u>	<u>\$ (7,946)</u>	<u>\$ 393,707</u>

COUNTY OF YOLO

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance
 Nonmajor Capital Projects Funds
 For the Fiscal Year Ended June 30, 2009

	West Sacramento Library CPF	Davis Library Measure P CPF	Jail Expansion Capital Project	Davis Comm. Site Demo CPF	Total
Revenues:					
Taxes	\$ --	\$ --	\$ --	\$ --	\$ 2,046,642
Revenue from use of money and money	--	58,273	17,781	8,177	90,578
Aid from other governments	--	--	--	750,000	3,151,335
Charges for services	7,000	--	--	--	19,450
Other	--	--	--	--	100,000
Total Revenues	7,000	58,273	17,781	758,177	5,408,005
Expenditures:					
Current:					
General government	--	--	--	--	759,558
Public protection	--	--	9,546	--	249,609
Public ways & facilities	--	--	--	--	--
Health and sanitation	--	--	--	--	89,102
Public assistance	--	--	--	--	87,148
Education	127,347	--	--	--	232,692
Recreation and cultural services	--	--	--	5,024	49,817
Capital outlay	3,767,194	409,969	802,393	436,171	8,445,447
Debt Service:					
Principal	--	--	--	--	86,156
Interest	--	--	--	--	284,980
Bond issuance cost	--	310,024	--	--	310,024
Total Expenditures	3,894,541	719,993	811,939	441,195	10,594,533
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,887,541)	(661,720)	(794,158)	316,982	(5,186,528)
Other Financing Sources (Uses):					
Transfers in	4,186,173	--	--	--	6,251,555
Transfers out	--	(36,000)	(154,537)	--	(1,681,472)
Special assessment bonds issued	--	5,980,303	--	--	5,980,303
Premium on special assessment debt	--	62,465	--	--	62,465
Total Other Financing Sources (Uses)	4,186,173	6,006,768	(154,537)	--	10,612,851
Net Change in Fund Balance	298,632	5,345,048	(948,695)	316,982	5,426,323
Fund Balance -Beginning	107,645	429	948,695	--	891,669
Fund Balance - Ending	\$ 406,277	\$ 5,345,477	\$ --	\$ 316,982	\$ 6,317,992

COUNTY OF YOLO

Budgetary Comparison Schedule
Accumulated Capital Outlay
For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ (588,488)	\$ (588,488)	\$ (588,488)	\$ --
Resources (inflows):				
Taxes	2,057,855	2,057,855	2,046,642	(11,213)
Revenue from use of money and property	--	--	--	--
Aid from other governments	383,200	451,661	444,845	(6,816)
Charges for services	914,000	--	2,700	2,700
Other financing sources	752,623	1,672,922	891,077	(781,845)
Amounts available for appropriation	<u>4,107,678</u>	<u>4,182,438</u>	<u>3,385,264</u>	<u>(797,174)</u>
Charges to appropriations (outflows):				
Current:				
General government	287,000	597,742	762,321	(164,579)
Public protection	--	--	240,063	(240,063)
Public ways and facilities	--	--	--	--
Health and sanitation	--	--	89,102	(89,102)
Public assistance	--	--	87,148	(87,148)
Recreation & cultural	--	--	44,793	(44,793)
Capital outlay	1,746,378	1,555,426	45,398	1,510,028
Debt service:				
Principal retirement	--	371,124	86,156	284,968
Interest and fiscal charges	--	12	284,980	(284,968)
Other financing uses	2,074,300	1,703,176	1,490,935	212,241
Total charges to appropriations	<u>4,107,678</u>	<u>4,227,480</u>	<u>3,130,896</u>	<u>1,096,584</u>
Budgetary fund balances, June 30	<u>\$ (588,488)</u>	<u>\$ (633,530)</u>	<u>\$ (334,120)</u>	<u>\$ 299,410</u>

Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures:

Sources/inflows of resources

Actual amounts (budgetary basis) "available for appropriation" from budgetary comparison schedule \$ 3,385,264

Differences - budget to GAAP:

Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes (891,077)

Total revenues as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor capital projects funds \$ 2,494,187

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule \$ 3,130,896

Differences - budget to GAAP:

Encumbrances are outflows of budgetary resources but are not expenditures for financial reporting purposes (5,763)

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes (1,490,935)

Total expenditures as reported on the combining statement of revenues, expenditures and changes in fund balances - nonmajor capital projects funds. \$ 1,634,198

COUNTY OF YOLO

Budgetary Comparison Schedule
 Esparto Parks Improvement Project
 For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 185,809	\$ 185,809	\$ 185,809	--
Resources (inflows):				
Licenses and permits	--	--	--	--
Revenue from use of money and property	--	--	6,043	6,043
Amounts available for appropriation	<u>--</u>	<u>--</u>	<u>6,043</u>	<u>6,043</u>
Charges to appropriations (outflows):				
Current:				
Recreation & cultural	--	--	--	--
Capital Outlay	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total charges to appropriations	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Budgetary fund balances, June 30	<u>\$ 185,809</u>	<u>\$ 185,809</u>	<u>\$ 191,852</u>	<u>\$ 6,043</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 Esparto Bridge Development Fee Capital Project
 For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		Positive (Negative)
Budgetary fund balances, July 1	\$ --	\$ --	\$ --	--
Resources (inflows):				
Licenses and permits	--	--	--	--
Revenue from use of money and property	--	--	--	--
Charges for services	--	--	--	--
Other revenue	--	--	--	--
Amounts available for appropriation	--	--	--	--
Charges to appropriations (outflows):				
Current:				
Capital Outlay	--	--	--	--
Total charges to appropriations	--	--	--	--
Budgetary fund balances, June 30	\$ --	\$ --	\$ --	\$ --

COUNTY OF YOLO

Budgetary Comparison Schedule
 Gibson House Improvements Capital Project Fund
 For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		Positive (Negative)
Budgetary fund balances, July 1	\$ --	\$ --	\$ --	--
Resources (inflows):				
Licenses and permits	--	--	--	--
Revenue from use of money and property	--	--	304	304
Charges for services	--	--	1,750	1,750
Other revenue	--	50,000	50,000	--
Other financing source	--	75,000	--	(75,000)
Amounts available for appropriation	--	125,000	52,054	(72,946)
Charges to appropriations (outflows):				
Current:				
Capital Outlay	--	125,000	60,000	65,000
Total charges to appropriations	--	125,000	60,000	65,000
Budgetary fund balances, June 30	\$ --	\$ --	\$ (7,946)	\$ (7,946)

COUNTY OF YOLO

Budgetary Comparison Schedule
Winters Library Capital Project
For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final	(Budgetary Basis)	
Budgetary fund balances, July 1	\$ 237,579	\$ 237,579	\$ 237,579	--
Resources (inflows):				
Revenue from use of money and property	5,000	5,000	--	(5,000)
Aid from other governments	2,092,722	2,076,722	1,956,490	(120,232)
Charges for services	--	16,000	8,000	(8,000)
Other revenue	251,006	251,006	50,000	(201,006)
Other financing sources	2,555,600	2,555,600	1,174,305	(1,381,295)
Amounts available for appropriation	4,904,328	4,904,328	3,188,795	(1,715,533)
Charges to appropriations (outflows):				
Current:				
Education	465,000	199,250	130,642	68,608
Capital Outlay	4,913,388	4,915,209	3,295,732	1,619,477
Total charges to appropriations	5,378,388	5,114,459	3,426,374	1,688,085
Budgetary fund balances, June 30	\$ (236,481)	\$ 27,448	\$ --	\$ (27,448)

Explanation of Differences between Budgetary Inflows and GAAP Revenues:

Sources/inflows of resources

Actual amounts (budgetary basis) "available for appropriation" from budgetary comparison schedule \$ 3,188,795

Differences - budget to GAAP:

Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes (1,174,305)

Total revenues as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor capital projects funds \$ 2,014,490

Uses/outflows of resources
Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule \$ 3,426,374

Differences - budget to GAAP:

Encumbrances are outflows of budgetary resources but are not expenditures for financial reporting purposes. (393,707)

Total expenditures as reported on the combining statement of revenues, expenditures and changes in fund balances - nonmajor capital projects funds. \$ 3,032,667

COUNTY OF YOLO

Budgetary Comparison Schedule
West Sacramento Library Capital Project
For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 107,645	\$ 107,645	\$ 107,645	\$ --
Resources (inflows):				
Revenue from use of money and property	--	2,000	--	(2,000)
Aid from other governmental agencies	--	--	--	--
Charges for services	--	15,000	7,000	
Other revenue	50,000	50,000	--	
Other financing sources	7,610,000	7,593,000	4,186,173	(3,406,827)
Amounts available for appropriation	<u>7,660,000</u>	<u>7,660,000</u>	<u>4,193,173</u>	<u>(3,408,827)</u>
Charges to appropriations (outflows):				
Current:				
Education	257,715	507,715	238,601	269,114
Capital outlay	7,402,285	7,152,285	4,062,217	3,090,068
Total charges to appropriations	<u>7,660,000</u>	<u>7,660,000</u>	<u>4,300,818</u>	<u>3,359,182</u>
Budgetary fund balances, June 30	<u>\$ 107,645</u>	<u>\$ 107,645</u>	<u>\$ --</u>	<u>\$ (49,645)</u>

Explanation of Differences between Budgetary Inflows and GAAP Revenues:

Sources/inflows of resources

Actual amounts (budgetary basis) "available for appropriation" from budgetary comparison schedule \$ 4,193,173

Differences - budget to GAAP:

Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes (4,186,173)

Total revenues as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor capital projects funds \$ 7,000

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule \$ 4,300,818

Differences - budget to GAAP:

Encumbrances are outflows of budgetary resources but are not expenditures for financial reporting purposes. (406,277)

Total expenditures as reported on the combining statement of revenues, expenditures and changes in fund balances - nonmajor capital projects funds. \$ 3,894,541

COUNTY OF YOLO

Budgetary Comparison Schedule
 Davis Library Capital Project
 For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 429	\$ 429	\$ 429	\$ --
Resources (inflows):				
Revenue from use of money and property	15,000	15,000	58,273	43,273
Aid from other governmental agencies	--	--	--	--
Other financing sources	6,615,000	6,615,000	6,042,768	(572,232)
Amounts available for appropriation	<u>6,630,000</u>	<u>6,630,000</u>	<u>6,101,041</u>	<u>(528,959)</u>
Charges to appropriations (outflows):				
Current:				
Education	1,549,640	1,513,640	6,736	1,506,904
Capital outlay	5,080,360	5,080,360	535,965	4,544,395
Bond issuance cost	--	--	310,024	(310,024)
Other financing use	--	36,000	36,000	--
Total charges to appropriations	<u>6,630,000</u>	<u>6,630,000</u>	<u>888,725</u>	<u>5,741,275</u>
Budgetary fund balances, June 30	<u>\$ 429</u>	<u>\$ 429</u>	<u>\$ 5,212,745</u>	<u>\$ 5,212,316</u>

Explanation of Differences between Budgetary Inflows and GAAP Revenues:

Sources/inflows of resources

Actual amounts (budgetary basis) "available for appropriation" from budgetary comparison schedule \$ 6,101,041

Differences - budget to GAAP:

 Proceeds from issuance of debt are inflows of budgetary resources
 but are not revenues for financial reporting purposes (6,042,768)

Total revenues as reported on the combining statement of revenues, expenditures, and
 changes in fund balances - nonmajor capital projects funds \$ 58,273

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule \$ 888,725

Differences - budget to GAAP:

 Encumbrances are outflows of budgetary resources but are not expenditures
 for financial reporting purposes (132,732)

 Transfers to other funds are outflows of budgetary resources but are not expenditures
 for financial reporting purposes (36,000)

Total expenditures as reported on the combining statement of revenues, expenditures
 and changes in fund balances - nonmajor capital projects funds \$ 719,993

COUNTY OF YOLO

Budgetary Comparison Schedule
 Jail Expansion Capital Project
 For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
				Positive
				(Negative)
Budgetary fund balances, July 1	\$ 948,695	\$ 948,695	\$ 948,695	\$ --
Resources (inflows):				
Revenue from use of money and property	--	--	17,781	17,781
Aid from other governmental agencies	5,000,000	5,000,000	--	(5,000,000)
Other financing sources	3,700,000	3,700,000	--	(3,700,000)
Amounts available for appropriation	<u>8,700,000</u>	<u>8,700,000</u>	<u>17,781</u>	<u>(8,682,219)</u>
Charges to appropriations (outflows):				
Current:				
Public Protection	--	150,000	9,546	140,454
Capital outlay	8,700,000	8,554,532	802,393	7,752,139
Other financing uses	--	--	154,537	
Total charges to appropriations	<u>8,700,000</u>	<u>8,704,532</u>	<u>966,476</u>	<u>7,892,593</u>
Budgetary fund balances, June 30	<u>\$ 948,695</u>	<u>\$ 944,163</u>	<u>\$ --</u>	<u>\$ (789,626)</u>

Explanation of Differences between Budgetary Inflows and GAAP Revenues:

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule \$ 966,476

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes (154,537)

Total expenditures as reported on the combining statement of revenues, expenditures and changes in fund balances - nonmajor capital projects funds \$ 811,939

COUNTY OF YOLO

Budgetary Comparison Schedule
 Davis Communication Site Demolition Capital Project
 For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ --	\$ --	\$ --
Resources (inflows):				
Revenue from use of money and property	--	--	8,177	8,177
Aid from other governmental agencies	--	750,000	750,000	--
Other financing sources	--	200,000	--	(200,000)
Amounts available for appropriation	--	950,000	758,177	(191,823)
Charges to appropriations (outflows):				
Current:				
Recreation and cultural services	--	90,024	5,024	85,000
Capital outlay	--	859,976	436,171	423,805
Total charges to appropriations	--	950,000	441,195	508,805
Budgetary fund balances, June 30	\$ --	\$ --	\$ 316,982	\$ 316,982

This page left intentionally blank

Internal Service Funds

Internal Service Funds

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

INTERNAL SERVICE FUNDS

Telephone

This fund was established to account for and recover the cost of the County telephone system.

Fleet Services

This fund was established to account for and recover the cost of providing vehicles to County departments.

Unemployment Self-Insurance

This fund accounts for the financing of the County's unemployment insurance.

Dental Self-Insurance

This fund accounts for the financing of the County's employee dental insurance.

COUNTY OF YOLO

Combining Statement of Fund Net Assets
Internal Service Funds
June 30, 2009

	<u>Fleet Services</u>	<u>Telephone</u>	<u>Unemployment Self-Insurance</u>	<u>Dental Self-Insurance</u>	<u>Total</u>
ASSETS					
Current Assets:					
Cash and Investments	\$ --	\$ 857,222	\$ 17,201	\$ 581,028	\$ 1,455,451
Accounts Receivable	3,518	8,669	--	26	12,213
Due from other governments	--	101,485	--	--	101,485
Due from other funds	--	--	--	--	--
Inventories	101,841	21,195	--	--	123,036
Total Current Assets	<u>105,359</u>	<u>988,571</u>	<u>17,201</u>	<u>581,054</u>	<u>1,692,185</u>
Noncurrent Assets:					
Depreciable:					
Structures and improvements	--	827,201	--	--	827,201
Equipment	235,626	7,151,786	--	--	7,387,412
Accumulated depreciation	(94,093)	(6,306,331)	--	--	(6,400,424)
Total Noncurrent Assets	<u>141,533</u>	<u>1,672,656</u>	<u>--</u>	<u>--</u>	<u>1,814,189</u>
Total Assets	<u>\$ 246,892</u>	<u>\$ 2,661,227</u>	<u>\$ 17,201</u>	<u>\$ 581,054</u>	<u>\$ 3,506,374</u>
LIABILITIES					
Current Liabilities:					
Accounts payable	\$ 48,833	\$ 38,954	\$ 298	\$ --	\$ 88,085
Accrued salaries and benefits	27,790	9,380	--	--	37,170
Estimated claims cost payable	--	--	189,953	180,522	370,475
Compensated absences	31,837	17,116	--	--	48,953
Due to other funds	461,127	--	--	--	461,127
Total Current Liabilities	<u>569,587</u>	<u>65,450</u>	<u>190,251</u>	<u>180,522</u>	<u>1,005,810</u>
NET ASSETS					
Invested in capital assets, net of related debt	141,533	1,672,656	--	--	1,814,189
Unrestricted	(464,228)	923,121	(173,050)	400,532	686,375
Total Net Assets	<u>(322,695)</u>	<u>2,595,777</u>	<u>(173,050)</u>	<u>400,532</u>	<u>2,500,564</u>

COUNTY OF YOLO

Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
Internal Service Funds

For the Year Ended June 30, 2009

	<u>Fleet Services</u>	<u>Telephone</u>	<u>Unemployment Self-Insurance</u>	<u>Dental Self-Insurance</u>	<u>Total</u>
Operating Revenues					
Charges for services	\$ 1,032,033	\$ 1,835,512	\$ 203,594	\$ 2,671,370	\$ 5,742,509
Total Operating Revenues	<u>1,032,033</u>	<u>1,835,512</u>	<u>203,594</u>	<u>2,671,370</u>	<u>5,742,509</u>
Operating Expenses:					
Salaries and employee benefits	416,180	442,326	--	--	858,506
Services and supplies	964,728	730,606	338,200	2,376,882	4,410,416
Depreciation and amortization	22,657	215,348	--	--	238,005
Total Operating Expenses	<u>1,403,565</u>	<u>1,388,280</u>	<u>338,200</u>	<u>2,376,882</u>	<u>5,506,927</u>
Operating Income (Loss)	<u>(371,532)</u>	<u>447,232</u>	<u>(134,606)</u>	<u>294,488</u>	<u>235,582</u>
Non-Operating Revenues (Expenses):					
Interest income	--	9,847	2,795	14,540	27,182
Interest expense	(18,556)	--	--	--	(18,556)
Non-operating revenue	20,861	1,364	--	--	22,225
Total Non-Operating Revenues (Expenses)	<u>2,305</u>	<u>11,211</u>	<u>2,795</u>	<u>14,540</u>	<u>30,851</u>
Net Income (Loss) Before Transfers	<u>(369,227)</u>	<u>458,443</u>	<u>(131,811)</u>	<u>309,028</u>	<u>266,433</u>
Transfers:					
Transfers in	336,685	--	--	--	336,685
Change in Net Assets	<u>(32,542)</u>	<u>458,443</u>	<u>(131,811)</u>	<u>309,028</u>	<u>603,118</u>
Net Assets (Deficit) - Beginning of Year	<u>(290,153)</u>	<u>2,137,334</u>	<u>(41,239)</u>	<u>91,504</u>	<u>1,897,446</u>
Net Assets (Deficit) - End of Year	<u>\$ (322,695)</u>	<u>\$ 2,595,777</u>	<u>\$ (173,050)</u>	<u>\$ 400,532</u>	<u>\$ 2,500,564</u>

COUNTY OF YOLO

Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2009

	<u>Fleet Service</u>	<u>Telephone</u>	<u>Unemployment Self- Insurance</u>	<u>Dental Self- Insurance</u>	<u>Total</u>
CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash receipts from customers	\$ 1,028,515	\$ 1,810,583	\$ 203,594	\$ 2,671,520	\$ 5,714,212
Cash paid to suppliers for goods and services	(979,046)	(827,192)	(450,173)	(2,549,319)	(4,805,730)
Cash paid to employees for services	(406,311)	(443,303)	--	--	(849,614)
Net Cash Provided (Used) by Operating Activities	<u>(356,842)</u>	<u>540,088</u>	<u>(246,579)</u>	<u>122,201</u>	<u>58,868</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Loans or transfers from other funds	351,254	--	--	--	351,254
Non-operating revenues (expenses)	<u>7,265</u>	<u>1,364</u>	<u>--</u>	<u>--</u>	<u>8,629</u>
Net Cash Provided (Used) by Noncapital Financing Activities	<u>358,519</u>	<u>1,364</u>	<u>--</u>	<u>--</u>	<u>359,883</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Acquisition of fixed assets	<u>(1,677)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(1,677)</u>
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(1,677)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(1,677)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received	<u>--</u>	<u>9,847</u>	<u>2,795</u>	<u>14,540</u>	<u>27,182</u>
Net Cash Provided by investing activities	<u>--</u>	<u>9,847</u>	<u>2,795</u>	<u>14,540</u>	<u>27,182</u>
Net Change in Cash and Cash Equivalents	--	551,299	(243,784)	136,741	444,256
Cash and Cash Equivalents, Beginning of Year	<u>--</u>	<u>305,923</u>	<u>260,985</u>	<u>444,287</u>	<u>1,011,195</u>
Cash and Cash Equivalent, End of Year	<u>\$ --</u>	<u>\$ 857,222</u>	<u>\$ 17,201</u>	<u>\$ 581,028</u>	<u>\$ 1,455,451</u>

continued

COUNTY OF YOLO

Combining Statement of Cash Flows (continued)
Internal Service Funds
For the Year Ended June 30, 2009

	<u>Fleet Service</u>	<u>Telephone</u>	<u>Unemployment Self- Insurance</u>	<u>Dental Self- Insurance</u>	<u>Total</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by					
Operating Activities:					
Operating income (loss)	\$ (371,532)	\$ 447,232	\$ (134,606)	\$ 294,488	\$ 235,582
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	22,657	215,348	--	--	238,005
Changes in assets and liabilities:					
(Increase) decrease in:					
Accounts receivable	(3,518)	(3,156)	--	(26)	(6,700)
Due from other governments	--	(21,773)	--	176	(21,597)
Due from other funds	--	--	--	--	
Inventory	21,888	1,788	--	--	23,676
Increase (decrease) in:					
Accounts payable	(36,206)	(98,373)	(56,405)	(172,437)	(363,421)
Accrued salaries	17,197	1,410	--	--	18,607
Estimated claims payable	--	--	(55,568)	--	(55,568)
Amounts due to other governments	--	--	--	--	--
Compensated absences	(7,328)	(2,388)	--	--	(9,716)
Net Cash Provided (Used) by Operating Activities	<u>\$ (356,842)</u>	<u>\$ 540,088</u>	<u>\$ (246,579)</u>	<u>\$ 122,201</u>	<u>\$ 58,868</u>

Agency Funds

Agency Funds

Agency funds are used for purely custodial purposes. The “City Funds” represent distribution of taxes and fees collected on behalf of the Cities within Yolo County. The “Other Agency Funds” are used to account for the county-wide collection of property taxes, including amounts to repay no-commitment special assessment debt and schools general obligation bonds and fees and other payments collected on behalf of the State and other local governments.

This page left intentionally blank

COUNTY OF YOLO

Combining Statement of Fiduciary Net Assets
Agency Funds
June 30, 2009

	City Funds	Other Agency Funds	Total Agency Funds
ASSETS			
Cash and investments	\$ 6,458,085	\$ 19,979,276	\$ 26,437,361
Cash with fiscal agent	--	404,926	404,926
Taxes receivable	--	17,413,286	17,413,286
Accrued interest	--	--	--
Accounts receivable	--	1,453	1,453
Due from other governments	107,485	343,606	451,091
Due from other funds	--	--	--
Total Assets	\$ 6,565,570	\$ 38,142,547	\$ 44,708,117
LIABILITIES			
Claims payable	\$ --	\$ 100,001	\$ 100,001
Due to other governments	--	6,284,905	\$ 6,284,905
Agency funds held for others	6,565,570	31,757,641	38,323,211
Total Liabilities	\$ 6,565,570	\$ 38,142,547	\$ 44,708,117

COUNTY OF YOLO

Combining Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended June 30, 2009

	Balance July 1, 2008	Additions	Deductions	Balance June 30, 2009
<u>CITIES</u>				
Assets:				
Cash and investments	\$ 6,786,446	\$ 133,142,014	\$ 133,470,375	\$ 6,458,085
Due from other governments	--	107,485	--	107,485
Total Assets	<u>\$ 6,786,446</u>	<u>\$ 133,249,499</u>	<u>\$ 133,470,375</u>	<u>\$ 6,565,570</u>
Liabilities:				
Agency funds held for others	\$ 6,786,446	\$ 133,249,499	\$ 133,470,375	\$ 6,565,570
Total Liabilities	<u>\$ 6,786,446</u>	<u>\$ 133,249,499</u>	<u>\$ 133,470,375</u>	<u>\$ 6,565,570</u>
<u>OTHER AGENCY</u>				
Assets:				
Cash and investments	\$ 19,889,777	\$ 458,532,156	\$ 458,442,657	\$ 19,979,276
Cash with fiscal agent	400,828	288,401	284,303	404,926
Taxes receivable	15,974,235	281,540,289	280,101,238	17,413,286
Accounts receivable	--	1,453	--	1,453
Due from other governments	7,791	343,605	7,790	343,606
Total Assets	<u>\$ 36,272,631</u>	<u>\$ 740,705,904</u>	<u>\$ 738,835,988</u>	<u>\$ 38,142,547</u>
Liabilities:				
Claims payable	\$ --	\$ 100,001	\$ --	\$ 100,001
Due to other governments	6,262,229	282,778,978	282,756,302	6,284,905
Agency funds held for others	30,010,402	457,826,925	456,079,686	31,757,641
Total Liabilities	<u>\$ 36,272,631</u>	<u>\$ 740,705,904</u>	<u>\$ 738,835,988</u>	<u>\$ 38,142,547</u>
<u>TOTAL</u>				
Assets:				
Cash and investments	\$ 26,676,223	\$ 591,674,170	\$ 591,913,032	\$ 26,437,361
Cash with fiscal agent	400,828	288,401	284,303	404,926
Taxes receivable	15,974,235	281,540,289	280,101,238	17,413,286
Accounts receivable	--	1,453	--	1,453
Interest receivable	--	--	--	--
Due from other governments	7,791	451,090	7,790	451,091
Total Assets	<u>\$ 43,059,077</u>	<u>\$ 873,955,403</u>	<u>\$ 872,306,363</u>	<u>\$ 44,708,117</u>
Liabilities:				
Claims payable	\$ --	\$ 100,001	\$ --	\$ 100,001
Due to other governments	6,262,229	282,778,978	282,756,302	6,284,905
Agency funds held for others	36,796,848	591,076,424	589,550,061	38,323,211
Total Liabilities	<u>\$ 43,059,077</u>	<u>\$ 873,955,403</u>	<u>\$ 872,306,363</u>	<u>\$ 44,708,117</u>

**Component Units Combining Funds
Statement**

COUNTY OF YOLO

Combining Balance Sheet
Component Units
June 30, 2009

	Capay Valley Fire	Dunnigan Fire	East Davis Fire	Esparto Fire
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
ASSETS				
Cash and Investments:				
Cash and cash equivalents	\$ 431,778	\$ 113,532	\$ 1,015,329	\$ 468,894
Cash with fiscal agent	--	--	--	--
Imprest cash	--	200	--	20
	<u>431,778</u>	<u>113,732</u>	<u>1,015,329</u>	<u>468,914</u>
Receivables:				
Taxes receivable	418	540	3,927	679
Accounts receivable	--	--	--	--
Due from other governments	--	--	--	--
Deposits	--	--	--	6,186
Prepaid items	--	--	--	--
Total assets	<u><u>432,196</u></u>	<u><u>114,272</u></u>	<u><u>1,019,256</u></u>	<u><u>475,779</u></u>
LIABILITIES				
Accounts payable	\$ 8,248	\$ 5,742	\$ 279	\$ 15,041
Accrued payroll	177	1,337	--	2,003
Deferred revenue	34,993	20,497	--	241,541
Total liabilities	<u>43,418</u>	<u>27,576</u>	<u>279</u>	<u>258,585</u>
FUND BALANCES				
Reserved for:				
Imprest cash	--	200	--	20
Inventory, prepaid and deposits	--	--	--	6,186
General Reserve	--	--	--	--
Designated	58,155	36,587	963,942	95,183
Unreserved	330,623	49,909	55,035	115,805
Total Fund Balances	<u>388,778</u>	<u>86,696</u>	<u>1,018,977</u>	<u>217,194</u>
Total Liabilities and Fund Balances	<u><u>\$ 432,196</u></u>	<u><u>\$ 114,272</u></u>	<u><u>\$ 1,019,256</u></u>	<u><u>\$ 475,779</u></u>

continued

COUNTY OF YOLO

Combining Balance Sheet
Component Units (continued)
June 30, 2009

	Knights Landing Fire	West Plainfield Fire	Willow Oak Fire	Winters Fire
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
ASSETS				
Cash and Investments:				
Cash and cash equivalents	\$ 352,517	\$ 256,189	\$ 828,181	\$ 638,949
Cash with fiscal agent	--	--	--	1,306
Imprest cash	--	--	50	100
	<u>352,517</u>	<u>256,189</u>	<u>828,231</u>	<u>640,355</u>
Receivables:				
Taxes receivable	520	321	1,082	86
Accounts receivable	--	1,357	--	--
Due from other governments	--	--	--	--
Deposits	--	--	--	--
Prepaid items	--	1,394	--	--
Total assets	<u>353,037</u>	<u>259,261</u>	<u>829,313</u>	<u>640,441</u>
LIABILITIES				
Accounts payable	\$ 6,115	\$ 65,209	\$ 94,630	\$ 11,193
Accrued payroll	386	4,564	3,315	13,745
Deferred revenue	108,310	--	70,422	49,696
Total current liabilities	<u>114,811</u>	<u>69,773</u>	<u>168,367</u>	<u>74,634</u>
FUND BALANCES				
Reserved for:				
Imprest cash	--	--	50	100
Inventory, prepaid and deposits	--	1,394	--	--
General Reserve	--	--	--	--
Designated	124,485	42,122	24,650	346,720
Unreserved	113,741	145,972	636,246	218,987
Total Fund Balances	<u>238,226</u>	<u>189,488</u>	<u>660,946</u>	<u>565,807</u>
Total Liabilities and Fund Balances	<u>\$ 353,037</u>	<u>\$ 259,261</u>	<u>\$ 829,313</u>	<u>\$ 640,441</u>

continued

COUNTY OF YOLO

Combining Balance Sheet
Component Units (continued)
June 30, 2009

	No Mans Land Fire	Total
	<u> </u>	<u> </u>
ASSETS		
Cash and Investments:		
Cash and cash equivalents	\$ 73,491	\$ 4,178,860
Cash with fiscal agent	--	\$ 1,306
Imprest cash	--	370
	<u>73,491</u>	<u>4,180,536</u>
Receivables:		
Taxes receivable	--	7,573
Accounts receivable	--	1,357
Due from other governments	--	--
Deposits	--	6,186
Prepaid items	--	1,394
Total assets	<u>73,491</u>	<u>4,197,046</u>
LIABILITIES		
Accounts payable	\$ 31,004	\$ 237,461
Accrued payroll	--	25,527
Deferred revenue	--	525,459
Total current liabilities	<u>31,004</u>	<u>788,447</u>
FUND BALANCES		
Reserved for:		
Imprest cash	--	370
Inventory, prepaid and deposits	--	7,580
General Reserve	--	--
Designated	42,487	1,734,331
Unreserved	--	1,666,318
Total Fund Balances	<u>42,487</u>	<u>3,408,599</u>
Total Liabilities and Fund Balances	<u>\$ 73,491</u>	<u>\$ 4,197,046</u>

COUNTY OF YOLO

Reconciliation of the Component Unit Funds Balance Sheet
to the Government-Wide Statement of Net Assets - Component Units
June 30, 2009

Fund Balance - total component unit funds (page 177) \$ 3,408,599

Amounts reported for component units in the statement
of net assets are different because:

Capital assets used in governmental activities are not financial resources and,
therefore, are not reported in the governmental funds. 3,655,843

Long-term liabilities, including bonds payable, are not due and payable
in the current period, and therefore are not reported in the governmental funds.

Loans payable (36,326)
Capital leases (222,988)
Accrued interest payable (7,966)
Compensated absences (22,303)

Net assets of governmental activities (page 13) \$ 6,774,859

COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Component Unit Fire Protection Districts
 For the Year Ended June 30, 2009

	Capay Valley Fire	Dunnigan Fire	East Davis Fire	Esparto Fire
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues:				
Taxes	\$ 114,562	\$ 142,430	\$ 372,477	\$ 142,297
Licenses and permits	--	--	--	8,933
Fines, forfeits and penalties	--	--	--	--
Revenue from use of money and property	10,664	1,494	33,028	5,464
Aid from other governments	7,996	--	3,671	10,123
Charges for services	64,834	4,000	209,116	60,511
Other	1,195	16,089	--	965
Total Revenues	<u>199,251</u>	<u>164,013</u>	<u>618,292</u>	<u>228,293</u>
Expenditures:				
Current:				
Public protection	115,374	119,219	562,953	214,409
Debt Service:				
Principal retirement	--	22,131	--	--
Interest and fiscal charges	--	13,861	--	--
Total Expenditures	<u>115,374</u>	<u>155,211</u>	<u>562,953</u>	<u>214,409</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>83,877</u>	<u>8,802</u>	<u>55,339</u>	<u>13,884</u>
Other financing sources				
Sale of capital assets	--	--	--	--
Net Change in Fund Balance	<u>83,877</u>	<u>8,802</u>	<u>55,339</u>	<u>13,884</u>
Fund Balance - Beginning	<u>304,901</u>	<u>77,894</u>	<u>963,638</u>	<u>203,310</u>
Fund Balance - Ending	<u>\$ 388,778</u>	<u>\$ 86,696</u>	<u>\$ 1,018,977</u>	<u>\$ 217,194</u>

continued

COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances (continued)
 Component Unit Fire Protection Districts
 For the Year Ended June 30, 2009

	Knights Landing Fire	West Plainfield Fire	Willow Oak Fire	Winters Fire
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues:				
Taxes	\$ 61,896	\$ 220,362	\$ 254,174	\$ 203,385
Licenses and permits	--	905	--	363
Fines, forfeits and penalties	--	--	--	--
Revenue from use of money and property	6,987	5,811	25,353	16,910
Aid from other governments	19,221	1,762	21,133	446,678
Charges for services	16,109	2,114	109,165	11,984
Other	1,440	5	1,680	25
Total Revenues	<u>105,653</u>	<u>230,959</u>	<u>411,505</u>	<u>679,345</u>
Expenditures:				
Current:				
Public protection	113,835	257,992	430,051	775,038
Debt Service:				
Principal retirement	--	--	--	--
Interest and fiscal charges	--	--	--	--
Total Expenditures	<u>113,835</u>	<u>257,992</u>	<u>430,051</u>	<u>775,038</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(8,182)</u>	<u>(27,033)</u>	<u>(18,546)</u>	<u>(95,693)</u>
Other financing sources				
Sale of capital assets	--	--	230	--
Net Change in Fund Balance	<u>(8,182)</u>	<u>(27,033)</u>	<u>(18,316)</u>	<u>(95,693)</u>
Fund Balance - Beginning	<u>246,408</u>	<u>216,521</u>	<u>679,262</u>	<u>661,500</u>
Fund Balance - Ending	<u>\$ 238,226</u>	<u>\$ 189,488</u>	<u>\$ 660,946</u>	<u>\$ 565,807</u>

continued

COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances (continued)
 Component Unit Fire Protection Districts
 For the Year Ended June 30, 2009

	No Mans Land Fire	Total
Revenues:		
Taxes	\$ 7,211	\$ 1,518,794
Licenses and permits	--	10,201
Fines, forfeits and penalties	--	--
Revenue from use of money and property	1,524	107,235
Aid from other governments	9	510,593
Charges for services	30,532	508,365
Other	--	21,399
Total Revenues	<u>39,276</u>	<u>2,676,587</u>
Expenditures:		
Current:		
Public protection	31,132	2,620,003
Debt Service:		
Principal retirement	--	22,131
Interest and fiscal charges	--	13,861
Total Expenditures	<u>31,132</u>	<u>2,655,995</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>8,144</u>	<u>20,592</u>
Other financing sources		
Sale of capital assets	--	230
Net Change in Fund Balance	<u>8,144</u>	<u>20,822</u>
Fund Balance - Beginning	<u>34,343</u>	<u>3,387,777</u>
Fund Balance - Ending	<u>\$ 42,487</u>	<u>\$ 3,408,599</u>

COUNTY OF YOLO

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Component Unit Fire Protection District Funds to the
Government-Wide Statement of Activities - Component Units
For Fiscal Year Ended June 30, 2009

Net change in fund balance - total component unit funds (page 181) \$ 20,822

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

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.

Expenditures for general capital assets, infrastructure, and other related capital assets adjustments	\$ 185,389	
Less current year depreciation and loss on disposal of capital assets	<u>(346,305)</u>	
		(160,916)

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.

Principal repayments:		
Notes Payable	3,257	
Capital leases	<u>18,874</u>	
		22,131

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.

Change in compensated absences	(6,708)	
Interest expense	<u>1,530</u>	
		(5,178)

Change in net assets of governmental activities (pages 14 and 15)		<u><u>\$ (123,141)</u></u>
---	--	----------------------------

General Fund – Detailed Budget Schedules

COUNTY OF YOLO

General Fund

Schedule of Expenditures - Budget and Actual on Budgetary Basis
For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
General Government				
County Administration				
Salaries and benefits	3,523,298	3,640,782	3,639,306	1,476
Services and supplies	892,367	1,174,863	694,425	480,438
Other Charges		64,020	5,920	58,100
Fixed assets	6,000	6,000	0	6,000
Subtotal	4,421,665	4,885,665	4,339,651	546,014
Total Legislative and Administrative	4,421,665	4,885,665	4,339,651	546,014
Personnel:				
Human Resources				
Salaries and benefits	1,227,254	1,227,254	1,209,205	18,049
Services and supplies	266,064	266,064	197,876	68,188
Expense transfer reimbursement	0	0	(25,000)	25,000
Subtotal	1,493,318	1,493,318	1,382,081	111,237
Co. Wide Benefits				
Salaries and benefits	2,311,900	2,319,415	2,319,415	0
Services and supplies	187,200	179,685	111,663	68,022
Subtotal	2,499,100	2,499,100	2,431,078	68,022
Total Personnel	3,992,418	3,992,418	3,813,159	179,259
Finance:				
Auditor-Controller-Treasurer Tax Collector				
Salaries and benefits	2,653,180	2,653,180	2,223,293	429,887
Services and supplies	666,759	824,509	732,648	91,861
Equipment	0	705,325	236,875	468,450
Expense transfer reimbursements	(164,961)	(164,961)	(189,146)	24,185
Subtotal	3,154,978	4,018,053	3,003,670	1,014,383
Auditor-Controller TRAN				
Services and supplies	0	25,670	25,670	0
Other Charges	0	149,584	149,583	1
Subtotal	0	175,254	175,253	1
Assessor				
Salaries and benefits	2,324,296	2,429,388	2,429,387	1
Services and supplies	160,890	136,032	136,031	1
Fixed assets	0	(246)	(246)	0
Subtotal	2,485,186	2,565,174	2,565,172	2
General Services - Purchasing				
Salaries and benefits	360,011	353,011	325,903	27,108
Services and supplies	41,672	48,672	48,137	535
Subtotal	401,683	401,683	374,040	27,643
Total Finance	6,041,847	7,160,164	6,118,135	1,042,029

COUNTY OF YOLO

General Fund

Schedule of Expenditures - Budget and Actual on Budgetary Basis For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Counsel:				
County Counsel				
Salaries and benefits	1,518,830	1,466,576	1,466,576	0
Services and supplies	83,727	74,881	74,881	0
Expense transfer reimbursement	(611,565)	(543,346)	(543,346)	0
Total Counsel	<u>990,992</u>	<u>998,111</u>	<u>998,111</u>	<u>0</u>
Elections:				
County Clerk - Elections				
Salaries and benefits	402,398	471,136	471,136	0
Services and supplies	510,639	1,060,309	1,060,309	0
Fixed assets	866	866	865	1
Expense transfer reimbursement	565,378	704,425	704,425	0
Total Election	<u>1,479,281</u>	<u>2,236,736</u>	<u>2,236,735</u>	<u>1</u>
Property Management:				
General Services - Facilities				
Salaries and benefits	1,349,411	1,349,411	1,343,795	5,616
Services and supplies	828,697	828,697	638,264	190,433
Fixed Assets	98,950	98,950	94,722	4,228
Expense transfer reimbursement	(1,000)	(1,000)	(66,238)	65,238
Subtotal	<u>2,276,058</u>	<u>2,276,058</u>	<u>2,010,543</u>	<u>265,515</u>
General Services - Admin.				
Salaries and benefits	575,108	571,108	549,965	21,143
Services and supplies	81,388	85,388	84,539	849
Subtotal	<u>656,496</u>	<u>656,496</u>	<u>634,504</u>	<u>21,992</u>
General Services - Utilities				
Services and supplies	1,926,624	1,906,624	1,905,543	1,081
Other charges	1,112,560	1,112,560	1,094,214	18,346
Operating transfers out	688,137	688,137	595,802	92,335
Expense transfer reimbursement	(740,557)	(720,557)	(727,432)	6,875
Subtotal	<u>2,986,764</u>	<u>2,986,764</u>	<u>2,868,127</u>	<u>118,637</u>
Total Property Management	<u>5,919,318</u>	<u>5,919,318</u>	<u>5,513,174</u>	<u>406,144</u>
Other General Government:				
PPW - Surveyor & Engineer				
Services and supplies	30,900	35,968	35,967	1
Subtotal	<u>30,900</u>	<u>35,968</u>	<u>35,967</u>	<u>1</u>
Risk Management				
Salaries and benefits	139,585	139,585	139,129	456
Services and supplies	1,442,415	1,545	(66,449)	67,994
Other charges		3,370	3,370	0
Expense transfer reimbursement	(1,437,500)	0	0	0
Subtotal	<u>144,500</u>	<u>144,500</u>	<u>76,050</u>	<u>68,450</u>

COUNTY OF YOLO

General Fund

Schedule of Expenditures - Budget and Actual on Budgetary Basis For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Information Technology				
Salaries and benefits	4,242,448	4,310,024	4,310,024	0
Services and supplies	629,905	456,369	456,369	0
Fixed assets	146,000	45,161	45,161	0
Expense transfer reimbursement	(1,929,285)	(1,580,343)	(1,581,343)	1,000
Subtotal	3,089,068	3,231,211	3,230,211	1,000
General Services - Graphics				
Salaries and benefits	192,757	218,757	218,585	172
Services and supplies	196,373	100,373	99,235	1,138
Fixed Assets	37,000	37,000	32,800	4,200
Expense transfer reimbursement	(130,180)	(60,180)	(70,000)	9,820
Subtotal	295,950	295,950	280,620	15,330
Other General - Expenditures				
Salaries and benefits	20,000	33,262	33,261	1
Services and supplies	522,700	727,700	699,270	28,430
Other charges	1,684,345	1,753,865	1,753,865	0
Operating transfers out	26,309,710	32,598,260	29,484,658	3,113,602
Expense transfer reimbursement	0	0	(2,220,596)	2,220,596
Subtotal	28,536,755	35,113,087	29,750,458	5,362,629
Tribal Relations				
Salaries and benefits	178,912	179,855	179,855	0
Services and supplies	32,454	31,511	19,964	11,547
Operating transfers	2,831	2,831	0	2,831
Subtotal	214,197	214,197	199,819	14,378
Appropriations for contingencies	1,106,931	349,729	0	349,729
Total Other General	33,418,301	39,384,642	33,573,125	5,811,517
Total General Government	56,263,822	64,577,054	56,592,090	7,984,964

Public Protection

Judicial:

Court Collections				
Other charges	1,214,666	1,214,666	1,067,622	147,044
Expense transfer reimbursement	0	0	(5)	5
Subtotal	1,214,666	1,214,666	1,067,617	147,049
Public Defender				
Salaries and benefits	4,396,188	4,399,804	4,399,804	0
Services and supplies	512,700	509,084	345,717	163,367
Expense transfer reimbursement	0	0	(1,866)	1,866
Subtotal	4,908,888	4,908,888	4,743,655	165,233

COUNTY OF YOLO

General Fund

Schedule of Expenditures - Budget and Actual on Budgetary Basis For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Indigent Defense Contracts				
Services and supplies	1,883,339	1,948,406	1,948,405	1
Subtotal	<u>1,883,339</u>	<u>1,948,406</u>	<u>1,948,405</u>	<u>1</u>
Grand Jury				
Services and supplies	47,194	51,011	50,425	586
Subtotal	<u>47,194</u>	<u>51,011</u>	<u>50,425</u>	<u>586</u>
Total Judicial	<u>8,054,087</u>	<u>8,122,971</u>	<u>7,810,102</u>	<u>312,869</u>
Protective Inspection:				
Agriculture				
Salaries and benefits	1,535,378	1,535,378	1,531,961	3,417
Services and supplies	455,304	538,735	485,245	53,490
Expense transfer reimbursement	(9,000)	(187)	(188)	1
Total Protective Inspection	<u>1,981,682</u>	<u>2,073,926</u>	<u>2,017,018</u>	<u>56,908</u>
Other Protection:				
County Clerk - Administration				
Salaries and benefits	823,602	948,994	948,993	1
Services and supplies	51,955	48,796	48,796	0
Expense transfer reimbursement	(875,557)	(997,790)	(997,789)	(1)
Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Emergency Services				
Salaries and benefits	297,193	306,503	306,502	1
Services and supplies	92,777	83,467	55,841	27,626
Other charges	396,304	396,304	245,050	151,254
Fixed Assets	5,000	5,000	3,247	1,753
Subtotal	<u>791,274</u>	<u>791,274</u>	<u>610,640</u>	<u>180,634</u>
Sheriff - Animal Services				
Salaries and benefits	1,481,671	1,482,894	1,482,893	1
Services and supplies	602,186	600,963	565,540	35,423
Other charges	2,300	2,300	1,908	392
Fixed assets	45,677	45,677	33,829	11,848
Subtotal	<u>2,131,834</u>	<u>2,131,834</u>	<u>2,084,170</u>	<u>47,664</u>
County Clerk Recorder				
Salaries and benefits	623,644	623,644	562,515	61,129
Services and supplies	56,425	56,425	51,841	4,584
Expense transfer reimb.	300,179	300,179	292,346	7,833
Subtotal	<u>980,248</u>	<u>980,248</u>	<u>906,702</u>	<u>73,546</u>

COUNTY OF YOLO

General Fund

Schedule of Expenditures - Budget and Actual on Budgetary Basis For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Public Administrator - Guardian				
Salaries and benefits	782,312	782,312	594,912	187,400
Services and supplies	329,711	322,211	274,247	47,964
Other charges	500	8,000	331	7,669
Subtotal	<u>1,112,523</u>	<u>1,112,523</u>	<u>869,490</u>	<u>243,033</u>
PPW - Planning				
Salaries and benefits	2,167,225	2,087,343	1,883,554	203,789
Services and supplies	788,610	1,396,121	1,395,975	146
Fixed assets	18,000	18,651	18,651	0
Expense transfer reimbursement	0	0	(127)	127
Subtotal	<u>2,973,835</u>	<u>3,502,115</u>	<u>3,298,053</u>	<u>204,062</u>
Total Other Protection	<u>7,989,714</u>	<u>8,517,994</u>	<u>7,769,055</u>	<u>748,939</u>
Total Public Protection	<u>18,025,483</u>	<u>18,714,891</u>	<u>17,596,175</u>	<u>1,118,716</u>
 <u>Health & Sanitation</u>				
Health Services - Comm. Hlth. Prot.				
Salaries and benefits	5,697,316	5,453,260	4,718,975	734,285
Services and supplies	2,149,648	2,234,648	2,206,016	28,632
Other charges	31,223	26,223	8,274	17,949
Fixed assets	18,000	23,000	22,794	206
Expense transfer reimbursement	(430,090)	(430,090)	(617,222)	187,132
Subtotal	<u>7,466,097</u>	<u>7,307,041</u>	<u>6,338,837</u>	<u>968,204</u>
Health Services - Environmental Health				
Salaries and benefits	2,158,895	2,158,895	2,047,795	111,100
Services and supplies	672,436	672,436	669,272	3,164
Other charges	4,000	4,000	0	4,000
Expense transfer reimbursement	15,470	15,470	8,965	6,505
Subtotal	<u>2,850,801</u>	<u>2,850,801</u>	<u>2,726,032</u>	<u>124,769</u>
Health Services - Child Disability Prog.				
Salaries and benefits	1,692,707	1,647,879	1,616,255	31,624
Services and supplies	343,055	364,055	363,817	238
Other charges	73,287	73,287	52,419	20,868
Expense transfer reimbursement	(15,400)	8,428	8,427	1
Subtotal	<u>2,093,649</u>	<u>2,093,649</u>	<u>2,040,918</u>	<u>52,731</u>

COUNTY OF YOLO

General Fund

Schedule of Expenditures - Budget and Actual on Budgetary Basis For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Alcohol/Drug				
Salaries and benefits	1,001,826	1,943,520	1,923,887	19,633
Services and supplies	1,810,478	1,929,418	1,694,114	235,304
Other charges	5,000	93,227	74,772	18,455
Operating transfers out	255,713	0	0	0
Expense transfer reimbursement	0	0	(24,590)	24,590
Subtotal	3,073,017	3,966,165	3,668,183	297,982
 Total Health	15,483,564	16,217,656	14,773,970	1,443,686
 HD - Indigent Health Care				
Salaries and benefits	421,648	510,102	509,931	171
Services and supplies	4,485,409	4,429,293	4,425,739	3,554
Other charges	0	915,059	915,056	3
Expense transfer reimbursement	0	2,603	2,603	0
Subtotal	4,907,057	5,857,057	5,853,329	3,728
 Total Hospital Care	4,907,057	5,857,057	5,853,329	3,728
 Total Health & Sanitation	20,390,621	22,074,713	20,627,299	1,447,414
 Public Assistance				
Administration				
Public Assistance & Support Services				
Salaries and benefits	25,486,925	24,930,487	24,732,745	197,742
Services and supplies	9,691,205	9,651,205	8,202,694	1,448,511
Other charges	7,205,702	7,286,779	7,286,778	1
Fixed assets	10,426	163,373	158,247	5,126
Operating transfers out	0	133,438	133,437	1
Expense transfer reimbursement	(541,591)	(352,615)	(352,615)	0
Subtotal	41,852,667	41,812,667	40,161,286	1,651,381
 Total Admin.	41,852,667	41,812,667	40,161,286	1,651,381
 Aid Programs:				
Soc. Serv. - Community Contract Programs				
Services and supplies	0	0	(1,083)	1,083
Subtotal	0	0	(1,083)	1,083
 TANF/CalWorks/Foster Care Aid				
Other charges	30,158,176	30,158,176	29,613,834	544,342
Subtotal	30,158,176	30,158,176	29,613,834	544,342
 Total Aid Programs	30,158,176	30,158,176	29,612,751	545,425

COUNTY OF YOLO

General Fund

Schedule of Expenditures - Budget and Actual on Budgetary Basis For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
General Relief:				
General Assistance				
Services and supplies	23,528	23,528	21,528	2,000
Other charges	412,652	349,010	345,154	3,856
Subtotal	<u>436,180</u>	<u>372,538</u>	<u>366,682</u>	<u>5,856</u>
Total General Relief	<u>436,180</u>	<u>372,538</u>	<u>366,682</u>	<u>5,856</u>
Veterans Services:				
Social Serv. - Veterans Service				
Salaries and benefits	248,235	248,235	196,937	51,298
Services and supplies	25,396	24,896	18,481	6,415
Other charges	0	500	119	381
Subtotal	<u>273,631</u>	<u>273,631</u>	<u>215,537</u>	<u>58,094</u>
Total Veterans Services	<u>273,631</u>	<u>273,631</u>	<u>215,537</u>	<u>58,094</u>
Other Public Assistance:				
Housing				
Salaries and benefits	115,972	115,972	105,194	10,778
Services and supplies	100,693	100,693	51,149	49,544
Other charges	642,500	642,500	98,964	543,536
Fixed assets	7,000	7,000	6,465	535
Subtotal	<u>866,165</u>	<u>866,165</u>	<u>261,772</u>	<u>604,393</u>
Workforce Investment Act				
Salaries and benefits	1,290,953	1,326,125	1,326,125	0
Services and supplies	482,750	453,799	453,799	0
Other charges	203,500	293,654	293,654	0
Expense transfer reimb.	278,222	245,489	245,489	0
Subtotal	<u>2,255,425</u>	<u>2,319,067</u>	<u>2,319,067</u>	<u>0</u>
Community Services Block Grant				
Salaries and benefits	58,325	74,663	74,663	0
Services and supplies	246,199	272,620	272,620	0
Other charges	2,728	2,285	2,285	0
Expense transfer reimb.	15,165	19,971	19,970	1
Subtotal	<u>322,417</u>	<u>369,539</u>	<u>369,538</u>	<u>1</u>
Total Other Public Assistance	<u>3,444,007</u>	<u>3,554,771</u>	<u>2,950,377</u>	<u>604,394</u>
Total Public Assistance	<u>76,164,661</u>	<u>76,171,783</u>	<u>73,306,633</u>	<u>2,865,150</u>

COUNTY OF YOLO

General Fund

Schedule of Expenditures - Budget and Actual on Budgetary Basis
For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Education</u>				
Ag. Education:				
Cooperative Extension Services				
Salaries and benefits	323,403	337,528	337,527	1
Services and supplies	46,025	31,900	27,377	4,523
Subtotal	<u>369,428</u>	<u>369,428</u>	<u>364,904</u>	<u>4,524</u>
 Total Ag. Education	 <u>369,428</u>	 <u>369,428</u>	 <u>364,904</u>	 <u>4,524</u>
 Total Education	 <u><u>369,428</u></u>	 <u><u>369,428</u></u>	 <u><u>364,904</u></u>	 <u><u>4,524</u></u>
 <u>Culture & Recreation</u>				
Recreation Facilities:				
Parks				
Salaries and benefits	1,200,654	1,200,654	1,119,505	81,149
Services and supplies	520,481	537,213	453,869	83,344
Other charges	4,500	4,500	1,996	2,504
Fixed assets	986,190	1,111,190	604,360	506,830
Subtotal	<u>2,711,825</u>	<u>2,853,557</u>	<u>2,179,730</u>	<u>673,827</u>
 Total Culture & Recreation	 <u>2,711,825</u>	 <u>2,853,557</u>	 <u>2,179,730</u>	 <u>673,827</u>
 Total General Fund	 <u><u>173,925,840</u></u>	 <u><u>184,761,426</u></u>	 <u><u>170,666,831</u></u>	 <u><u>14,094,595</u></u>

STATISTICAL SECTION

COUNTY OF YOLO

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 financial statements, and required supplementary information to understand and assess a government’s economic condition.

CONTENTS	PAGE
FINANCIAL TRENDS These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.	194
REVENUE CAPACITY These schedules contain trend information to help the reader assess the County’s most significant local revenue sources, the property tax.	199
DEBT CAPACITY 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.	203
ECONOMIC AND DEMOGRAPHIC INFORMATION These schedules offer economic and demographic indicators to help the reader understand the environment within which the County’s financial activities take place.	207
OPERATING INFORMATION 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	209

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports of the relevant year.

COUNTY OF YOLO, CALIFORNIA
NET ASSETS BY COMPONENT (UNAUDITED)
LAST NINE FISCAL YEARS
(accrual basis of accounting)

	<u>6/30/2001</u>	<u>6/30/2002</u>	<u>6/30/2003</u>	<u>6/30/2004</u>	<u>6/30/2005</u>	<u>6/30/2006</u>	<u>6/30/2007</u>	<u>6/30/2008</u>	<u>6/30/2009</u>
Governmental Activities									
Invested in capital assets, net of related debt	\$ 45,905,251	\$ 49,211,442	\$ 62,093,863	\$ 66,798,325	\$ 77,545,096	\$ 88,628,686	\$ 113,300,191	\$ 124,210,587	\$ 125,835,409
Restricted	6,815,228	798,015	20,319,273	54,470,604	63,618,782	60,389,634	59,050,631	55,921,603	49,839,969
Unrestricted	38,208,075	54,477,147	58,188,484	24,813,510	27,954,782	52,215,303	33,468,718	10,919,973	432,090
Subtotal governmental activities net	<u>90,928,554</u>	<u>104,486,604</u>	<u>140,601,620</u>	<u>146,082,439</u>	<u>169,118,660</u>	<u>201,233,623</u>	<u>205,819,540</u>	<u>191,052,163</u>	<u>176,107,468</u>
Business-Type Activities									
Invested in capital assets, net of related debt	6,685,599	7,014,075	8,705,412	8,197,748	7,965,923	7,749,356	11,742,878	13,439,900	12,989,656
Restricted	8,277,443	10,309,258	11,872,665	12,854,762	14,064,285	13,603,111	14,501,706	15,855,464	16,156,890
Unrestricted	(12,739,371)	(16,012,493)	(18,348,889)	(17,610,993)	(10,720,553)	(8,909,528)	(13,651,434)	(8,610,250)	(8,017,957)
Subtotal business-type activities net	<u>2,223,671</u>	<u>1,310,840</u>	<u>2,229,188</u>	<u>3,441,517</u>	<u>11,309,655</u>	<u>12,442,939</u>	<u>12,593,150</u>	<u>20,685,114</u>	<u>21,128,589</u>
Primary Government									
Invested in capital assets, net of related debt	52,590,850	56,225,517	70,799,275	74,996,073	85,511,019	96,378,042	125,043,069	137,650,487	138,825,065
Restricted	15,092,671	11,107,273	32,191,938	67,325,366	77,683,067	73,992,745	73,552,337	71,777,067	65,996,859
Unrestricted	25,468,704	38,464,654	39,839,595	7,202,517	17,234,229	43,305,775	19,817,284	2,309,723	(7,585,867)
Total primary government net assets	<u>\$ 93,152,225</u>	<u>\$ 105,797,444</u>	<u>\$ 142,830,808</u>	<u>\$ 149,523,956</u>	<u>\$ 180,428,315</u>	<u>\$ 213,676,562</u>	<u>\$ 218,412,690</u>	<u>\$ 211,737,277</u>	<u>\$ 197,236,057</u>

Notes:

- (1) Trend data is only available for the last nine years due to the implementation of GASB 34.
- (2) Accounting standards require that net assets be reported in three components in the financial statements: invested in capital assets, net of related debt; restricted; restricted; and unrestricted. Net assets are 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.

Source:

County of Yolo Comprehensive Annual Report

COUNTY OF YOLO, CALIFORNIA
 CHANGES IN NET ASSETS (UNAUDITED)
 LAST NINE FISCAL YEARS
 (accrual basis of accounting)

	<u>6/30/2001</u>	<u>6/30/2002</u>	<u>6/30/2003</u>	<u>6/30/2004</u>	<u>6/30/2005</u>	<u>6/30/2006</u>	<u>6/30/2007</u>	<u>6/30/2008</u>	<u>6/30/2009</u>
Expenses									
Governmental Activities:									
General government	\$ 20,933,095	\$ 23,827,224	\$ 19,727,404	\$ 18,246,598	\$ 21,254,929	\$ 24,123,703	\$ 25,329,809	\$ 31,430,226	\$ 31,328,922
Public Protection	39,683,723	44,257,053	46,832,758	53,084,239	56,827,559	62,405,908	68,800,472	82,785,236	86,530,731
Public ways and Facilities	1,720,002	5,243,879	4,911,254	5,780,839	6,068,656	6,479,556	6,442,695	10,064,666	9,420,231
Health and sanitation	14,951,379	17,389,260	19,295,004	21,135,119	36,378,783	40,237,937	46,577,659	57,401,539	54,219,240
Public assistance	54,449,681	60,085,571	62,805,133	62,265,634	65,497,119	70,615,790	73,226,526	79,496,910	80,101,895
Education	3,065,270	3,326,187	3,287,229	3,628,127	3,538,996	4,143,369	4,523,721	5,283,181	5,861,950
Recreation and cultural Services	613,046	656,282	747,829	891,816	952,155	797,425	1,440,542	1,205,613	2,578,781
Debt Service:									
Interest	818,994	1,152,986	879,902	770,018	735,593	595,961	1,065,118	1,259,520	1,634,044
Subtotal governmental activities	<u>136,235,190</u>	<u>155,938,442</u>	<u>158,486,513</u>	<u>165,802,390</u>	<u>191,253,790</u>	<u>209,399,649</u>	<u>227,406,542</u>	<u>268,926,891</u>	<u>271,675,794</u>
Business-Type Activities:									
Airport	95,335	103,955	138,465	125,937	170,568	167,467	283,151	417,161	457,101
Mental Health	14,978,661	16,990,137	16,711,380	17,005,943	-	-	-	-	-
Central Landfill	7,467,738	7,906,868	7,333,884	6,841,858	399,601	8,181,962	8,702,786	1,515,592	8,933,891
Total Business-Type Activities	<u>22,541,734</u>	<u>25,000,960</u>	<u>24,183,729</u>	<u>23,973,738</u>	<u>570,169</u>	<u>8,349,429</u>	<u>8,985,937</u>	<u>1,932,753</u>	<u>9,390,992</u>
Total primary government expense	<u>158,776,924</u>	<u>180,939,402</u>	<u>182,670,242</u>	<u>189,776,128</u>	<u>191,823,959</u>	<u>217,749,078</u>	<u>236,392,479</u>	<u>270,859,644</u>	<u>281,066,786</u>
Program Revenues									
Governmental Activities:									
Charges for services	20,340,094	27,607,934	27,182,333	24,382,835	24,652,852	27,303,779	31,097,617	33,903,166	45,989,254
Operating grants and contributions	102,325,122	104,837,148	101,583,966	124,691,245	134,521,360	130,206,120	143,481,347	151,594,433	146,209,694
Capital grants and contributions	1,722,971	2,786,117	5,378,193	7,124,534	11,948,809	5,850,085	4,500,765	14,136,130	10,676,239
Subtotal governmental activities	<u>124,388,187</u>	<u>135,231,199</u>	<u>134,144,492</u>	<u>156,198,614</u>	<u>171,123,021</u>	<u>163,359,984</u>	<u>179,079,729</u>	<u>199,633,729</u>	<u>202,875,187</u>
Business-Type Activities:									
Airport	123,760	151,637	144,685	266,353	437,873	172,680	205,427	244,757	396,822
Mental Health	10,651,957	9,473,853	10,261,210	10,101,226	-	-	-	-	-
Central Landfill	7,288,924	7,836,334	7,761,899	8,116,105	8,574,249	8,541,175	8,438,993	8,122,456	8,751,465
Total Business-Type Activities	<u>18,064,641</u>	<u>17,461,824</u>	<u>18,167,794</u>	<u>18,483,684</u>	<u>9,012,122</u>	<u>8,713,855</u>	<u>8,644,420</u>	<u>8,367,213</u>	<u>9,148,287</u>
Total primary government program revenue	<u>142,452,828</u>	<u>152,693,023</u>	<u>152,312,286</u>	<u>174,682,298</u>	<u>180,135,143</u>	<u>172,073,839</u>	<u>187,724,149</u>	<u>208,000,942</u>	<u>212,023,474</u>
Net (expense)/revenue									
Governmental activities	(11,847,003)	(20,707,243)	(24,342,021)	(9,603,776)	(20,130,769)	(46,039,665)	(48,326,813)	(69,293,162)	(68,800,607)
Business-type activities	(4,477,093)	(7,539,136)	(6,015,935)	(5,490,054)	8,441,953	364,426	(341,517)	6,434,460	(242,705)
Total primary government net expenses	<u>\$ (16,324,096)</u>	<u>\$ (28,246,379)</u>	<u>\$ (30,357,956)</u>	<u>\$ (15,093,830)</u>	<u>\$ (11,688,816)</u>	<u>\$ (45,675,239)</u>	<u>\$ (48,668,330)</u>	<u>\$ (62,858,702)</u>	<u>\$ (69,043,312)</u>

**COUNTY OF YOLO, CALIFORNIA
CHANGES IN NET ASSETS (UNAUDITED)
LAST NINE FISCAL YEARS
(accrual basis of accounting)**

(continued)

General Revenues and Other

Changes in Net Assets

Governmental activities:

	<u>6/30/2001</u>	<u>6/30/2002</u>	<u>6/30/2003</u>	<u>6/30/2004</u>	<u>6/30/2005</u>	<u>6/30/2006</u>	<u>6/30/2007</u>	<u>6/30/2008</u>	<u>6/30/2009</u>
Taxes									
Property taxes	\$ 15,124,964	\$ 19,562,950	\$ 16,793,311	\$ 16,449,138	\$ 33,606,827	42,952,354	42,440,947	45,156,244	48,990,676
Sales and use taxes	15,505,571	13,677,779	13,963,331	2,698,226	2,687,588	3,064,856	3,828,393	3,269,216	3,115,026
Transient	-	-	-	78,899	64,942	83,740	91,026	87,709	102,388
Documentary	-	-	-	1,444,648	2,021,761	1,829,494	1,507,346	938,994	832,381
Other	1,621,043	3,409,199	3,816,237	-	171,548	88,028	-	-	-
Unrestricted interest and investment earnings	4,443,523	3,610,440	3,492,445	354,521	3,192,684	2,848,634	4,571,788	3,994,145	2,863,641
Rents, not restricted to specific programs	-	-	-	-	548,033	393,048	469,716	393,602	-
Revenue sharing	-	-	-	416,015	405,094	422,548	667,108	484,284	-
Franchise fees	-	-	-	504,884	547,667	632,783	481,064	471,848	-
Miscellaneous	4,522,909	4,076,361	5,066,498	153,639	141,635	18,813	-	-	-
Gain (Loss) on disposal of capital assets	-	-	-	-	-	-	(257,871)	(270,257)	14,414
Sale of tobacco settlement revenues	-	-	23,348,989	-	-	9,139,612	-	-	-
Special item - Gain on sale of land	847,194	-	-	-	-	-	-	-	-
Transfers	(5,850,140)	(6,384,888)	(6,278,698)	(6,539,220)	-	-	-	-	-
Total governmental activities	36,215,064	37,951,841	60,202,113	15,560,750	43,387,779	61,473,910	53,799,517	54,525,785	55,918,526
Business-type activities:									
Unrestricted interest and investment earnings	820,289	746,286	655,585	159,923	454,357	768,858	1,231,622	1,657,504	686,180
Miscellaneous	20,751	489,670	-	3,240	-	-	-	-	-
Transfers	5,850,140	6,384,888	6,278,698	6,539,220	-	-	-	-	-
Total business-type activities	6,691,180	7,620,844	6,934,283	6,702,383	454,357	768,858	1,231,622	1,657,504	686,180
Total primary government	42,906,244	45,572,685	67,136,396	22,263,133	43,842,136	62,242,768	55,031,139	56,183,289	56,604,706
Change in Net Assets									
Governmental activities	24,368,061	17,244,598	35,860,092	5,956,974	23,257,010	15,434,245	5,472,704	(14,767,377)	(12,882,081)
Business-type activities	2,214,087	81,708	918,348	1,212,329	8,896,310	1,133,284	890,105	8,091,964	443,475
Total primary government	\$ 26,582,148	\$ 17,326,306	\$ 36,778,440	\$ 7,169,303	\$ 32,153,320	\$ 16,567,529	\$ 6,362,809	\$ (6,675,413)	\$ (12,438,606)

Notes:

Trend data is only available for the last nine years due to the implementation of GASB 34.
Effective 7/1/2005 Mental Health programs are reported in Governmental activities.

Source:

County of Yolo Comprehensive Annual Report

COUNTY OF YOLO, CALIFORNIA
 FUND BALANCES, GOVERNMENTAL FUNDS (UNAUDITED)
 LAST NINE FISCAL YEARS

	<u>6/30/2001</u>	<u>6/30/2002</u>	<u>6/30/2003</u>	<u>6/30/2004</u>	<u>6/30/2005</u>	<u>6/30/2006</u>	<u>6/30/2007</u>	<u>6/30/2008</u>	<u>6/30/2009</u>
General Fund									
Reserved	\$ 2,335,854	\$ 5,116,339	\$ 18,269,911	\$ 16,473,688	\$ 9,878,515	\$ 6,839,025	\$ 1,495,965	\$ 8,609,344	\$ 722,479
Unreserved	17,990,070	14,150,540	11,000,848	10,014,024	19,527,677	18,591,440	24,418,253	2,291,221	1,758,890
Subtotal General Fund	<u>20,325,924</u>	<u>19,266,879</u>	<u>29,270,759</u>	<u>26,487,712</u>	<u>29,406,192</u>	<u>25,430,465</u>	<u>25,914,218</u>	<u>10,900,565</u>	<u>2,481,369</u>
All Other Governmental Funds									
Reserved	163,077	4,212,700	21,227,158	3,072,609	4,491,562	6,862,536	4,701,540	8,400,701	9,846,226
Unreserved, reported in:									
Special revenue funds	22,539,165	24,906,799	26,955,755	48,411,570	53,993,905	57,622,209	55,401,685	48,980,843	47,514,294
Capital project funds	4,631,089	6,695,500	425,366	820,405	434,388	735,569	(196,777)	846,630	5,379,513
Debt service funds	1,109,303	554,740	480,299	532,546	683,021	901,085	1,436,942	267,494	1,147,293
Total all other governmental funds	<u>28,442,634</u>	<u>36,369,739</u>	<u>49,088,578</u>	<u>52,837,130</u>	<u>59,602,876</u>	<u>66,121,399</u>	<u>61,343,390</u>	<u>58,495,668</u>	<u>63,887,326</u>
Total all governmental funds	<u>\$ 48,768,558</u>	<u>\$ 55,636,618</u>	<u>\$ 78,359,337</u>	<u>\$ 79,324,842</u>	<u>\$ 89,009,068</u>	<u>\$ 91,551,864</u>	<u>\$ 87,257,608</u>	<u>\$ 69,396,233</u>	<u>\$ 66,368,695</u>

Notes:

Trend data is only available for the last nine fiscal years due to the implementation of GASB 34.

Source:

County of Yolo Comprehensive Annual Report

COUNTY OF YOLO, CALIFORNIA
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS (UNAUDITED)
LAST NINE FISCAL YEARS
(modified accrual basis of accounting)

	<u>6/30/2001</u>	<u>6/30/2002</u>	<u>6/30/2003</u>	<u>6/30/2004</u>	<u>6/30/2005</u>	<u>6/30/2006</u>	<u>6/30/2007</u>	<u>6/30/2008</u>	<u>6/30/2009</u>
Revenues:									
Taxes	\$ 32,251,578	\$ 33,604,362	\$ 32,050,168	\$ 34,724,307	\$ 39,367,404	\$ 42,925,277	\$ 45,790,694	\$ 46,486,484	\$ 48,504,052
Licenses and permits	2,051,244	2,481,593	5,681,148	3,786,630	9,024,131	6,686,537	5,490,604	13,953,149	9,456,819
Fines, forfeitures and penalties	4,623,295	4,069,855	3,371,537	3,831,792	4,210,924	3,749,187	5,178,292	4,547,235	5,993,655
Revenue from use of money and property	4,353,318	4,148,187	4,496,113	2,069,633	3,719,819	3,213,832	5,025,322	4,448,690	3,323,213
Aid from other governments	104,048,093	112,191,800	113,911,559	114,682,520	133,861,989	134,302,072	150,324,627	156,369,791	150,862,437
Charges for services	12,468,222	12,050,329	12,637,755	15,257,023	16,951,246	19,325,859	22,736,726	26,929,371	31,289,996
Other	4,463,069	5,394,632	5,109,870	6,770,434	6,268,302	6,746,515	2,773,419	2,606,917	5,063,707
Total Revenues	164,258,819	173,940,758	177,258,150	181,122,339	213,403,815	216,949,279	237,319,684	255,341,637	254,493,879
Expenditures:									
General government	16,107,274	17,684,698	17,878,881	18,180,316	21,100,599	25,867,181	25,330,126	29,646,755	27,449,769
Public protection	37,638,280	42,393,575	44,939,622	50,891,407	56,334,917	63,034,640	69,116,433	78,310,043	78,672,782
Public ways and facilities	8,879,962	4,754,621	4,765,705	4,984,070	6,548,698	7,068,983	10,305,521	14,341,347	11,671,463
Health and sanitation	14,510,642	17,254,102	19,239,597	21,920,315	37,288,537	41,268,452	47,364,249	55,450,234	51,160,613
Public assistance	54,623,341	60,917,077	62,783,876	62,092,425	64,970,957	70,469,932	73,696,910	77,553,668	77,153,094
Education	2,962,602	3,203,922	3,181,751	3,350,327	3,444,092	4,074,538	4,395,979	4,706,840	5,348,150
Recreation and cultural services	548,970	629,760	687,174	786,674	856,726	702,342	1,519,791	2,344,401	3,739,148
Capital outlay	3,231,691	7,282,019	16,727,589	9,676,172	11,491,949	9,787,958	17,741,536	9,084,905	8,445,447
Debt service:									
Principal	1,233,180	769,273	617,853	509,378	440,430	426,539	671,349	739,682	772,949
Interest	803,519	1,159,872	875,626	773,008	737,683	648,257	1,017,422	1,269,823	1,614,850
Bond issuance costs	-	-	-	-	-	-	-	-	310,024
Total Expenditures	140,539,461	156,048,919	171,697,674	173,164,092	203,214,588	223,348,822	251,159,316	273,447,698	266,338,289
Excess (Deficiency) of Revenues (Under) Expenditures	23,719,358	17,891,839	5,560,476	7,958,247	10,189,227	(6,399,543)	(13,839,632)	(18,106,061)	(11,844,410)
Other Financing Sources (Uses):									
Proceeds from sale of tobacco settlement revenue	-	-	23,348,989	-	-	9,139,612	-	-	-
Operating transfers in	29,434,811	29,163,021	54,796,778	34,789,796	47,445,782	58,006,466	59,679,842	82,036,113	69,956,826
Operating transfers out	(35,647,266)	(35,776,655)	(61,245,183)	(41,506,030)	(47,616,204)	(58,244,324)	(59,969,033)	(82,036,113)	(70,293,511)
Sale of assets	922,948	-	-	-	67,359	22,679	79,909	244,686	160,605
Payment to lease refunding agent	-	-	(2,340,000)	-	-	-	-	-	-
Debt proceeds	390,236	270,939	2,346,735	199,647	-	-	10,581,379	-	6,467,465
Total Other Financing Sources (Uses)	(4,899,271)	(6,342,695)	16,907,319	(6,516,587)	(103,063)	8,924,433	10,372,097	244,686	6,291,385
Net change in fund balance	18,820,087	11,549,144	22,467,795	1,441,660	10,086,164	2,524,890	(3,467,535)	(17,861,375)	(5,553,025)
Fund balance, beginning	24,301,111	48,768,558	55,636,618	78,359,337	79,324,842	89,009,068	91,551,864	87,257,608	71,921,720
Prior period adjustment	5,647,360	(4,681,084)	254,924	(476,155)	(401,938)	17,906	(826,721)	2,525,487	-
Fund balance, restated beginning	29,948,471	44,087,474	55,891,542	77,883,182	78,922,904	89,026,974	90,725,143	89,783,095	71,921,720
Residual equity transfer in	-	-	-	-	-	-	-	-	-
Residual equity transfer out	-	-	-	-	-	-	-	-	-
Fund balance ending	\$ 48,768,558	\$ 55,636,618	\$ 78,359,337	\$ 79,324,842	\$ 89,009,068	\$ 91,551,864	\$ 87,257,608	\$ 71,921,720	\$ 66,368,695
Debt service as a percentage of noncapital expenditures	1.57%	1.30%	0.96%	0.79%	0.63%	0.52%	0.75%	0.79%	0.95%
Total debt service	2,036,699	1,929,145	1,493,479	1,282,386	1,178,113	1,074,796	1,688,771	2,009,505	2,387,799
Total capital, per asset sch note	10,577,644	7,675,616	16,712,442	9,857,728	15,354,283	15,847,611	26,964,876	19,874,845	15,799,160
Non capital expenditures	129,961,817	148,373,303	154,985,232	163,306,364	187,860,305	207,501,211	224,194,440	253,572,853	250,539,129

Notes:
Trend data is only available for the last nine fiscal years due to the implementation of GASB 34.

Source:
County of Yolo Comprehensive Annual Report

**COUNTY OF YOLO, CALIFORNIA
 ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY (UNAUDITED)
 LAST TEN YEARS**

<u>Fiscal Year</u>	<u>Secured (a)</u>	<u>Unsecured (a)</u>	<u>Unitary (b)</u>	<u>Exempt (a)</u>	<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate</u>
1999 - 2000	8,811,608,334	713,142,640	488,350,543	(284,304,904)	9,728,796,613	1.0000
2000 - 2001	9,664,670,100	766,958,671	491,245,798	(261,762,554)	10,661,112,015	1.0000
2001 - 2002	10,482,164,928	867,669,497	467,025,732	(389,603,632)	11,427,256,525	1.0000
2002 - 2003	11,413,757,800	931,759,879	484,571,945	(439,401,008)	12,390,688,616	1.0000
2003 - 2004	12,420,802,659	864,899,304	403,532,328	(439,259,293)	13,249,974,998	1.0000
2004 - 2005	13,665,776,401	891,512,305	406,941,916	(503,762,930)	14,460,467,692	1.0000
2005 - 2006	15,506,331,132	959,171,846	384,397,163	(542,077,304)	16,307,822,837	1.0000
2006 - 2007	17,873,269,706	1,035,681,510	414,988,080	(603,679,892)	18,720,259,404	1.0000
2007 - 2008	19,410,879,982	1,130,551,442	444,804,978	(657,054,838)	20,329,181,564	1.0000
2008 - 2009	20,096,553,054	1,192,080,171	442,390,205	(746,293,819)	20,984,729,611	1.0000

Notes:

- (1) 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.
- (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.
- (5) Due to 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 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.

Sources:

- a) Statement of the County Assessor to the Board of Equalization of the State of California
- b) State Board of Equalization

**COUNTY OF YOLO, CALIFORNIA
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (UNAUDITED)
LAST TEN YEARS**

<u>Fiscal Year</u>	<u>County Direct Rates</u>	<u>Overlapping Rates</u>			<u>Total</u>
	<u>Yolo County General</u>	<u>Cities (1)</u>	<u>Schools (2)</u>	<u>Special Districts (3)</u>	
1999 - 2000	1.00000	0.00018	0.00634	0.00027	1.00679
2000 - 2001	0.99998	0.00018	0.03507	0.00024	1.03547
2001 - 2002	0.99999	0.00018	0.04306	0.00023	1.04346
2002 - 2003	0.99997	0.00018	0.04446	0.00023	1.04484
2003 - 2004	0.99999	0.00019	0.04461	0.00020	1.04499
2004 - 2005	0.99998	0.00020	0.05537	0.00017	1.05572
2005 - 2006	0.99998	0.00020	0.05218	0.00015	1.05251
2006 - 2007	0.99996	0.00020	0.04646	0.00009	1.04671
2007 - 2008	0.99996	0.00000	0.00005	0.04281	1.04282
2008 - 2009	0.99996	0.00000	0.00007	0.04688	1.04691

Notes:

- (1) Rates shown represents a weighted average of the 4 incorporated cities within the County of Yolo.
- (2) Rates shown represents a weighted average of the various school district and community colleges tax rate areas within the County of Yolo.
- (3) Rates shown represents a weighted average of the various special district tax rate areas within the County of Yolo.

Source:

County of Yolo Auditor-Controller

**COUNTY OF YOLO, CALIFORNIA
 PRINCIPAL PROPERTY TAX PAYERS (UNAUDITED)
 JUNE 30, 2009 AND JUNE 30, 2000**

Taxpayer	Nature of Business	FY 2008-09			FY 1999-2000		
		Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Pacific Gas & Electric	Utility	\$241,378,383	1	1.15%	\$217,170,300	1	2.23%
Walgreen Co.	Distribution/Warehouse	105,787,880	2	0.50%	55,308,479	7	0.57%
Harsch Investment Corp.	Real Estate Developer	108,992,241	3	0.52%			
MSHQ LLC (Money Store)	Finance	110,012,867	4	0.52%			
Dayton Hudson Corp	Distribution/Warehouse	103,412,269	5	0.49%	60,065,394	4	0.62%
Affymetrix Inc.		69,017,747	6	0.33%			
JB Management LP	Property Management	58,741,037	7	0.28%			
Farmers Rice Co-op	Rice Mill	58,521,286	8	0.28%	55,785,683	6	0.57%
Pacific Coast Producers	Food Processor	61,311,472	9	0.29%			
Ikea California LLC	Retail	53,659,236	10	0.26%			
Pacific Bell	Communications				87,647,600	2	0.90%
Southern Pacific Land	Land Rental				51,308,513	8	0.53%
Money Store	Lender				91,511,685	2	0.94%
Panatoni Carl D Etal	Developer				31,683,732	10	0.33%
Spieker Properties	Property Management				58,730,684	5	0.60%
United Groceries, LTD	Distribution/Warehouse				46,495,422	9	0.48%
		<u>\$970,834,418</u>		<u>4.62%</u>	<u>\$709,212,070</u>		<u>7.29%</u>

Source:
 Yolo County Assessor

**COUNTY OF YOLO, CALIFORNIA
PROPERTY TAX LEVIES AND COLLECTIONS (UNAUDITED)
LAST TEN FISCAL YEARS**

Fiscal Year Ended June 30,	Taxes Levied for this Fiscal Yr.	Collected within the Fiscal Year of Levy		Collections in Subsequent Years	Total Collections to Date Fiscal Year of Levy	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2000	122,624,509	120,559,124	98.32%	N/A	120,559,124	98.32%
2001	136,673,664	133,613,950	97.76%	N/A	133,613,950	97.76%
2002	149,914,629	147,719,489	98.54%	N/A	147,719,489	98.54%
2003	161,178,672	156,229,509	96.93%	N/A	156,229,509	96.93%
2004	171,073,500	169,340,650	98.99%	N/A	169,340,650	98.99%
2005	186,345,829	185,214,645	99.39%	N/A	185,214,645	99.39%
2006	213,057,604	210,769,732	98.93%	N/A	210,769,732	98.93%
2007	235,436,891	229,872,462	97.64%	N/A	229,872,462	97.64%
2008	255,967,849	246,940,055	96.47%	N/A	246,940,055	96.47%
2009	267,071,480	257,857,716	96.55%	N/A	257,857,716	96.55%

Notes:

N/A = Data is not available.

Source:

Annual Property Tax Collection Statistical Questionnaire.

**COUNTY OF YOLO, CALIFORNIA
RATIOS OF OUTSTANDING DEBT BY TYPE (UNAUDITED)
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Government Activities</u>					<u>Business-Type Activities</u>		<u>Total Primary Government</u>	<u>Percentage of Assessed Value</u>	<u>Percentage of Personal Income</u>
	<u>Bonds Payable</u>	<u>Special Assessment Bonds</u>	<u>Notes Payable</u>	<u>Certificates of Participation</u>	<u>Capital Leases</u>	<u>Notes Payable</u>	<u>Capital Leases</u>			
1999-2000	1,100,000	2,743,000	508,532	4,485,000	6,086,621	351,998	-	15,275,151	0.16%	0.34%
2000-2001	1,005,000	2,617,000	-	4,485,000	5,964,707	311,202	-	14,382,909	0.13%	0.30%
2001-2002	905,000	2,475,000	-	4,405,000	5,743,267	270,662	74,340	13,873,269	0.12%	0.29%
2002-2003	800,000	2,330,000	-	4,320,000	5,461,669	240,334	104,686	13,256,689	0.11%	0.26%
2003-2004	690,000	2,290,000	-	4,225,000	5,367,367	219,390	62,370	12,854,127	0.10%	0.23%
2004-2005	570,000	2,250,000	-	4,130,000	5,181,936	446,775	16,569	12,595,280	0.09%	0.22%
2005-2006	445,000	2,215,000	-	4,030,000	5,015,397	424,536	-	12,129,933	0.07%	0.19%
2006-2007	315,000	2,170,000	-	3,925,000	15,205,427	396,701	-	22,012,128	0.12%	0.33%
2007-2008	175,000	2,125,000	-	3,815,000	14,760,745	363,076	110,171	21,348,992	0.11%	N/A
2008-2009	30,000	8,425,000	-	3,700,000	14,352,796	323,283	82,219	26,913,298	0.13%	N/A

Source:
County of Yolo Auditor-Controller

**COUNTY OF YOLO, CALIFORNIA
 COMPUTATION OF LEGAL DEBT MARGIN (UNAUDITED)
 LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Assessed Value</u>	<u>Legal Debt Limit</u>	<u>Total net applicable debt</u>	<u>Legal Debt Margin</u>	<u>Legal Debt Margin / Debt Limit</u>
1999-2000	9,728,796,613	121,609,958	-	121,609,958	100.00%
2000-2001	10,661,112,015	133,263,900	-	133,263,900	100.00%
2001-2002	11,427,256,525	142,840,707	-	142,840,707	100.00%
2002-2003	12,390,688,616	154,883,608	-	154,883,608	100.00%
2003-2004	13,249,974,998	165,624,687	-	165,624,687	100.00%
2004-2005	14,460,467,692	180,755,846	-	180,755,846	100.00%
2005-2006	16,307,822,837	203,847,785	-	203,847,785	100.00%
2006-2007	18,720,259,404	234,003,243	-	234,003,243	100.00%
2007-2008	20,329,181,564	254,114,770	-	254,114,770	100.00%
2008-2009	20,984,729,611	262,309,120	-	262,309,120	100.00%

Notes:

Legal debt limit is taxable assessed value x .0125.

Source:

Statement of the County Assessor to the Board of Equalization of the State of California

**COUNTY OF YOLO, CALIFORNIA
DIRECT AND OVERLAPPING BONDED DEBT (UNAUDITED)
JUNE 30, 2009**

2008-2009 Assessed Valuation:	\$20,978,244,513
Redevelopment incremental valuation)	<u>(3,421,675,078)</u>
Adjusted Assessed Value	<u><u>\$17,556,569,435</u></u>

<u>Overlapping Tax and Assessment Debt:</u>	<u>% Applicable</u>	<u>June 30, 2009</u>
Los Rios Community College District	6.459%	\$ 9,643,933
Solano County Community College District	1.323%	1,533,954
Yuba Joint Community College District	26.652%	25,121,196
Davis Joint Unified School District	99.744%	21,524,755
Davis Joint Unified School District Community Facilities District No. 1	99.744%	32,047,747
Davis Joint Unified School District Community Facilities District No. 2	100.000%	30,495,000
Esparto Unified School District	100.000%	2,810,000
Pierce Joint Unified School District	24.934%	1,245,568
River Delta JUSD School Facilities Improvement District No. 2	43.402%	3,864,946
Washington Unified School District	100.000%	66,458,895
Winters Joint Unified School District	74.899%	3,149,503
Woodland Joint Unified School District	99.087%	32,069,508
Cacheville Community Service District GO Bond	100.000%	76,000
Knights Landing Community Services District GO Bond	100.000%	15,000
City of Davis Community Facilities Districts	100.000%	32,334,999
City of West Sacramento Community Facilities Districts	100.000%	132,489,042
City of Woodland Community Facilities District No. 1	100.000%	46,200,000
Yolo County Library Community Facilities District No. 1989-1	100.000%	8,425,000
Yolo County 1915 Act Bonds	100.000%	2,105,000
City 1915 Act Bonds	100.000%	31,117,975
Total Overlapping Tax and Assessment Debt		<u>\$ 482,728,021</u>

<u>Direct and Overlapping General and Obligation Debt:</u>		
Yolo County General Fund Obligations	100.000%	\$ 3,730,000
Yolo County Board of Education Certificates of Participation	100.000%	7,598,694
Los Rios Community College District Certificates of Participation	6.459%	432,430
Davis Joint Unified School District Certificates of Participation	99.744%	14,613,764
Washington Unified School District Certificates of Participation	100.000%	70,645,000
Winters Joint Unified School District Certificates of Participation	74.899%	1,033,606
Woodland Joint Unified School District Certificates of Participation	99.087%	5,207,022
City of Davis Certificates of Participation	100.000%	1,155,000
City of West Sacramento General Fund Obligations	100.000%	27,945,472
City of Woodland Public Improvement Corporation	100.000%	49,010,000
Total Direct and Overlapping General Obligation Debt		<u>\$ 181,370,988</u>

Combined Total Debt \$ 664,099,009¹

(continued)

**COUNTY OF YOLO, CALIFORNIA
 DIRECT AND OVERLAPPING BONDED DEBT (UNAUDITED)
 JUNE 30, 2009**

<u>Ratios to 2008-09 Assessed Valuation:</u>	
Total Overlapping Tax and Assessment Debt	2.30%
<u>Ratios to Adjusted Assessed Valuation:</u>	
Combined Direct Debt (\$3,730,000)	2.00%
Combined Total Debt	3.78%
<u>State School Building Aid Repayable as of 6/30/09:</u>	\$0

Notes:

¹Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and tax allocation bonds and non-bonded capital lease obligations.

Source:

California Municipal Statistics, Inc.

**COUNTY OF YOLO, CALIFORNIA
DEMOGRAPHICS AND ECONOMIC STATISTICS (UNAUDITED)
LAST TEN YEARS.**

Year	(1) Population	Personal Income (2) (In Thousands)	(2) Per Capita Income	(3) Labor Force	(3) No. of Employed	(3) Unemployment Rate	Public School Enrollment (4)
2000	162,900	4,469,962	26,314	85,900	81,800	4.80%	28,117
2001	171,800	4,728,223	26,952	87,700	83,600	4.60%	28,646
2002	176,300	4,851,716	26,895	90,300	85,100	5.70%	29,099
2003	181,300	5,071,897	27,720	91,600	85,900	6.20%	29,466
2004	184,500	5,508,546	29,727	91,700	86,600	5.60%	29,321
2005	187,750	5,746,774	30,849	92,200	87,400	5.20%	29,429
2006	190,344	6,303,999	33,245	94,000	89,500	4.80%	29,460
2007	193,983	6,736,246	34,610	98,000	92,900	5.20%	29,493
2008	199,066	N/A	N/A	99,100	92,400	6.70%	29,507
2009	200,709	N/A	N/A	98,500	87,700	11.00%	59,591

Detail of estimated population , as of January 1, 2009 (1):

Incorporated Cities

Davis	66,005
West Sacramento	47,782
Winters	7,052
Woodland	56,399
Total of Incorporated Cities	177,238
Total of Unincorporated Areas	23,471
Total Population	<u>200,709</u>

Notes:

(1) Population as of January 1, 2009

Sources:

- (1) California Department of Finance
- (2) U.S. Department of Commerce, Bureau of Economic Analysis
- (3) California Department of Employment Development, Labor Market Information Division
- (4) California Department of Education

**COUNTY OF YOLO, CALIFORNIA
PRINCIPAL EMPLOYERS (UNAUDITED)
June 30, 2009 AND JUNE 30, 2000**

June 30, 2009				June 30, 2000			
Employer (a)	Jobs (1)	Rank	Percentage of Total County Employment	Employer (a)	Jobs (2)	Rank	Percentage of Total County Employment
University of California, Davis	12,651	1	13.86%	University of California, Davis	10,964	1	13.40%
Cache Creek Casino Resort	2,400	2	2.63%	Woodland Joint Unified School District	1,545	2	1.89%
State of California, (various)	2,279	3	2.50%	Davis Joint Unified School District	1,488	3	1.82%
County of Yolo	1,568	4	1.72%	Valley Media	1,300	4	1.59%
Raley's, Inc.	681	5	0.75%	County of Yolo	1,275	5	1.56%
Woodland Healthcare	536	6	0.59%	United Parcel Service	1,088	6	1.33%
Nugget Market	500	7	0.55%	Washington Unified School District	1,034	7	1.26%
Pacific Gas and Electric Co.	477	8	0.52%	Woodland Healthcare	976	8	1.19%
City of Davis	462	9	0.51%	Rite-Aid	625	9	0.76%
Coventry Health Care	450	10	0.49%	Dayton Hudson	600	10	0.73%
Total ten largest	22,004			Total ten largest	20,895		
Total all others	69,296			Total all others	60,905		
Total County employment (3)	<u>91,300</u>			Total County employment (3)	<u>81,800</u>		

Source:

(1) Sacramento Business Journal, April 17, 2009

(2) County of Yolo Comprehensive Annual Report Fiscal Year Ended June 30, 2000

(b) State of California, Employment Development Department, Labor Market Division.

**COUNTY OF YOLO, CALIFORNIA
 FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION/PROGRAM (UNAUDITED)
 LAST TEN FISCAL YEARS**

Function/Program	Full-Time Equivalent Employees as of June, 30									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Government										
Administration	24	23	22	24	24	25	29	37	36	36
Finance	62	63	65	63	61	60	61	61	66	66
Facilities	16	17	20	19	19	19	23	24	23	23
Other	82	87	89	89	89	78	83	92	96	95
	<u>184</u>	<u>190</u>	<u>196</u>	<u>195</u>	<u>193</u>	<u>182</u>	<u>196</u>	<u>214</u>	<u>221</u>	<u>220</u>
Public Protection										
Child Support Enforcement	99	109	109	109	110	97	94	78	78	69
District Attorney	77	84	105	108	107	102	105	109	115	110
Public Defender	30	30	32	33	32	32	33	35	36	36
Courts	113									
Sheriff-Coroner	226	239	245	246	247	247	262	274	277	278
Probation	71	71	80	80	89	109	114	131	146	145
Other	52	57	54	56	70	81	83	81	80	76
	<u>668</u>	<u>590</u>	<u>625</u>	<u>632</u>	<u>655</u>	<u>668</u>	<u>691</u>	<u>708</u>	<u>732</u>	<u>714</u>
Public Ways & Facilities - Roads										
	52	52	53	53	54	48	48	49	49	49
Health & Sanitation										
Public Health	112	129	142	141	144	135	136	137	136	120
Mental Health	96	111	129	124	116	110	126	138	174	120
Alcohol & Drug	35	42	46	47	47	35	33	33	6	0
	<u>243</u>	<u>282</u>	<u>317</u>	<u>312</u>	<u>307</u>	<u>280</u>	<u>295</u>	<u>308</u>	<u>316</u>	<u>240</u>
Public Assistance										
Employment & Social Services	408	426	440	409	394	358	353	367	373	373
Other	5	5	5	6	7	7	7	6	5	6
	<u>413</u>	<u>431</u>	<u>445</u>	<u>415</u>	<u>401</u>	<u>365</u>	<u>360</u>	<u>373</u>	<u>378</u>	<u>379</u>
Education										
County Library	32	33	36	36	36	33	36	36	37	37
Agriculture Education	4	4	4	4	4	4	4	5	5	5
	<u>36</u>	<u>37</u>	<u>40</u>	<u>40</u>	<u>40</u>	<u>37</u>	<u>40</u>	<u>41</u>	<u>42</u>	<u>42</u>
Recreation and Cultural - Parks										
	7	7	7	7	7	7	7	14	16	15
County Landfill										
	20	20	21	21	21	24	24	24	27	27
County Airport										
	0	0	0	0	0	1	1	1	1	1
Total FTE's	<u>1,623</u>	<u>1,609</u>	<u>1,704</u>	<u>1,675</u>	<u>1,678</u>	<u>1,612</u>	<u>1,662</u>	<u>1,732</u>	<u>1,782</u>	<u>1,687</u>

Source:
 Authorized position resolution report

**COUNTY OF YOLO, CALIFORNIA
OPERATING INDICATORS BY FUNCTION/DEPARTMENT (UNAUDITED)
LAST TEN FISCAL YEARS**

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Government										
Tax Collector										
Number of tax bills issued	54,486	56,038	56,864	58,330	58,050	59,743	60,834	62,065	63,954	64,454
County Counsel										
Annual attorney hours	10,152	9,154	10,179	10,689	10,755	8,292	11,132	12,928	12,506	10,456
Public Protection										
Sheriff										
Total patrol calls for service				35,336	37,313	38,630	38,751	38,249	38,508	34,484
Total jail bookings				7,669	10,016	10,170	9,384	10,631	10,187	9,706
Average jail population				429	430	440	416	421	427	412
Animal shelter average daily population				138	140	267	240	255	231	191
Probation										
Total minors booked					766	704	746	1,170	1,446	1,396
Total minors released					776	693	765	1,148	1,371	1,389
Average Juvenile Hall daily population					37	35	30	57	76	75
District Attorney										
Total felony cases filed			3,207	3,461	3,388	3,328	3,077	2,937	1,971	1,904
Total misdemeanor cases filed			5,410	5,234	5,268	5,270	4,905	4,798	4,836	4,857
Agriculture										
Pesticides permits issued			654	650	654	643	620	640	549	623
Phytosanitary certificates issued				3,202	3,447	3,793	3,601	3,907	4,300	5,339
Phytofield acres inspected			7,595	11,440	17,366	18,303	19,558	15,638	15,422	17,761
Weights & Measures devices						7,833	7,757	8,349	8,589	8,678
Pounds of rodent bait manufactured		59,547	61,225	80,432	65,090	79,149	67,134	65,190	63,745	56,365
Buildings Division										
Number of permits issued			800	750	1,137	1,052	1,129	1,114	1,026	898
Recorder										
Total documents recorded	34,841	40,201	53,340	69,232	67,727	62,259	59,047	49,392	40,544	42,534
Public Ways & Facilities										
No data										

**COUNTY OF YOLO, CALIFORNIA
OPERATING INDICATORS BY FUNCTION/DEPARTMENT (UNAUDITED)
LAST TEN FISCAL YEARS**

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
(continued)										
Health & Sanitation										
Health Department										
Primary care clinic visits **			7,238	7,442	8,720	10,430	9,624	11,000	14,045	7,572
Detention Health sick calls				5,418	7,010	6,522	7,261	5,900	8,400	5,840
Adult Day Health Center average daily attendance			43	44	45	45	46	44	46	48
Women, Infants & Children (WIC) caseload				4,550	4,550	4,550	4,725	4,725	4,775	5,275
Mental Health Numbers of service	2,024,827	2,044,799	2,466,107	2,582,544	2,195,553	1,882,935	1,447,705	2,506,415	3,578,339	3,357,023
Public Assistance										
Employment & Social Services										
Average monthly active elder abuse cases					22	22	15	25	76	75
Elder abuse reports					114	133	107	298	411	488
Average annual food stamp cases					3,150	3,286	3,407	3,792	4,095	4,873
Value of foods stamps issued					8,289,836	9,506,214	10,697,861	11,813,123	13,667,119	18,004,077
Average monthly In-Home Support hours					90,305	98,055	106,102	120,772	149,597	164,622
Education										
Library										
Total circulation	738,280	770,136	819,592	844,943	874,376	867,543	894,010	1,313,985	1,042,766	1,514,343
Recreation & Cultural										
No data										
Sanitation Enterprise Fund										
Total tonnage entering landfill	167,356	166,279	163,919	172,338	184,654	196,513	194,231	183,242	175,315	197,239
Total tonnage recycled	49,203	72,351	61,794	66,820	80,312	88,357	91,467	96,241	107,798	110,325
Total tonnage	216,559	238,630	225,713	239,158	264,966	284,870	285,698	285,698	283,113	307,564

Source:

County of Yolo departments

**COUNTY OF YOLO, CALIFORNIA
CAPITAL ASSETS BY FUNCTION (UNAUDITED)
LAST FOUR YEARS**

Function	2006	2007	2008	2009
General Government				
Vehicles	49	33	43	45
Motorized heavy equipment	2	2	0	1
Office buildings	4	5	5	5
Other Structures	2	3	3	3
Leased storage facility	0	1	1	1
Microwave towers	0	2	2	2
Other communication sites	3	3	3	3
Town Halls	1	1	1	1
Public Protection				
Sheriff				
Vehicles	107	92	101	112
Boats	4	4	4	4
Motorized heavy equipment	0	0	1	1
Office buildings	1	1	1	1
Morgue facilities	1	1	1	1
Training facilities	1	1	1	1
Detention facilities	2	2	2	2
Animal services facilities	2	2	2	2
Storage facilities	0	0	1	1
District Attorney				
Vehicles	43	45	47	51
Office Buildings	1	1	1	1
Probation				
Vehicles	30	35	31	40
Office buildings	2	1	1	1
Leased office facilities	0	1	1	1
Detention facilities	1	1	1	1
Other				
Vehicles	40	40	41	46
Motorized heavy equipment	0	0	1	3
Courthouses	1	1	1	1
County owned Office buildings	3	3	3	3
Leased office buildings	2	2	2	2
Storage facilities	1	1	1	1

**COUNTY OF YOLO, CALIFORNIA
CAPITAL ASSETS BY FUNCTION (UNAUDITED)
LAST FOUR YEARS**

Function	2006	2007	2008	2009
Public Ways & Facilities				
Road Department				
Vehicles	32	31	32	31
Motorized heavy equipment	47	49	27	27
Office buildings	2	2	2	2
Road miles maintained	796	796	796	760
Bridges	174	174	174	170
Culverts	1,650	1,650	1650	1650
Street Lights				
Traffic signals				
Health & Sanitation				
Vehicles	68	64	57	61
Office buildings	5	3	3	3
Leased office facility	2	2	2	2
County Service Areas:				
Water connections	1,006	1,006	1006	1006
Sewer connections	876	876	876	876
Landfill facilities:				
Vehicles	12	12	12	15
Motorized heavy equipment	6	8	7	6
Operating landfill	1	1	1	1
Buildings	1	1	3	3
Public Assistance				
Vehicles	65	59	64	64
Motorized heavy equipment	1	1	1	1
Leased office buildings	1	1	1	1
County owned office buildings	1	1	1	1
Leased storage facility	1	1	1	1
Education				
Vehicles	8	8	8	8
Office buildings	1	1	1	1
Leased Library Facilities	1	1	2	2
County owned Libraries	6	6	6	6

**COUNTY OF YOLO, CALIFORNIA
 CAPITAL ASSETS BY FUNCTION (UNAUDITED)
 LAST FOUR YEARS**

Function	2006	2007	2008	2009
Recreation & Cultural				
Parks				
Vehicles	7	7	12	15
Motorized heavy equipment	7	7	4	4
Boat Ramps	3	3	3	3
Golf course	0	0	0	1
Parks	7	7	7	7
Museum	1	1	1	1
Other buildings	1	1	1	1

Source:
 County of Yolo Auditor-Controller

