

COUNTY OF YOLO  
STATE OF CALIFORNIA

**COMPREHENSIVE ANNUAL  
FINANCIAL REPORT**



***Fiscal Year  
Ended June 30, 2010***

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

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**COUNTY OF YOLO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

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# **INTRODUCTORY SECTION**

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# County of Yolo

www.yolocounty.org

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

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March 21, 2011

The Honorable Matt Rexroad, Chair,  
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, 2010, 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 government-wide financial statements. Note 1.A 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 the independent auditor's report, 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 supplementary information.
- The Statistical Section presents information on financial trends, revenue capacity, debt capacity, operating indicators, and economic and demographic statistics.

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 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 audit committee 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 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 202,953 (as of 1/1/10) resides in the four incorporated cities. Davis, with a population of 66,570, has a unique university and residential community internationally known for its commitment to environmental awareness, progressive social programs and enthusiasm for cycling. Woodland, population 57,288, 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 48,426, sits across the Sacramento River from Sacramento, the State Capital. 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. Winters, population 7,098, 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 23,571, has exceptionally productive soils, an excellent growing climate and adequate water supply which support its large and diverse agricultural industry.

The gross value of Yolo County's agricultural production for 2009 was \$462,132,949, which represents a decrease of \$39,607,466 or 8% from the 2008 production value. Many crops experienced lower farm gate values due mostly to lower price points in a slow economy. Processing tomatoes remain by far the County's leading commodity increasing 21% to \$127,751,504. The increase was due to an increase in price, yield and acreage. Wine grapes shot up to the number two spot with a value of \$56,432,575, a 34% increase due to increased price, yield and acreage. Rice, seed crops, alfalfa hay, almonds, organic production, walnuts, cattle and calves and wheat rounded out the top ten crops for 2009.

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 32,000 students and offers 102 undergraduate majors and 90 graduate programs in four globally respected colleges (Agricultural and Environmental Sciences; Biological Sciences; Engineering; Letters and Sciences) and six professional schools (Education, Law, Management, Medicine, Veterinary Medicine, and Nursing). The School of Veterinary Medicine is the largest veterinary school in California and is the top-ranked school 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. 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.

On November 10, 2009, the Yolo County Board of Supervisors adopted the 2030 Countywide General Plan. This document determines land use planning throughout the unincorporated area. The General Plan provides comprehensive and long-term policies for the physical development of the County and is often referred to as "the constitution" for local government. This is only the third time in the County's history that the General Plan has been comprehensively updated, and the first time since 1983. While the fundamental goals of promoting agriculture, enhancing open space, and creating sustainable communities are the same as they have

been over the past 50 years, the circumstances facing the County have changed. Issues such as the global economy, climate change, and the role of local government create new challenges to maintaining the County's historic vision. The 2030 General Plan charts a course for the County over the next twenty years that will achieve its goals and address these issues. The General Plan contains over 500 separate action items that will implement the variety of programs needed to realize the County's vision.

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 part of a six-county Sacramento Region which includes two million people and a workforce over close to one million. Non-farm employment reached a peak of 953,400 in June 2007 and declined to 855,000 by June 2010 due to the poor state economy. The County's unemployment rate of 11.6% is slightly better than the Region's 12.8% and the State's 12.0%. Unemployment in the Region is not easing soon due to its sluggish recovery from the 2007 recession. However, business prospect levels in the Region are still trending upward with strong interest from manufacturing and clean energy technology companies.

Businesses in Yolo County are served by an excellent infrastructure. The transportation system includes three interstate highways, major railways, a deep water port, a major metropolitan airport and smaller regional airports which 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 have shaped the financial condition of Yolo County. The state's financial condition has been deteriorating steadily in the past five years and it has continued to make program cuts at the county level, mostly in the areas of social services and mental health, as well as tightened cash flows to the local governments. On the other hand, the American Reinvestment and Recovery Act has spawned small streams of funding to the County and somewhat alleviated the local budget problems. However, the state is still finding its way out of the recession and there is no significant improvement in the near-term outlook. In his annual California's Fiscal Outlook, the state legislative analyst forecasts that the state must address a large budget problem consisting of a \$6 billion projected deficit for 2010-11 and a \$25 billion gap between projected revenues and spending in 2011-12.

## **Major Initiatives**

At the Board of Supervisors' direction, county staff has begun to develop a long-term financial plan that will allow the County to achieve financial sustainability in the County within five years. Concurrently, county staff is actively engaged in other long term planning efforts, including the implementation of the General Plan and the creation of a long-term information technology plan.

In conjunction with the long-term financial planning effort, County staff has established fundamental principles that directly support financial sustainability and guide the development and revision of financial policies. Key policies that will be overhauled include a fund balance policy and a cost recovery policy.

With regard to budgeting, the Board of Supervisors took action to eliminate all outstanding deficits as of June 30, 2010 and directed staff to implement measures to prevent any future budget deficit. Budget staff is preparing the

groundwork to introduce performance measurement in upcoming annual budgets to provide assurance that desired performance levels are achieved with scarce resources.

### **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 fiscal year ended June 30, 2009. This was the thirteenth 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 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,

A handwritten signature in black ink that reads "Howard Newens". The signature is written in a cursive, flowing style.

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

**COUNTY OF YOLO PUBLIC OFFICIALS  
AS OF JUNE 30, 2010**

**Elected Officials:**

Supervisor, First District	Michael McGowan
Supervisor, Second District	Don Saylor
Supervisor, Third District	Matt Rexroad, Chair
Supervisor, Fourth District	Jim Provenza
Supervisor, Fifth District	Duane Chamberlain
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

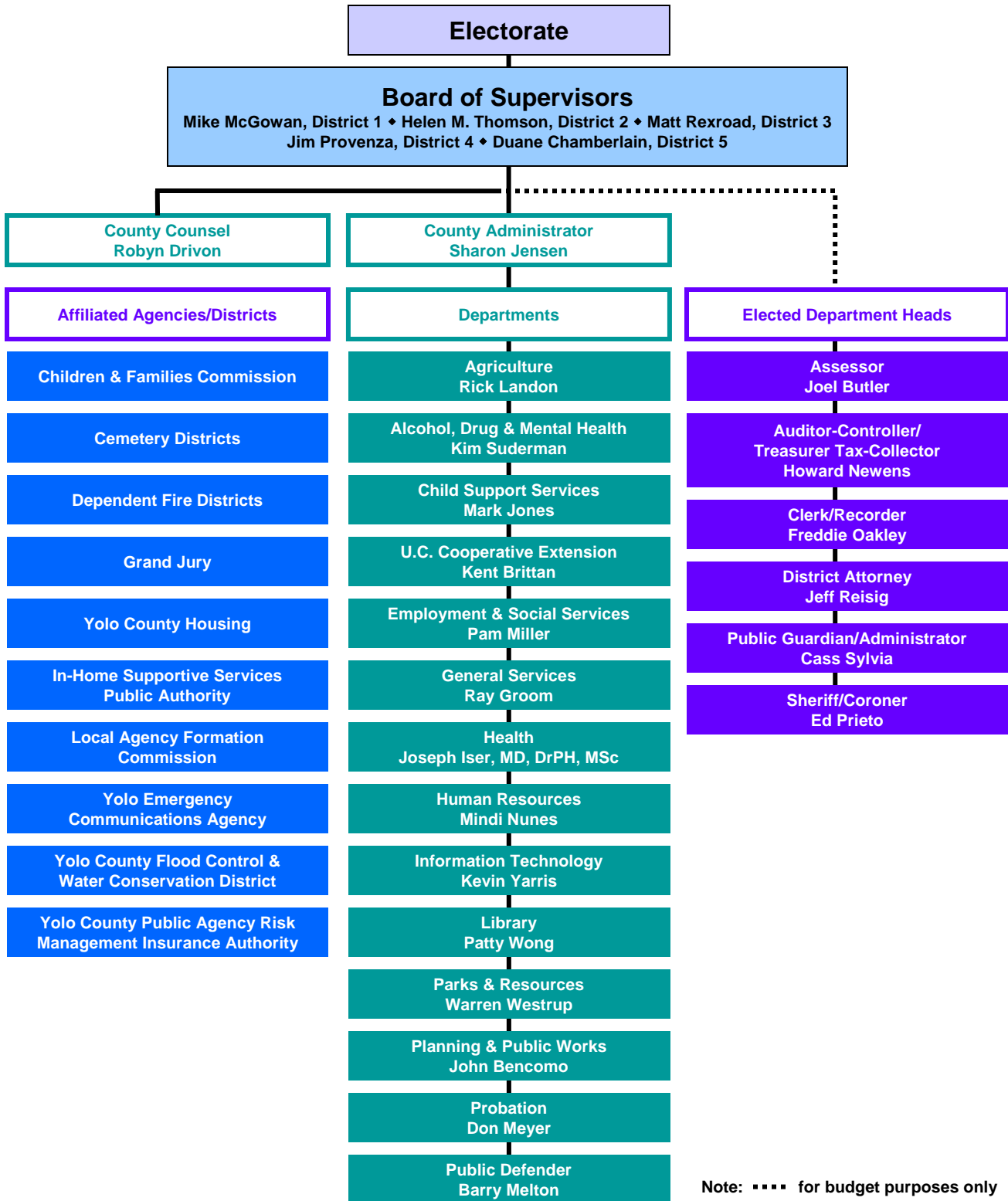
**Appointed Officials**

County Administrator	Patrick Blacklock
County Counsel	Robyn Drivon

**Appointed Department Heads**

Assistant CAO	Pat Leary
Deputy CAO	Dirk Brazil
Agricultural Commissioner	John Young
Director of Cooperative Extension	Kent Brittan
Director of Human Resources	Mindi Nunes
Director of Information Technology	Kevin Yarris
County Librarian	Patty Wong
Director of Alcohol, Drug & Mental Health	Kim Suderman
Director of Health Department	Dr. Joseph Iser
Chief Probation Officer	Marjorie Rist
Director of Parks and Resources	Warren Westrup
Director of General Services	Ray Groom
Director of Child Support Services	Mark Jones
Public Defender	Tracie Olsen
Director of Planning and Public Works	John Bencomo
Director Employment of Social Services	Pam Miller

# Yolo County Organization



# 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, 2009

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

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## **FINANCIAL SECTION**

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## 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, 2010, 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.

Except as discussed in the following paragraph, 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.

The financial statements of Yolo County Housing (YCH) have not been audited, and we were not engaged to audit the YCH financial statements as part of our audit of the County's basic financial statements. YCH's financial activities are included in the County's basic financial statements as a discretely presented component unit and represent 62 percent, 57 percent, and 76 percent of the assets, net assets, and revenues, respectively, of the County's aggregate discretely presented component units.

Because YCH's financial statements have not been audited, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the financial statements of the aggregate discretely presented component units of the County of Yolo, California, as of and for the year ended June 30, 2010.

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information for the County of Yolo, California, as of June 30, 2010, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 18 to the financial statements, the Fund Balance in the County's General Fund has declined significantly over the last three fiscal years. The undesignated fund balance of the General Fund was \$848,117 at June 30, 2010 and the related Net Change in Fund Balance was negative \$1,148,213. The undesignated Fund Balance in the General Fund at June 30, 2009, June 30, 2008 and June 30, 2007 was \$1,758,890, \$2,291,221 and \$24,418,253, respectively.

As described in Note 1 to the financial statements, the County has adopted the provisions of GASB Statement No. 51, *Accounting and Financial Reporting for Intangible Assets* and GASB Statement No. 61, *The Financial Reporting Entity: Omnibus, an amendment of GASB Statements No. 14 and No. 34* in 2010.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 21, 2011, 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 12 and 79 through 89, 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.

Vavrinik, Trine, Day & Co. LLP

Sacramento, California  
March 21, 2011

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**MANAGEMENT'S DISCUSSION  
AND ANALYSIS**

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# COUNTY OF YOLO

## Management's Discussion and Analysis – Fiscal Year 2009-10

In this section of the County of Yolo annual financial report, the County management discusses financial results for the fiscal year ended June 30, 2010. 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 \$189.2 million. The components of the \$189.2 million of net assets include \$150.4 million invested in capital assets, net of related debt, \$72.3 million restricted by enabling legislation and an unrestricted deficit of \$33.5 million.
- The County's total net assets decreased by \$8.1 million during the year. During the fiscal year net assets invested in capital assets increased by \$11.6 million due to capital outlays for a solar array that will generate electricity to power the County's justice campus and construction and improvements for three libraries and County parks. Restricted net assets increased by \$6.3 million primarily due to the receipt of state funding for road construction and rehabilitation. The decrease of \$26.0 in unrestricted net assets is primarily due to \$12.8 million from the recognition of other postemployment benefits liabilities, and the balance from transferring road fund assets from unrestricted to restricted and from the implementation of GASB 61 which required the County to report the First 5 Yolo Children and Family Commission as a component unit rather than as a blended special revenue fund.
- As of June 30, 2010 the County's governmental funds reported combined ending fund balances of \$62.9 million decreasing by \$3.5 million or 5.3% from the prior year. \$58.0 million, or 92%, 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 \$.8 million. Unreserved fund balance is planned to be increased in the subsequent year through long-term borrowing from the Landfill Closure-Post Closure Care fund approved by the County Board of Supervisors as part of the fiscal year 2010-11 budget.
- The County's long-term debt principal decreased by \$2.6 to \$24.3 million primarily due to an accelerated payoff of a \$9.9 million capital lease and issuance of \$7.6 million of loans to finance the construction of a solar array..

### OVERVIEW OF THE FINANCIAL STATEMENTS

#### A. Financial Reporting Model

This is the tenth 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 2009-10

### 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 113 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 Roads and Transportation 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 2009-10

#### 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 43 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. Each of the agency funds and investment trust funds are combined for reporting purposes.

#### 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.

#### GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Assets as of June 30 (in thousands)						
	Governmental Activities		Business-type Activities		Total	
	2010	2009	2010	2009	2010	2009
Current assets	\$ 107,382	\$ 111,695	\$ 27,006	\$ 25,857	\$ 134,388	\$ 137,552
Noncurrent:						
Capital assets	160,385	152,405	14,407	13,395	174,792	165,800
Other	494	470	--		494	470
Total assets	268,261	264,570	41,413	39,252	309,674	303,822
Current liabilities	36,227	45,560	969	889	37,196	46,449
Long-term liabilities	65,483	42,903	17,843	17,234	83,326	60,137
Total liabilities	101,710	88,463	18,812	18,123	120,522	106,586
Net assets	\$ 166,551	\$ 176,107	\$ 22,601	\$ 21,129	\$ 189,152	\$ 197,236
Availability of Net Assets:						
Invested in capital assets, net of debts	\$ 136,342	\$ 125,835	\$ 14,063	\$ 12,990	\$ 150,405	\$ 138,825
Restricted net assets	55,551	49,840	16,744	16,157	72,295	65,997
Unrestricted net assets	(25,342)	432	(8,206)	(8,018)	(33,548)	(7,586)
Total	\$ 166,551	\$ 176,107	\$ 22,601	\$ 21,129	\$ 189,152	\$ 197,236

# COUNTY OF YOLO

## Management's Discussion and Analysis – Fiscal Year 2009-10

### GOVERNMENT-WIDE FINANCIAL ANALYSIS (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 is 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.

	Change in Net Assets (in thousands)					
	Governmental Activities		Business-type activities		Total	
	2010	2009	2010	2009	2010	2009
<b>Revenues:</b>						
Program revenues:						
Charges for services	\$ 37,568	\$ 45,989	\$ 8,261	\$ 8,339	\$ 45,829	\$ 54,328
Operating grants & contributions	151,803	146,210	436	708	152,239	146,918
Capital grants & contributions	13,241	10,676	1,404	101	14,645	10,777
General revenues:						
Property taxes	42,087	48,991	-	-	42,087	48,991
Sales & use taxes	2,600	3,115	-	-	2,600	3,115
Unrestricted interest	1,557	2,864	665	686	2,222	3,550
Other revenues	953	948	6	-	959	948
<b>Total revenues</b>	<b>249,809</b>	<b>258,793</b>	<b>10,772</b>	<b>9,834</b>	<b>260,581</b>	<b>268,627</b>
<b>Expenses:</b>						
General government	27,639	31,329	-	-	27,639	31,329
Public protection	82,773	86,531	-	-	82,773	86,531
Public ways & facilities	8,200	9,420	-	-	8,200	9,420
Health and sanitation	46,392	54,219	-	-	46,392	54,219
Public assistance	77,118	80,102	-	-	77,118	80,102
Education	7,481	5,862	-	-	7,481	5,862
Recreation & cultural services	2,686	2,578	-	-	2,686	2,578
Interest on long-term debts	998	1,634	-	-	998	1,634
Central landfill	-	-	8,874	8,933	8,874	8,933
Airport	-	-	426	457	426	457
<b>Total expenses</b>	<b>253,287</b>	<b>271,675</b>	<b>9,300</b>	<b>9,390</b>	<b>262,587</b>	<b>281,065</b>
Increase (decrease) in net assets	(3,478)	(12,882)	1,472	444	(2,006)	(12,438)
Net assets - July 1, restated	170,029	188,989	21,129	20,685	191,158	209,674
<b>Net assets - June 30</b>	<b>\$ 166,551</b>	<b>\$ 176,107</b>	<b>\$ 22,601</b>	<b>\$ 21,129</b>	<b>\$ 189,152</b>	<b>\$ 197,236</b>

# COUNTY OF YOLO

## Management's Discussion and Analysis – Fiscal Year 2009-10

### GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)

The most significant factor that contributed to the decrease in net assets of \$8.1 million is the under funding of the FY 2009-10 annual required contribution for postemployment benefits other than pensions (OPEB) in the amount of \$12.8 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, Roads and Transportation 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, 2010, the County's governmental funds reported combined ending fund balances of \$62.9 million representing an decrease of \$3.5 million in comparison with the prior year. \$58.0 million or 92% 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 (\$4.1 million), 2) to liquidate contractual commitments of the prior period (\$4.8 million) and 3) amounts representing endowment principal (\$.2 million)..

The **General Fund** is the main operating fund of the County. At June 30, 2010, unreserved fund balance of the general fund was \$.8 million while the total fund balance totaled \$1.3 million. Total fund balance decreased by \$1.2 million as a result of additional funding of the Mental Health Managed Care fund deficit. The deficit is planned to be eliminated in the subsequent year through a long-term borrowing and payback from the Landfill Closure-Post Closure Care fund approved by the County Board of Supervisors as part of the fiscal year 2010-11 budget.

The **Public Safety Fund** is a major fund that records the expenditures of the ¼ cent sales tax designated for public safety purposes. Expenditures decreased by \$2.7 million due to expenditure control measures taken by management as a response to declining general revenues because of the recession.

The **Roads and Transportation Fund** is a major fund (nonmajor in prior years) that finances the maintenance and construction of County roads and bridges from the receipts of dedicated gas taxes and state and federal grants. This fund also finances County transit services from a dedicated sales tax. The fund balance increased by \$11.2 million due to an increase in allocations from the State and \$3.0 million in decreased spending.



## COUNTY OF YOLO

### Management’s Discussion and Analysis – Fiscal Year 2009-10

#### FINANCIAL ANALYSIS OF FUNDS (continued)

The **Tobacco Securitization Fund** accounts for the endowment fund and special revenue fund that were established out of proceeds resulting from the securitization of Tobacco Settlement Receipts. Fund balance decreased by \$9.0 million to \$15.1 as a result of financing the accelerated payoff of the County’s health building capital lease in the amount of \$9.7 million.

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 \$18.9 million including transfers from the General and Realignment Funds; total fund expenditures were \$18.9 million. An additional \$2.2 from the General fund was required to fund the operations of this fund this fiscal year. 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	<u>2010</u>		<u>2009</u>		<u>Change</u>		
	Amount	% of Total	Amount	% of Total	Amount	% of Total	
Taxes	\$ 46,929	18.3%	\$ 48,504	19.1%	\$ (1,575)	-3.2%	
Licenses and permits	8,429	3.3%	9,457	3.7%	(1,028)	-10.9%	
Fines, forfeitures and penalties	7,732	3.0%	5,994	2.4%	1,738	29.0%	
Use of money and property	2,128	0.8%	3,323	1.3%	(1,195)	-36.0%	
Intergovernmental	159,379	62.3%	150,862	59.2%	8,517	5.6%	
Charges for services	27,568	10.8%	31,290	12.3%	(3,722)	-11.9%	
Other revenue	3,943	1.5%	5,064	2.0%	(1,121)	-22.1%	
<b>Totals</b>	<b>\$ 256,108</b>	<b>100.0%</b>	<b>\$ 254,494</b>	<b>100.0%</b>	<b>\$ 1,614</b>	<b>0.6%</b>	

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 \$4.6 million was recognized for the construction and improvement of three libraries. In the current year the balance of \$3.3 million was expended for the same projects.
- 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 increase is due to a reclassification of \$1.5 million.
- Use of money and property – This category includes investment earnings and rental income from County owned property. The decrease in fiscal year 2009-10 is attributable to a 63% decrease in the average annual rate earned by the County Treasury from 3.21% in FY 2008-09 to 1.17% in FY 2009-10.
- Charges for services – This category includes fees charged to the public for various county services. The decrease of \$3.7 million is primarily due to additional mental health cost settlement audit revenue reductions.
- Intergovernmental revenues – This category includes grant and subvention revenue from all governmental agencies. The increase is primarily due to increased state revenue for road rehabilitation and construction.

## COUNTY OF YOLO

### Management's Discussion and Analysis – Fiscal Year 2009-10

#### FINANCIAL ANALYSIS OF FUNDS (continued)

- Other revenue – This category includes all other revenue not accounted for in the other categories. The prior year revenue included a donation of a golf course appraised at \$1.0 million.

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

<b>Expenditures in the Governmental Funds (in thousands)</b>						
Function	<u>2010</u>		<u>2009</u>		<u>Change</u>	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
General government	\$ 26,128	10.0%	\$ 27,450	10.3%	\$ (1,322)	-4.8%
Public protection	74,947	28.7%	78,673	29.5%	(3,726)	-4.7%
Public ways and facilities	8,796	3.4%	11,671	4.4%	(2,875)	-24.6%
Health and sanitation	44,388	17.0%	51,161	19.2%	(6,773)	-13.2%
Public assistance	74,084	28.4%	77,153	29.0%	(3,069)	-4.0%
Education	6,774	2.6%	5,348	2.0%	1,426	26.7%
Recreation and cultural	3,163	1.2%	3,739	1.4%	(576)	-15.4%
Capital Outlay	11,356	4.4%	8,445	3.2%	2,911	34.5%
Debt - principal payments	10,275	3.9%	773	0.3%	9,502	1229.2%
Debt - interest payments	1,038	0.4%	1,615	0.6%	(577)	-35.7%
Bond issuance cost	78	0.0%	310	0.1%	(232)	100.0%
	<b>\$ 261,027</b>	<b>100.0%</b>	<b>\$ 266,338</b>	<b>100.0%</b>	<b>\$ (5,311)</b>	<b>1288.0%</b>

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. Current year decrease is due to a conservative approach by County management in beginning new projects to mitigate affects of possible changes in the State's budget.
- Health and Sanitation – In the prior year this function included expenditures related to the First 5 Yolo Children and Family Commission. For fiscal year ended June 30, 2010 this agency is reported as a discreetly presented component unit.
- Education – This function accounts for the expenditures for operating the County library and Cooperative Extension programs. The increase is due to non-capital expenditures related to the construction and improvement of three library facilities.
- Recreational and Cultural – The prior year included expenditures for the acquisition of a golf course year.
- Capital Outlay – The expenditures in the current year include the construction of a solar array.
- Debt principal & interest payments – Debt service principal payments increased and interest payments decreased due to the payoff of a capital lease that financed the County's new health building.
- Bond issuance cost – During the year the County entered into a loan agreement to finance the construction of the solar array. The prior year included cost for the issuance of special assessment bonds to finance the expansion and improvements of the Davis County Library.

## COUNTY OF YOLO

### Management’s Discussion and Analysis – Fiscal Year 2009-10

#### FINANCIAL ANALYSIS OF FUNDS (continued)

**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.

#### GENERAL FUND BUDGETARY VARIANCES

Differences between the original budget and the final budget were \$7.4 million of increased appropriations funded by unanticipated revenues and with available fund balances. During the year, actual revenues were, in the aggregate, \$7.3 million less than the budgetary estimates. As a result of cautious fiscal management, actual expenditures were less than the budgetary estimates by \$16.1 million. The net effect of under-realization of revenues and under-utilization of appropriations resulted in a favorable variance of \$8.8 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 \$174.8 million (net of accumulated depreciation). This investment in capital assets includes land, easements, software, structures and improvements, equipment and infrastructure. The County’s net investment in capital assets for the current period increased by \$9.0 million or 5.4% in both the governmental activities and business-type activities. Most of the increase in governmental capital assets is due to the construction of the improvements to three libraries, the construction of a solar array and improvements to park sites.

<b>County of Yolo</b>						
<b>Capital Assets as of June 30 (Net of Depreciation, in thousands)</b>						
	Governmental Activities		Business-type Activities		Total	
	2010	2009	2010	2009	2010	2009
Land	\$ 5,336	\$ 5,336	\$ 53	\$ 53	\$ 5,389	\$ 5,389
Easements	92	-	-	-	92	-
Software	1,129	-	8	-	1,137	-
Structures & improvements	85,274	77,134	13,627	12,798	98,901	89,932
Equipment	5,506	8,082	366	443	5,872	8,525
Infrastructure	39,491	39,255	-	-	39,491	39,255
Construction in progress	23,556	22,599	353	101	23,909	22,700
Total	\$ 160,384	\$ 152,406	\$ 14,407	\$ 13,395	\$ 174,791	\$ 165,801

More detail on capital assets activity can be found at Note 7 to the financial statements.

## COUNTY OF YOLO

### Management's Discussion and Analysis – Fiscal Year 2009-10

#### CAPITAL ASSETS AND DEBT ADMINISTRATION (continued)

##### B. Long-term debt

At June 30, 2010, the County had total long-term debt outstanding of \$89.6 million consisting of \$4.5 million in capital lease obligations, \$8.4 million in special assessment debt with government commitment, \$7.6 million in loans payable, \$0.3 million in notes payable, \$3.6 million in certificates of participation, accrued compensated liabilities of \$8.5 million, other post-employment benefits of \$37.2 million, closure-post closure costs of \$17.5 million, and \$2.0 of pollution remediation liabilities.

The legal debt margin for the County at the end of the fiscal year is \$252.9 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 9 to the financial statements.

#### ECONOMIC FACTORS AND 2010-11 BUDGET

The following factors were considered in preparing the County's budget for the 2010-11 fiscal year which decreased 3.2% over the prior year's budget. The budget decrease is primarily due to the 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 4.6% in 2009-10
- Sales tax revenues are expected to decrease 13.5%.
- The 2010-11 budget includes use of one-time available funds of \$5.0 million.
- County management expects the overall revenue to continue to decline. Revenues have not increased sufficiently to fund the increased costs of providing the same level of services causing the County to reduce services.

During the 2009-10 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.

All labor units with the exception of the largest have agreed to a combination of salary and benefit changes that result in an approximate 10% labor savings in fiscal year 2010-2011. Negotiations are continuing with the remaining union. On November 6, 2010 the Yolo County Board of Supervisors formalized a series of actions eliminating deficit fund balance originating from fiscal year 2008-09 and prior and continues working with Mental Health and Public Safety groups to ensure that deficits do not occur in the future.

The County does not anticipate its financial condition to improve in the near term and therefore continues to pursue revenue increases, labor efficiencies and cost cutting measures. To gain efficiencies, several new committees have been created to streamline county administrative functions to create more efficient internal services and administration of health and human services. The County is in the process of creating a long-term financial plan to ensure county financial sustainability.

## COUNTY OF YOLO

### Management's Discussion and Analysis – Fiscal Year 2009-10

#### 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](mailto:auditor@yolocounty.org). The complete report is also available at the County web site at [www.yolocounty.org/org/auditor/financials.htm](http://www.yolocounty.org/org/auditor/financials.htm).



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

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**BASIC FINANCIAL STATEMENTS**  
**Government-Wide Financial Statements**

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**COUNTY OF YOLO**

Statement of Net Assets

June 30, 2010

	Primary Government			Component Units		
	Governmental Activities	Business-Type Activities	Totals	Fire Districts	First 5 Yolo Children and Families Commission	Yolo County Housing Authority
<b>ASSETS</b>						
Current Assets:						
Cash and investments	\$ 43,774,955	\$ 1,822,790	\$ 45,597,745	\$ 3,990,765	\$ 5,317,907	\$ 1,581,186
Cash with fiscal agent	69,850	6,160	76,010	2,922	--	--
Imprest cash	32,215	1,900	34,115	370	--	--
Restricted cash	20,496,415	16,743,877	37,240,292	--	--	1,916,766
Receivables (net of allowance for uncollectibles)	50,189,512	729,800	50,919,312	3,674	503,462	952,397
Inventory	373,867	--	373,867	--	--	142,253
Prepays and deposits	116,968	29,834	146,802	10,186	24,950	102,710
Internal balances	(7,671,794)	7,671,794	--	--	--	--
<b>Total Current Assets</b>	<b>107,381,988</b>	<b>27,006,155</b>	<b>134,388,143</b>	<b>4,007,917</b>	<b>5,846,319</b>	<b>4,695,312</b>
Noncurrent Assets:						
Capital Assets:						
Nondepreciable	28,984,743	406,430	29,391,173	136,203	--	3,921,298
Depreciable, net	131,399,623	14,000,453	145,400,076	3,590,457	--	13,871,127
Other assets	494,173	--	494,173	--	--	43,672
<b>Total Noncurrent Assets</b>	<b>160,878,539</b>	<b>14,406,883</b>	<b>175,285,422</b>	<b>3,726,660</b>	<b>--</b>	<b>17,836,097</b>
<b>Total Assets</b>	<b>268,260,527</b>	<b>41,413,038</b>	<b>309,673,565</b>	<b>7,734,577</b>	<b>5,846,319</b>	<b>22,531,409</b>
<b>LIABILITIES</b>						
Current Liabilities:						
Accounts payable	12,580,832	670,796	13,251,628	74,539	634,784	1,032,951
Interest payable	61,596	--	61,596	10,084	--	814
Accrued salaries and benefits	4,323,270	100,468	4,423,738	27,835	20,070	595,602
Due to other governmental agencies	5,033,819	--	5,033,819	31,016	--	--
Estimated claims	6,438,196	--	6,438,196	--	--	--
Deposits from others	10,000	1,250	11,250	--	--	188,870
Unearned revenue	1,694,127	3,849	1,697,976	452,030	--	329,669
Compensated absences	4,965,000	129,000	5,094,000	19,550	6,557	136,885
Capital leases payable	98,012	27,394	125,406	21,032	--	--
Certificates of participation	120,000	--	120,000	--	--	--
Special assessment debt with government commitment	225,000	--	225,000	--	--	--
Notes and loans payable	677,512	36,681	714,193	12,638	--	162,699
Other current liabilities	--	--	--	--	--	149,602
<b>Total Current Liabilities</b>	<b>36,227,364</b>	<b>969,438</b>	<b>37,196,802</b>	<b>648,724</b>	<b>661,411</b>	<b>2,597,092</b>
Long-term liabilities due beyond one year	28,304,571	366,142	28,670,713	307,885	6,557	3,961,219
Other post-employment benefits	37,178,000	--	37,178,000	--	--	--
Estimated closure and post closure cost	--	17,476,235	17,476,235	--	--	--
<b>Total Long-term Liabilities</b>	<b>65,482,571</b>	<b>17,842,377</b>	<b>83,324,948</b>	<b>307,885</b>	<b>6,557</b>	<b>3,961,219</b>
<b>Total Liabilities</b>	<b>101,709,935</b>	<b>18,811,815</b>	<b>120,521,750</b>	<b>956,609</b>	<b>667,968</b>	<b>6,558,311</b>

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

**COUNTY OF YOLO**

Statement of Net Assets

June 30, 2010

	Primary Government			Component Units		
	Governmental Activities	Business-Type Activities	Totals	Fire Districts	First 5 Yolo Children and Families Commission	Yolo County Housing Authority
<b>NET ASSETS</b>						
Invested in capital assets, net of related debt	136,342,058	14,063,452	150,405,510	3,385,105	--	14,021,527
Restricted for:						
General government	19,051,445	--	19,051,445	--	--	--
Public protection	7,585,438	--	7,585,438	--	--	--
Public ways and facilities	15,811,364	--	15,811,364	--	--	--
Health and sanitation	5,890,756	--	5,890,756	--	5,178,351	--
Public assistance	4,661,030	--	4,661,030	--	--	1,769,735
Education	2,263,149	--	2,263,149	--	--	--
Recreation & cultural	287,723	--	287,723	--	--	--
Debt service	--	43,680	43,680	--	--	--
Closure/post closure care	--	16,700,197	16,700,197	--	--	--
Unrestricted	(25,342,371)	(8,206,106)	(33,548,477)	3,392,863	--	181,836
Total Net Assets	<u>\$ 166,550,592</u>	<u>\$ 22,601,223</u>	<u>\$ 189,151,815</u>	<u>\$ 6,777,968</u>	<u>\$ 5,178,351</u>	<u>\$ 15,973,098</u>

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



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**COUNTY OF YOLO**

Statement of Activities  
For the Year Ended June 30, 2010

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government:</b>				
Governmental Activities:				
General government	\$ 27,638,887	\$ 7,571,103	\$ 13,037,367	\$ 3,265,057
Public protection	82,773,447	18,185,532	29,784,906	76,813
Public ways and facilities	8,200,182	1,414,667	6,736,840	9,838,138
Health and sanitation	46,392,064	8,533,975	25,628,229	--
Public assistance	77,117,770	704,901	74,215,990	--
Education	7,481,330	156,993	1,568,253	55,283
Recreation and cultural services	2,686,475	1,000,783	831,029	5,600
Debt Service:				
Interest	997,621	--	--	--
Total Governmental Activities	<u>253,287,776</u>	<u>37,567,954</u>	<u>151,802,614</u>	<u>13,240,891</u>
Business-Type Activities:				
Airport	425,901	191,343	25,854	1,404,217
Central Landfill	8,874,318	8,069,737	410,619	--
Total Business-Type Activities:	<u>9,300,219</u>	<u>8,261,080</u>	<u>436,473</u>	<u>1,404,217</u>
<b>Total primary government</b>	<u><u>262,587,995</u></u>	<u><u>45,829,034</u></u>	<u><u>152,239,087</u></u>	<u><u>14,645,108</u></u>
<b>Component Units</b>				
Fire Protection Districts	3,081,146	641,485	716,236	129,308
First 5 Yolo Children and Family Comm.	3,721,431	--	2,340,274	--
Yolo County Housing Authority	15,780,211	2,307,748	15,158,485	--
Total component units	<u>\$ 22,582,788</u>	<u>\$ 2,949,233</u>	<u>\$ 18,214,995</u>	<u>\$ 129,308</u>

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

Franchise fees

Gain on disposal of capital assets

Total General Revenues

Change in Net Assets

Net assets - 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 Units		
Governmental Activities	Business-Type Activities	Total	Fire Districts	First 5 Yolo Children and Families Commission	Yolo County Housing Authority
\$ (3,765,360)		\$ (3,765,360)			
(34,726,196)		(34,726,196)			
9,789,463		9,789,463			
(12,229,860)		(12,229,860)			
(2,196,879)		(2,196,879)			
(5,700,801)		(5,700,801)			
(849,063)		(849,063)			
<u>(997,621)</u>		<u>(997,621)</u>			
<u>(50,676,317)</u>		<u>(50,676,317)</u>			
	1,195,513	1,195,513			
	(393,962)	(393,962)			
	<u>801,551</u>	<u>801,551</u>			
<u>(50,676,317)</u>	<u>801,551</u>	<u>(49,874,766)</u>			
			(1,594,117)		
				(1,381,157)	
					1,686,022
<u>(50,676,317)</u>	<u>801,551</u>	<u>(49,874,766)</u>	<u>(1,594,117)</u>	<u>(1,381,157)</u>	<u>1,686,022</u>
42,087,443	--	42,087,443	1,551,468	--	--
2,600,355	--	2,600,355	--	--	--
47,374	--	47,374	--	--	--
681,076	--	681,076	--	--	--
1,556,635	664,530	2,221,165	39,833	71,141	4,641
--	--	--	4,700	--	--
214,016	--	214,016	--	--	--
10,579	6,553	17,132	1,225	--	15,195
<u>47,197,478</u>	<u>671,083</u>	<u>47,868,561</u>	<u>1,597,226</u>	<u>71,141</u>	<u>19,836</u>
(3,478,839)	1,472,634	(2,006,205)	3,109	(1,310,016)	1,705,858
170,029,431	21,128,589	191,158,020	6,774,859	6,488,367	14,267,240
<u>\$ 166,550,592</u>	<u>\$ 22,601,223</u>	<u>\$ 189,151,815</u>	<u>\$ 6,777,968</u>	<u>\$ 5,178,351</u>	<u>\$ 15,973,098</u>

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

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**BASIC FINANCIAL STATEMENTS**  
**Fund Financial Statements**

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**COUNTY OF YOLO**

Balance Sheet  
Governmental Funds  
June 30, 2010

	General	Public Safety	Roads and Transportation	Tobacco Securitization	Mental Health Managed Care	Nonmajor Governmental Funds	Total
<b><u>ASSETS</u></b>							
Cash and investments	\$ 253,683	\$ 9,817	\$ 15,325,234	\$ 3,963,519	\$ 27,828	\$23,175,962	\$ 42,756,043
Cash with fiscal agent	12,673	--	--	--	--	57,177	69,850
Imprest cash	26,620	4,440	50	--	--	1,105	32,215
Restricted cash and investments	--	--	--	11,129,597	--	9,366,818	20,496,415
Receivable (Net):							
Taxes	12,479,588	--	2,163	--	--	14,886	12,496,637
Accounts receivable	382,634	241,117	11,121	--	--	214,913	849,785
Due from other governments	9,977,971	5,648,699	1,341,789	--	11,082,615	3,698,450	31,749,524
Note receivable	1,440,000	--	--	--	--	--	1,440,000
Loans receivable	--	--	--	--	--	3,619,729	3,619,729
Due from other funds	1,550,368	158,407	--	--	685,483	--	2,394,258
Inventory	210,439	--	34,764	--	--	15,676	260,879
Deposits	12,500	--	--	--	--	--	12,500
Prepaid items	85,876	--	--	--	--	18,592	104,468
 Total Assets	 <u>\$26,432,352</u>	 <u>\$ 6,062,480</u>	 <u>\$ 16,715,121</u>	 <u>\$15,093,116</u>	 <u>\$11,795,926</u>	 <u>\$40,183,308</u>	 <u>\$ 116,282,303</u>

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

## COUNTY OF YOLO

### Balance Sheet Governmental Funds June 30, 2010

	General	Public Safety	Roads and Transportation	Tobacco Securitization	Mental Health Managed Care	Nonmajor Governmental Funds	Total
<b><u>LIABILITIES</u></b>							
Liabilities:							
Accounts payable	\$ 2,787,447	\$ 348,330	\$ 631,116	\$ 4,155	\$ 1,772,351	\$ 6,698,418	\$ 12,241,817
Accrued salaries and benefits	2,185,788	1,487,222	116,302	--	213,526	265,234	4,268,072
Due to other governments	2,014,589	38,902	--	--	2,849,757	130,421	5,033,669
Due to other funds	2,500,000	3,600,000	--	--	1,250,000	2,813,258	10,163,258
Estimated claims cost payable	--	--	--	--	5,709,795	--	5,709,795
Deposits	--	--	10,000	--	--	--	10,000
Deferred revenue	15,611,372	241,117	--	--	--	134,218	15,986,707
Total Liabilities	<u>25,099,196</u>	<u>5,715,571</u>	<u>757,418</u>	<u>4,155</u>	<u>11,795,429</u>	<u>10,041,549</u>	<u>53,413,318</u>
<b><u>FUND BALANCES</u></b>							
Reserved for:							
Encumbrances	149,604	210,072	133,108	--	--	195,741	688,525
Imprest cash	26,620	4,440	50	--	--	1,105	32,215
Inventory, prepaid items & deposits	308,815	--	34,764	--	--	34,268	377,847
Loans receivable	--	--	--	--	--	3,619,729	3,619,729
Other reserves	--	--	--	--	--	173,580	173,580
Unreserved							
Designated, reported in:							
Special revenue funds	--	132,397	8,938,658	--	497	1,987,074	11,058,626
Undesignated, reported in:							
General fund	848,117	--	--	--	--	--	848,117
Special revenue funds	--	--	6,851,123	15,088,961	--	17,249,724	39,189,808
Capital projects funds	--	--	--	--	--	5,530,935	5,530,935
Debt service funds	--	--	--	--	--	1,349,603	1,349,603
Total Fund Balances	<u>1,333,156</u>	<u>346,909</u>	<u>15,957,703</u>	<u>15,088,961</u>	<u>497</u>	<u>30,141,759</u>	<u>62,868,985</u>
Total Liabilities and Fund Balances	<u>\$26,432,352</u>	<u>\$ 6,062,480</u>	<u>\$ 16,715,121</u>	<u>\$15,093,116</u>	<u>\$11,795,926</u>	<u>\$40,183,308</u>	<u>\$ 116,282,303</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, 2010

<b>Fund Balance - total governmental funds (page 18)</b>	\$ 62,868,985
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.	158,788,219
Other long-term assets are not available to pay for current-period expenditures and, therefore are deferred in the governmental funds.	494,173
Revenues that are earned but are not available or received within 90 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	14,292,580
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:	1,693,298
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	(37,178,000)
Pollution remediation obligation	(2,062,614)
Certificates of participation	(3,585,000)
Capital leases	(4,473,208)
Notes and loans payable	(7,631,635)
Compensated absences	(8,232,145)
Accrued interest payable	(61,596)
Special assessments payable	<u>(8,362,465)</u>
<b>Net assets of governmental activities (pages 13and 14)</b>	<u><u>\$ 166,550,592</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, 2010

	General	Public Safety	Roads and Transportation	Tobacco Securitization	Mental Health Managed Care	Other Governmental Funds	Total
<b>Revenues:</b>							
Taxes	\$ 38,625,561	\$ --	\$ 1,663,394	\$ --	\$ --	\$ 6,640,269	\$ 46,929,224
Licenses and permits	3,747,822	5,477	41,101	--	--	4,634,214	8,428,614
Fines, forfeits and penalties	3,820,370	6,555	--	--	--	3,905,063	7,731,988
Revenue from use of money and property	812,788	7,509	109,777	729,631	5,227	462,814	2,127,746
Aid from other governments	77,212,041	21,414,734	16,574,965	--	8,322,061	35,855,237	159,379,038
Charges for services	11,237,443	8,489,415	679,624	--	2,812,315	4,349,685	27,568,482
Other	2,272,337	45,468	622,435	--	196,518	806,679	3,943,437
<b>Total Revenues</b>	<b>137,728,362</b>	<b>29,969,158</b>	<b>19,691,296</b>	<b>729,631</b>	<b>11,336,121</b>	<b>56,653,961</b>	<b>256,108,529</b>
<b>Expenditures:</b>							
Current:							
General government	24,354,046	--	--	28,549	--	1,745,178	26,127,773
Public protection	15,414,372	50,169,169	--	--	--	9,363,243	74,946,784
Public ways and facilities	--	--	8,742,334	--	--	53,379	8,795,713
Health and sanitation	19,470,114	3,222,446	--	224,398	18,942,498	2,528,293	44,387,749
Public assistance	71,542,253	1,140,411	--	--	--	1,401,635	74,084,299
Education	307,613	--	--	--	--	6,466,412	6,774,025
Recreation and cultural services	2,090,977	--	--	--	--	1,072,455	3,163,432
Capital outlay	--	--	--	--	--	11,355,767	11,355,767
Debt Service:							
Principal	166,047	--	--	9,737,082	--	372,084	10,275,213
Interest and fiscal charges	125,304	--	--	23,486	--	889,032	1,037,822
Bond issuance costs	--	--	--	--	--	78,000	78,000
<b>Total Expenditures</b>	<b>133,470,726</b>	<b>54,532,026</b>	<b>8,742,334</b>	<b>10,013,515</b>	<b>18,942,498</b>	<b>35,325,478</b>	<b>261,026,577</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,257,636	(24,562,868)	10,948,962	(9,283,884)	(7,606,377)	21,328,483	(4,918,048)
<b>Other Financing Sources (Uses):</b>							
Transfers in	21,226,172	27,354,646	299,203	1,348,155	7,606,634	6,972,813	64,807,623
Transfers out	(27,129,273)	(2,453,469)	(14,000)	(1,025,002)	--	(34,478,974)	(65,100,718)
Loan issuance	462,500	--	--	--	--	7,284,760	7,747,260
Sale of capital assets	34,752	8,600	8,125	--	--	--	51,477
<b>Total Other Financing Sources (Uses)</b>	<b>(5,405,849)</b>	<b>24,909,777</b>	<b>293,328</b>	<b>323,153</b>	<b>7,606,634</b>	<b>(20,221,401)</b>	<b>7,505,642</b>
<b>Net change in fund balances</b>	<b>(1,148,213)</b>	<b>346,909</b>	<b>11,242,290</b>	<b>(8,960,731)</b>	<b>257</b>	<b>1,107,082</b>	<b>2,587,594</b>
Fund balances - beginning, as restated	2,481,369	--	4,715,413	24,049,692	240	29,034,677	60,281,391
Fund balances - ending	<u>\$ 1,333,156</u>	<u>\$ 346,909</u>	<u>\$ 15,957,703</u>	<u>\$ 15,088,961</u>	<u>\$ 497</u>	<u>\$ 30,141,759</u>	<u>\$ 62,868,985</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  
For the Year Ended June 30, 2010

Net change to fund balance - total governmental funds (page 20)		\$ 2,587,594
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	16,077,371	
Less current year depreciation and loss on disposal of capital assets	<u>(8,343,131)</u>	7,734,240
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds:		
Property taxes	(1,512,976)	
Charges for services	<u>(167,841)</u>	(1,680,817)
Issuance of debt is reported as other financing sources in the funds statements, however, debt issuance is reported as increases to long-term debt balances in the statement of net assets.		
		(7,284,760)
Debt issuance cost is reported as an expenditure in the funds statement, however, debt issuance cost is reported as increases to other assets in the statement of net assets and amortized over the life of the debt issuance.		
		78,000
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	30,000	
Certificates of participation	115,000	
Capital leases	9,879,588	
Loan payable	115,625	
Special assessments payable	<u>135,000</u>	10,275,213
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	(12,758,000)	
Change in compensated absences	(1,537,059)	
Amortization of deferred charges for debt issuance	(54,137)	
Accrued interest	<u>40,201</u>	(14,308,995)
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>(879,314)</u>
Change in net assets of governmental activities (pages 16 and 17)		<u><u>\$ (3,478,839)</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, 2010

	Business-Type Activities - Enterprise Funds			Governmental
	Yolo	Yolo County	Total	Internal
	County	Central		Service
	Airport	Landfill		Funds
<b>ASSETS</b>				
Current Assets:				
Cash and investments	\$ 7,675	\$ 1,815,115	\$ 1,822,790	\$ 1,018,912
Cash with fiscal agent	--	6,160	6,160	--
Imprest cash	--	1,900	1,900	--
Restricted cash and investments	43,680	16,700,197	16,743,877	--
Accounts receivable, net	5,939	723,861	729,800	3,236
Due from other governments	--	--	--	30,601
Due from other funds	--	7,769,000	7,769,000	651,321
Inventories	--	--	--	112,988
Prepaid expenses	--	29,834	29,834	--
<b>Total Current Assets</b>	<u>57,294</u>	<u>27,046,067</u>	<u>27,103,361</u>	<u>1,817,058</u>
Noncurrent Assets:				
Capital Assets:				
Nondepreciable:				
Land	53,000	--	53,000	--
Construction in progress	--	353,430	353,430	--
Depreciable:				
Structures and improvements	4,153,576	28,310,554	32,464,130	827,201
Equipment	--	1,158,700	1,158,700	7,371,196
Intangibles	--	27,950	27,950	--
Accumulated depreciation/amortization	(1,402,250)	(18,248,077)	(19,650,327)	(6,602,250)
<b>Total Noncurrent Assets</b>	<u>2,804,326</u>	<u>11,602,557</u>	<u>14,406,883</u>	<u>1,596,147</u>
<b>Total Assets</b>	<u>\$ 2,861,620</u>	<u>\$ 38,648,624</u>	<u>\$ 41,510,244</u>	<u>\$ 3,413,205</u>
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts payable	\$ 933	\$ 669,863	670,796	\$ 339,015
Accrued salary and benefits	--	100,468	100,468	55,198
Estimated claims cost payable	--	--	--	728,401
Due to other governments	--	--	--	150
Compensated absences	--	129,000	129,000	43,028
Due to other funds	--	--	--	651,321
Unearned revenue	3,849	--	3,849	--
Deposits	1,250	--	1,250	--
Current portion of capital lease	--	27,394	27,394	--
Current portion of notes payable	36,681	--	36,681	--
<b>Total Current Liabilities</b>	<u>42,713</u>	<u>926,725</u>	<u>969,438</u>	<u>1,817,113</u>
Long-Term Liabilities:				
Estimated closure and postclosure cost	--	17,476,235	17,476,235	--
Compensated absences	--	86,786	86,786	--
Capital lease	--	28,427	28,427	--
Notes payable	250,929	--	250,929	--
<b>Total Liabilities</b>	<u>293,642</u>	<u>18,518,173</u>	<u>18,811,815</u>	<u>1,817,113</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	2,516,716	11,546,736	14,063,452	1,596,147
Restricted for:				
Debt service	43,680	--	43,680	--
Closure/post closure care	--	16,700,197	16,700,197	--
Unrestricted	7,582	(8,116,482)	(8,108,900)	(55)
<b>Total Net Assets</b>	<u>2,567,978</u>	<u>20,130,451</u>	<u>22,698,429</u>	<u>1,596,092</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			(97,206)	
<b>Net Assets of Business-type Activities (pages 13 and 14)</b>			<u>\$ 22,601,223</u>	

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, 2010

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Yolo County Airport	Yolo County Central Landfill	Total	Internal Service Funds
<b>Operating Revenues:</b>				
Concessions and leases	\$ 191,343	\$ --	\$ 191,343	\$ --
Charges for services	--	7,922,344	7,922,344	5,679,548
Other revenue	--	135,959	135,959	--
<b>Total Operating Revenues</b>	<b>191,343</b>	<b>8,058,303</b>	<b>8,249,646</b>	<b>5,679,548</b>
<b>Operating Expenses:</b>				
Salaries and employee benefits	102,767	2,666,678	2,769,445	1,024,530
Services and supplies	165,985	4,632,083	4,798,068	5,666,283
Other operating	--	342,012	342,012	--
Closure/post-closure expenses	--	591,219	591,219	--
Depreciation and amortization	148,449	614,763	763,212	234,563
<b>Total Operating Expenses</b>	<b>417,201</b>	<b>8,846,755</b>	<b>9,263,956</b>	<b>6,925,376</b>
<b>Operating Income (Loss)</b>	<b>(225,858)</b>	<b>(788,452)</b>	<b>(1,014,310)</b>	<b>(1,245,828)</b>
Non-Operating Revenues (Expenses):				
Noncapital grants and contributions	25,854	410,619	436,473	--
Interest income	1,215	663,315	664,530	17,116
Interest expense	(8,005)	(3,100)	(11,105)	(7,591)
Other	--	11,434	11,434	45,289
<b>Total Non-Operating Revenues (Expenses)</b>	<b>19,064</b>	<b>1,082,268</b>	<b>1,101,332</b>	<b>54,814</b>
<b>Income (Loss) Before Transfers and Contributions/Capital Grants</b>	<b>(206,794)</b>	<b>293,816</b>	<b>87,022</b>	<b>(1,191,014)</b>
Contributions/capital grants	1,404,217	--	1,404,217	--
Transfers in	--	6,553	6,553	286,542
<b>Change in Net Assets</b>	<b>1,197,423</b>	<b>300,369</b>	<b>1,497,792</b>	<b>(904,472)</b>
Net Assets - Beginning of Year	1,370,555	19,830,082		2,500,564
Net Assets - End of Year	<b>\$ 2,567,978</b>	<b>\$ 20,130,451</b>		<b>\$ 1,596,092</b>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			(25,158)	
<b>Change in Net Assets of Business-type Activities (pages 16-17 )</b>			<b>\$ 1,472,634</b>	

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, 2010

	Business-Type Activities - Enterprise Funds			Governmental
	Yolo County Airport	Yolo County Central Landfill	Total	Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash receipts from customers	\$ 193,724	\$ 8,321,302	\$ 8,515,026	\$ 5,756,041
Cash paid to suppliers for goods and services	(186,240)	(4,964,967)	(5,151,207)	(4,115,246)
Cash paid to employees for services	(102,767)	(2,579,950)	(2,682,717)	(1,944,560)
Net Cash Provided (Used) by Operating Activities	<u>(95,283)</u>	<u>776,385</u>	<u>681,102</u>	<u>(303,765)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Non-capital grants and contributions	77,137	410,619	487,756	--
Transfers or loans made for other than capital purposes	--	485,918	485,918	(191,106)
Other revenues	--	13,020	13,020	41,216
Net Cash Provided (Used) by Noncapital Financing Activities	<u>77,137</u>	<u>909,557</u>	<u>986,694</u>	<u>(149,890)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Contributions/capital grants	1,404,217	--	1,404,217	--
Transfers for capital purposes	--	16,553	16,553	--
Principal repayments related to capital debt	(35,674)	(26,398)	(62,072)	--
Interest payments related to capital debt	(8,005)	(3,100)	(11,105)	--
Sales of capital assets	--	4,188	4,188	--
Payments related to the acquisition of capital assets	(1,404,217)	(259,872)	(1,664,089)	--
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(43,679)</u>	<u>(268,629)</u>	<u>(312,308)</u>	<u>--</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest received	1,215	663,315	664,530	17,116
Net Cash Provided by Investing Activities	<u>1,215</u>	<u>663,315</u>	<u>664,530</u>	<u>17,116</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	(60,610)	2,080,628	2,020,018	(436,539)
Cash and Cash Equivalents, Beginning of Year	111,965	16,442,744	16,554,709	1,455,451
Cash and Cash Equivalents, End of Year	<u>\$ 51,355</u>	<u>\$ 18,523,372</u>	<u>\$ 18,574,727</u>	<u>\$ 1,018,912</u>
<b>Reconciliation of cash and cash equivalents to the statement of net assets:</b>				
Cash and investments	\$ 7,675	\$ 1,815,115	\$ 1,822,790	\$1,018,912
Cash with fiscal agents	--	6,160	6,160	--
Imprest cash	--	1,900	1,900	--
Restricted cash and investments	43,680	16,700,197	16,743,877	--
	<u>\$ 51,355</u>	<u>\$ 18,523,372</u>	<u>\$ 18,574,727</u>	<u>\$ 1,018,912</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, 2010

	<u>Business-Type Activities - Enterprise Funds</u>			<u>Governmental Activities</u>
	<u>Yolo County Airport</u>	<u>Yolo County Central Landfill</u>	<u>Total</u>	<u>Internal Service Funds</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by</b>				
Operating Activities:				
Operating income (loss)	\$ (225,858)	\$ (788,452)	\$ (1,014,310)	\$(1,245,828)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation and amortization	148,449	614,763	763,212	234,563
Changes in assets and liabilities:				
(Increase) decrease in:				
Accounts receivable	(1,018)	262,999	261,981	5,459
Taxes receivable	--	--	--	--
Due from other governments	--	--	--	70,884
Due from other funds	--	--	--	--
Inventory	--	--	--	10,048
Prepaid expense	--	44,750	44,750	--
Increase (decrease) in:				
Accounts payable	(20,255)	(35,622)	(55,877)	250,930
Accrued salaries	--	40,300	40,300	18,028
Due to other governments	--	--	--	150
Estimated claims payable	--	--	--	357,926
Estimated closure and postclosure	--	591,219	591,219	--
Compensated absences	--	46,428	46,428	(5,925)
Deposits	1,250	--	1,250	--
Unearned revenue	2,149	--	2,149	--
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ (95,283)</u>	<u>\$ 776,385</u>	<u>\$ 681,102</u>	<u>\$ (303,765)</u>

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

**COUNTY OF YOLO**

Statement of Fiduciary Net Assets  
Fiduciary Funds  
June 30, 2010

	Investment Trust	Agency Funds
<b>ASSETS</b>		
Pooled cash and investments	\$ 160,180,597	\$ 30,161,456
Cash with fiscal agent	--	291,129
Restricted cash and investments	--	90,280
Taxes receivable	--	3,017,487
Due from other governments	--	6,031,611
Total Assets	<u>\$ 160,180,597</u>	<u>\$ 39,591,963</u>
<b>LIABILITIES</b>		
Accounts payable	\$ --	\$ 151,637
Due to other governments	--	8,225,322
Agency funds held for others	--	31,215,004
Total Liabilities	<u>--</u>	<u>39,591,963</u>
<b>NET ASSETS</b>		
Held in trust for pool participants	160,180,597	--
Held in trust for private purpose trust participants	--	--
Total Net Assets	<u>160,180,597</u>	<u>--</u>
<b>Total Liabilities and Net Assets</b>	<u>\$ 160,180,597</u>	<u>\$ 39,591,963</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, 2010

	<u>Investment Trust</u>
<b>Additions:</b>	
Contributions to investment pool	\$ 416,474,908
Interest and investment income	<u>1,563,461</u>
Total additions	<u>418,038,369</u>
<b>Deductions:</b>	
Distributions from investment pool	<u>424,127,497</u>
Total deductions	<u>424,127,497</u>
Change in net assets	(6,089,128)
<b>Net assets, beginning</b>	<u>166,269,725</u>
<b>Net assets, ending</b>	<u><u>\$ 160,180,597</u></u>

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



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**BASIC FINANCIAL STATEMENTS**  
**Notes to the Financial Statements**

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# COUNTY OF YOLO

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2010

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, except for those of the Yolo County Housing Authority, 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, 2010

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 Financing Corporation* is a nonprofit public benefit corporation and is not organized for the private gain of any person. The Corporation, although a legally separate entity, is in substance part of the County's operations because it provides capital financing services to the County. Financial information for the Corporation 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. The County Department of Employment and Social Services manages this agency.

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, 2010

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 County Board of Supervisors who serve at the pleasure of the appointing authority. 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.

*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 appoints all members of the commission, who serve at the pleasure of the appointing authority, and a member of the Board of Supervisors acts as chair. The Board also approves the final budget of the commission. Complete financial statements can be obtained by contacting the First 5 Yolo Children and Family Commission at 403 Court Street, Woodland, CA 95695 or at [www.first5yolo.org](http://www.first5yolo.org).

*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. However, the Board will permanently retain the responsibility to govern the Housing Authority. According to the proposed governance documents the Board will have the ability to remove appointed members at will and will also have the ability to hire or remove the Executive Director.

## COUNTY OF YOLO

### Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2010

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

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

3. **Discretely Presented Component Units** (continued)

The Housing Authority's audited financial statements for fiscal year ended June 30, 2010 were not available. The financial data presented in the Statement of Net assets and Statement of Activities has not been audited. Information for the required note disclosures to comply with generally accepted accounting principles is not available.

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**

For fiscal year ended June 30, 2010 the County became subject to the following Government Accounting Standards Board (GASB) Statements:

GASB 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. The County implemented this statement.

GASB Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, addresses the recognition, measurement, and disclosure of information regarding derivative instruments entered into by state and local governments. The County currently has no investments in derivative instruments as of June 30, 2010.

GASB Statement No. 58, *Accounting and Financial Reporting for Chapter 9*, 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 does not apply to the County.

In addition to the above, the County early implemented GASB Statement No. 61, *The Financial Reporting Entity: Omnibus-an amendment of GASB Statements No. 14 and No. 34*, effective for financial statements for periods beginning after June 15, 2012. The requirements of this Statement result in financial reporting entity financial statements being more relevant by improving guidance for including, presenting, and disclosing information about component units and equity interest transactions of a financial reporting entity. The County early implemented this statement.

# COUNTY OF YOLO

## Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2010

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

### 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.

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.

#### *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 concessions and leases, 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 noncapital grants and contributions, investment earnings, and proceeds from sale of assets and non-operating expenses, result from nonexchange transactions or ancillary activities.

## COUNTY OF YOLO

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2010

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

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

The County reports the following major governmental funds:

- The *General Fund* is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the County that are not accounted for through other funds. For the County, the General Fund includes such activities as public protection, public ways and facilities, health and 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 *Roads and Transportation Fund* accounts for property taxes and state and federal grants expended to maintain and construct County roads and to operate transit services.
- 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 Central Landfill* accounts for the operation of a central landfill and various local convenient centers for refuse disposal.
- 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.

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.



# COUNTY OF YOLO

## Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2010

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

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

- The *Agency Funds* account for the resources collected by the County, including property taxes, state subventions 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.

### D. **Basis of Accounting/Measurement Focus**

The government-wide, proprietary, and fiduciary funds financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property and sales 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 ninety (90) days after the end of the accounting period so as to be both measurable and available. Expenditure-driven grant revenues are accrued when their receipt occurs within one year. 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.

## COUNTY OF YOLO

### Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2010

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

#### 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.

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, 2010, 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. 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.

# COUNTY OF YOLO

## Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2010

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

### G. **Other Assets** (continued)

Inventory recorded in the proprietary funds 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.

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 and easements, infrastructure with a cost of \$25,000 or more and equipment and software with a cost greater than \$5,000 and has an estimated useful life in excess of one year. Capital assets used in operations are depreciated or amortized (intangibles and 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.

# COUNTY OF YOLO

## Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2010

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

### I. **Capital Assets** (continued)

The estimated useful lives are as follows:

Structures and improvements	10 to 40 years
Easements	Life of the easement
Software	Life of the license or 2 to 7 years
Equipment	2 to 20 years
Infrastructure	10 to 50 years

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

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

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.

**COUNTY OF YOLO**

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2010

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

**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.

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

Effective July 1, 2010 the County early adopted GASB Statement No. 61, *The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and No. 34*. As a result, the First Five Yolo Children and Family Commission, previously reported as a non-major special revenue fund, is now reported as a discretely presented component unit. See footnote No. 1 for more information. Accordingly, beginning net assets of the governmental activities in the Statement of Net Assets were restated by \$6,078,037 upon implementation of this accounting standard. In addition, beginning fund balance of non-major governmental funds was also restated by \$6,087,304.

In additional adjustment of \$410,330 was made to increase the Commission's net assets for a deferred income conversion adjustment that was not included in the prior year primary government's governmental activities statement of net assets.

In addition, the County has determined that the Yolo Housing Authority met the requirements for inclusion in the County's financial statements as a discretely presented component unit in accordance with GASB Statement No. 61, *The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and No. 34*. See footnote No. 1 for more information. As a result, it is reported as a major component unit in the Statement of Net Assets and Statement of Activities.

	Fund Financial Statements		Government-Wide Statement of Activites	
	Nonmajor Governmental Funds	Total Governmental Funds	Total Governmental Activities	Component Unit First 5 Yolo Children and Families Commission
Fund balances/net assets, June 30, 2009 as previously reported	\$ 35,121,981	\$ 66,368,695	\$ 176,107,468	\$ --
Restatements				
Early Implementation of GASB 61-Prior year conversion correction	--	--	--	410,330
Early Implementation of GASB 61	(6,087,304)	(6,087,304)	(6,078,037)	6,078,037
Total restatements	(6,087,304)	(6,087,304)	(6,078,037)	6,488,367
Fund balances/net assets, June 30, 2009, as restated	\$ 29,034,677	\$ 60,281,391	\$ 170,029,431	\$ 6,488,367

# COUNTY OF YOLO

## Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2010

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

#### **Deficit Fund Equity**

The following funds have deficit fund equity:

#### Governmental Activities

Unemployment Self-Insurance	752,985
Fleet Services	515,791

Unemployment Self Insurance Fund – The deficit will be eliminated in fiscal year 2010-11 through a transfer from the General Fund (see note 20).

Fleet Services – The deficit in this fund will be eliminated in fiscal year 2010-11 through a transfer from the General Fund (see note 20).

#### **Expenditures in Excess of Final Budget**

- General Fund –
  - a) General Government, Other General Expenditures - Other financing uses over expended by \$1,622,169 due to financial statement only adjustment to fund Mental Health Managed Care fund deficit.
  - b) General Government, Auditor-Controller, Treasurer-Tax Collector – Capital assets over expended due to audit adjustment for software lease acquisition.
  - c) Public Assistance, Administration – Services and supplies over expended by \$6,879 due to financial statement accounts payable accruals.
- Public Safety Fund – Other financing uses over expended by \$2,425,469 due to financial statement only adjustment to repay General fund for prior year deficit funding.
- Clarksburg County Service Area (CSA) – Services and supplies over expended by \$63.
- Esparto CSA - Services and supplies over expended by \$19,153.
- Madison CSA - Services and supplies over expended by \$16,575.

# COUNTY OF YOLO

## Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2010

### 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 in order of priority are; 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, 2010, total cash and investments were as follows:

<i>Cash:</i>	
Cash on hand	\$ 524,303
Cash in bank	9,230,219
With fiscal agents	6,164,631
Imprest cash	34,485
Total cash	<u>15,953,638</u>
 <i>Investments:</i>	
Pooled investments	255,909,358
Non-pool investments	14,618,544
Total investments	<u>270,527,902</u>
Total cash and investments	<u>\$ 286,481,540</u>

\* At year-end, the carrying amount of the County's cash deposits was \$5,732,267 and the bank balance was \$8,100,374. The difference between the bank balance and the carrying amount represents outstanding warrants.

## COUNTY OF YOLO

### Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2010

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

Total cash and investments at June 30, 2010 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	\$ 45,597,745	\$ 37,240,292	\$ 76,010	\$ 34,115	\$ 82,948,162
Component units	9,308,672	--	3,500,874	370	12,809,916
Investment trust fund	160,180,597	--	--	--	160,180,597
Agency funds	30,161,456	90,280	291,129	--	30,542,865
Total Cash and Investments	<u>\$ 245,248,470</u>	<u>\$ 37,330,572</u>	<u>\$ 3,868,013</u>	<u>\$ 34,485</u>	<u>\$ 286,481,540</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 Government Investment Pools	N/A	None	None

In addition to the above, proceeds from the sale tobacco settlement receipts held by 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.

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.



## COUNTY OF YOLO

### Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2010

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

**Investments** (continued)

At June 30, 2010, the County had the following investments:

	Interest Rates	Maturities	Par	Fair Value	WAM (Years)
<b>Investments in Investment Pool</b>					
Commercial Paper	.44% - .90%	10/12/2010 - 11/01/2010	\$ 9,500,000	\$ 9,485,062	0.31
Corporate Notes	.474% - 7.25%	3/02/2011 - 6/01/2013	32,125,000	33,186,037	1.43
Federal Agencies - No discount	1.125% - 4.375%	12/10/2010 - 5/06/2013	56,635,000	57,715,786	1.91
Federal Agencies - Balloon Pool	4.00%	6/1/2011	601,650	614,808	0.92
US Treasury Bonds	.875% - 4.125%	8/15/2010 - 1/15/2017	30,285,000	31,222,368	1.96
Local Government Investment Pools (CAMP)	Variable	On Demand	82,262,588	82,262,588	-
Local Government Investment Pools (LAIF)	Variable	On Demand	41,422,709	41,422,709	-
<b>Total investments in investment pool</b>			<b>\$ 252,831,947</b>	<b>\$ 255,909,358</b>	<b>0.94</b>
<b>Investments Outside Investment Pool</b>					
Municipal Bonds	4.25% - 5.50%	12/01/2015 - 11/15/2024	\$ 10,980,000	\$ 10,755,819	11.16
Local Government Investment Pools (CAMP)	Variable	On Demand	3,488,947	3,488,947	-
Money Market Funds	Variable	On Demand	373,778	373,778	-
<b>Total investments outside investment pool</b>			<b>\$ 14,842,725</b>	<b>\$ 14,618,544</b>	<b>8.21</b>
<b>Total Investments</b>			<b>\$ 267,674,672</b>	<b>\$ 270,527,902</b>	

**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, 2010

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 investments invested in the investment pool and investments invested outside the investment pool as of June 30, 2010.

	<u>S&amp;P</u>	<u>Moody's</u>	<u>Percentage</u>	<u>Amount</u>
<b>Investments in Investment Pool</b>				
Commercial Paper	A-1+	P-1	3.71%	\$ 9,485,062
Corporate Notes-FDIC Guaranteed	AAA	Aaa	9.14%	23,390,067
Corporate Notes	AA+	Aa2	1.65%	4,228,927
Corporate Notes	AA	Aa2	0.91%	2,330,319
Corporate Notes	A+	Aa1	1.26%	3,236,724
Federal Agencies - No discount	AAA	Aaa	22.55%	57,715,786
Federal Agencies - Balloon Pool	AAA	Aaa	0.24%	614,808
US Treasury Bonds	TSY	TSY	12.20%	31,222,368
Local Agency Investment Pool (CAMP)	NR	NR	32.15%	82,262,588
Local Agency Investment Pool (LAIF)	NR	NR	16.19%	41,422,709
Total			<u>100.00%</u>	<u>255,909,358</u>
<b>Investments Outside Investment Pool</b>				
Municipal Bonds	AAA	Aaa	2.50%	365,885
Municipal Bonds	AA	Aa1	7.31%	1,067,939
Municipal Bonds	AA	Aa2	10.52%	1,539,440
Municipal Bonds	AA-	Aa2	9.18%	1,342,458
Municipal Bonds	AA-	Baa1	2.99%	437,044
Municipal Bonds	A+	A1	5.23%	763,985
Municipal Bonds	A+	Baa1	3.69%	540,073
Municipal Bonds	A	Aa2	3.79%	553,711
Municipal Bonds	NR	Aaa	14.97%	2,187,769
Municipal Bonds	NR	Aa1	9.44%	1,380,688
Municipal Bonds	NR	Aa3	3.95%	576,827
Local Government Invest Pool (CAMP)	NR	NR	23.87%	3,488,947
Moneymarket Mutual Funds	NR	NR	2.56%	373,778
Total			<u>100.00%</u>	<u>14,618,544</u>
<b>Total Investments</b>				<u>\$ 270,527,902</u>

## COUNTY OF YOLO

### Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2010

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, 2010 are as follows:

<u>Issuer</u>	<u>Investment type</u>	<u>Amount</u>	<u>Percentage</u>
Federal National Mortgage Acceptance	Federal Agency Bonds/Notes	\$ 26,082,049	9.64%
Federal Home Loan Mortgage Corporation	Federal Agency Bonds/Notes	17,017,100	6.29%
Federal Home Loan Bank	Federal Agency Bonds/Notes	15,231,534	5.63%

#### 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, 2010

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, 2010, the County's Investment Pool's position in the State of California Local Agency Investment Fund (LAIF) was \$41,422,709, 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 \$23.3 billion. Of that amount, 94.59% was invested in non-derivative financial products and 5.41% 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, 2010 was \$85,751,535 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, 2010:

Cash and investments	<u>\$ 262,570,473</u>
Net assets held for pool participants	<u>\$ 262,570,473</u>
Equity of internal pool participants	\$ 68,018,765
Equity of external pool participants	194,551,708
Total net assets	<u>\$ 262,570,473</u>

#### **Statement of Changes in Net Assets**

Net assets at July 1, 2009	\$ 246,103,678
Net change in investments by pool participants	16,466,795
Net assets at June 30, 2010	<u>\$ 262,570,473</u>

## COUNTY OF YOLO

### Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2010

#### Note 5: Receivables

Receivables as of June 30, 2010, 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
<b>Governmental Activities:</b>								
General	\$ 12,483,486	\$ 2,800,932	\$ 9,977,971	\$ 1,440,000	\$ -	\$ 26,702,389	\$ (2,422,196)	\$ 24,280,193
Public Safety	-	4,350,915	5,648,699	-	-	9,999,614	(4,109,798)	5,889,816
Roads and Transportation	2,163	11,121	1,341,789	-	-	1,355,073	-	1,355,073
Mental Health Managed Care	-	-	11,082,615	-	-	11,082,615	-	11,082,615
Nonmajor Governmental Funds	14,886	214,913	3,698,450	-	3,619,729	7,547,978	-	7,547,978
<b>Total Governmental Funds</b>	<b>12,500,535</b>	<b>7,377,881</b>	<b>31,749,524</b>	<b>1,440,000</b>	<b>3,619,729</b>	<b>56,687,669</b>	<b>(6,531,994)</b>	<b>50,155,675</b>
<b>Internal Service Funds</b>	<b>-</b>	<b>3,236</b>	<b>30,601</b>	<b>-</b>	<b>-</b>	<b>33,837</b>	<b>-</b>	<b>33,837</b>
<b>Total Governmental Activities:</b>	<b>\$ 12,500,535</b>	<b>\$ 7,381,117</b>	<b>\$ 31,780,125</b>	<b>\$ 1,440,000</b>	<b>\$ 3,619,729</b>	<b>\$ 56,721,506</b>	<b>\$ (6,531,994)</b>	<b>\$ 50,189,512</b>
<b>Business-type Activities:</b>								
Airport	\$ -	\$ 5,939	\$ -	\$ -	\$ -	\$ 5,939	\$ -	\$ 5,939
Landfill	-	759,814	-	-	-	759,814	(35,953)	723,861
<b>Total Business-type Activities:</b>	<b>\$ -</b>	<b>\$ 765,753</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 765,753</b>	<b>\$ (35,953)</b>	<b>\$ 729,800</b>
<b>Component Units:</b>								
Fire Districts	\$ 3,044	\$ -	\$ 630	\$ -	\$ -	\$ 3,674	\$ -	\$ 3,674
First 5 Yolo	\$ -	\$ 939	\$ 502,523	\$ -	\$ -	\$ 503,462	\$ -	\$ 503,462

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, the County 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		Amount Deferred
		Receivable	Not Collectible Within period of Availability	
Taxes	\$ 12,496,637		12,445,233	\$ 12,445,233
Accounts receivable	849,785		527,554	527,554
Due from other governments	31,749,524		-	-
Note receivable	1,440,000		1,440,000	1,440,000
Loans receivable	3,619,729		3,619,729	3,619,729
	<b>\$ 50,155,675</b>	<b>\$ 18,032,516</b>	<b>\$ 14,412,787</b>	<b>\$ 3,619,729</b>

**COUNTY OF YOLO**

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2010

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	\$ 12,445,233	\$ -	\$ 12,445,233
Receivables collected after the 90-day available period	1,847,347	-	1,847,347
Grants, fees and other receipts received prior to meeting all eligibility requirements	<u>-</u>	<u>1,694,127</u>	<u>1,694,127</u>
Total	<u>\$ 14,292,580</u>	<u>\$ 1,694,127</u>	<u>\$ 15,986,707</u>

**COUNTY OF YOLO**

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2010

Note 7: **Interfund Transactions**

**Interfund Receivables/Payables**

The composition of interfund balances as of June 30, 2010 is as follows:

***Due to/from other funds:***

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor Governmental Funds	1,550,368
		<u>1,550,368</u>
Public Safety Fund	Nonmajor Governmental Funds	158,407
		<u>158,407</u>
Mental Health Managed Care	Nonmajor Governmental Funds	685,483
		<u>685,483</u>
Enterprise Funds	General Fund	2,500,000
	Public Safety	3,600,000
	Mental Health Managed Care	1,250,000
	Nonmajor Governmental Funds	419,000
		<u>7,769,000</u>
Internal Services Funds	Internal Services Funds	651,321
		<u>651,321</u>
	Total	<u>\$ 10,814,579</u>

At year end \$7,759,000 was borrowed from the Landfill Enterprise fund to cover short-term cash requirements for the General, Public Safety, Mental Health Managed Care and In-Home Supportive Services funds. These amounts have been repaid in the following fiscal year. The remaining balances between funds result from grant revenue accruals that are received/accrued in other funds.

## COUNTY OF YOLO

### Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2010

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, 2010:

<u>Transfer from</u>	<u>Transfer to</u>	<u>Amount</u>
General fund	Public Safety	22,304,760
	Tobacco Securitization	1,348,155
	Mental Health Managed Care	2,601,331
	Nonmajor Governmental Funds	605,007
	Internal Service	270,020
		<u>27,129,273</u>
Public Safety	General Fund	2,372,269
	Mental Health Managed Care	53,200
	Nonmajor Governmental Funds	28,000
		<u>2,453,469</u>
Roads and Transportation	General Fund	14,000
		<u>14,000</u>
Tobacco Securitization	General Fund	875,002
	Nonmajor Governmental Funds	150,000
		<u>1,025,002</u>
Nonmajor Governmental Funds	General Fund	17,964,901
	Public Safety	5,049,886
	Roads and Transportation	299,203
	Mental Health Managed Care	4,952,103
	Nonmajor Governmental Funds	6,189,806
	Enterprise	6,553
	Internal Services Funds	16,522
		<u>34,478,974</u>
	Total	<u>65,100,718</u>

**Transfer Highlights**

Transfers between funds primarily occur to fund programs with revenues received by other funds. Transfers from the General Fund include \$22.3 million to fund Public Safety programs and \$4.8 million for other programs. Transfers from other governmental funds include \$17.8 million from state realignment funds to finance Social Service, Health and Mental Health programs. The remaining \$16.7 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, 2010

Note 8: **Capital Assets**

Capital asset activity for the year ended June 30, 2010 was as follows:

	Balance July 1, 2009	Additions	Retirements	Transfers	Adjustments	Balance June 30, 2010
<b>Governmental Activities</b>						
<i>Capital assets, not being depreciated:</i>						
Land	\$ 5,336,180	\$ --	\$ --	\$ --	\$ --	\$ 5,336,180
Easements	--	--	--	--	92,457	92,457
Construction in process	22,599,138	15,045,001	--	(14,085,376)	(2,657)	23,556,106
Total capital assets, not being depreciated	<u>27,935,318</u>	<u>15,045,001</u>	<u>--</u>	<u>(14,085,376)</u>	<u>89,800</u>	<u>28,984,743</u>
<i>Capital assets, being depreciated:</i>						
Infrastructure	58,638,119	--	--	2,247,692	(92,457)	60,793,354
Software	--	603,377	(14,737)	--	3,110,698	3,699,338
Structures and improvements	116,660,753	--	--	11,909,046	--	128,569,799
Equipment	31,915,255	921,960	(1,862,632)	71,030	(3,130,435)	27,915,178
Total capital assets, being depreciated	<u>207,214,127</u>	<u>1,525,337</u>	<u>(1,877,369)</u>	<u>14,227,768</u>	<u>(112,194)</u>	<u>220,977,669</u>
Less accumulated depreciation for:						
Infrastructure	(19,383,100)	(1,919,114)	--	--	--	(21,302,214)
Software	--	(480,416)	14,737	--	(2,104,907)	(2,570,586)
Structures and improvements	(39,527,001)	(3,706,346)	--	(62,914)	--	(43,296,261)
Equipment	(23,833,676)	(2,437,473)	1,828,287	(71,030)	2,104,907	(22,408,985)
Total accumulated depreciation	<u>(82,743,777)</u>	<u>(8,543,349)</u>	<u>1,843,024</u>	<u>(133,944)</u>	<u>--</u>	<u>(89,578,046)</u>
Total capital assets, being depreciated, net	<u>124,470,350</u>	<u>(7,018,012)</u>	<u>(34,345)</u>	<u>14,093,824</u>	<u>(112,194)</u>	<u>131,399,623</u>
Governmental Activities Capital Assets, Net	<u>\$ 152,405,668</u>	<u>\$ 8,026,989</u>	<u>\$ (34,345)</u>	<u>\$ 8,448</u>	<u>\$ (22,394)</u>	<u>\$ 160,384,366</u>
<b>Business-type Activities:</b>						
<i>Capital assets, not being depreciated:</i>						
Land	\$ 53,000	\$ --	\$ --	\$ --	\$ --	53,000
Construction in process	101,340	1,757,647	--	(1,505,557)	--	353,430
Total capital assets, not being depreciated	<u>154,340</u>	<u>1,757,647</u>	<u>--</u>	<u>(1,505,557)</u>	<u>--</u>	<u>406,430</u>
<i>Capital assets, being depreciated:</i>						
Software	--	--	--	--	27,950	27,950
Structures and improvements	31,062,262	19,648	(51,975)	1,434,195	--	32,464,130
Equipment	1,273,339	12,242	(27,901)	(71,030)	(27,950)	1,158,700
Total capital assets, being depreciated	<u>32,335,601</u>	<u>31,890</u>	<u>(79,876)</u>	<u>1,363,165</u>	<u>--</u>	<u>33,650,780</u>
Less accumulated depreciation for:						
Software	--	(2,215)	--	--	(17,981)	(20,196)
Structures and improvements	(18,264,628)	(680,782)	45,823	62,914	--	(18,836,673)
Equipment	(830,154)	(80,215)	27,900	71,030	17,981	(793,458)
Total Accumulated Depreciation	<u>(19,094,782)</u>	<u>(763,212)</u>	<u>73,723</u>	<u>133,944</u>	<u>--</u>	<u>(19,650,327)</u>
Total Capital Assets, Being Depreciated, Net	<u>13,240,819</u>	<u>(731,322)</u>	<u>(6,153)</u>	<u>1,497,109</u>	<u>--</u>	<u>14,000,453</u>
Business-Type Activities Capital Assets, Net	<u>\$ 13,395,159</u>	<u>\$ 1,026,325</u>	<u>\$ (6,153)</u>	<u>\$ (8,448)</u>	<u>\$ --</u>	<u>\$ 14,406,883</u>

## COUNTY OF YOLO

### Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2010

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

#### Depreciation

Depreciation expense was charged to functions as follows:

##### Governmental activities:

General government	\$ 1,231,360
Public protection	2,858,398
Public ways and facilities	2,203,359
Health and sanitation	1,088,252
Public assistance	318,399
Education	433,192
Recreation and cultural services	175,826
Capital assets held by the County's Internal Service Funds are charged to various functions based on their usage of the assets	<u>234,563</u>
Total depreciation expense – Governmental Activities	<u><u>\$ 8,543,349</u></u>

##### Business-type activities:

Airport	\$ 148,449
Central Landfill	<u>614,763</u>
Total depreciation expense – Business-type Activities	<u><u>\$ 763,212</u></u>

#### Discretely presented component units

Capital assets activity for the all of the component unit fire districts for the year ended June 30, 2010 was as follows:

	Balance July 1, 2009	Additions	Retirements	Balance June 30, 2010
<i>Capital assets, not being depreciated:</i>				
Land	\$ 136,203	\$ --	\$ --	\$ 136,203
Total capital assets, not being depreciated	<u>136,203</u>	<u>--</u>	<u>--</u>	<u>136,203</u>
<i>Capital assets, being depreciated:</i>				
Structures and improvements	1,989,926	104,081	--	2,094,007
Equipment	4,484,385	321,663	--	4,806,048
Total capital assets, being depreciated	<u>6,474,311</u>	<u>425,744</u>	<u>--</u>	<u>6,900,055</u>
Less accumulated depreciation for:				
Structures and improvements	(485,968)	(61,111)		(547,079)
Equipment	(2,468,703)	(293,816)		(2,762,519)
Total accumulated depreciation	<u>(2,954,671)</u>	<u>(354,927)</u>	<u>--</u>	<u>(3,309,598)</u>
Total capital assets, being depreciated, net	<u>3,519,640</u>	<u>70,817</u>	<u>--</u>	<u>3,590,457</u>
Component unit fire districts capital assets, net	<u><u>\$ 3,655,843</u></u>	<u><u>\$ 70,817</u></u>	<u><u>\$ --</u></u>	<u><u>\$ 3,726,660</u></u>

## COUNTY OF YOLO

### Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2010

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,	
2011	\$ 1,924,492
2012	1,874,884
2013	1,897,289
2014	1,743,319
2015	1,479,437
2016-2020	6,650,431
2021-2025	<u>3,939,912</u>
Total	<u>\$ 19,509,764</u>

Rent expenditures were \$2,516,336 for the year ended June 30, 2010.

#### **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, 2010
Governmental activities:		
Buildings	6.25% - 8.0%	\$ 4,473,208
Business-type activities:		
Equipment	3.77%	<u>55,821</u>
Total		<u>\$ 4,529,029</u>
Component units:		
Equipment	5.09% - 5.36%	<u>\$ 203,028</u>

## COUNTY OF YOLO

### Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2010

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	\$ 7,629,874		
Equipment		\$ 139,087	\$ 481,531
Less: accumulated depreciation	(2,446,731)	(44,706)	(138,707)
Net Book Value	\$ 5,183,143	\$ 94,381	\$ 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, 2010:

Year	Governmental Activities	Business-Type Activities	Component Units
2009	\$ 371,584	\$ 29,499	\$ 31,592
2010	371,584	29,498	31,591
2011	371,976		31,592
2012	371,892		31,592
2013	371,748		31,591
2014-2018	1,858,152		94,773
2019-2023	3,868,320		
Total Future Minimum Lease Payments	7,585,256	58,997	252,731
Less: Interest	(3,112,048)	(3,176)	(49,703)
Present Value of Minimum Lease Payments	\$ 4,473,208	\$ 55,821	\$ 203,028

## COUNTY OF YOLO

### Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2010

Note 10: **Long-Term Debt**

Long-term debt at June 30, 2010 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, 2010</u>
<b>Governmental Activities:</b>						
<b>Special assessment bonds with governmental commitment:</b>						
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	\$ 1,915,000
Davis Library 2008 Special Tax Bonds-Expand Davis Branch Library	2008	2038	4.00 - 5.25%	\$30,000 - \$400,000	\$ 6,405,000	\$ 6,375,000
<b>Loans Payable:</b>						
Bank of America Loan - Finance construction of the Solar Array	2010	2026	3.90 – 4.75%	\$110,000-\$280,000	\$ 4,784,759	\$ 4,784,760
California Energy Commission Loan Finance construction of the Solar Array	2010	2026	3.00%	\$110,000-\$280,000	\$ 2,500,000	\$ 2,500,000
Megabyte Loan Finance acquisition of property tax software	2010	2012	N/A	\$115,625	\$ 462,500	\$ 346,875
<b>Certificates of Participation:</b>						
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	\$ 3,585,000
<b>Business-Type Activities:</b>						
<b>Notes payable:</b>						
Department of Commerce (financed the airport water system)	1993	2013	3.00%	\$7,438-\$26,920	\$ 425,950	\$ 79,319
Department of Water Resources (new water well)	2005	2025	2.34%	\$4,924-\$15,233	\$ 249,333	\$ 208,291
<b>Component Units:</b>						
<b>Loan payable:</b>						
County of Yolo (financed Rescue squad vehicle)	2004	2013	3.00%	\$3,256 - \$4,264	\$ 51,000	\$ 32,971
USDA (financed fire truck purchase)	2004	2013	3.00%	\$4,444 - \$6693	\$ 110,000	\$ 105,556

## COUNTY OF YOLO

### Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2010

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

The following is a summary of long-term liabilities transactions for the year ended June 30, 2010:

	Balance July 1, 2009	Additions	Retirements	Balance June 30, 2010	Amounts Due Within One Year
<b>Governmental activities (including ISF):</b>					
Bonds payable	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -
Special assessment debt with with government commitment	8,425,000		135,000	8,290,000	225,000
Add: Premium	72,465			72,465	-
Certificates of participation	3,700,000		115,000	3,585,000	120,000
Capital leases payable	14,352,796		9,879,587	4,473,209	98,012
Compensated absences	6,753,306	5,180,400	3,658,534	8,275,172	4,965,000
Software acquisition loan		462,500	115,625	346,875	115,625
Solar Array construction loans	-	7,284,760		7,284,760	561,887
OPEB Obligation	24,420,000	12,758,000		37,178,000	-
Pollution remediation obligation	2,062,614	-	-	2,062,614	-
<b>Total Governmental Activities long-term liabilities</b>	<b>\$ 59,816,181</b>	<b>\$ 25,685,660</b>	<b>\$ 13,933,746</b>	<b>\$ 71,568,095</b>	<b>\$ 6,085,524</b>
<b>Business-type activities:</b>					
Notes payable	\$ 323,284	\$ -	\$ 35,674	\$ 287,610	\$ 36,681
Capital lease payable	82,219	-	26,398	55,821	27,394
Compensated absences	169,358	113,343	66,915	215,786	129,000
Closure/post closure liability	16,885,016	591,219		17,476,235	-
<b>Total Business-type Activities long-term liabilities</b>	<b>\$ 17,459,877</b>	<b>\$ 704,562</b>	<b>\$ 128,987</b>	<b>\$ 18,035,452</b>	<b>\$ 193,075</b>
<b>Discretely presented component unit fire districts</b>					
Loans payable	\$ 36,326	\$ 110,000	\$ 7,799	\$ 138,527	\$ 12,638
Capital lease payable	222,988	-	19,960	203,028	21,032
Compensated absences	22,303		2,753	19,550	19,550
<b>Total discretely presented component units long-term liabilities</b>	<b>\$ 281,617</b>	<b>\$ 110,000</b>	<b>\$ 30,512</b>	<b>\$ 361,105</b>	<b>\$ 53,220</b>

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, \$43,028 of internal service funds' compensated absences is included in the above governmental activities amount.

The compensated absences liability will be liquidated as follows: General Fund 45.5%, Public Safety 37.2%, Mental Health Managed Care Fund 5.8%, Roads and Transportation 3.2%, Enterprise Funds 2.5%, Internal Service Funds .5%, and Other Governmental Funds 5.3%.

## COUNTY OF YOLO

### Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2010

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

As of June 30, 2010, annual debt service requirements of governmental activities to maturity are as follows:

Year Ending June 30:	Loans Payable		Special Assessment Debt		Certificates of Participation	
	Principal	Interest	Principal	Interest	Principal	Interest
2011	\$ 677,512	\$ 193,113	\$ 225,000	\$ 393,939	\$ 120,000	\$ 167,902
2012	354,609	167,291	240,000	384,783	125,000	162,694
2013	683,603	340,182	240,000	375,094	135,000	157,038
2014	715,328	204,832	255,000	364,940	140,000	150,918
2015	753,365	176,795	270,000	354,033	145,000	144,433
2016-2020	1,713,742	643,587	1,550,000	1,580,485	830,000	611,737
2021-2025	2,203,688	316,363	1,380,000	1,213,981	1,050,000	386,646
2026-2030	529,788	14,027	1,160,000	923,649	1,040,000	104,568
2031-2035			1,485,000	585,167		
2036-2040			1,485,000	159,250		
	<u>\$ 7,631,635</u>	<u>\$ 2,056,190</u>	<u>\$ 8,290,000</u>	<u>\$ 6,335,321</u>	<u>\$ 3,585,000</u>	<u>\$ 1,885,936</u>

Interest payments, loans payable 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, 2010, annual debt service requirements of business-type activities to maturity are as follows:

Year Ending June 30:	Note Payable	
	Principal	Interest
2011	\$ 36,681	\$ 6,998
2012	37,717	5,962
2013	38,309	4,897
2014	11,657	4,025
2015	11,931	3,751
2016-2020	64,005	14,406
2021-2025	71,900	6,511
2026-2030	15,410	271
	<u>\$ 287,610</u>	<u>\$ 46,821</u>

## COUNTY OF YOLO

### Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2010

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

As of June 30, 2010, annual debt service requirements of component units to maturity are as follows:

Year Ending June 30:	Note Payable		Loan Payable	
	Principal	Interest	Principal	Interest
2011	\$ 3,457	\$ 942	\$ 9,181	\$ 4,519
2012	3,563	837	9,587	4,113
2013	3,671	728	10,011	3,689
2014	3,783	617	10,454	3,246
2015	3,898	502	10,917	2,783
2016-2020	14,599	798	55,406	6,244
	<u>\$ 32,971</u>	<u>\$ 4,424</u>	<u>\$ 105,556</u>	<u>\$ 24,594</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, 2010 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). The amount outstanding as of \$8,290,000 is reported in the governmental activities statement of net assets.



## COUNTY OF YOLO

### Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2010

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

#### **Special Assessment Debt with Government Commitment** (continued)

##### 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, 2010 is \$14,625,321. The special assessment tax is projected to produce 374 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 1.14%. During the year \$1,861,083 in Special Tax Revenue was received by the Bond fund of which \$550,034 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, 2010 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, 2010 is \$431,032. 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, 2010, the outstanding principal balances of the Willowbank Water and North Davis Meadows assessment district bonds were \$695,000 and \$1,325,000, respectively. Cash held on deposit and corresponding amounts payable are reported in the Agency Fund.

## COUNTY OF YOLO

### Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2010

#### 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 liability of landfill closure and postclosure care cost as of June 30, 2009 was \$16,885,016, as of June 30, 2010 the liability increased by \$591,219 to \$17,476,235 due to a .56% use of capacity and inflationary increases to the estimated closure and postclosure care costs. The liability is based on approximately 25.3% usage (filled) of the landfill. It is estimated that an additional \$51,588,690 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, \$69,064,925, 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, 2010. 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 Yolo County Central 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, 2010, Yolo County's Central Landfill 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.

COUNTY OF YOLO

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2010

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

- *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.

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, 2010, 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.
- *Other reserves* – Specific program reserves

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

Major Funds

Public Safety - Various public safety programs	\$ 52,829
Roads and Transportation – Road construction and rehabilitation	8,938,658

Non-major Governmental Funds

County Library programs	578,317
Yolo First Five programs	728,565
Esparto infrastructure	50,000
District Attorney services to victims	9,611
County Service Areas infrastructure replacement	<u>1,349,146</u>
Total Nonmajor Governmental Funds	<u>\$2,715,639</u>

## COUNTY OF YOLO

### Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2010

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

Restricted net assets at June 30, 2010 for governmental activities are as follows:

<u>Function/Program</u>	<u>Program Amount</u>	<u>Function Total</u>
General Government:		
Economic Development	\$ 26,924	
Capital Projects	17,181,872	
Debt Service	1,349,603	
Other	493,046	\$ 19,051,445
Public Protection:		
Sheriff	1,817,107	
District Attorney	570,452	
Probation	131,055	
Clerk-Recorder	348,769	
Planning and Public Works	430,748	
Parks & Resources	3,479,732	
County Service Areas	337,923	
Other	469,652	7,585,438
Public Ways and Facilities:		
Roads	15,721,523	
Transit	89,841	15,811,364
Health and Sanitation:		
Public Health	2,146,817	
Alcohol and Drug	1,484,880	
County Service Areas	2,259,059	5,890,756
Public Assistance:		
Social Service Programs	159,222	
Housing Assistance	4,421,652	
Other	80,156	4,661,030
Education:		
County Library	2,263,149	2,263,149
Recreation & Cultural:		
Recreation facilities	287,723	287,723
	<u>\$ 55,550,905</u>	<u>\$ 55,550,905</u>

All governmental activities, except for debt service and capital projects, restricted net assets at June 30, 2010 are restricted by enabling legislation.

## COUNTY OF YOLO

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2010

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, 2010

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 2009-10 for miscellaneous employees was 12.936% and for safety employees 23.187%. 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 2009-10, the County's annual pension cost was \$20,618,502. The required contribution for fiscal year 2009-2010 was determined as part of the June 30, 2007 actuarial valuation using the entry age normal 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 the most recent actuarial valuation date is as follows (in thousands):

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>						
6/30/2009	\$ 433,001	\$ 352,413	\$ 80,588	81.39%	\$ 81,744	98.59%
<u>Safety Plan</u>						
6/30/2009	\$ 117,906	\$ 87,574	\$ 30,332	74.27%	\$ 20,993	144.49%

Immediately following the notes, in the Required Supplemental Information is a schedule of funding progress displaying three-year trend information 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 plan.

## COUNTY OF YOLO

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2010

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>
2008	\$ 18,179,194	100.00%	--
2009	20,895,368	100.00%	--
2010	20,618,502	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 2009-10 was 10.503%. 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, 2010

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 2009-10, IHSS-PA annual pension cost was \$34,613 of which \$13,802 was the employee contribution. The required contribution was determined as part of the June 30, 2007 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, 2010 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

Fiscal Year Ending June 30,	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation (Asset)
2008	\$ 36,300	100%	-
2009	41,562	100%	-
2010	34,613	100%	-



## COUNTY OF YOLO

### Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2010

#### 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 other funds and entities are recorded as revenue and the payment of claims are recorded as expenses. 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 2010 to determine the adequacy of cash reserves in the self-insurance programs. The Unemployment self insurance fund has a deficit of \$752,985 as of June 30, 2010. 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, 2010

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>2010</u>	<u>2009</u>
Unpaid claims – July 1	\$ 180,522	\$ 164,326
Incurred claims (including IBNRs)	2,515,360	2,393,078
Claim payments	<u>(2,495,201)</u>	<u>(2,376,882)</u>
Unpaid claims – June 30	<u>\$ 200,681</u>	<u>\$ 180,522</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>2010</u>	<u>2009</u>
Unpaid claims – July 1	\$ 189,953	\$ 245,521
Incurred claims (including IBNRs)	1,194,260	282,632
Claim payments	<u>(605,157)</u>	<u>(338,200)</u>
Unpaid claims – June 30	<u>\$ 779,056</u>	<u>\$ 189,953</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, 2010

### 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 can change materially in the near term.

#### **Contracts**

The County has entered into contracts to purchase goods and services from various vendors. The County is contracted with these vendors through December 31, 2020. Approximately \$48.1 million may be payable upon future performance under these contracts.

### 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, 2010

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 (28 years remaining). 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	\$ 16,805,000
Interest on net OPEB obligation	1,099,000
Adjustment to annual required contribution	<u>(2,282,000)</u>
Total FY 2009-10 annual OPEB cost	\$ 15,622,000
FY 2009-10 contributions made	(2,864,000)
Net OPEB obligation, beginning of year	24,420,000
Net OPEB obligation, end of year	<u><u>\$ 37,178,000</u></u>

The County's annual OPEB cost, percentage of annual OPEB cost contributed and net OPEB obligation for last three fiscal years 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
June 30, 2010	15,622,000	18.3%	37,178,000

## COUNTY OF YOLO

### Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2010

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

**Funding Status and Funding Progress** (in thousands)

Valuation Date	Liability (AAL) (b)	Assets (a)	AAL (UAAL) (b-a)	Status (a/b)	Payroll (c)	Payroll ((b-a)/c)
6/30/2010	\$ 141,774	\$ -	\$ 141,774	0.00%	\$ 76,580	185.13%

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.

Immediately following the notes, in the Required Supplemental Information, is a schedule of funding progress displaying three-year trend information 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 OPEB plan.

**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, 2010 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 Non-Medicare HMO's and PPO's starts at 9.5% (the increase in 2012 premiums over 2011) and grades down to 5.0% (2020 premiums over 2019) and remains at 5.0% into the future. The inflation rate for Medicare HMO's and PPO's starts at 10.0% (the increase in 2012 premiums over 2011) and grades down to 5.0% (2020 premiums over 2019) and remains at 5.0% into the future. This assumption means healthcare is assumed to increase, on the average, 8.5% 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 2.0% over general inflation.

## COUNTY OF YOLO

### Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2010

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

Actuarial Methods and Assumptions (continued)

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 \$35/month and increase at a rate of 3.0% per year.

The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The amortization period is 30 years (28 remaining).

Note 17: **Pollution Remediation Obligation**

**Former Landfill Cleanup**

In fiscal year 2007-08, 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. The outstanding liability as of June 30, 2010 is \$2,062,614.

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. 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 beginning after June 15, 2010. The County has not determined its effect on the financial statements.

## COUNTY OF YOLO

### Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2010

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

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 an affect on the County as it currently does participate in an agent multiple-employer OPEB plan.

GASB Statement No. 59 – On June 24, 2010, the GASB issued Statement No. 59, *Financial Instruments Omnibus*. The Statement updates and improves existing standards regarding financial reporting of certain financial instruments and external investment pools. Statement 59 addresses significant practice issues when accounting for financial instruments by increasing the consistency of measurements and providing clarification of existing standards, this guidance will improve financial reporting in ways that benefit both users and preparers of financial reports. The Statement is effective for financial statements prepared by state and local governments for periods beginning after June 15, 2010, with earlier application encouraged. The County has not determined its effect on the financial statements.

In December 2010, the GASB issued Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*, for financial statements for periods beginning after December 15, 2011. The requirements of this Statement improve financial reporting by establishing recognition, measurement, and disclosure requirements for service concession arrangements (SCAs) for both transferors and governmental operators, requiring governments to account for and report SCAs in the same manner, which improves the comparability of financial statements. The County has not determined its effect on the financial statements.

# COUNTY OF YOLO

## Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2010

### Note 19: **Related Party Transactions**

The following schedule presents significant transactions between the County and its discreetly present component units during the year ended June 30, 2010:

<u>Component Unit</u>	<u>Significant Transactions</u>
First 5 Yolo Children and Family Commission	The Commission disbursed \$364,104 in grants to County departments.  The Commission paid the County \$7,719 for administrative support.
Fire Protection Districts	The County disbursed \$119,114 to the districts for casino mitigation grants.

### Note 20: **General Fund Financial Condition**

The Fund Balance in the County's General Fund has declined significantly over the last three fiscal years. The undesignated fund balance of the General Fund was (\$368,755) at June 30, 2010 and the related Net Change was negative \$2,365,805. The undesignated fund balance in the General Fund at June 30, 2009, June 30, 2008 and June 30, 2007 was \$1,758,890, \$2,291,221 and \$24,418,253, 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 Fiscal Year 2010-11 budget includes the approval of a \$10.7 million from the Landfill Closure, Postclosure and Reasonably Foreseeable Release Fund. The loan will be used to finance the deficits in the Public Safety Fund, Mental Health Managed Care Fund, Unemployment Self Insurance Fund and Fleet Internal Service fund.

### Note 21: **Subsequent Events**

#### Long-term Interfund Borrowing

On September 28, 2010 the Board of Supervisors adopted the fiscal year 2010-11 County budget. Included in the budget was a \$10.7 million long-term loan to the General fund from the Landfill Closure-Post Closure Care Fund (LCF) to finance prior years' deficit spending in the Public Safety and Mental Health Managed Care funds. The repayment schedule is to be such that the normal interest revenue to the LCF is maintained and that the expected fund balance of the LCF is achieved for the purposes of the LCF and that repayment of this loan is to be made over a term not to exceed 20 years with the base annual payment to be determined as part of the annual budget.



## COUNTY OF YOLO

Notes to the Basic Financial Statements  
For the Fiscal Year Ended June 30, 2010

Note 21: **Subsequent Events** (continued)

### ARRA-Recovery Zone Economic Development Bonds

On November 18, 2010 Yolo Emergency Communications Agency (YECA) and the County as co-issuer, issued \$3,724,000 in ARRA-Recovery Zone Economic Development Bonds (Bonds) to finance and reimburse prior expenditures related to the expansion, refurbishment, improvement and equipping of its regional emergency communications system. Net proceeds, after the payment of issuance costs, were deposited with Deutsch Bank, acting as trustee. Concurrently, YECA along with the County as co-issuer, entered into a Master Equipment Lease/Purchase Agreement with Bank of America to finance the lease purchase of emergency communications equipment. Lease payments will be used to finance the repayment of the Bonds.

### Overpayment to City of Davis Redevelopment Agency

The County has identified a tax increment overpayment to the City of Davis Redevelopment Agency (RDA) of about \$1.9 million originating from fiscal year 2007-08 through 2010-11. The RDA's management has confirmed that the overpayment occurred and is working with the County to agree on the amount.

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**REQUIRED  
SUPPLEMENTARY INFORMATION**

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**COUNTY OF YOLO**

**Required Supplementary Information  
For the Fiscal Year Ended June 30, 2010**

**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)
6/30/07	\$ 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%
6/30/09	117,906	87,574	30,332	74.3%	20,993	144.5%

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)
6/30/07	\$ 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%
6/30/09	433,001	352,413	80,588	81.4%	81,744	98.6%

**COUNTY OF YOLO**

**Required Supplementary Information  
For the Fiscal Year Ended June 30, 2010**

**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	--	\$ 107,367	0%	\$ 86,617	124.0%
6/30/10	141,774	--	141,774	0%	76,580	185.1%

Since this is the second valuation under GASB 45, a three-year trend is not presented. In the future, information from the three most recent valuations will be presented.

Source: "County of Yolo Valuation Results Summary" as of June 30, 2010 and June 30, 2008 prepared by Bartel Associates, dated December 15, 2010 and 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, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 2,481,369	\$ 2,481,369	\$ 2,481,369	\$ --
Resources (inflows):				
Taxes	39,522,133	39,542,371	38,625,561	(916,810)
Licenses and permits	4,067,181	4,067,181	3,747,822	(319,359)
Fines, forfeits and penalties	3,570,108	3,570,108	3,820,370	250,262
Revenue from use of money and property	959,486	1,044,771	812,788	(231,983)
Aid from other governments	80,047,192	82,303,695	77,212,041	(5,091,654)
Charges for services	13,818,122	13,501,049	11,237,443	(2,263,606)
Miscellaneous revenue	1,513,701	1,713,701	2,272,337	558,636
Other financing sources	18,694,498	19,324,498	21,723,424	2,398,926
Amounts available for appropriation	<u>162,192,421</u>	<u>165,067,374</u>	<u>159,451,786</u>	<u>(5,615,588)</u>
Charges to appropriations (outflows):				
Current:				
General government	28,613,921	29,892,400	24,399,632	5,492,768
Public protection	17,475,800	18,078,084	15,488,628	2,589,456
Health and sanitation	17,395,472	21,196,461	19,477,174	1,719,287
Public assistance	76,984,190	78,689,279	71,542,253	7,147,026
Education	327,193	327,193	307,613	19,580
Recreation & cultural	2,906,160	2,906,160	2,113,679	792,481
Debt service (Principal)	192,283	192,283	166,047	26,236
Debt service (Interest)	102,179	102,179	125,304	(23,125)
Other financing uses	25,507,785	25,507,785	27,129,273	(1,621,488)
Total charges to appropriations	<u>169,504,983</u>	<u>176,891,824</u>	<u>160,749,603</u>	<u>16,142,221</u>
Budgetary fund balances, June 30	<u>\$ (4,831,193)</u>	<u>\$ (9,343,081)</u>	<u>\$ 1,183,552</u>	<u>\$ 10,526,633</u>
Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures:				
<u>Sources/inflows of resources</u>				
Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule				\$ 159,451,786
Differences - budget to GAAP:				
Transfers from other funds and other financing sources are inflows of budgetary resources but are not revenue for financial reporting purposes.				<u>(21,723,424)</u>
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds				<u>\$ 137,728,362</u>

continued

**COUNTY OF YOLO**

Budgetary Comparison Schedule (continued)  
General Fund  
For the Year Ended June 30, 2010

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	\$ 160,749,603
Differences - budget to GAAP:	
Encumbrances are outflows of budgetary resources but are not expenditures for financial reporting purposes.	(149,604)
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes.	<u>(27,129,273)</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u>\$ 133,470,726</u>

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
Public Safety  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		Positive (Negative)
Budgetary fund balances, July 1	\$ --	\$ --	\$ --	\$ --
Resources (inflows):				
Licenses and permits	1,560	1,560	5,477	3,917
Fines, forfeits and penalties	13,000	13,000	6,555	(6,445)
Revenue from use of money and property	--	--	7,509	7,509
Aid from other governments	21,755,906	23,222,986	21,414,734	(1,808,252)
Charges for services	7,963,651	8,360,317	8,489,415	129,098
Miscellaneous revenue	15,750	29,400	45,468	16,068
Other financing sources	26,943,405	26,576,327	27,363,246	786,919
Amounts available for appropriation	<u>56,693,272</u>	<u>58,203,590</u>	<u>57,332,404</u>	<u>(871,186)</u>
Charges to appropriations (outflows):				
Current:				
Public protection	51,307,811	53,206,280	50,379,241	2,827,039
Health and sanitation	3,341,547	3,341,547	3,222,446	119,101
Public assistance	2,064,093	2,016,532	1,140,411	876,121
Debt service:				
Principal	--	--	--	--
Interest	--	--	--	--
Other financing uses	--	81,200	2,453,469	(2,372,269)
Total charges to appropriations	<u>56,713,451</u>	<u>58,645,559</u>	<u>57,195,567</u>	<u>1,449,992</u>
Budgetary fund balances, June 30	<u>\$ (20,179)</u>	<u>\$ (441,969)</u>	<u>\$ 136,837</u>	<u>\$ 578,806</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 \$ 57,332,404

Differences - budget to GAAP:

Transfers from other funds and other financing sources are inflows of budgetary resources but are not revenue for financial reporting purposes. (27,363,246)

Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds \$ 29,969,158

continued



**COUNTY OF YOLO**

Budgetary Comparison Schedule (continued)  
Public Safety  
For the Year Ended June 30, 2010

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison statement	\$ 57,195,567
Differences - budget to GAAP:	
Encumbrances are outflows of budgetary resources but are not expenditures for financial reporting purposes.	(210,072)
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes.	<u>(2,453,469)</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u>\$ 54,532,026</u>

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
Roads and Transportation  
For the Year Ended June 30, 2010

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Budgetary fund balances, July 1	\$ 4,715,413	\$ 4,715,413	\$ 4,715,413	\$ --
Resources (inflows):				
Taxes	1,793,936	1,793,936	1,663,394	(130,542)
Licenses and permits	65,000	65,000	41,101	(23,899)
Revenue from use of money and property	250,000	250,000	109,777	(140,223)
Aid from other governments	18,834,665	18,834,665	16,574,965	(2,259,700)
Charges for services	272,000	272,000	679,624	407,624
Other revenue	3,350	3,350	622,435	619,085
Other financing sources	6,501	6,501	307,328	300,827
Amounts available for appropriation	<u>21,225,452</u>	<u>21,225,452</u>	<u>19,998,624</u>	<u>(1,226,828)</u>
Charges to appropriations (outflows):				
Current:				
Public ways and facilities	25,482,894	25,468,894	8,875,442	16,593,452
Other financing uses	--	647,967	14,000	633,967
Total charges to appropriations	<u>25,482,894</u>	<u>26,116,861</u>	<u>8,889,442</u>	<u>17,227,419</u>
Budgetary fund balances, June 30	<u>\$ 457,971</u>	<u>\$ (175,996)</u>	<u>\$ 15,824,595</u>	<u>\$ 16,000,591</u>

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

Sources/inflows of resources

Actual amounts (budgetary basis) "available for appropriation" from budgetary comparison statement \$ 19,998,624

Differences - budget to GAAP:

    Proceeds from sale of capital assets are inflows of budgetary resources but are not revenues for financial reporting purposes. (307,328)

Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds \$ 19,691,296

Uses/outflows of resources:

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule \$ 8,889,442

Differences - budget to GAAP:

    Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes. (14,000)

    Encumbrances are outflows of budgetary resources but are not expenditures for financial reporting purposes. (133,108)

Total expenditures as reported on the combining statement of revenues, expenditures and changes in fund balances - nonmajor special revenue funds. \$ 8,742,334

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
Tobacco Securitization  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		Positive (Negative)
Budgetary fund balances, July 1	\$ 24,049,692	\$ 24,049,692	\$ 24,049,692	\$ --
Resources (inflows):				
Revenue from use of money and property	905,000	905,000	729,631	(175,369)
Other financing sources	<u>1,275,400</u>	<u>1,275,400</u>	<u>1,348,155</u>	<u>72,755</u>
Amounts available for appropriation	<u>2,180,400</u>	<u>2,180,400</u>	<u>2,077,786</u>	<u>(102,614)</u>
Charges to appropriations (outflows):				
Current:				
General government	26,000	36,378	28,549	7,829
Health and sanitation	--	224,400	224,398	2
Debt service (principal)	--	9,737,083	9,737,082	1
Debt service (interest)	--	23,487	23,486	1
Other financing uses	<u>2,649,400</u>	<u>2,425,001</u>	<u>1,025,002</u>	<u>1,399,999</u>
Total charges to appropriations	<u>2,675,400</u>	<u>12,446,349</u>	<u>11,038,517</u>	<u>1,407,832</u>
Budgetary fund balances, June 30	<u>\$ 23,554,692</u>	<u>\$ 13,783,743</u>	<u>\$ 15,088,961</u>	<u>\$ 1,305,218</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 \$ 2,077,786

Differences - budget to GAAP:

    Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes. (1,348,155)

Total revenues as reported on the combining statement of revenues, expenditures, and changes in fund balances - governmental funds \$ 729,631

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule \$ 11,038,517

Differences - budget to GAAP:

    Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes. (1,025,002)

Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds \$ 10,013,515

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
Mental Health Managed Care  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		Positive (Negative)
Budgetary fund balances, July 1	\$ 240	\$ 240	\$ 240	\$ --
Resources (inflows):				
Revenue from use of money and property	(356,000)	100,000	5,227	(94,773)
Aid from other governments	7,568,661	9,264,986	8,322,061	(942,925)
Charges for services	9,119,336	7,499,410	2,812,315	(4,687,095)
Miscellaneous revenue	4,971	4,971	196,518	191,547
Other financing sources	6,106,678	5,650,678	7,606,634	1,955,956
Amounts available for appropriation	<u>22,443,646</u>	<u>22,520,045</u>	<u>18,942,755</u>	<u>(3,577,290)</u>
Charges to appropriations (outflows):				
Current:				
Health and sanitation	22,443,646	22,467,247	18,942,498	3,524,749
Total charges to appropriations	<u>22,443,646</u>	<u>22,467,247</u>	<u>18,942,498</u>	<u>3,524,749</u>
Budgetary fund balances, June 30	<u>\$ 240</u>	<u>\$ 53,038</u>	<u>\$ 497</u>	<u>\$ (52,541)</u>
Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures:				
<u>Sources/inflows of resources</u>				
Actual amounts (budgetary basis) "available for appropriation" from budgetary comparison statement				\$ 18,942,755
Differences - budget to GAAP:				
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes.				<u>(7,606,634)</u>
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds				<u>\$ 11,336,121</u>

## COUNTY OF YOLO

### **Note to Required Supplementary Information For the Fiscal Year Ended June 30, 2010**

#### **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, 2010**

**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.

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## **SUPPLEMENTARY INFORMATION**

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**COMBINING AND INDIVIDUAL  
FUND STATEMENTS AND SCHEDULES**

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**NONMAJOR GOVERNMENTAL  
FUNDS**

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**COUNTY OF YOLO**

Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2010

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>ASSETS</b>				
Cash and Investments:				
Cash and cash equivalents	\$ 20,445,860	\$ 918,571	\$ 1,811,531	\$ 23,175,962
Cash with fiscal agent	57,175	2	--	57,177
Imprest cash	1,105	--	--	1,105
Restricted cash and investments	173,580	431,030	8,762,208	9,366,818
	<u>20,677,720</u>	<u>1,349,603</u>	<u>10,573,739</u>	<u>32,601,062</u>
Receivables:				
Taxes receivable	13,402	--	1,484	14,886
Accounts receivable	195,076	--	19,837	214,913
Due from other governments	3,698,450	--	--	3,698,450
Loans receivable	3,619,729	--	--	3,619,729
Inventory	15,676	--	--	15,676
Prepaid items	18,592	--	--	18,592
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total Assets</b>	<u>\$ 28,238,645</u>	<u>\$ 1,349,603</u>	<u>\$10,595,060</u>	<u>\$ 40,183,308</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 1,678,700	\$ --	\$ 5,019,718	\$ 6,698,418
Accrued salaries and benefits	265,234	--	--	265,234
Due to other governments	130,421	--	--	130,421
Due to other funds	2,813,258	--	--	2,813,258
Deferred revenue	134,218	--	--	134,218
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities	<u>5,021,831</u>	<u>--</u>	<u>5,019,718</u>	<u>10,041,549</u>
<b>FUND BALANCES</b>				
Reserved for:				
Encumbrances	151,334	--	44,407	195,741
Imprest cash	1,105	--	--	1,105
Inventory, prepaid items and deposits	34,268	--	--	34,268
Loans receivable	3,619,729	--	--	3,619,729
Other reserves	173,580	--	--	173,580
Unreserved				
Designated, reported in:				
Special revenue funds	1,987,074	--	--	1,987,074
Undesignated, reported in:				
Special revenue funds	17,249,724	--	--	17,249,724
Capital projects funds:	--	--	5,530,935	5,530,935
Debt service funds	--	1,349,603	--	1,349,603
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Fund Balances	<u>23,216,814</u>	<u>1,349,603</u>	<u>5,575,342</u>	<u>30,141,759</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 28,238,645</u>	<u>\$ 1,349,603</u>	<u>\$10,595,060</u>	<u>\$ 40,183,308</u>

**COUNTY OF YOLO**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Fiscal Year Ended June 30, 2010

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
<b>Revenues:</b>				
Taxes	\$ 2,764,890	\$ 1,861,083	\$ 2,014,296	\$ 6,640,269
Licenses and permits	4,361,002	--	273,212	4,634,214
Fines, forfeits and penalties	3,905,063	--	--	3,905,063
Revenue from use of money and property	427,432	11,759	23,623	462,814
Aid from other governments	35,376,199	--	479,038	35,855,237
Charges for services	4,289,984	51,001	8,700	4,349,685
Other	751,079	--	55,600	806,679
<b>Total Revenues</b>	<u>51,875,649</u>	<u>1,923,843</u>	<u>2,854,469</u>	<u>56,653,961</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	1,176,248	--	568,930	1,745,178
Public protection	9,323,060	--	40,183	9,363,243
Public way and facilities	53,379	--	--	53,379
Health and sanitation	2,397,479	--	130,814	2,528,293
Public assistance	1,401,635	--	--	1,401,635
Education	5,233,396	--	1,233,016	6,466,412
Recreation and cultural services	1,042,394	--	30,061	1,072,455
Capital outlay	--	--	11,355,767	11,355,767
<b>Debt Service:</b>				
Principal retirement	--	280,000	92,084	372,084
Interest and fiscal charges	--	590,454	298,578	889,032
Bond issuance costs	--	--	78,000	78,000
<b>Total Expenditures</b>	<u>20,627,591</u>	<u>870,454</u>	<u>13,827,433</u>	<u>35,325,478</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>31,248,058</u>	<u>1,053,389</u>	<u>(10,972,964)</u>	<u>21,328,483</u>
<b>Other Financing Sources (Uses):</b>				
Transfers in	3,000,811	238,974	3,733,028	6,972,813
Transfers out	(32,601,447)	(1,090,053)	(787,474)	(34,478,974)
Loan	--	--	7,284,760	7,284,760
<b>Total Other Financing Sources (Uses)</b>	<u>(29,600,636)</u>	<u>(851,079)</u>	<u>10,230,314</u>	<u>(20,221,401)</u>
<b>Net Change in Fund Balances</b>	1,647,422	202,310	(742,650)	1,107,082
Fund Balance - Beginning	<u>21,569,392</u>	<u>1,147,293</u>	<u>6,317,992</u>	<u>29,034,677</u>
<b>Fund Balance - Ending</b>	<u>\$ 23,216,814</u>	<u>\$ 1,349,603</u>	<u>\$ 5,575,342</u>	<u>\$ 30,141,759</u>

## **Special Revenue Funds**

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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.

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**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.

**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.

**Development Impact Fees**

This fund provides for the receipt and expending of development impact fees.

**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.

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**COUNTY OF YOLO**

Combining Balance Sheet  
Nonmajor Special Revenue Funds  
June 30, 2010

	<u>Court and Criminal Temporary Construction</u>	<u>Development Impact Fees</u>	<u>Citizens Option for Public Safety</u>
<b>ASSETS</b>			
Cash and Investments:			
Cash and cash equivalents	\$ 847,594	\$ --	\$ 462,899
Cash with fiscal agent	--	--	--
Imprest cash	--	--	--
Restricted cash and investments	--	--	--
	<u>847,594</u>	<u>--</u>	<u>462,899</u>
Receivables:			
Taxes	--	--	--
Accounts receivable	--	--	--
Due from other governments	11,607	--	175,923
Loans receivable	--	--	--
Inventory	--	--	50
Prepaid items	--	--	--
<b>Total Assets</b>	<u><u>\$ 859,201</u></u>	<u><u>\$ --</u></u>	<u><u>\$ 638,872</u></u>
<b>LIABILITIES</b>			
Accounts payable	\$ --	\$ --	\$ 36,607
Accrued salaries and benefits	--	--	8,167
Due to other governments	23,117	--	--
Due to other funds	--	--	--
Deferred revenue	--	--	--
<b>Total Liabilities</b>	<u><u>23,117</u></u>	<u><u>--</u></u>	<u><u>44,774</u></u>
<b>FUND BALANCES</b>			
Reserved for:			
Encumbrances	--	--	--
Imprest cash	--	--	--
Inventory and prepaid items	--	--	50
Loans receivable	--	--	--
Other reserves	--	--	--
Unreserved:			
Designated	--	--	--
Undesignated	836,084	--	594,048
<b>Total Fund Balances</b>	<u><u>\$ 836,084</u></u>	<u><u>\$ --</u></u>	<u><u>\$ 594,098</u></u>
<b>Total Liabilities     and Fund Balances</b>	<u><u>\$ 859,201</u></u>	<u><u>\$ --</u></u>	<u><u>\$ 638,872</u></u>

**COUNTY OF YOLO**

Combining Balance Sheet  
 Nonmajor Special Revenue Funds (continued)  
 June 30, 2010

	<u>Library</u>	<u>California Healthcare for Indigent</u>	<u>County Service Areas</u>
<b>ASSETS</b>			
Cash and Investments:			
Cash and cash equivalents	\$ 2,522,810	\$ 22,818	\$ 3,370,385
Cash with fiscal agent	9,250	--	46,548
Imprest cash	755	--	--
Restricted cash and investments	--	--	--
	<u>2,532,815</u>	<u>22,818</u>	<u>3,416,933</u>
Receivables:			
Taxes	13,402	--	--
Accounts receivable	5,379	--	--
Due from other governments	48,154	--	--
Loans receivable	--	--	1,175
Inventory	--	--	15,626
Prepaid items	10,071	--	8,521
<b>Total Assets</b>	<u><u>\$ 2,609,821</u></u>	<u><u>\$ 22,818</u></u>	<u><u>\$ 3,442,255</u></u>
<b>LIABILITIES</b>			
Accounts payable	\$ 91,905	\$ 22,702	\$ 922,995
Accrued salaries and benefits	87,885	--	--
Due to other governments	--	--	1,838
Due to other funds	--	--	10,000
Deferred revenue	--	--	13,761
<b>Total Liabilities</b>	<u>179,790</u>	<u>22,702</u>	<u>948,594</u>
<b>FUND BALANCES</b>			
Reserved for:			
Encumbrances	28,396	--	--
Imprest cash	755	--	--
Inventory and prepaid items	10,071	--	24,147
Loans receivable	--	--	1,175
Other reserves	--	--	--
Unreserved:			
Designated	578,317	--	1,349,146
Undesignated	1,812,492	116	1,119,193
<b>Total Fund Balances</b>	<u>2,430,031</u>	<u>116</u>	<u>2,493,661</u>
<b>Total Liabilities and Fund Balances</b>	<u><u>\$ 2,609,821</u></u>	<u><u>\$ 22,818</u></u>	<u><u>\$ 3,442,255</u></u>

**COUNTY OF YOLO**

Combining Balance Sheet  
 Nonmajor Special Revenue Funds (continued)  
 June 30, 2010

	<u>Clerk- Recorder Improvement</u>	<u>Health Emergency Medical Service</u>	<u>Miscellaneous Grants and Fees</u>	<u>Housing &amp; Economic Dev Revolving Loan Funds</u>
<b>ASSETS</b>				
Cash and Investments:				
Cash and cash equivalents	\$ 349,358	\$ 1,867,570	\$ 5,375,071	\$ 834,610
Cash with fiscal agent	--	--	--	1,377
Imprest cash	--	--	200	--
Restricted cash and investments	--	--	173,580	--
	<u>349,358</u>	<u>1,867,570</u>	<u>5,548,851</u>	<u>835,987</u>
Receivables:				
Taxes	--	--	--	--
Accounts receivable	--	--	22,800	528
Due from other governments	599	115,333	463,509	816
Loans receivable	--	--	--	3,618,554
Inventory	--	--	--	--
Prepaid items	--	--	--	--
<b>Total Assets</b>	<u><u>\$ 349,957</u></u>	<u><u>\$ 1,982,903</u></u>	<u><u>\$ 6,035,160</u></u>	<u><u>\$ 4,455,885</u></u>
<b>LIABILITIES</b>				
Accounts payable	\$ 1,188	\$ 84,890	\$ 355,169	\$ 7,309
Accrued salaries and benefits	--	--	9,425	--
Due to other governments	--	--	--	--
Due to other funds	--	--	151,750	--
Deferred revenue	--	--	250	--
<b>Total Liabilities</b>	<u>1,188</u>	<u>84,890</u>	<u>516,594</u>	<u>7,309</u>
<b>FUND BALANCES</b>				
Reserved for:				
Encumbrances	--	--	100,346	--
Imprest cash	--	--	200	--
Inventory and prepaid items	--	--	--	--
Loans receivable	--	--	--	3,618,554
Other reserves	--	--	173,580	--
Unreserved:				
Designated	--	--	59,611	--
Undesignated	348,769	1,898,013	5,184,829	830,022
<b>Total Fund Balances</b>	<u>348,769</u>	<u>1,898,013</u>	<u>5,518,566</u>	<u>4,448,576</u>
<b>Total Liabilities     and Fund Balances</b>	<u><u>\$ 349,957</u></u>	<u><u>\$ 1,982,903</u></u>	<u><u>\$ 6,035,160</u></u>	<u><u>\$ 4,455,885</u></u>

**COUNTY OF YOLO**

Combining Balance Sheet  
 Nonmajor Special Revenue Funds (continued)  
 June 30, 2010

	<u>Habitat &amp; Resource Mgmt Program</u>	<u>Asset Forfeitures</u>	<u>Board Controlled Penalty Assessment</u>	<u>Realignment Funds</u>
<b>ASSETS</b>				
Cash and Investments:				
Cash and cash equivalents	\$ 3,543,818	\$ 253,352	\$ 395,433	\$ --
Cash with fiscal agent	--	--	--	--
Imprest cash	--	--	--	--
Restricted cash and investments	--	--	--	--
	<u>3,543,818</u>	<u>253,352</u>	<u>395,433</u>	<u>--</u>
Receivables:				
Taxes	--	--	--	--
Accounts receivable	166,369	--	--	--
Due from other governments	--	--	51,293	2,242,508
Loans receivable	--	--	--	--
Inventory	--	--	--	--
Prepaid items	--	--	--	--
<b>Total Assets</b>	<u><u>\$ 3,710,187</u></u>	<u><u>\$ 253,352</u></u>	<u><u>\$ 446,726</u></u>	<u><u>\$ 2,242,508</u></u>
<b>LIABILITIES</b>				
Accounts payable	\$ 89,820	\$ 3,861	\$ --	\$ --
Accrued salaries and benefits	18,062	--	--	--
Due to other governments	--	--	--	--
Due to other funds	--	--	--	2,242,508
Deferred revenue	120,207	--	--	--
<b>Total Liabilities</b>	<u><u>228,089</u></u>	<u><u>3,861</u></u>	<u><u>--</u></u>	<u><u>2,242,508</u></u>
<b>FUND BALANCES</b>				
Reserved for:				
Encumbrances	22,592	--	--	--
Imprest cash	--	--	--	--
Inventory and prepaid items	--	--	--	--
Loans receivable	--	--	--	--
Other reserves	--	--	--	--
Unreserved:				
Designated	--	--	--	--
Undesignated	3,459,506	249,491	446,726	--
<b>Total Fund Balances</b>	<u><u>3,482,098</u></u>	<u><u>249,491</u></u>	<u><u>446,726</u></u>	<u><u>--</u></u>
<b>Total Liabilities     and Fund Balances</b>	<u><u>\$ 3,710,187</u></u>	<u><u>\$ 253,352</u></u>	<u><u>\$ 446,726</u></u>	<u><u>\$ 2,242,508</u></u>

**COUNTY OF YOLO**

Combining Balance Sheet  
 Nonmajor Special Revenue Funds (continued)  
 June 30, 2010

	<u>Sheriff Inmate Welfare</u>	<u>Child Support</u>	<u>In-Home Supportive Services Pub. Auth.</u>	<u>Total</u>
<b>ASSETS</b>				
Cash and Investments:				
Cash and cash equivalents	\$ 318,984	\$ 280,460	\$ 698	\$ 20,445,860
Cash with fiscal agent	--	--	--	57,175
Imprest cash	--	50	100	1,105
Restricted cash and investments	--	--	--	173,580
	<u>318,984</u>	<u>280,510</u>	<u>798</u>	<u>20,677,720</u>
Receivables:				
Taxes	--	--	--	13,402
Accounts receivable	--	--	--	195,076
Due from other governments	--	--	588,708	3,698,450
Loans receivable	--	--	--	3,619,729
Inventory	--	--	--	15,676
Prepaid items	--	--	--	18,592
<b>Total Assets</b>	<u><u>\$ 318,984</u></u>	<u><u>\$ 280,510</u></u>	<u><u>\$ 589,506</u></u>	<u><u>\$ 28,238,645</u></u>
<b>LIABILITIES</b>				
Accounts payable	\$ 45,428	\$ 16,376	\$ 450	\$ 1,678,700
Accrued salaries and benefits	--	133,305	8,390	265,234
Due to other governments	--	105,466	--	130,421
Due to other funds	--	--	409,000	2,813,258
Deferred revenue	--	--	--	134,218
<b>Total Liabilities</b>	<u>45,428</u>	<u>255,147</u>	<u>417,840</u>	<u>5,021,831</u>
<b>FUND BALANCES</b>				
Reserved for:				
Encumbrances	--	--	--	151,334
Imprest cash	--	50	100	1,105
Inventory and prepaid items	--	--	--	34,268
Loans receivable	--	--	--	3,619,729
Other reserves	--	--	--	173,580
Unreserved:				
Designated	--	--	--	1,987,074
Undesignated	273,556	25,313	171,566	17,249,724
<b>Total Fund Balances</b>	<u>273,556</u>	<u>25,363</u>	<u>171,666</u>	<u>23,216,814</u>
<b>Total Liabilities and Fund Balances</b>	<u><u>\$ 318,984</u></u>	<u><u>\$ 280,510</u></u>	<u><u>\$ 589,506</u></u>	<u><u>\$ 28,238,645</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, 2010

	Court and Criminal Temporary Construction	Development Impact Fees	Citizens Option for Public Safety
<b>Revenues:</b>			
Taxes	\$ --	\$ --	\$ --
Licenses and permits	--	3,265,057	--
Fines, forfeits and penalties	196,063	--	--
Revenue from use of money and property	11,745	--	6,946
Aid from other governments	--	--	661,112
Charges for services	--	--	--
Other	--	--	16
<b>Total Revenues</b>	<u>207,808</u>	<u>3,265,057</u>	<u>668,074</u>
<b>Expenditures:</b>			
Current :			
General government	--	--	--
Public protection	--	--	453,675
Public way and facilities	--	--	--
Health and sanitation	--	--	--
Public assistance	--	--	--
Education	--	--	--
Recreation and culture	--	--	--
<b>Total Expenditures</b>	<u>--</u>	<u>--</u>	<u>453,675</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>207,808</u>	<u>3,265,057</u>	<u>214,399</u>
<b>Other Financing Sources (Uses):</b>			
Transfers in	600,000	--	--
Transfers out	(1,050,000)	(3,265,057)	(248,033)
<b>Total Other Financing Sources (Uses)</b>	<u>(450,000)</u>	<u>(3,265,057)</u>	<u>(248,033)</u>
<b>Net Change in Fund Balance</b>	(242,192)	--	(33,634)
Fund Balance - Beginning	\$ 1,078,276	--	627,732
<b>Fund Balance - Ending</b>	<u>\$ 836,084</u>	<u>\$ --</u>	<u>\$ 594,098</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, 2010

	<u>Library</u>	<u>California Healthcare for Indigent</u>	<u>County Service Areas</u>
<b>Revenues:</b>			
Taxes	\$ 2,590,660	\$ --	\$ 174,230
Licenses and permits	--	--	--
Fines, forfeits and penalties	--	--	--
Revenue from use of money and property	22,616	389	34,962
Aid from other governments	1,390,333	21,640	2,761
Charges for services	287,246	--	2,565,876
Other	174,767	--	44,689
<b>Total Revenues</b>	<u>4,465,622</u>	<u>22,029</u>	<u>2,822,518</u>
<b>Expenditures:</b>			
Current :			
General government	--	--	4,590
Public protection	--	--	148,419
Public way and facilities	--	--	16,949
Health and sanitation	--	22,100	1,415,873
Public assistance	--	--	--
Education	5,233,396	--	--
Recreation and culture	--	--	1,038,394
<b>Total Expenditures</b>	<u>5,233,396</u>	<u>22,100</u>	<u>2,624,225</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(767,774)</u>	<u>(71)</u>	<u>198,293</u>
<b>Other Financing Sources (Uses):</b>			
Transfers in	1,301,710	--	--
Transfers out	(565,971)	--	(6,553)
<b>Total Other Financing Sources (Uses)</b>	<u>735,739</u>	<u>--</u>	<u>(6,553)</u>
<b>Net change in fund balance</b>	(32,035)	(71)	191,740
Fund Balance - Beginning	<u>2,462,066</u>	<u>187</u>	<u>2,301,921</u>
<b>Fund Balance - Ending</b>	<u>\$ 2,430,031</u>	<u>\$ 116</u>	<u>\$ 2,493,661</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, 2010

	<u>Clerk- Recorder Improvement</u>	<u>Health Emergency Medical Service</u>	<u>Miscellaneous Grants and Fees</u>	<u>Housing &amp; Economic Dev Revolving Loan Funds</u>
<b>Revenues:</b>				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses and permits	--	--	265,982	--
Fines, forfeits and penalties	--	1,232,453	1,781,757	--
Revenue from use of money and property	2,774	17,707	86,179	28,916
Aid from other governments	--	--	8,107,084	348,187
Charges for services	239,366	--	1,040,045	52
Other	--	10,351	27,404	--
<b>Total Revenues</b>	<u>242,140</u>	<u>1,260,511</u>	<u>11,308,451</u>	<u>377,155</u>
<b>Expenditures:</b>				
Current :				
General government	--	--	1,171,658	--
Public protection	326,598	--	652,091	--
Public way and facilities	--	--	36,430	--
Health and sanitation	--	946,531	12,975	--
Public assistance	--	--	75,000	18,139
Education	--	--	--	--
Recreation and culture	--	--	4,000	--
<b>Total Expenditures</b>	<u>326,598</u>	<u>946,531</u>	<u>1,952,154</u>	<u>18,139</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(84,458)</u>	<u>313,980</u>	<u>9,356,297</u>	<u>359,016</u>
<b>Other Financing Sources (Uses):</b>				
Transfers in	350,000	252,804	28,000	100,004
Transfers out	--	--	(8,579,290)	--
<b>Total Other Financing Sources (Uses)</b>	<u>350,000</u>	<u>252,804</u>	<u>(8,551,290)</u>	<u>100,004</u>
<b>Net change in fund balance</b>	265,542	566,784	805,007	459,020
Fund Balance - Beginning	<u>83,227</u>	<u>1,331,229</u>	<u>4,713,559</u>	<u>3,989,556</u>
			--	
<b>Fund Balance - Ending</b>	<u>\$ 348,769</u>	<u>\$ 1,898,013</u>	<u>\$ 5,518,566</u>	<u>\$ 4,448,576</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, 2010

	Habitat & Resource Mgmt Program	Asset Forfeitures	Board Controlled Penalty Assessment	Realignment Funds
<b>Revenues:</b>				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses and permits	829,963	--	--	--
Fines, forfeits and penalties	--	--	694,790	--
Revenue from use of money and property	40,061	2,975	5,775	--
Aid from other governments	--	--	--	17,664,994
Charges for services	157,358	--	--	--
Other	56,200	63,683	--	--
<b>Total Revenues</b>	<u>1,083,582</u>	<u>66,658</u>	<u>700,565</u>	<u>17,664,994</u>
<b>Expenditures:</b>				
Current :				
General government	--	--	--	--
Public protection	992,290	31,740	--	--
Public way and facilities	--	--	--	--
Health and sanitation	--	--	--	--
Public assistance	--	--	--	--
Education	--	--	--	--
Recreation and culture	--	--	--	--
<b>Total Expenditures</b>	<u>992,290</u>	<u>31,740</u>	<u>--</u>	<u>--</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>91,292</u>	<u>34,918</u>	<u>700,565</u>	<u>17,664,994</u>
<b>Other Financing Sources (Uses):</b>				
Transfers in	--	--	--	--
Transfers out	(256,203)	(20,000)	(852,804)	(17,757,536)
<b>Total Other Financing Sources (Uses)</b>	<u>(256,203)</u>	<u>(20,000)</u>	<u>(852,804)</u>	<u>(17,757,536)</u>
<b>Net change in fund balance</b>	(164,911)	14,918	(152,239)	(92,542)
Fund Balance - Beginning	<u>3,647,009</u>	<u>234,573</u>	<u>598,965</u>	<u>92,542</u>
<b>Fund Balance - Ending</b>	<u>\$ 3,482,098</u>	<u>\$ 249,491</u>	<u>\$ 446,726</u>	<u>\$ --</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, 2010

	Sheriff Inmate Welfare	Child Support	In-Home Supportive Services Pub. Auth.	Total
<b>Revenues:</b>				
Taxes	\$ --	\$ --	\$ --	\$ 2,764,890
Licenses and permits	--	--	--	4,361,002
Fines, forfeits and penalties	--	--	--	3,905,063
Revenue from use of money and property	163,037	3,350	--	427,432
Aid from other governments	--	6,068,886	1,111,202	35,376,199
Charges for services	--	41	--	4,289,984
Other	373,302	--	667	751,079
<b>Total Revenues</b>	<u>536,339</u>	<u>6,072,277</u>	<u>1,111,869</u>	<u>51,875,649</u>
<b>Expenditures:</b>				
Current :				
General government	--	--	--	1,176,248
Public protection	658,649	6,059,598	--	9,323,060
Public way and facilities	--	--	--	53,379
Health and sanitation	--	--	--	2,397,479
Public assistance	--	--	1,308,496	1,401,635
Education	--	--	--	5,233,396
Recreation and culture	--	--	--	1,042,394
<b>Total Expenditures</b>	<u>658,649</u>	<u>6,059,598</u>	<u>1,308,496</u>	<u>20,627,591</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(122,310)</u>	<u>12,679</u>	<u>(196,627)</u>	<u>31,248,058</u>
<b>Other Financing Sources (Uses):</b>				
Transfers in	--	--	368,293	3,000,811
Transfers out	--	--	--	(32,601,447)
<b>Total Other Financing Sources (Uses)</b>	<u>--</u>	<u>--</u>	<u>368,293</u>	<u>(29,600,636)</u>
<b>Net change in fund balance</b>	(122,310)	12,679	171,666	1,647,422
Fund Balance - Beginning	<u>395,866</u>	<u>12,684</u>	<u>--</u>	<u>21,569,392</u>
<b>Fund Balance - Ending</b>	<u>\$ 273,556</u>	<u>\$ 25,363</u>	<u>\$ 171,666</u>	<u>\$ 23,216,814</u>

**COUNTY OF YOLO**

Combining Balance Sheet  
 Nonmajor Special Revenue Funds  
 Special Districts Governed by the Board of Supervisors - County Service Areas  
 June 30, 2010

	<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>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 6,114	\$ 19,057	\$ 29,607	\$ 1,704,072
Cash with fiscal agents	--	--	--	--
Receivables:				
Loans receivable	--	136		
Inventory	--	--	--	--
Prepaid expenses	--	--	--	--
	<u>6,114</u>	<u>19,193</u>	<u>29,607</u>	<u>1,704,072</u>
<b>Total Assets</b>	<b>\$ 6,114</b>	<b>\$ 19,193</b>	<b>\$ 29,607</b>	<b>\$ 1,704,072</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 229	\$ 182	\$ --	\$ 523,147
Due to other governments	--	--	--	--
Due to other funds	--	--	--	--
Deferred revenue	--	--	--	--
Total Liabilities	<u>229</u>	<u>182</u>	<u>--</u>	<u>523,147</u>
<b>FUND BALANCES</b>				
Reserved for:				
Inventory, prepaids and deposits	--	--	--	--
Loans receivable	--	136	--	--
Unreserved:				
Designated	--	--	29,607	603,109
Undesignated	5,885	18,875	--	577,816
Total Fund Balances	<u>5,885</u>	<u>19,011</u>	<u>29,607</u>	<u>1,180,925</u>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 6,114</b>	<b>\$ 19,193</b>	<b>\$ 29,607</b>	<b>\$ 1,704,072</b>

**COUNTY OF YOLO**

Combining Balance Sheet  
 Nonmajor Special Revenue Funds (continued)  
 Special Districts Governed by the Board of Supervisors - County Service Areas  
 June 30, 2010

	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
<b>ASSETS</b>				
Cash and cash equivalents	\$ 200,651	\$ 1,603	\$ 343,321	\$ 10,314
Cash with fiscal agents	--	--	--	--
Receivables:				
Loans receivable	--	1,039		
Inventory	--	--	--	--
Prepaid expenses	--	--	--	--
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total Assets</b>	<u><u>\$ 200,651</u></u>	<u><u>\$ 2,642</u></u>	<u><u>\$ 343,321</u></u>	<u><u>\$ 10,314</u></u>
<b>LIABILITIES</b>				
Accounts payable	\$ 456	\$ --	\$ 123,477	\$ 416
Due to other governments	--	--	--	--
Due to other funds	--	--	--	--
Deferred revenue	--	--	--	--
<b>Total Liabilities</b>	<u>456</u>	<u>--</u>	<u>123,477</u>	<u>416</u>
<b>FUND BALANCES</b>				
Reserved for:				
Inventory, prepaids and deposits	--	--	--	--
Loans receivable	--	1,039	--	--
Unreserved:				
Designated	7,492	--	61,241	192
Undesignated	192,703	1,603	158,603	9,706
<b>Total Fund Balances</b>	<u>200,195</u>	<u>2,642</u>	<u>219,844</u>	<u>9,898</u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total Liabilities     and Fund Balances</b>	<u><u>\$ 200,651</u></u>	<u><u>\$ 2,642</u></u>	<u><u>\$ 343,321</u></u>	<u><u>\$ 10,314</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, 2010

	Willowbank County Service Area No. 12	Esparto County Service Area No. 14	Madison County Service Area	Wildwings County Service Area	Total
<b>ASSETS</b>					
Cash and cash equivalents	\$ 4,722	\$ 24,057	\$ 110,169	\$ 916,698	\$ 3,370,385
Cash with fiscal agents	--	--	--	46,548	46,548
Receivables:					
Loans receivable	--	--	--	--	1,175
Inventory	--	--	--	15,626	15,626
Prepaid expenses	--	--	5,771	2,750	8,521
<b>Total Assets</b>	<b>\$ 4,722</b>	<b>\$ 24,057</b>	<b>\$ 115,940</b>	<b>\$ 981,622</b>	<b>\$ 3,442,255</b>
<b>LIABILITIES</b>					
Accounts payable	\$ --	\$ 4,786	\$ 125	\$ 270,177	\$ 922,995
Due to other governments	--	--	--	1,838	1,838
Due to other funds	--	--	--	10,000	10,000
Deferred revenue	--	--	--	13,761	13,761
<b>Total Liabilities</b>	<b>--</b>	<b>4,786</b>	<b>125</b>	<b>295,776</b>	<b>948,594</b>
<b>FUND BALANCES</b>					
Reserved for:					
Inventory, prepaids and deposits	--	--	5,771	18,376	24,147
Loans receivable	--	--	--	--	1,175
Unreserved:					
Designated	418	620	5,986	640,481	1,349,146
Undesignated	4,304	18,651	104,058	26,989	1,119,193
<b>Total Fund Balances</b>	<b>4,722</b>	<b>19,271</b>	<b>115,815</b>	<b>685,846</b>	<b>2,493,661</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 4,722</b>	<b>\$ 24,057</b>	<b>\$ 115,940</b>	<b>\$ 981,622</b>	<b>\$ 3,442,255</b>

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, 2010

	Clarksburg Lighting	Special Road Maintenance District No. 3	Rolling Acres Permanent Road Division	El Macero County Service Area
<b>Revenues:</b>				
Taxes	\$ --	\$ 1,290	\$ --	\$ 75,547
Revenue from use of property and money	66	225	331	17,743
Aid from other governments	--	13	--	828
Charges for services	3,520	--	4,200	740,871
Other	--	--	--	--
<b>Total Revenues</b>	<u>3,586</u>	<u>1,528</u>	<u>4,531</u>	<u>834,989</u>
<b>Expenditures:</b>				
Current :				
General government	--	--	--	--
Public protection	--	--	--	--
Public ways and facilities	3,643	1,105	3,109	--
Health and sanitation	--	--	--	464,255
Recreation and cultural services	--	--	--	--
<b>Total Expenditures</b>	<u>3,643</u>	<u>1,105</u>	<u>3,109</u>	<u>464,255</u>
<b>Excess (Defeciency) of Revenues Over (Under) Expenditures</b>	(57)	423	1,422	370,734
<b>Other Financing Sources (Uses):</b>				
Transfers out	--	--	--	--
<b>Total Other Financing Sources (Uses)</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Net Change in Fund Balance</b>	(57)	423	1,422	370,734
Fund Balance - Beginning	<u>5,942</u>	<u>18,588</u>	<u>28,185</u>	<u>810,191</u>
<b>Fund Balance - Ending</b>	<u>\$ 5,885</u>	<u>\$ 19,011</u>	<u>\$ 29,607</u>	<u>\$ 1,180,925</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, 2010

	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
<b>Revenues:</b>				
Taxes	\$ 41,684	\$ 17,046	\$ --	\$ --
Revenue from use of property and money	2,308	60	3,182	134
Aid from other governments	1,516	23	--	--
Charges for services	--	--	230,546	6,593
Other	--	--	--	--
<b>Total Revenues</b>	<u>45,508</u>	<u>17,129</u>	<u>233,728</u>	<u>6,727</u>
<b>Expenditures:</b>				
Current :				
General government	--	--	--	--
Public protection	44,181	14,500	--	--
Public ways and facilities	--	--	--	9,092
Health and sanitation	--	--	219,156	--
Recreation and cultural services	--	--	--	--
<b>Total Expenditures</b>	<u>44,181</u>	<u>14,500</u>	<u>219,156</u>	<u>9,092</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	1,327	2,629	14,572	(2,365)
<b>Other Financing Sources (Uses):</b>				
Transfers out	--	--	--	--
<b>Total Other Financing Sources (Uses)</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Net change in fund balance</b>	1,327	2,629	14,572	(2,365)
Fund Balance - Beginning	<u>198,868</u>	<u>13</u>	<u>205,272</u>	<u>12,263</u>
<b>Fund Balance - Ending</b>	<u>\$ 200,195</u>	<u>\$ 2,642</u>	<u>\$ 219,844</u>	<u>\$ 9,898</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, 2010

	Willowbank County Service Area No. 12	Esparto County Service Area No. 14	Madison County Service Area	Wildwings County Service Area	Total
<b>Revenues:</b>					
Taxes	\$ --	\$ --	\$ 38,663	\$ --	\$ 174,230
Revenue from use of property and money	34	12	1,465	9,402	34,962
Aid from other governments	--	--	381	--	2,761
Charges for services	4,480	49,611	--	1,526,055	2,565,876
Other	--	--	--	44,689	44,689
<b>Total Revenues</b>	<u>4,514</u>	<u>49,623</u>	<u>40,509</u>	<u>1,580,146</u>	<u>2,822,518</u>
<b>Expenditures:</b>					
Current :					
General government	4,590	--	--	--	4,590
Public protection	--	46,503	43,235	--	148,419
Public ways and facilities	--	--	--	--	16,949
Health and sanitation	--	--	--	732,462	1,415,873
Recreation and cultural services	--	--	--	1,038,394	1,038,394
<b>Total Expenditures</b>	<u>4,590</u>	<u>46,503</u>	<u>43,235</u>	<u>1,770,856</u>	<u>2,624,225</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(76)	3,120	(2,726)	(190,710)	198,293
<b>Other Financing Sources (Uses):</b>					
Transfers out	--	--	--	(6,553)	(6,553)
<b>Total Other Financing Sources (Uses)</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(6,553)</u>	<u>(6,553)</u>
<b>Net change in fund balance</b>	(76)	3,120	(2,726)	(197,263)	191,740
Fund Balance - Beginning	<u>4,798</u>	<u>16,151</u>	<u>118,541</u>	<u>883,109</u>	<u>2,301,921</u>
<b>Fund Balance - Ending</b>	<u>\$ 4,722</u>	<u>\$ 19,271</u>	<u>\$ 115,815</u>	<u>\$ 685,846</u>	<u>\$2,493,661</u>

continued



**COUNTY OF YOLO**

Budgetary Comparison Schedule  
 Court and Criminal Temporary Construction  
 For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 1,078,276	\$ 1,078,276	\$ 1,078,276	\$ --
Resources (inflows):				
Fines, forfeits and penalties	245,000	245,000	196,063	(48,937)
Use from money and property	5,000	5,000	11,745	6,745
Other financing sources	--	--	600,000	600,000
Amounts available for appropriation	250,000	250,000	807,808	557,808
Charges to appropriations (outflows):				
Other financing uses	1,050,000	1,050,000	1,050,000	--
Total charges to appropriations	1,050,000	1,050,000	1,050,000	--
Budgetary fund balances, June 30	\$ 278,276	\$ 278,276	\$ 836,084	\$ 557,808

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 \$ 807,808

Differences - budget to GAAP:

Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes. (600,000)

Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds \$ 207,808

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule \$ 1,050,000

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes. (1,050,000)

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  
Citizens Option for Public Safety  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 627,732	\$ 627,732	\$ 627,732	\$ --
Resources (inflows):				
Revenue from use of money and property	23,000	23,000	6,946	(16,054)
Aid from other governments	639,469	689,354	661,112	(28,242)
Miscellaneous revenue	--	--	16	16
Amounts available for appropriation	<u>662,469</u>	<u>712,354</u>	<u>668,074</u>	<u>(44,280)</u>
Charges to appropriations (outflows):				
Current:				
Public Protection	531,469	506,469	453,675	52,794
Other financing uses	--	249,885	248,033	1,852
Total charges to appropriations	<u>531,469</u>	<u>756,354</u>	<u>701,708</u>	<u>54,646</u>
Budgetary fund balances, June 30	<u>\$ 758,732</u>	<u>\$ 583,732</u>	<u>\$ 594,098</u>	<u>\$ 10,366</u>

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
Development Fees  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ --	\$ --	\$ --
Resources (inflows):				
Licenses and permits	<u>1,400,000</u>	<u>1,400,000</u>	--	<u>(1,400,000)</u>
Amounts available for appropriation	<u>1,400,000</u>	<u>1,400,000</u>	--	<u>(1,400,000)</u>
Charges to appropriations (outflows):				
Other financing uses	<u>7,564,112</u>	<u>3,265,057</u>	--	<u>3,265,057</u>
Total charges to appropriations	<u>7,564,112</u>	<u>3,265,057</u>	--	<u>3,265,057</u>
Budgetary fund balances, June 30	<u><u>\$ (6,164,112)</u></u>	<u><u>\$ (1,865,057)</u></u>	<u><u>\$ --</u></u>	<u><u>\$ 1,865,057</u></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 \$ --

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes.     --

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

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
Library  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 2,462,066	\$ 2,462,066	\$ 2,462,066	\$ --
Resources (inflows):				
Taxes	2,561,947	2,561,947	2,590,660	28,713
Revenue from use of money and property	13,625	13,625	22,616	8,991
Aid from other governments	938,373	944,373	1,390,333	445,960
Charges for services	323,850	323,850	287,246	(36,604)
Other revenue	432,800	482,800	174,767	(308,033)
Other financing sources	1,486,645	1,486,645	1,301,710	(184,935)
Amounts available for appropriation	<u>5,757,240</u>	<u>5,813,240</u>	<u>5,767,332</u>	<u>(45,908)</u>
Charges to appropriations (outflows):				
Current:				
Education	6,376,828	5,921,466	5,261,792	659,674
Other financing uses	54,609	565,971	565,971	--
Total charges to appropriations	<u>6,431,437</u>	<u>6,487,437</u>	<u>5,827,763</u>	<u>659,674</u>
Budgetary fund balances, June 30	<u>\$ 1,787,869</u>	<u>\$ 1,787,869</u>	<u>\$ 2,401,635</u>	<u>\$ 613,766</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 \$ 5,767,332

Differences - budget to GAAP:

Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes. (1,301,710)

Total revenues as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds \$ 4,465,622

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule \$ 5,827,763

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes. (565,971)

Encumbrances are outflows of budgetary resources but are not expenditures for financial reporting purposes. (28,396)

Total expenditures as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds \$ 5,233,396

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
California Healthcare for Indigent  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 187	\$ 187	\$ 187	\$ --
Resources (inflows):				
Revenue from use of money and property	--	--	389	389
Aid from other governments	<u>134,033</u>	<u>134,033</u>	<u>21,640</u>	<u>(112,393)</u>
Amounts available for appropriation	<u>134,033</u>	<u>134,033</u>	<u>22,029</u>	<u>(112,004)</u>
Charges to appropriations (outflows):				
Current:				
Health and sanitation	<u>134,033</u>	<u>156,135</u>	<u>22,100</u>	<u>134,035</u>
Total charges to appropriations	<u>134,033</u>	<u>156,135</u>	<u>22,100</u>	<u>134,035</u>
Budgetary fund balances, June 30	<u>\$ 187</u>	<u>\$ (21,915)</u>	<u>\$ 116</u>	<u>\$ 22,031</u>

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
County Service Areas  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 2,301,921	\$ 2,301,921	\$ 2,301,921	\$ --
Resources (inflows):				
Taxes	142,440	142,440	174,230	31,790
Revenue from use of money and property	42,480	42,480	34,962	(7,518)
Aid from other governments	570	570	2,761	2,191
Charges for services	1,880,197	1,880,197	2,565,876	685,679
Other revenue	983,647	983,647	44,689	(938,958)
Amounts available for appropriation	<u>3,049,334</u>	<u>3,049,334</u>	<u>2,822,518</u>	<u>(226,816)</u>
Charges to appropriations (outflows):				
Current:				
General government	4,550	4,591	4,590	1
Public protection	106,410	112,692	148,419	(35,727)
Public way and facilities	16,780	19,273	16,949	2,324
Health and sanitation	1,437,007	1,675,089	1,415,873	259,216
Recreation and culture	1,571,747	1,300,387	1,038,394	261,993
Debt service (principal)	--	1,169	--	1,169
Other financing uses	--	--	6,553	(6,553)
Total charges to appropriations	<u>3,136,494</u>	<u>3,113,201</u>	<u>2,630,778</u>	<u>482,423</u>
Budgetary fund balances, June 30	<u>\$ 2,214,761</u>	<u>\$ 2,238,054</u>	<u>\$ 2,493,661</u>	<u>\$ 255,607</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 \$ 2,630,778

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes. (6,553)

Total expenditures as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds \$ 2,624,225

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
 Clerk-Recorder Improvement  
 For the Year Ended June 30, 2010

	<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	\$ 83,227	\$ 83,227	\$ 83,227	\$ --
Resources (inflows):				
Revenue from use of money and property	1,675	1,675	2,774	1,099
Charges for services	242,540	290,560	239,366	(51,194)
Other financing sources	350,000	350,000	350,000	--
Amounts available for appropriation	<u>594,215</u>	<u>642,235</u>	<u>592,140</u>	<u>(50,095)</u>
Charges to appropriations (outflows):				
Current:				
Public protection	244,215	244,215	326,598	(82,383)
Other financing uses	350,000	350,000	--	350,000
Total charges to appropriations	<u>594,215</u>	<u>594,215</u>	<u>326,598</u>	<u>267,617</u>
Budgetary fund balances, June 30	<u>\$ 83,227</u>	<u>\$ 131,247</u>	<u>\$ 348,769</u>	<u>\$ 217,522</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 \$ 592,140

Differences - budget to GAAP:

Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes. (350,000)

Total revenues as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds \$ 242,140

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
 Health Emergency Medical Service  
 For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 1,331,229	\$ 1,331,229	\$ 1,331,229	\$ --
Resources (inflows):				
Fines, forfeits and penalties	1,017,476	1,017,476	1,232,453	214,977
Revenue from use of money and property	14,720	14,720	17,707	2,987
Other revenue	--	--	10,351	10,351
Other financing sources	252,804	252,804	252,804	--
Amounts available for appropriation	<u>1,285,000</u>	<u>1,285,000</u>	<u>1,513,315</u>	<u>228,315</u>
Charges to appropriations (outflows):				
Current:				
Health and sanitation	2,225,000	2,225,000	946,531	1,278,469
Total charges to appropriations	<u>2,225,000</u>	<u>2,225,000</u>	<u>946,531</u>	<u>1,278,469</u>
Budgetary fund balances, June 30	<u>\$ 391,229</u>	<u>\$ 391,229</u>	<u>\$ 1,898,013</u>	<u>\$ 1,506,784</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 \$ 1,513,315

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 \$ 1,260,511



**COUNTY OF YOLO**

Budgetary Comparison Schedule  
Miscellaneous Grants and Fees  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 4,713,559	\$ 4,713,559	\$ 4,713,559	\$ --
Resources (inflows):				
Licenses and permits	168,700	168,700	265,982	97,282
Fines, forfeits and penalties	430,221	430,221	1,781,757	1,351,536
Revenue from use of money and property	51,650	51,650	86,179	34,529
Aid from other governments	6,249,901	7,725,289	8,107,084	381,795
Charges for services	241,170	155,370	1,040,045	884,675
Other revenue	32,600	32,600	27,404	(5,196)
Other financing sources	28,000	28,000	28,000	--
Amounts available for appropriation	<u>7,202,242</u>	<u>8,591,830</u>	<u>11,336,451</u>	<u>2,744,621</u>
Charges to appropriations (outflows):				
Current:				
General government	1,769,616	1,769,616	1,236,771	532,845
Public protection	811,394	933,130	687,324	245,806
Public ways and facilities	40,000	40,000	36,430	3,570
Health and sanitation	44,000	44,000	12,975	31,025
Public assistance	130,000	130,000	75,000	55,000
Recreation and culture	94,863	94,863	4,000	90,863
Other financing uses	6,910,954	7,787,452	8,579,290	(791,838)
Total charges to appropriations	<u>9,800,827</u>	<u>10,799,061</u>	<u>10,631,790</u>	<u>167,271</u>
Budgetary fund balances, June 30	<u>\$ 2,114,974</u>	<u>\$ 2,506,328</u>	<u>\$ 5,418,220</u>	<u>\$ 2,911,892</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 \$ 11,336,451

Differences - budget to GAAP:

    Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes. (28,000)

Total revenues as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds \$ 11,308,451

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule \$ 10,631,790

Differences - budget to GAAP:

    Encumbrances are outflows of budgetary resources but are not expenditures for financial reporting purposes. (100,346)

    Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes. (8,579,290)

Total expenditures as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds \$ 1,952,154

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
 Housing & Economic Development Revolving Loan Funds  
 For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 3,989,556	\$ 3,989,556	\$ 3,989,556	\$ --
Resources (inflows):				
Revenue from use of money and property	12,500	14,000	28,916	14,916
Aid form other governments	--	--	348,187	348,187
Charges for services	--	--	52	52
Other revenue	156,400	154,900	--	(154,900)
Other financing sources	--	--	100,004	100,004
Amounts available for appropriation	<u>168,900</u>	<u>168,900</u>	<u>477,159</u>	<u>308,259</u>
Charges to appropriations (outflows):				
Current:				
General government	76,500	76,500	--	76,500
Public assistance	1,429,150	846,678	18,139	828,539
Other financing uses	186,985	186,985	--	186,985
Total charges to appropriations	<u>1,692,635</u>	<u>1,110,163</u>	<u>18,139</u>	<u>1,092,024</u>
Budgetary fund balances, June 30	<u>\$ 2,465,821</u>	<u>\$ 3,048,293</u>	<u>\$ 4,448,576</u>	<u>\$ 1,400,283</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 \$ 477,159

Differences - budget to GAAP:

Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes. (100,004)

Total revenues as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds \$ 377,155

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
Habitat & Resource Management Program  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 3,647,009	\$ 3,647,009	\$ 3,647,009	\$ --
Resources (inflows):				
Licenses and permits	1,417,366	1,417,366	829,963	(587,403)
Revenue from use of money and property	18,000	18,000	40,061	22,061
Aid from other governments	105,000	105,000	--	(105,000)
Charges for services		--	157,358	157,358
Other revenue		--	56,200	56,200
Amounts available for appropriation	<u>1,540,366</u>	<u>1,540,366</u>	<u>1,083,582</u>	<u>(456,784)</u>
Charges to appropriations (outflows):				
Current:				
Public protection	2,589,021	2,589,021	992,290	1,596,731
Other financing uses	280,000	280,000	256,203	23,797
Total charges to appropriations	<u>2,869,021</u>	<u>2,869,021</u>	<u>1,248,493</u>	<u>1,620,528</u>
Budgetary fund balances, June 30	<u>\$ 2,318,354</u>	<u>\$ 2,318,354</u>	<u>\$ 3,482,098</u>	<u>\$ 1,163,744</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 \$ 1,248,493

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes. (256,203)

Total expenditures as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds \$ 992,290

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
 Asset Forfeitures  
 For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 234,573	\$ 234,573	\$ 234,573	\$ --
Resources (inflows):				
Revenue from use of money and property	4,000	4,000	2,975	(1,025)
Other revenue	73,000	73,000	63,683	(9,317)
Amounts available for appropriation	77,000	77,000	66,658	(10,342)
Charges to appropriations (outflows):				
Current:				
Public protection	75,000	86,739	31,740	54,999
Other financing uses	20,000	20,000	20,000	--
Total charges to appropriations	95,000	106,739	51,740	54,999
Budgetary fund balances, June 30	\$ 216,573	\$ 204,834	\$ 249,491	\$ 44,657

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 \$ 51,740

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes. (20,000)

Total expenditures as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds \$ 31,740

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
Board Controlled Penalty Assessment  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 598,965	\$ 598,965	\$ 598,965	\$ --
Resources (inflows):				
Fines, forfeits and penalties	900,000	900,000	694,790	(205,210)
Revenue from use of money and property	6,000	6,000	5,775	(225)
Amounts available for appropriation	<u>906,000</u>	<u>906,000</u>	<u>700,565</u>	<u>(205,435)</u>
Charges to appropriations (outflows):				
Other financing uses	1,302,804	1,302,804	852,804	450,000
Total charges to appropriations	<u>1,302,804</u>	<u>1,302,804</u>	<u>852,804</u>	<u>450,000</u>
Budgetary fund balances, June 30	<u>\$ 202,161</u>	<u>\$ 202,161</u>	<u>\$ 446,726</u>	<u>\$ 244,565</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 \$ 852,804

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not revenues for financial reporting purposes. (852,804)

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, 2010

	<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>
				<u>(Negative)</u>
Budgetary fund balances, July 1	\$ 92,542	\$ 92,542	\$ 92,542	\$ --
Resources (inflows):				
Aid from other governments	19,314,896	19,314,896	17,664,994	(1,649,902)
Amounts available for appropriation	19,314,896	19,314,896	17,664,994	(1,649,902)
Charges to appropriations (outflows):				
Other financing uses	19,314,896	19,314,896	17,757,536	1,557,360
Total charges to appropriations	19,314,896	19,314,896	17,757,536	1,557,360
Budgetary fund balances, June 30	<u>\$ 92,542</u>	<u>\$ 92,542</u>	<u>\$ --</u>	<u>\$ (92,542)</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 \$ 17,757,536

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes. (17,757,536)

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, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 395,866	\$ 395,866	\$ 395,866	\$ --
Resources (inflows):				
Revenue from use of money and property	249,550	249,550	163,037	(86,513)
Other revenue	423,550	423,550	373,302	(50,248)
Amounts available for appropriation	<u>673,100</u>	<u>673,100</u>	<u>536,339</u>	<u>(136,761)</u>
Charges to appropriations (outflows):				
Current:				
Public protection	<u>673,100</u>	<u>673,100</u>	<u>658,649</u>	<u>14,451</u>
Total charges to appropriations	<u>673,100</u>	<u>673,100</u>	<u>658,649</u>	<u>14,451</u>
Budgetary fund balances, June 30	<u>\$ 395,866</u>	<u>\$ 395,866</u>	<u>\$ 273,556</u>	<u>\$ (122,310)</u>

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
 Child Support  
 For the Year Ended June 30, 2010

	<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	\$ 12,684	\$ 12,684	\$ 12,684	\$ --
Resources (inflows):				
Revenue from use of money and property	10,000	10,000	3,350	(6,650)
Aid from other governments	6,235,233	6,235,233	6,068,886	(166,347)
Other revenue	--	--	41	41
Amounts available for appropriation	<u>6,245,233</u>	<u>6,245,233</u>	<u>6,072,277</u>	<u>(172,956)</u>
Charges to appropriations (outflows):				
Current:				
Public protection	<u>6,405,893</u>	<u>6,405,893</u>	<u>6,059,598</u>	<u>346,295</u>
Total charges to appropriations	<u>6,405,893</u>	<u>6,405,893</u>	<u>6,059,598</u>	<u>346,295</u>
Budgetary fund balances, June 30	<u>\$ (147,976)</u>	<u>\$ (147,976)</u>	<u>\$ 25,363</u>	<u>\$ 173,339</u>



**COUNTY OF YOLO**

Budgetary Comparison Schedule  
In-Home Supportive Services Public Authority  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ --	\$ --	\$ --
Resources (inflows):				
Aid from other governments	1,596,709	1,596,709	1,111,202	(485,507)
Other revenue	--	--	667	667
Other financing sources	355,019	355,019	368,293	13,274
Amounts available for appropriation	<u>1,951,728</u>	<u>1,951,728</u>	<u>1,480,162</u>	<u>(471,566)</u>
Charges to appropriations (outflows):				
Current:				
Public assistance	1,951,728	1,951,728	1,308,496	643,232
Total charges to appropriations	<u>1,951,728</u>	<u>1,951,728</u>	<u>1,308,496</u>	<u>643,232</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 171,666</u>	<u>\$ 171,666</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 \$ 1,480,162

Differences - budget to GAAP:

Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes. (368,293)

Total revenues as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds \$ 1,111,869

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
 Clarksburg Lighting District  
 For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 5,942	\$ 5,942	\$ 5,942	\$ --
Resources (inflows):				
Revenue from use of money and property	80	80	66	(14)
Charges for services	<u>3,500</u>	<u>3,500</u>	<u>3,520</u>	<u>20</u>
Amounts available for appropriation	<u>3,580</u>	<u>3,580</u>	<u>3,586</u>	<u>6</u>
Charges to appropriations (outflows):				
Current:				
Public way and facilities	<u>3,580</u>	<u>3,580</u>	<u>3,643</u>	<u>(63)</u>
Total charges to appropriations	<u>3,580</u>	<u>3,580</u>	<u>3,643</u>	<u>(63)</u>
Budgetary fund balances, June 30	<u><u>\$ 5,942</u></u>	<u><u>\$ 5,942</u></u>	<u><u>\$ 5,885</u></u>	<u><u>\$ (57)</u></u>

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
Special Road Maintenance District #3  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 18,588	\$ 18,588	\$ 18,588	\$ --
Resources (inflows):				
Taxes	1,600	1,600	1,290	(310)
Revenue from use of money and property	200	200	225	25
Aid from other governments	--	--	13	13
Amounts available for appropriation	<u>1,800</u>	<u>1,800</u>	<u>1,528</u>	<u>(272)</u>
Charges to appropriations (outflows):				
Current:				
Public way and facilities	<u>1,800</u>	<u>1,800</u>	<u>1,105</u>	<u>695</u>
Total charges to appropriations	<u>1,800</u>	<u>1,800</u>	<u>1,105</u>	<u>695</u>
Budgetary fund balances, June 30	<u>\$ 18,588</u>	<u>\$ 18,588</u>	<u>\$ 19,011</u>	<u>\$ 423</u>

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
 Rolling Acres Permanent Road Division  
 For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 28,185	\$ 28,185	\$ 28,185	\$ --
Resources (inflows):				
Revenue from use of money and property	800	800	331	(469)
Charges for services	4,000	4,000	4,200	200
Amounts available for appropriation	<u>4,800</u>	<u>4,800</u>	<u>4,531</u>	<u>(269)</u>
Charges to appropriations (outflows):				
Current:				
Public way and facilities	4,800	4,800	3,109	1,691
Total charges to appropriations	<u>4,800</u>	<u>4,800</u>	<u>3,109</u>	<u>1,691</u>
Budgetary fund balances, June 30	<u>\$ 28,185</u>	<u>\$ 28,185</u>	<u>\$ 29,607</u>	<u>\$ 1,422</u>

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
El Macero County Service Area  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 810,191	\$ 810,191	\$ 810,191	\$ --
Resources (inflows):				
Taxes	62,600	62,600	75,547	12,947
Revenue from use of money and property	16,000	16,000	17,743	1,743
Aid from other governments	--	--	828	828
Charges for services	589,256	589,256	740,871	151,615
Amounts available for appropriation	<u>667,856</u>	<u>667,856</u>	<u>834,989</u>	<u>167,133</u>
Charges to appropriations (outflows):				
Current:				
Health and sanitation	667,856	667,856	464,255	203,601
Total charges to appropriations	<u>667,856</u>	<u>667,856</u>	<u>464,255</u>	<u>203,601</u>
Budgetary fund balances, June 30	<u>\$ 810,191</u>	<u>\$ 810,191</u>	<u>\$ 1,180,925</u>	<u>\$ 370,734</u>

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
 County Service Area #6 - Snowball  
 For the Year Ended June 30, 2010

	<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	\$ 198,868	\$ 198,868	\$ 198,868	\$ --
Resources (inflows):				
Taxes	35,500	35,500	41,684	6,184
Revenue from use of money and property	2,000	2,000	2,308	308
Aid from other governments	400	400	1,516	1,116
Amounts available for appropriation	<u>37,900</u>	<u>37,900</u>	<u>45,508</u>	<u>7,608</u>
Charges to appropriations (outflows):				
Current:				
Public protection	<u>37,900</u>	<u>44,182</u>	<u>44,181</u>	<u>1</u>
Total charges to appropriations	<u>37,900</u>	<u>44,182</u>	<u>44,181</u>	<u>1</u>
Budgetary fund balances, June 30	<u>\$ 198,868</u>	<u>\$ 192,586</u>	<u>\$ 200,195</u>	<u>\$ 7,609</u>

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
 County Service Area #9  
 For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 13	\$ 13	\$ 13	\$ --
Resources (inflows):				
Taxes	14,730	14,730	17,046	2,316
Revenue from use of money and property	250	250	60	(190)
Aid from other governments	20	20	23	3
Amounts available for appropriation	<u>15,000</u>	<u>15,000</u>	<u>17,129</u>	<u>2,129</u>
Charges to appropriations (outflows):				
Current:				
Public protection	<u>14,500</u>	<u>14,500</u>	<u>14,500</u>	<u>--</u>
Total charges to appropriations	<u>14,500</u>	<u>14,500</u>	<u>14,500</u>	<u>--</u>
Budgetary fund balances, June 30	<u>\$ 513</u>	<u>\$ 513</u>	<u>\$ 2,642</u>	<u>\$ 2,129</u>

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
North Davis Meadows CSA #10  
For the Year Ended June 30, 2010

	<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	\$ 205,272	\$ 205,272	\$ 205,272	\$ --
Resources (inflows):				
Revenue from use of money and property	2,600	2,600	3,182	582
Charges for services	<u>155,471</u>	<u>155,471</u>	<u>230,546</u>	<u>75,075</u>
Amounts available for appropriation	<u>158,071</u>	<u>158,071</u>	<u>233,728</u>	<u>75,657</u>
Charges to appropriations (outflows):				
Current:				
Health and sanitation	<u>203,245</u>	<u>244,769</u>	<u>219,156</u>	<u>25,613</u>
Total charges to appropriations	<u>203,245</u>	<u>244,769</u>	<u>219,156</u>	<u>25,613</u>
Budgetary fund balances, June 30	<u>\$ 160,098</u>	<u>\$ 118,574</u>	<u>\$ 219,844</u>	<u>\$ 101,270</u>



**COUNTY OF YOLO**

Budgetary Comparison Schedule  
Dunnigan County Service Area #11  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 12,263	\$ 12,263	\$ 12,263	\$ --
Resources (inflows):				
Revenue from use of money and property	100	100	134	34
Charges for services	6,500	6,500	6,593	93
Amounts available for appropriation	<u>6,600</u>	<u>6,600</u>	<u>6,727</u>	<u>127</u>
Charges to appropriations (outflows):				
Current:				
Public way and facilities	6,600	9,093	9,092	1
Total charges to appropriations	<u>6,600</u>	<u>9,093</u>	<u>9,092</u>	<u>1</u>
Budgetary fund balances, June 30	<u>\$ 12,263</u>	<u>\$ 9,770</u>	<u>\$ 9,898</u>	<u>\$ 128</u>

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
Willowbank CSA #12  
For the Year Ended June 30, 2010

	<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	\$ 4,798	\$ 4,798	\$ 4,798	\$ --
Resources (inflows):				
Revenue from use of money and property	100	100	34	(66)
Charges for services	<u>4,450</u>	<u>4,450</u>	<u>4,480</u>	<u>30</u>
Amounts available for appropriation	<u>4,550</u>	<u>4,550</u>	<u>4,514</u>	<u>(36)</u>
Charges to appropriations (outflows):				
Current:				
General government	<u>4,550</u>	<u>4,591</u>	<u>4,590</u>	<u>1</u>
Total charges to appropriations	<u>4,550</u>	<u>4,591</u>	<u>4,590</u>	<u>1</u>
Budgetary fund balances, June 30	<u>\$ 4,798</u>	<u>\$ 4,757</u>	<u>\$ 4,722</u>	<u>\$ (35)</u>

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
 Esparto CSA #14  
 For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 16,151	\$ 16,151	\$ 16,151	\$ --
Resources (inflows):				
Revenue from use of money and property	350	350	12	(338)
Charges for services	27,000	27,000	49,611	22,611
Amounts available for appropriation	27,350	27,350	49,623	22,273
Charges to appropriations (outflows):				
Current:				
Public protection	27,350	27,350	46,503	(19,153)
Total charges to appropriations	27,350	27,350	46,503	(19,153)
Budgetary fund balances, June 30	\$ 16,151	\$ 16,151	\$ 19,271	\$ 3,120

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
 Madison County Service Area  
 For the Year Ended June 30, 2010

	<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	\$ 118,541	\$ 118,541	\$ 118,541	\$ --
Resources (inflows):				
Taxes	28,010	28,010	38,663	10,653
Revenue from use of money and property	1,000	1,000	1,465	465
Aid from other governments	150	150	381	231
Amounts available for appropriation	<u>29,160</u>	<u>29,160</u>	<u>40,509</u>	<u>11,349</u>
Charges to appropriations (outflows):				
Current:				
Public protection	<u>26,660</u>	<u>26,660</u>	<u>43,235</u>	<u>(16,575)</u>
Total charges to appropriations	<u>26,660</u>	<u>26,660</u>	<u>43,235</u>	<u>(16,575)</u>
Budgetary fund balances, June 30	<u>\$ 121,041</u>	<u>\$ 121,041</u>	<u>\$ 115,815</u>	<u>\$ (5,226)</u>

## COUNTY OF YOLO

### Budgetary Comparison Schedule Wildwings County Service Area For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 883,109	\$ 883,109	\$ 883,109	\$ --
Resources (inflows):				
Revenue from use of money and property	19,000	19,000	9,402	(9,598)
Charges for services	1,090,020	1,090,020	1,526,055	436,035
Other revenue	983,647	983,647	44,689	(938,958)
Amounts available for appropriation	2,092,667	2,092,667	1,580,146	(512,521)
Charges to appropriations (outflows):				
Current:				
Health and sanitation	565,906	762,464	732,462	30,002
Recreation & cultural	1,571,747	1,300,387	1,038,394	261,993
Debt service (principal)	--	1,169	--	1,169
Other financing uses	--	6,533	6,553	(20)
Total charges to appropriations	2,137,653	2,070,553	1,777,409	293,144
Budgetary fund balances, June 30	\$ 838,123	\$ 905,223	\$ 685,846	\$ (219,377)

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## **Debt Service Funds**

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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.

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## **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. Debt was fully paid as of June 30, 2010.

### **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, 2010

	<u>Davis Library Expansion Debt Service</u>	<u>Davis Administration Building</u>	<u>District Attorney Building Debt Service</u>	<u>Total</u>
<b>ASSETS</b>				
Cash and Investments:				
Cash and cash equivalents	\$ 915,790	\$ --	\$ 2,781	\$ 918,571
Cash with fiscal agents	2	--	--	2
Restricted cash	431,030	--	--	431,030
<b>Total Assets</b>	<u>\$ 1,346,822</u>	<u>\$ --</u>	<u>\$ 2,781</u>	<u>\$ 1,349,603</u>
<b>LIABILITIES</b>				
Due to other funds	--	--	--	--
Total Liabilities	--	--	--	--
<b>FUND BALANCES</b>				
Unreserved	1,346,822	--	2,781	1,349,603
<b>Total Liabilities and Fund Balances</b>	<u>\$ 1,346,822</u>	<u>\$ --</u>	<u>\$ 2,781</u>	<u>\$ 1,349,603</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, 2010

	Davis Library Expansion	Davis Admin. Building	District Attorney Building	Total
<b>Revenues:</b>				
Taxes	\$ 1,861,083	\$ --	\$ --	\$ 1,861,083
Revenue from use of property and money	11,759	--	--	11,759
Charges for services	--	--	51,001	51,001
<b>Total Revenues</b>	<b>1,872,842</b>	<b>--</b>	<b>51,001</b>	<b>1,923,843</b>
<b>Expenditures:</b>				
Debt Service:				
Principal retirement	135,000	30,000	115,000	280,000
Interest and fiscal charges	415,034	967	174,453	590,454
<b>Total Expenditures</b>	<b>550,034</b>	<b>30,967</b>	<b>289,453</b>	<b>870,454</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>1,322,808</b>	<b>(30,967)</b>	<b>(238,452)</b>	<b>1,053,389</b>
Other Financing Sources (Uses):				
Transfers in	--	--	238,974	238,974
Transfers out	(1,090,000)	(53)	--	(1,090,053)
<b>Total Other Financing Sources (Uses)</b>	<b>(1,090,000)</b>	<b>(53)</b>	<b>238,974</b>	<b>(851,079)</b>
<b>Net Change in Fund Balances</b>	<b>232,808</b>	<b>(31,020)</b>	<b>522</b>	<b>202,310</b>
Fund Balance - Beginning	1,114,014	31,020	2,259	1,147,293
Fund Balance - Ending	<b>\$ 1,346,822</b>	<b>\$ --</b>	<b>\$ 2,781</b>	<b>\$ 1,349,603</b>

**COUNTY OF YOLO**

**Budgetary Comparison Schedule  
Davis Library Expansion Debt Service  
For the Year Ended June 30, 2010**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 1,114,014	\$ 1,114,014	\$ 1,114,014	\$ --
Resources (inflows):				
Taxes	1,840,740	1,840,740	1,861,083	20,343
Revenue from use of money and property	13,700	13,700	11,759	(1,941)
Amounts available for appropriation	1,854,440	1,854,440	1,872,842	18,402
Charges to appropriations (outflows):				
Debt Service:				
Principal retirement	215,000	201,500	135,000	66,500
Interest and fiscal charges	401,633	415,133	415,034	99
Other financing uses	1,237,807	1,237,807	1,090,000	147,807
Total charges to appropriations	1,854,440	1,854,440	1,640,034	214,406
Budgetary fund balances, June 30	\$ 1,114,014	\$ 1,114,014	\$ 1,346,822	\$ 232,808

**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 \$ 1,640,034

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not expenditures for budgetary purposes (1,090,000)

Total expenditures as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor debt service funds \$ 550,034

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
 Davis Administration Building Debt Service  
 For the Year Ended June 30, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> (Budgetary Basis)	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Budgetary fund balances, July 1	\$ 31,020	\$ 31,020	\$ 31,020	\$ --
Resources (inflows):				
Aid from other governments	30,000	30,000	--	(30,000)
Other financing sources	968	968	--	(968)
Amounts available for appropriation	<u>30,968</u>	<u>30,968</u>	<u>--</u>	<u>(30,968)</u>
Charges to appropriations (outflows):				
Debt Service:				
Principal retirement	30,000	30,000	30,000	--
Interest and fiscal charges	968	968	967	1
Other financing uses		54	53	1
Total charges to appropriations	<u>30,968</u>	<u>31,022</u>	<u>31,020</u>	<u>2</u>
Budgetary fund balances, June 30	<u>\$ 31,020</u>	<u>\$ 30,966</u>	<u>\$ --</u>	<u>\$ (30,966)</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	\$ 31,020
Differences - budget to GAAP:	
Transfers to other funds are outflows of budgetary resources but are not expenditures for budgetary purposes	<u>(53)</u>
Total expenditures as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor debt service funds	<u>\$ 30,967</u>

**COUNTY OF YOLO**

**Budgetary Comparison Schedule  
District Attorney Building Debt Service  
For the Year Ended June 30, 2010**

	<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	\$ 2,259	\$ 2,259	\$ 2,259	\$ --
Resources (inflows):				
Charges for services	51,001	51,001	51,001	--
Other Financing Sources	238,974	238,974	238,974	--
Amounts available for appropriation	<u>289,975</u>	<u>289,975</u>	<u>289,975</u>	<u>--</u>
Charges to appropriations (outflows):				
Debt Service:				
Principal retirement	115,000	115,000	115,000	--
Interest and fiscal charges	174,795	174,795	174,453	342
Total charges to appropriations	<u>289,795</u>	<u>289,795</u>	<u>289,453</u>	<u>342</u>
Budgetary fund balances, June 30	<u>\$ 2,439</u>	<u>\$ 2,439</u>	<u>\$ 2,781</u>	<u>\$ 342</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 \$ 289,975

Differences - budget to GAAP:

Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes (238,974)

Total revenues as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor debt service funds \$ 51,001

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## **Capital Projects Funds**

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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).

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## **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.

### **Solar Array Capital Project Fund**

This fund is used to account for the cost of construction of a new solar array that will provide energy to the County's criminal justice facilities.

### **Gibson House Improvements Capital Project Fund**

This fund is used to account for improvements at the County Museum. The improvements were completed by June 30, 2010.

### **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. Project was substantially completed by June 30, 2010.

### **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. Project was substantially completed by June 30, 2010.

### **Davis Library Capital Project Fund**

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



**COUNTY OF YOLO**

Combining Balance Sheet  
Nonmajor Capital Projects Funds  
June 30, 2010

	<u>Accumulated Capital Outlay</u>	<u>Esparto Parks Improvement Project</u>	<u>Esparto Bridge Development Fee</u>	<u>Solar Array CPF</u>
<b>ASSETS</b>				
Cash and Investments:				
Cash and cash equivalents	\$ 250,389	\$ 187,682	\$ 276,425	\$ 370,042
Restricted cash and investments	--	--	--	5,794,570
Total Cash and Investments	<u>250,389</u>	<u>187,682</u>	<u>276,425</u>	<u>6,164,612</u>
Receivables:				
Taxes receivable	1,484	--	--	--
Accounts receivable	<u>19,837</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Total Assets</b>	<u><u>\$ 271,710</u></u>	<u><u>\$ 187,682</u></u>	<u><u>\$ 276,425</u></u>	<u><u>\$ 6,164,612</u></u>
<b>LIABILITIES</b>				
Accounts payable	<u>\$ 39,435</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 4,559,101</u>
Total Liabilities	<u>39,435</u>	<u>--</u>	<u>--</u>	<u>4,559,101</u>
<b>FUND BALANCES</b>				
Reserved for:				
Encumbrances	30,354	--	--	--
Unreserved:				
Undesignated	<u>201,921</u>	<u>187,682</u>	<u>276,425</u>	<u>1,605,511</u>
Total Fund Balances	<u>232,275</u>	<u>187,682</u>	<u>276,425</u>	<u>1,605,511</u>
<b>Total Liabilities and Fund Balances</b>	<u><u>\$ 271,710</u></u>	<u><u>\$ 187,682</u></u>	<u><u>\$ 276,425</u></u>	<u><u>\$ 6,164,612</u></u>

**COUNTY OF YOLO**

Combining Balance Sheet  
Nonmajor Capital Project Funds  
June 30, 2010

	Gibson House Improvements CPF	Winters Library Capital Project	West Sacramento Library CPF	Davis Library Measure P CPF
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>ASSETS</b>				
Cash and Investments:				
Cash and cash equivalents	\$ --	\$ 67,634	\$ 7,873	\$ 486,422
Restricted cash and investments	--	--	--	2,967,638
Total Cash and Investments	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	--	67,634	7,873	3,454,060
Receivables:				
Taxes receivable	--	--	--	--
Accounts receivable	--	--	--	--
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	--	--	--	--
<b>Total Assets</b>	<u><u>          </u></u>	<u><u>          </u></u>	<u><u>          </u></u>	<u><u>          </u></u>
	\$ --	\$ 67,634	\$ 7,873	\$ 3,454,060
<b>LIABILITIES</b>				
Accounts payable	\$ --	\$ 53,581	\$ 7,873	\$ 359,721
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities	--	53,581	7,873	359,721
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	--	53,581	7,873	359,721
<b>FUND BALANCES</b>				
Reserved for:				
Encumbrances	--	14,053	--	--
Unreserved:				
Undesignated	--	--	--	3,094,339
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	--	14,053	--	3,094,339
Total Fund Balances	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	--	14,053	--	3,094,339
<b>Total Liabilities and     Fund Balances</b>	<u><u>          </u></u>	<u><u>          </u></u>	<u><u>          </u></u>	<u><u>          </u></u>
	\$ --	\$ 67,634	\$ 7,873	\$ 3,454,060

**COUNTY OF YOLO**

Combining Balance Sheet  
Nonmajor Capital Project Funds  
June 30, 2010

	Davis Communication Site Demo CPF	Total
<b>ASSETS</b>		
Cash and Investments:		
Cash and cash equivalents	\$ 165,064	\$ 1,811,531
Restricted cash and investments	--	8,762,208
Total Cash and Investments	<u>165,064</u>	<u>10,573,739</u>
Receivables:		
Taxes receivable	--	1,484
Accounts receivable	--	19,837
<b>Total Assets</b>	<u>\$ 165,064</u>	<u>\$ 10,595,060</u>
<b>LIABILITIES</b>		
Accounts payable	<u>\$ 7</u>	<u>\$ 5,019,718</u>
Total Liabilities	<u>7</u>	<u>5,019,718</u>
<b>FUND BALANCES</b>		
Reserved for:		
Encumbrances	--	44,407
Unreserved:		
Undesignated	<u>165,057</u>	<u>5,530,935</u>
Total Fund Balances	<u>165,057</u>	<u>5,575,342</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 165,064</u>	<u>\$ 10,595,060</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, 2010

	Accumulated Capital Outlay	Esparto Parks Improvement Project	Esparto Bridge Development Fee	Solar Array CPF
<b>Revenues:</b>				
Taxes	\$ 2,014,296	\$ --	\$ --	\$ --
Licenses and permits	--	--	273,212	--
Revenue from use of money and money	--	2,253	3,213	436
Aid from other governments	473,755	--	--	--
Charges for services	900	--	--	--
Other	--	--	--	--
<b>Total Revenues</b>	<b>2,488,951</b>	<b>2,253</b>	<b>276,425</b>	<b>436</b>
<b>Expenditures:</b>				
Current:				
General government	568,930	--	--	--
Public protection	40,183	--	--	--
Health and sanitation	130,814	--	--	--
Education	--	--	--	--
Recreation and cultural services	16,139	6,423	--	--
Capital outlay	36,395	--	--	5,601,685
Debt Service:				
Principal	92,084	--	--	--
Interest and fiscal agent fees	296,800	--	--	--
Loan issuance cost	--	--	--	78,000
<b>Total Expenditures</b>	<b>1,181,345</b>	<b>6,423</b>	<b>--</b>	<b>5,679,685</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>1,307,606</b>	<b>(4,170)</b>	<b>276,425</b>	<b>(5,679,249)</b>
Other Financing Sources (Uses):				
Transfers in	40,500	--	--	--
Transfers out	(787,474)	--	--	--
Loan issuance	--	--	--	7,284,760
<b>Total Other Financing Sources (Uses)</b>	<b>(746,974)</b>	<b>--</b>	<b>--</b>	<b>7,284,760</b>
<b>Net Change in Fund Balance</b>	<b>560,632</b>	<b>(4,170)</b>	<b>276,425</b>	<b>1,605,511</b>
Fund Balance -Beginning	(328,357)	191,852	--	--
Fund Balance - Ending	\$ 232,275	\$ 187,682	\$ 276,425	\$ 1,605,511

**COUNTY OF YOLO**

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance  
Nonmajor Capital Projects Funds  
For the Fiscal Year Ended June 30, 2010

	Gibson House Improvements CPF	Winters Library Capital Project	West Sacramento Library CPF	Davis Library Measure P CPF
<b>Revenues:</b>				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses and permits	--	--	--	--
Revenue from use of money and money	--	--	395	14,641
Aid from other governments	--	5,283	--	--
Charges for services	--	--	--	7,800
Other	5,600	--	50,000	--
<b>Total Revenues</b>	<b>5,600</b>	<b>5,283</b>	<b>50,395</b>	<b>22,441</b>
<b>Expenditures:</b>				
Current:				
General government	--	--	--	--
Public protection	--	--	--	--
Health and sanitation	--	--	--	--
Education	--	377,643	590,160	265,213
Recreation and cultural services	7,499	--	--	--
Capital outlay	65,000	1,516,777	1,972,934	2,008,366
Debt Service:				
Principal	--	--	--	--
Interest	155	1,623	--	--
Loan issuance cost	--	--	--	--
<b>Total Expenditures</b>	<b>72,654</b>	<b>1,896,043</b>	<b>2,563,094</b>	<b>2,273,579</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(67,054)</b>	<b>(1,890,760)</b>	<b>(2,512,699)</b>	<b>(2,251,138)</b>
Other Financing Sources (Uses):				
Transfers in	75,000	1,511,106	2,106,422	--
Transfers out	--	--	--	--
Loan issuance	--	--	--	--
<b>Total Other Financing Sources (Uses)</b>	<b>75,000</b>	<b>1,511,106</b>	<b>2,106,422</b>	<b>--</b>
<b>Net Change in Fund Balance</b>	<b>7,946</b>	<b>(379,654)</b>	<b>(406,277)</b>	<b>(2,251,138)</b>
Fund Balance -Beginning	(7,946)	393,707	406,277	5,345,477
Fund Balance - Ending	\$ --	\$ 14,053	\$ --	\$ 3,094,339

**COUNTY OF YOLO**

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance  
 Nonmajor Capital Projects Funds  
 For the Fiscal Year Ended June 30, 2010

	Davis Comm. Site	
	<u>Demo CPF</u>	<u>Total</u>
<b>Revenues:</b>		
Taxes	\$ --	\$ 2,014,296
Licenses and permits	--	273,212
Revenue from use of money and money	2,685	23,623
Aid from other governments	--	479,038
Charges for services	--	8,700
Other	--	55,600
	<hr/>	<hr/>
Total Revenues	2,685	2,854,469
	<hr/>	<hr/>
<b>Expenditures:</b>		
Current:		
General government	--	568,930
Public protection	--	40,183
Health and sanitation	--	130,814
Education	--	1,233,016
Recreation and cultural services	--	30,061
Capital outlay	154,610	11,355,767
Debt Service:		
Principal	--	92,084
Interest and fiscal agent fees	--	298,578
Loan issuance cost	--	78,000
	<hr/>	<hr/>
Total Expenditures	154,610	13,827,433
	<hr/>	<hr/>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(151,925)</b>	<b>(10,972,964)</b>
	<hr/>	<hr/>
Other Financing Sources (Uses):		
Transfers in	--	3,733,028
Transfers out	--	(787,474)
Loan issuance	--	7,284,760
	<hr/>	<hr/>
Total Other Financing Sources (Uses)	--	10,230,314
	<hr/>	<hr/>
<b>Net Change in Fund Balance</b>	<b>(151,925)</b>	<b>(742,650)</b>
Fund Balance -Beginning	316,982	6,317,992
	<hr/>	<hr/>
Fund Balance - Ending	\$ 165,057	\$ 5,575,342
	<hr/>	<hr/>

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
Accumulated Capital Outlay  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ (328,357)	\$ (328,357)	\$ (328,357)	\$ --
Resources (inflows):				
Taxes	2,006,751	2,006,751	2,014,296	7,545
Revenue from use of money and property	--	500	--	(500)
Aid from other governments	383,200	383,200	473,755	90,555
Charges for services	--	--	900	900
Other financing sources	40,500	40,500	40,500	--
Amounts available for appropriation	<u>2,430,451</u>	<u>2,430,951</u>	<u>2,529,451</u>	<u>98,500</u>
Charges to appropriations (outflows):				
Current:				
General government	228,764	764,236	568,930	195,306
Public protection	--	--	45,597	(45,597)
Health and sanitation	--	--	130,814	(130,814)
Recreation & cultural	--	--	16,139	(16,139)
Capital outlay	628,500	185,610	61,335	124,275
Debt service:				
Principal retirement	--	--	92,084	(92,084)
Interest and fiscal charges	--	500,000	296,800	203,200
Other financing uses	1,579,451	986,869	787,474	199,395
Total charges to appropriations	<u>2,436,715</u>	<u>2,436,715</u>	<u>1,999,173</u>	<u>437,542</u>
Budgetary fund balances, June 30	<u>\$ (334,621)</u>	<u>\$ (334,121)</u>	<u>\$ 201,921</u>	<u>\$ 536,042</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 \$ 2,529,451

Differences - budget to GAAP:

Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes (40,500)

Total revenues as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor capital projects funds \$ 2,488,951

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule \$ 1,999,173

Differences - budget to GAAP:

Encumbrances are outflows of budgetary resources but are not expenditures for financial reporting purposes (30,354)

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes (787,474)

Total expenditures as reported on the combining statement of revenues, expenditures and changes in fund balances - nonmajor capital projects funds. \$ 1,181,345

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
 Esparto Parks Improvement Project  
 For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 191,852	\$ 191,852	\$ 191,852	--
Resources (inflows):				
Revenue from use of money and property	5,000	5,000	2,253	(2,747)
Amounts available for appropriation	5,000	5,000	2,253	(2,747)
Charges to appropriations (outflows):				
Current:				
Recreation & cultural	--	7,000	6,423	577
Total charges to appropriations	--	7,000	6,423	577
Budgetary fund balances, June 30	\$ 196,852	\$ 189,852	\$ 187,682	\$ (2,170)



**COUNTY OF YOLO**

Budgetary Comparison Schedule  
 Esparto Bridge Development Fee Capital Project  
 For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		Positive (Negative)
Budgetary fund balances, July 1	\$ --	\$ --	\$ --	--
Resources (inflows):				
Licenses and permits	--	--	273,212	273,212
Revenue from use of money and property	800	800	3,213	2,413
Amounts available for appropriation	<u>800</u>	<u>800</u>	<u>276,425</u>	<u>275,625</u>
Charges to appropriations (outflows):				
Other financing uses	800	800	--	800
Total charges to appropriations	<u>800</u>	<u>800</u>	<u>--</u>	<u>800</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 276,425</u>	<u>\$ 276,425</u>

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
Solar Array Capital Project  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		Positive (Negative)
Budgetary fund balances, July 1	\$ --	\$ --	\$ --	--
Resources (inflows):				
Revenue from use of money and property	--	--	436	436
Other financing sources	--	7,284,759	7,284,760	1
Amounts available for appropriation	--	7,284,759	7,285,196	437
Charges to appropriations (outflows):				
Current:				
Capital Outlay	--	7,159,759	5,601,685	1,558,074
Loan issuance cost	--	125,000	78,000	47,000
Total charges to appropriations	--	7,284,759	5,679,685	1,605,074
Budgetary fund balances, June 30	\$ --	\$ --	\$ 1,605,511	\$ 1,605,511

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
 Gibson House Improvements Capital Project Fund  
 For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		Positive (Negative)
Budgetary fund balances, July 1	\$ (7,946)	\$ (7,946)	\$ (7,946)	--
Resources (inflows):				
Revenue from use of money and property	300	300	--	(300)
Other revenue	49,700	49,700	5,600	(44,100)
Other financing source	75,000	75,000	75,000	--
Amounts available for appropriation	<u>125,000</u>	<u>125,000</u>	<u>80,600</u>	<u>(44,400)</u>
Charges to appropriations (outflows):				
Current:				
Recreation & cultural	--	8,000	7,499	501
Capital Outlay	125,000	117,000	65,000	52,000
Debt service (interest)	--	--	155	(155)
Total charges to appropriations	<u>125,000</u>	<u>125,000</u>	<u>72,654</u>	<u>52,346</u>
Budgetary fund balances, June 30	<u>\$ (7,946)</u>	<u>\$ (7,946)</u>	<u>\$ --</u>	<u>\$ 7,946</u>

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
Winters Library Capital Project  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
Budgetary fund balances, July 1	\$ 393,707	\$ 393,707	\$ 393,707	--
Resources (inflows):				
Aid from other governments	1,326,260	1,326,260	5,283	(1,320,977)
Other revenue	163,534	163,534	--	(163,534)
Other financing sources	1,979,757	1,979,757	1,511,106	(468,651)
Amounts available for appropriation	3,469,551	3,469,551	1,516,389	(1,953,162)
Charges to appropriations (outflows):				
Current:				
Education	432,154	515,378	391,696	123,682
Capital Outlay	3,431,104	3,347,880	1,516,777	1,831,103
Debt service (interest)	--	--	1,623	(1,623)
Total charges to appropriations	3,863,258	3,863,258	1,910,096	1,953,162
Budgetary fund balances, June 30	\$ --	\$ --	\$ --	\$ --

**Explanation of Differences between Budgetary Inflows and GAAP Revenues:**

Sources/inflows of resources

Actual amounts (budgetary basis) "available for appropriation" from budgetary comparison schedule \$ 1,516,389

Differences - budget to GAAP:

Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes (1,511,106)

Total revenues as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor capital projects funds \$ 5,283

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule \$ 1,910,096

Differences - budget to GAAP:

Encumbrances are outflows of budgetary resources but are not expenditures for financial reporting purposes. (14,053)

Total expenditures as reported on the combining statement of revenues, expenditures and changes in fund balances - nonmajor capital projects funds. \$ 1,896,043

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
West Sacramento Library Capital Project  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 406,277	\$ 406,277	\$ 406,277	\$ --
Resources (inflows):				
Revenue from use of money and property	--	--	395	395
Aid from other governmental agencies	250,000	250,000	--	(250,000)
Other revenue	50,000	50,000	50,000	--
Other financing sources	5,653,434	5,653,434	2,106,422	(3,547,012)
Amounts available for appropriation	<u>5,953,434</u>	<u>5,953,434</u>	<u>2,156,817</u>	<u>(3,796,617)</u>
Charges to appropriations (outflows):				
Current:				
Education	798,655	798,655	590,160	208,495
Capital outlay	5,561,056	5,561,056	1,972,934	3,588,122
Total charges to appropriations	<u>6,359,711</u>	<u>6,359,711</u>	<u>2,563,094</u>	<u>3,796,617</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</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 \$ 2,156,817

Differences - budget to GAAP:

Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes (2,106,422)

Total revenues as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor capital projects funds \$ 50,395

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
 Davis Library Capital Project  
 For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 5,345,477	\$ 5,345,477	\$ 5,345,477	\$ --
Resources (inflows):				
Revenue from use of money and property	32,500	32,500	14,641	(17,859)
Charges for services	--	7,800	7,800	--
Other financing sources	5,980,302	5,972,502	--	(5,972,502)
Amounts available for appropriation	<u>6,012,802</u>	<u>6,012,802</u>	<u>22,441</u>	<u>(5,990,361)</u>
Charges to appropriations (outflows):				
Current:				
Education	1,175,057	1,175,057	265,213	909,844
Capital outlay	5,587,171	5,587,171	2,008,366	3,578,805
Total charges to appropriations	<u>6,762,228</u>	<u>6,762,228</u>	<u>2,273,579</u>	<u>4,488,649</u>
Budgetary fund balances, June 30	<u>\$ 4,596,051</u>	<u>\$ 4,596,051</u>	<u>\$ 3,094,339</u>	<u>\$ (1,501,712)</u>

**COUNTY OF YOLO**

Budgetary Comparison Schedule  
 Davis Communication Site Demolition Capital Project  
 For the Year Ended June 30, 2010

	<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	\$ 316,982	\$ 316,982	\$ 316,982	\$ --
Resources (inflows):				
Revenue from use of money and property	--	--	2,685	2,685
Other financing sources	33,019	33,019	--	(33,019)
Amounts available for appropriation	<u>33,019</u>	<u>33,019</u>	<u>2,685</u>	<u>(30,334)</u>
Charges to appropriations (outflows):				
Current:				
Recreation and cultural services	--	10,000	--	10,000
Capital outlay	350,000	340,000	154,610	185,390
Total charges to appropriations	<u>350,000</u>	<u>350,000</u>	<u>154,610</u>	<u>195,390</u>
Budgetary fund balances, June 30	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 165,057</u>	<u>\$ 165,056</u>

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## **Internal Service Funds**

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## **Internal Service Funds**

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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.

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## **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, 2010

	<u>Fleet Services</u>	<u>Telephone</u>	<u>Unemployment Self-Insurance</u>	<u>Dental Self-Insurance</u>	<u>Total</u>
<b>ASSETS</b>					
Current Assets:					
Cash and Investments	\$ --	\$ 332,537	\$ 26,071	\$ 660,304	\$ 1,018,912
Accounts Receivable	--	3,236	--	--	3,236
Due from other governments	--	30,601	--	--	30,601
Due from other funds	--	651,321	--	--	651,321
Inventories	93,801	19,187	--	--	112,988
<b>Total Current Assets</b>	<u>93,801</u>	<u>1,036,882</u>	<u>26,071</u>	<u>660,304</u>	<u>1,817,058</u>
Noncurrent Assets:					
Depreciable:					
Structures and improvements	--	827,201	--	--	827,201
Equipment	229,018	7,142,178	--	--	7,371,196
Accumulated depreciation	(94,406)	(6,507,844)	--	--	(6,602,250)
<b>Total Noncurrent Assets</b>	<u>134,612</u>	<u>1,461,535</u>	<u>--</u>	<u>--</u>	<u>1,596,147</u>
<b>Total Assets</b>	<u>\$ 228,413</u>	<u>\$ 2,498,417</u>	<u>\$ 26,071</u>	<u>\$ 660,304</u>	<u>\$ 3,413,205</u>
<b>LIABILITIES</b>					
Current Liabilities:					
Accounts payable	\$ 46,553	\$ 41,126	\$ 200,264	\$ 51,072	\$ 339,015
Accrued salaries and benefits	12,688	42,510	--	--	55,198
Estimated claims cost payable	--	--	578,792	149,609	728,401
Due to other governments	--	150	--	--	150
Compensated absences	33,642	9,386	--	--	43,028
Due to other funds	651,321	--	--	--	651,321
<b>Total Current Liabilities</b>	<u>744,204</u>	<u>93,172</u>	<u>779,056</u>	<u>200,681</u>	<u>1,817,113</u>
<b>NET ASSETS</b>					
Invested in capital assets, net of related debt	134,612	1,461,535	--	--	1,596,147
Unrestricted	(650,403)	943,710	(752,985)	459,623	(55)
<b>Total Net Assets</b>	<u>(515,791)</u>	<u>2,405,245</u>	<u>(752,985)</u>	<u>459,623</u>	<u>1,596,092</u>

**COUNTY OF YOLO**

Combining Statement of Revenues, Expenses and Changes in Fund Net Assets  
Internal Service Funds  
For the Fiscal Year Ended June 30, 2010

	<u>Fleet Services</u>	<u>Telephone</u>	<u>Unemployment Self-Insurance</u>	<u>Dental Self-Insurance</u>	<u>Total</u>
<b>Operating Revenues</b>					
Charges for services	\$ 914,054	\$ 1,581,144	\$ 616,605	\$ 2,567,745	\$ 5,679,548
Total Operating Revenues	<u>914,054</u>	<u>1,581,144</u>	<u>616,605</u>	<u>2,567,745</u>	<u>5,679,548</u>
<b>Operating Expenses:</b>					
Salaries and employee benefits	439,139	585,391	--	--	1,024,530
Services and supplies	947,027	1,009,636	1,194,260	2,515,360	5,666,283
Depreciation and amortization	23,442	211,121	--	--	234,563
Total Operating Expenses	<u>1,409,608</u>	<u>1,806,148</u>	<u>1,194,260</u>	<u>2,515,360</u>	<u>6,925,376</u>
<b>Operating Income (Loss)</b>	<u>(495,554)</u>	<u>(225,004)</u>	<u>(577,655)</u>	<u>52,385</u>	<u>(1,245,828)</u>
<b>Non-Operating Revenues (Expenses):</b>					
Interest income	--	10,410	--	6,706	17,116
Interest expense	(5,311)	--	(2,280)	--	(7,591)
Non-operating revenue	21,227	24,062	--	--	45,289
Total Non-Operating Revenues (Expenses)	<u>15,916</u>	<u>34,472</u>	<u>(2,280)</u>	<u>6,706</u>	<u>54,814</u>
<b>Net Income (Loss) Before Transfers</b>	<u>(479,638)</u>	<u>(190,532)</u>	<u>(579,935)</u>	<u>59,091</u>	<u>(1,191,014)</u>
Transfers:					
Transfers in	286,542	--	--	--	286,542
<b>Change in Net Assets</b>	<u>(193,096)</u>	<u>(190,532)</u>	<u>(579,935)</u>	<u>59,091</u>	<u>(904,472)</u>
Net Assets (Deficit) - Beginning of Year	<u>(322,695)</u>	<u>2,595,777</u>	<u>(173,050)</u>	<u>400,532</u>	<u>2,500,564</u>
Net Assets (Deficit) - End of Year	<u>\$ (515,791)</u>	<u>\$ 2,405,245</u>	<u>\$ (752,985)</u>	<u>\$ 459,623</u>	<u>\$ 1,596,092</u>

**COUNTY OF YOLO**

Combining Statement of Cash Flows  
Internal Service Funds  
For the Fiscal Year Ended June 30, 2010

	<u>Fleet Service</u>	<u>Telephone</u>	<u>Unemployment Self- Insurance</u>	<u>Dental Self- Insurance</u>	<u>Total</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>					
Cash receipts from customers	\$ 914,054	\$ 1,657,611	\$ 616,605	\$ 2,567,771	\$ 5,756,041
Cash paid to suppliers for goods and services	(433,379)	(581,211)	(605,455)	(2,495,201)	(4,115,246)
Cash paid to employees for services	(960,324)	(984,236)	--	--	(1,944,560)
Net Cash Provided (Used) by Operating Activities	<u>(479,649)</u>	<u>92,164</u>	<u>11,150</u>	<u>72,570</u>	<u>(303,765)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>					
Loans or transfers from other funds	460,215	(651,321)	--	--	(191,106)
Non-operating revenues (expenses)	19,434	24,062	(2,280)	--	41,216
Net Cash Provided (Used) by Noncapital Financing Activities	<u>479,649</u>	<u>(627,259)</u>	<u>(2,280)</u>	<u>--</u>	<u>(149,890)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>					
Acquisition of fixed assets	--	--	--	--	--
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Interest received	--	10,410	--	6,706	17,116
Net Cash Provided by investing activities	<u>--</u>	<u>10,410</u>	<u>--</u>	<u>6,706</u>	<u>17,116</u>
<b>Net Change in Cash and Cash Equivalents</b>	--	(524,685)	8,870	79,276	(436,539)
Cash and Cash Equivalents, Beginning of Year	--	857,222	17,201	581,028	1,455,451
<b>Cash and Cash Equivalent, End of Year</b>	<u>\$ --</u>	<u>\$ 332,537</u>	<u>\$ 26,071</u>	<u>\$ 660,304</u>	<u>\$ 1,018,912</u>

continued

**COUNTY OF YOLO**

Combining Statement of Cash Flows (continued)  
Internal Service Funds  
For the Fiscal Year Ended June 30, 2010

	<u>Fleet Service</u>	<u>Telephone</u>	<u>Unemployment Self- Insurance</u>	<u>Dental Self- Insurance</u>	<u>Total</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by</b>					
Operating Activities:					
Operating income (loss)	\$ (495,554)	\$ (225,004)	\$ (577,655)	\$ 52,385	\$ (1,245,828)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	23,442	211,121	--	--	234,563
Changes in assets and liabilities:					
(Increase) decrease in:					
Accounts receivable	--	5,433	--	26	5,459
Due from other governments	--	70,884	--	--	70,884
Inventory	8,040	2,008	--	--	10,048
Increase (decrease) in:					
Accounts payable	(2,280)	2,172	199,966	51,072	250,930
Accrued salaries	(15,102)	33,130	--	--	18,028
Estimated claims payable	--	--	388,839	(30,913)	357,926
Amounts due to other governments	--	150	--	--	150
Compensated absences	1,805	(7,730)	--	--	(5,925)
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ (479,649)</u>	<u>\$ 92,164</u>	<u>\$ 11,150</u>	<u>\$ 72,570</u>	<u>\$ (303,765)</u>

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# **Agency Funds**

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## **Agency Funds**

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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.

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# COUNTY OF YOLO

## Combining Statement of Fiduciary Net Assets Agency Funds June 30, 2010

	<u>City Funds</u>	<u>Other Agency Funds</u>	<u>Total Agency Funds</u>
<b>ASSETS</b>			
Cash and investments	\$ 5,000,213	\$ 25,161,243	\$ 30,161,456
Cash with fiscal agent	--	291,129	291,129
Restricted cash and investments	--	90,280	90,280
Taxes receivable	--	3,017,487	3,017,487
Due from other governments	4,792,657	1,238,954	6,031,611
Total Assets	<u>\$ 9,792,870</u>	<u>\$ 29,799,093</u>	<u>\$ 39,591,963</u>
<b>LIABILITIES</b>			
Claims payable	\$ --	\$ 151,637	\$ 151,637
Due to other governments	--	8,225,322	8,225,322
Agency funds held for others	9,792,870	21,422,134	31,215,004
Total Liabilities	<u>\$ 9,792,870</u>	<u>\$ 29,799,093</u>	<u>\$ 39,591,963</u>

## COUNTY OF YOLO

### Combining Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended June 30, 2010

	Balance July 1, 2009	Additions	Deductions	Balance June 30, 2010
<b><u>CITIES</u></b>				
<b>Assets:</b>				
Cash and investments	\$ 6,458,085	\$ 130,976,786	\$ 132,434,658	\$ 5,000,213
Due from other governments	107,485	4,792,657	107,485	4,792,657
Total Assets	\$ 6,565,570	\$ 135,769,443	\$ 132,542,143	\$ 9,792,870
<b>Liabilities:</b>				
Agency funds held for others	\$ 6,565,570	\$ 135,769,443	\$ 132,542,143	\$ 9,792,870
Total Liabilities	\$ 6,565,570	\$ 135,769,443	\$ 132,542,143	\$ 9,792,870
<b><u>OTHER AGENCY</u></b>				
<b>Assets:</b>				
Cash and investments	\$ 19,979,276	\$ 483,763,991	\$ 478,582,024	\$ 25,161,243
Cash with fiscal agent	313,360	291,130	313,361	291,129
Restricted cash and investments	91,566	245	1,531	90,280
Taxes receivable	17,413,286	284,705,514	299,101,313	3,017,487
Accounts receivable	1,453	1,239	2,692	--
Due from other governments	343,606	1,238,953	343,605	1,238,954
Total Assets	\$ 38,142,547	\$ 770,001,072	\$ 778,344,526	\$ 29,799,093
<b>Liabilities:</b>				
Claims payable	\$ 100,001	\$ 151,637	\$ 100,001	\$ 151,637
Due to other governments	6,284,905	473,531,912	471,591,495	8,225,322
Due to other funds	--	--	--	--
Agency funds held for others	31,757,641	296,317,523	306,653,030	21,422,134
Total Liabilities	\$ 38,142,547	\$ 770,001,072	\$ 778,344,526	\$ 29,799,093
<b><u>TOTAL</u></b>				
<b>Assets:</b>				
Cash and investments	\$ 26,437,361	\$ 614,740,777	\$ 611,016,682	\$ 30,161,456
Cash with fiscal agent	313,360	291,130	313,361	291,129
Cash with fiscal agent	91,566	245	1,531	90,280
Taxes receivable	17,413,286	284,705,514	299,101,313	3,017,487
Accounts receivable	1,453	1,239	2,692	--
Due from other governments	451,091	6,031,610	451,090	6,031,611
Total Assets	\$ 44,708,117	\$ 905,770,515	\$ 910,886,669	\$ 39,591,963
<b>Liabilities:</b>				
Claims payable	\$ 100,001	\$ 151,637	\$ 100,001	\$ 151,637
Due to other governments	6,284,905	473,531,912	471,591,495	8,225,322
Due to other funds	--	--	--	--
Agency funds held for others	38,323,211	432,086,966	439,195,173	31,215,004
Total Liabilities	\$ 44,708,117	\$ 905,770,515	\$ 910,886,669	\$ 39,591,963

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**Component Units Fire Districts  
Combining Funds Statement**

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**COUNTY OF YOLO**

Combining Balance Sheet  
Component Units  
June 30, 2010

	Capay Valley Fire	Dunnigan Fire	East Davis Fire	Esparto Fire
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>ASSETS</b>				
Cash and Investments:				
Cash and cash equivalents	\$ 538,415	\$ 110,105	\$ 1,041,290	\$ 513,542
Cash with fiscal agent	--	--	--	--
Imprest cash	--	200	--	20
	<u>538,415</u>	<u>110,305</u>	<u>1,041,290</u>	<u>513,562</u>
Receivables:				
Taxes receivable	476	44	355	676
Due from other governments	--	--	--	--
Deposits	--	--	--	6,186
Prepaid items	--	--	--	--
Total assets	<u><u>538,891</u></u>	<u><u>110,349</u></u>	<u><u>1,041,645</u></u>	<u><u>520,424</u></u>
<b>LIABILITIES</b>				
Accounts payable	\$ 12,387	\$ 2,390	\$ --	\$ 19,324
Accrued payroll	203	1,569	--	2,261
Deferred revenue	36,568	12,268	--	246,599
Total liabilities	<u>49,158</u>	<u>16,227</u>	<u>--</u>	<u>268,184</u>
<b>FUND BALANCES</b>				
Reserved for:				
Imprest cash	--	200	--	20
Inventory, prepaid and deposits	--	--	--	6,186
Unreserved:				
Designated	58,354	70,366	974,341	105,544
Undesignated	431,379	23,556	67,304	140,490
Total Fund Balances	<u>489,733</u>	<u>94,122</u>	<u>1,041,645</u>	<u>252,240</u>
<b>Total Liabilities and Fund Balances</b>	<u><u>\$ 538,891</u></u>	<u><u>\$ 110,349</u></u>	<u><u>\$ 1,041,645</u></u>	<u><u>\$ 520,424</u></u>

continued

**COUNTY OF YOLO**

Combining Balance Sheet  
Component Units (continued)  
June 30, 2010

	Knights Landing Fire	West Plainfield Fire	Willow Oak Fire	Winters Fire
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>ASSETS</b>				
Cash and Investments:				
Cash and cash equivalents	\$ 270,044	\$ 178,943	\$ 782,578	\$ 471,451
Cash with fiscal agent	--	--	--	2,922
Imprest cash	--	--	50	100
	<u>270,044</u>	<u>178,943</u>	<u>782,628</u>	<u>474,473</u>
Receivables:				
Taxes receivable	(354)	835	397	574
Due from other governments	--	--	45	--
Deposits	--	--	--	--
Prepaid items	4,000	--	--	--
Total assets	<u><u>273,690</u></u>	<u><u>179,778</u></u>	<u><u>783,070</u></u>	<u><u>475,047</u></u>
<b>LIABILITIES</b>				
Accounts payable	\$ 8,468	\$ 3,161	\$ 6,453	\$ 22,356
Accrued payroll	451	4,982	3,119	15,250
Deferred revenue	94,947	--	11,367	50,281
Total current liabilities	<u>103,866</u>	<u>8,143</u>	<u>20,939</u>	<u>87,887</u>
<b>FUND BALANCES</b>				
Reserved for:				
Imprest cash	--	--	50	100
Inventory, prepaid and deposits	4,000	--	--	--
Unreserved:				
Designated	79,044	62,122	503,613	319,878
Undesignated	86,780	109,513	258,468	67,182
Total Fund Balances	<u>169,824</u>	<u>171,635</u>	<u>762,131</u>	<u>387,160</u>
<b>Total Liabilities and Fund Balances</b>	<u><u>\$ 273,690</u></u>	<u><u>\$ 179,778</u></u>	<u><u>\$ 783,070</u></u>	<u><u>\$ 475,047</u></u>

continued

**COUNTY OF YOLO**

Combining Balance Sheet  
Component Units (continued)  
June 30, 2010

	No Mans Land Fire	Total
<b>ASSETS</b>		
Cash and Investments:		
Cash and cash equivalents	\$ 84,397	\$ 3,990,765
Cash with fiscal agent	--	\$ 2,922
Imprest cash	--	370
	<u>84,397</u>	<u>3,994,057</u>
Receivables:		
Taxes receivable	41	3,044
Due from other governments	585	630
Deposits	--	6,186
Prepaid items	--	4,000
Total assets	<u>85,023</u>	<u>4,007,917</u>
<b>LIABILITIES</b>		
Accounts payable	\$ 31,016	\$ 105,555
Accrued payroll	--	27,835
Deferred revenue	--	452,030
Total current liabilities	<u>31,016</u>	<u>585,420</u>
<b>FUND BALANCES</b>		
Reserved for:		
Imprest cash	--	370
Inventory, prepaid and deposits	--	10,186
Unreserved:		
Designated	46,545	2,219,807
Undesignated	7,462	1,192,134
Total Fund Balances	<u>54,007</u>	<u>3,422,497</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 85,023</u>	<u>\$ 4,007,917</u>



**COUNTY OF YOLO**

Reconciliation of the Component Unit Funds Balance Sheet  
to the Government-Wide Statement of Net Assets - Component Units  
June 30, 2010

<b>Fund Balance - total component unit funds (page 181)</b>	\$ 3,422,497
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.	3,726,660
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	(138,527)
Capital leases	(203,028)
Accrued interest payable	(10,084)
Compensated absences	<u>(19,550)</u>
<b>Net assets of governmental activities (pages 13 and 14)</b>	<u><u>\$ 6,777,968</u></u>

**COUNTY OF YOLO**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Component Unit Fire Protection Districts  
 For the Fiscal Year Ended June 30, 2010

	<u>Capay Valley Fire</u>	<u>Dunnigan Fire</u>	<u>East Davis Fire</u>	<u>Esparto Fire</u>
<b>Revenues:</b>				
Taxes	\$ 134,769	\$ 143,995	\$ 384,093	\$ 136,397
Licenses and permits	--	11,626	--	--
Revenue from use of money and property	4,874	864	12,640	2,495
Aid from other governments	20,134	2,385	3,728	2,329
Charges for services	57,267	--	212,562	63,938
Other	106	--	--	--
<b>Total Revenues</b>	<u>217,150</u>	<u>158,870</u>	<u>613,023</u>	<u>205,159</u>
<b>Expenditures:</b>				
Current:				
Public protection	116,195	115,454	590,355	170,113
Debt Service:				
Principal retirement	--	23,315	--	--
Interest and fiscal charges	--	12,675	--	--
<b>Total Expenditures</b>	<u>116,195</u>	<u>151,444</u>	<u>590,355</u>	<u>170,113</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>100,955</u>	<u>7,426</u>	<u>22,668</u>	<u>35,046</u>
<b>Other financing sources</b>				
Loan issuance	--	--	--	--
Sale of capital assets	--	--	--	--
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Net Change in Fund Balance</b>	<u>100,955</u>	<u>7,426</u>	<u>22,668</u>	<u>35,046</u>
Fund Balance - Beginning	<u>388,778</u>	<u>86,696</u>	<u>1,018,977</u>	<u>217,194</u>
<b>Fund Balance - Ending</b>	<u>\$ 489,733</u>	<u>\$ 94,122</u>	<u>\$ 1,041,645</u>	<u>\$ 252,240</u>

continued

**COUNTY OF YOLO**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances (continued)  
 Component Unit Fire Protection Districts  
 For the Fiscal Year Ended June 30, 2010

	Knights Landing Fire	West Plainfield Fire	Willow Oak Fire	Winters Fire
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Revenues:</b>				
Taxes	\$ 62,478	\$ 238,395	\$ 224,712	\$ 220,554
Licenses and permits	45,000	1,441	71,241	--
Revenue from use of money and property	1,933	1,918	12,986	6,107
Aid from other governments	159,739	1,788	102,092	424,033
Charges for services	22,850	594	147,682	9,276
Other	9,565	5	81,775	--
<b>Total Revenues</b>	<u>301,565</u>	<u>244,141</u>	<u>640,488</u>	<u>659,970</u>
<b>Expenditures:</b>				
Current:				
Public protection	474,342	261,994	539,303	838,617
Debt Service:				
Principal retirement	4,444	--	--	--
Interest and fiscal charges	2,406	--	--	--
<b>Total Expenditures</b>	<u>481,192</u>	<u>261,994</u>	<u>539,303</u>	<u>838,617</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(179,627)</u>	<u>(17,853)</u>	<u>101,185</u>	<u>(178,647)</u>
<b>Other financing sources</b>				
Loan issuance	110,000	--	--	--
Sale of capital assets	1,225	--	--	--
	<u>111,225</u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net Change in Fund Balance</b>	<u>(68,402)</u>	<u>(17,853)</u>	<u>101,185</u>	<u>(178,647)</u>
Fund Balance - Beginning	<u>238,226</u>	<u>189,488</u>	<u>660,946</u>	<u>565,807</u>
<b>Fund Balance - Ending</b>	<u>\$ 169,824</u>	<u>\$ 171,635</u>	<u>\$ 762,131</u>	<u>\$ 387,160</u>

continued

**COUNTY OF YOLO**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances (continued)  
 Component Unit Fire Protection Districts  
 For the Fiscal Year Ended June 30, 2010

	No Mans Land Fire	Total
<b>Revenues:</b>		
Taxes	\$ 6,075	\$ 1,551,468
Licenses and permits	--	129,308
Revenue from use of money and property	716	44,533
Aid from other governments	8	716,236
Charges for services	35,865	550,034
Other	--	91,451
<b>Total Revenues</b>	<u>42,664</u>	<u>3,083,030</u>
<b>Expenditures:</b>		
Current:		
Public protection	31,144	3,137,517
Debt Service:		
Principal retirement	--	27,759
Interest and fiscal charges	--	15,081
<b>Total Expenditures</b>	<u>31,144</u>	<u>3,180,357</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>11,520</u>	<u>(97,327)</u>
<b>Other financing sources</b>		
Loan issuance	--	110,000
Sale of capital assets	--	1,225
	<u>--</u>	<u>111,225</u>
<b>Net Change in Fund Balance</b>	<u>11,520</u>	<u>13,898</u>
Fund Balance - Beginning	<u>42,487</u>	<u>3,408,599</u>
<b>Fund Balance - Ending</b>	<u>\$ 54,007</u>	<u>\$ 3,422,497</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 the Fiscal Year Ended June 30, 2010

Net change in fund balance - total component unit funds (page 185) \$ 13,898

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 capital assets, infrastructure, and other related capital assets adjustments	\$ 425,744	
Less current year depreciation and loss on disposal of capital assets	<u>(354,927)</u>	
		70,817

Long-term debt proceeds reported as revenues in the funds statement are report as increases to long-term debt balances in the statement of net assets.	(110,000)	(110,000)
--	-----------	-----------

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	7,799	
Capital leases	<u>19,960</u>	
		27,759

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	2,753	
Interest expense	<u>(2,118)</u>	
		635

Change in net assets of governmental activities (pages 16 and 17)		<u><u>\$ 3,109</u></u>
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## **General Fund – Detailed Budget Schedules**

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**COUNTY OF YOLO**

General Fund

Schedule of Expenditures - Budget and Actual on Budgetary Basis  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>General Government</b>				
Board of Supervisors				
Salaries and benefits	1,289,938	1,341,128	1,341,129	(1)
Services and supplies	293,918	242,728	139,687	103,041
Subtotal	<u>1,583,856</u>	<u>1,583,856</u>	<u>1,480,816</u>	<u>103,040</u>
County Administration				
Salaries and benefits	1,872,498	2,068,777	2,055,991	12,786
Services and supplies	329,970	624,523	393,017	231,506
Capital assets	3,000	3,000	--	3,000
Subtotal	<u>2,205,468</u>	<u>2,696,300</u>	<u>2,449,008</u>	<u>247,292</u>
Total Legislative and Administrative	<u>3,789,324</u>	<u>4,280,156</u>	<u>3,929,824</u>	<u>350,332</u>
Personnel:				
Human Resources				
Salaries and benefits	1,072,813	1,167,617	1,167,616	1
Services and supplies	195,302	148,904	148,904	0
Subtotal	<u>1,268,115</u>	<u>1,316,521</u>	<u>1,316,520</u>	<u>1</u>
Co. Wide Benefits				
Salaries and benefits	3,018,000	3,018,000	2,967,810	50,190
Services and supplies	109,000	109,000	96,185	12,815
Subtotal	<u>3,127,000</u>	<u>3,127,000</u>	<u>3,063,995</u>	<u>63,005</u>
Total Personnel	<u>4,395,115</u>	<u>4,443,521</u>	<u>4,380,515</u>	<u>63,006</u>
Finance:				
Auditor-Controller-Treasurer Tax Collector				
Salaries and benefits	2,161,275	2,185,927	2,185,927	--
Services and supplies	735,953	721,586	671,863	49,723
Other charges	138,750	138,750	132,391	6,359
Capital assets	--	8,363	470,862	(462,499)
Expense transfer reimbursements	(154,318)	(154,318)	(154,030)	(288)
Subtotal	<u>2,881,660</u>	<u>2,900,308</u>	<u>3,307,013</u>	<u>(406,705)</u>
Assessor				
Salaries and benefits	2,241,270	2,357,497	2,217,691	139,806
Services and supplies	186,765	186,765	170,532	16,233
Expense transfer reimbursement	--	--	(6)	6
Subtotal	<u>2,428,035</u>	<u>2,544,262</u>	<u>2,388,217</u>	<u>156,045</u>

**COUNTY OF YOLO**

General Fund

Schedule of Expenditures - Budget and Actual on Budgetary Basis  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
General Services - Purchasing				
Salaries and benefits	326,201	326,201	311,335	14,866
Services and supplies	35,304	35,304	26,186	9,118
Subtotal	<u>361,505</u>	<u>361,505</u>	<u>337,521</u>	<u>23,984</u>
Total Finance	<u>5,671,200</u>	<u>5,806,075</u>	<u>6,032,751</u>	<u>(226,676)</u>
Counsel:				
County Counsel				
Salaries and benefits	1,347,918	1,378,313	1,378,312	1
Services and supplies	81,479	68,212	60,587	7,625
Expense transfer reimbursement	(568,275)	(568,275)	(449,441)	(118,834)
Total Counsel	<u>861,122</u>	<u>878,250</u>	<u>989,458</u>	<u>(111,208)</u>
Elections:				
County Clerk - Elections				
Salaries and benefits	445,216	399,964	399,963	1
Services and supplies	585,276	976,477	976,476	1
Capital assets	866	866	--	866
Expense transfer reimbursement	351,912	562,170	562,170	--
Total Election	<u>1,383,270</u>	<u>1,939,477</u>	<u>1,938,609</u>	<u>868</u>
Property Management:				
General Services - Facilities				
Salaries and benefits	1,086,659	1,211,711	1,211,711	--
Services and supplies	646,317	610,308	610,307	1
Other charges	--	(154)	(154)	--
Expense transfer reimbursement	(55,000)	(52,993)	(52,994)	1
Subtotal	<u>1,677,976</u>	<u>1,768,872</u>	<u>1,768,870</u>	<u>2</u>
General Services - Admin.				
Salaries and benefits	541,081	541,081	538,482	2,599
Services and supplies	87,986	87,986	84,833	3,153
Subtotal	<u>629,067</u>	<u>629,067</u>	<u>623,315</u>	<u>5,752</u>
General Services - Utilities				
Services and supplies	1,570,128	1,838,175	1,748,514	89,661
Other charges	987,808	179,760	179,759	1
Operating transfers out	546,835	598,835	598,155	680
Expense transfer reimbursement	(822,285)	(81,689)	(81,009)	(680)
Subtotal	<u>2,282,486</u>	<u>2,535,081</u>	<u>2,445,419</u>	<u>89,662</u>
Total Property Management	<u>4,589,529</u>	<u>4,933,020</u>	<u>4,837,604</u>	<u>95,416</u>
Other General Government:				
PPW - Surveyor & Engineer				
Services and supplies	31,000	31,000	22,944	8,056
Subtotal	<u>31,000</u>	<u>31,000</u>	<u>22,944</u>	<u>8,056</u>



# COUNTY OF YOLO

## General Fund

### Schedule of Expenditures - Budget and Actual on Budgetary Basis For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Risk Management				
Salaries and benefits	208,400	208,400	139,904	68,496
Services and supplies	1,535,511	1,535,511	(86,044)	1,621,555
Expense transfer reimbursement	(1,611,700)	(1,611,700)	--	(1,611,700)
Subtotal	<u>132,211</u>	<u>132,211</u>	<u>53,860</u>	<u>78,351</u>
Information Technology				
Salaries and benefits	3,597,013	3,609,989	3,570,022	39,967
Services and supplies	508,159	508,159	358,534	149,625
Capital assets	91,000	91,000	--	91,000
Expense transfer reimbursement	(1,846,820)	(1,846,820)	(1,535,268)	(311,552)
Subtotal	<u>2,349,352</u>	<u>2,362,328</u>	<u>2,393,288</u>	<u>(30,960)</u>
General Services - Graphics				
Salaries and benefits	166,324	171,605	171,604	1
Services and supplies	99,267	93,986	58,977	35,009
Expense transfer reimbursement	(66,045)	(66,045)	(55,077)	(10,968)
Subtotal	<u>199,546</u>	<u>199,546</u>	<u>175,504</u>	<u>24,042</u>
Other General - Expenditures				
Salaries and benefits	1,205,194	890,552	47,757	842,795
Services and supplies	528,940	497,908	522,151	(24,243)
Other charges	1,684,345	2,006,672	2,006,672	--
Operating transfers out	24,008,672	24,429,872	26,052,041	(1,622,169)
Expense transfer reimbursement	0	(723,289)	(2,237,731)	1,514,442
Subtotal	<u>27,427,151</u>	<u>27,101,715</u>	<u>26,390,890</u>	<u>710,825</u>
Tribal Relations				
Salaries and benefits	172,279	188,270	188,270	--
Services and supplies	29,168	13,177	7,662	5,515
Subtotal	<u>201,447</u>	<u>201,447</u>	<u>195,932</u>	<u>5,515</u>
Appropriations for contingencies	<u>2,906,823</u>	<u>2,906,823</u>	<u>--</u>	<u>2,906,823</u>
Total Other General	<u>33,247,530</u>	<u>32,935,070</u>	<u>29,232,418</u>	<u>3,702,652</u>
<b>Total General Government</b>	<u>53,937,090</u>	<u>55,215,569</u>	<u>51,341,179</u>	<u>3,874,390</u>

# COUNTY OF YOLO

## General Fund

### Schedule of Expenditures - Budget and Actual on Budgetary Basis For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
<b><u>Public Protection</u></b>				
Judicial:				
Court Collections				
Other charges	1,140,000	1,140,000	847,783	292,217
Subtotal	1,140,000	1,140,000	847,783	292,217
Public Defender				
Salaries and benefits	4,061,274	4,144,746	4,126,081	18,665
Services and supplies	590,976	590,830	421,611	169,219
Other charges	--	146	146	--
Expense transfer reimbursement	--	--	(1,927)	1,927
Subtotal	4,652,250	4,735,722	4,545,911	189,811
Indigent Defense Contracts				
Services and supplies	1,850,856	1,850,856	1,523,026	327,830
Subtotal	1,850,856	1,850,856	1,523,026	327,830
Grand Jury				
Services and supplies	42,755	44,120	44,100	20
Subtotal	42,755	44,120	44,100	20
Total Judicial	7,685,861	7,770,698	6,960,820	809,878
Protective Inspection:				
Agriculture				
Salaries and benefits	1,528,761	1,565,493	1,532,852	32,641
Services and supplies	479,696	486,148	402,444	83,704
Capital assets	--	48,360	46,858	1,502
Expense transfer reimbursement	(9,000)	(9,000)	(178)	(8,822)
Total Protective Inspection	1,999,457	2,091,001	1,981,976	109,025
Other Protection:				
County Clerk - Administration				
Salaries and benefits	663,061	906,849	906,849	--
Services and supplies	40,763	48,504	48,504	--
Expense transfer reimbursement	(703,824)	(954,768)	(954,768)	--
Subtotal	--	585	585	--
Emergency Services				
Salaries and benefits	257,936	272,353	272,353	--
Services and supplies	87,032	87,032	73,634	13,398
Other charges	567,458	553,041	218,566	334,475
Subtotal	912,426	912,426	564,553	347,873

# COUNTY OF YOLO

## General Fund

### Schedule of Expenditures - Budget and Actual on Budgetary Basis For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Sheriff - Animal Services</b>				
Salaries and benefits	1,340,553	1,340,553	1,307,809	32,744
Services and supplies	600,266	608,266	511,399	96,867
Capital assets	18,500	10,500	8,372	2,128
<b>Subtotal</b>	<b>1,959,319</b>	<b>1,959,319</b>	<b>1,827,580</b>	<b>131,739</b>
<b>County Clerk Recorder</b>				
Salaries and benefits	665,726	665,726	657,813	7,913
Services and supplies	58,700	58,700	53,957	4,743
Expense transfer reimb.	351,912	351,912	275,354	76,558
<b>Subtotal</b>	<b>1,076,338</b>	<b>1,076,338</b>	<b>987,124</b>	<b>89,214</b>
<b>Public Administrator - Guardian</b>				
Salaries and benefits	601,356	601,356	588,558	12,798
Services and supplies	303,310	303,310	254,644	48,666
Other charges	9,000	9,000	461	8,539
<b>Subtotal</b>	<b>913,666</b>	<b>913,666</b>	<b>843,663</b>	<b>70,003</b>
<b>PPW - Planning</b>				
Salaries and benefits	1,562,175	1,637,292	1,586,463	50,829
Services and supplies	1,366,558	1,291,759	719,209	572,550
Capital assets	--	25,000	25,000	--
<b>Subtotal</b>	<b>2,928,733</b>	<b>2,954,051</b>	<b>2,330,672</b>	<b>623,379</b>
<b>Local Agency Formation Comm.</b>				
Salaries and benefits	--	--	(8,345)	8,345
<b>Subtotal</b>	<b>--</b>	<b>--</b>	<b>(8,345)</b>	<b>8,345</b>
<b>Total Other Protection</b>	<b>7,790,482</b>	<b>7,816,385</b>	<b>6,545,832</b>	<b>1,270,553</b>
 <b>Total Public Protection</b>	 <b>17,475,800</b>	 <b>17,678,084</b>	 <b>15,488,628</b>	 <b>2,189,456</b>

### **Health & Sanitation**

<b>Health Services - Comm. Hlth. Prot.</b>				
Salaries and benefits	4,767,679	4,767,679	4,399,671	368,008
Services and supplies	1,730,574	1,982,030	1,978,311	3,719
Other charges	7,523	52,820	52,819	1
Capital assets	--	9,000	7,169	1,831
Expense transfer reimbursement	(619,902)	(925,655)	(1,230,740)	305,085
<b>Subtotal</b>	<b>5,885,874</b>	<b>5,885,874</b>	<b>5,207,230</b>	<b>678,644</b>

# COUNTY OF YOLO

## General Fund

### Schedule of Expenditures - Budget and Actual on Budgetary Basis For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Health Services - Environmental Health</b>				
Salaries and benefits	2,254,653	2,239,245	2,191,549	47,696
Services and supplies	648,836	658,244	658,243	1
Other charges	--	6,000	2,561	3,439
Expense transfer reimbursement	15,089	15,089	3,039	12,050
Subtotal	2,918,578	2,918,578	2,855,392	63,186
<b>Health Services - Child Disability Prog.</b>				
Salaries and benefits	1,549,539	1,564,386	1,564,386	--
Services and supplies	331,088	344,594	344,594	--
Other charges	113,140	84,787	33,524	51,263
Expense transfer reimbursement	--	--	11,017	(11,017)
Subtotal	1,993,767	1,993,767	1,953,521	40,246
<b>Alcohol/Drug</b>				
Salaries and benefits	1,600,396	1,610,076	1,346,574	263,502
Services and supplies	1,922,638	2,112,789	1,350,032	762,757
Other charges	91,274	94,793	94,793	--
Expense transfer reimbursement	(109,000)	(109,000)	(19,880)	(89,120)
Subtotal	3,505,308	3,708,658	2,771,519	937,139
<b>Total Health</b>	14,303,527	14,506,877	12,787,662	1,719,215
<b>HD - Indigent Health Care</b>				
Salaries and benefits	406,393	416,326	416,326	--
Services and supplies	2,105,552	5,180,707	5,180,636	71
Other charges	580,000	1,091,812	1,091,811	1
Expense transfer reimbursement	--	739	739	--
Subtotal	3,091,945	6,689,584	6,689,512	72
<b>Total Hospital Care</b>	3,091,945	6,689,584	6,689,512	72
<b>Total Health &amp; Sanitation</b>	17,395,472	21,196,461	19,477,174	1,719,287
<b><u>Public Assistance</u></b>				
<b>Administration</b>				
<b>Public Assistance &amp; Support Services</b>				
Salaries and benefits	21,577,123	22,077,123	21,705,388	371,735
Services and supplies	8,531,130	8,721,027	8,727,906	(6,879)
Other charges	8,839,269	9,870,791	6,898,337	2,972,454
Capital assets	1,457,882	1,457,882	157,882	1,300,000
Operating transfers out	(60,288)	218,293	218,292	1
Expense transfer reimbursement	(225,348)	(225,348)	(513,195)	287,847
Subtotal	40,119,768	42,119,768	37,194,610	4,925,158
<b>Total Admin.</b>	40,119,768	42,119,768	37,194,610	4,925,158

**COUNTY OF YOLO**

General Fund

Schedule of Expenditures - Budget and Actual on Budgetary Basis  
For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
TANF/CalWorks/Foster Care Aid				
Other charges	30,551,190	30,365,405	29,854,406	510,999
Operating transfers out	--	185,785	185,785	--
Subtotal	<u>30,551,190</u>	<u>30,551,190</u>	<u>30,040,191</u>	<u>510,999</u>
Total Aid Programs	<u>30,551,190</u>	<u>30,551,190</u>	<u>30,040,191</u>	<u>510,999</u>
General Relief:				
General Assistance				
Services and supplies	21,383	21,383	19,503	1,880
Other charges	432,018	432,018	320,838	111,180
Subtotal	<u>453,401</u>	<u>453,401</u>	<u>340,341</u>	<u>113,060</u>
Total General Relief	<u>453,401</u>	<u>453,401</u>	<u>340,341</u>	<u>113,060</u>
Veterans Services:				
Social Serv. - Veterans Service				
Salaries and benefits	219,006	219,006	215,762	3,244
Services and supplies	26,053	26,053	21,863	4,190
Other charges	500	500	12	488
Subtotal	<u>245,559</u>	<u>245,559</u>	<u>237,637</u>	<u>7,922</u>
Total Veterans Services	<u>245,559</u>	<u>245,559</u>	<u>237,637</u>	<u>7,922</u>
Other Public Assistance:				
Housing				
Salaries and benefits	98,723	104,043	104,043	--
Services and supplies	99,110	93,790	36,094	57,696
Other charges	761,944	761,944	202,797	559,147
Subtotal	<u>959,777</u>	<u>959,777</u>	<u>342,934</u>	<u>616,843</u>
Workforce Investment Act				
Salaries and benefits	2,334,169	2,334,169	1,699,169	635,000
Services and supplies	819,036	924,125	561,436	362,689
Other charges	817,951	817,951	506,372	311,579
Capital assets	0	0	0	0
Expense transfer reimb.	408,138	408,138	367,591	40,547
Subtotal	<u>4,379,294</u>	<u>4,484,383</u>	<u>3,134,568</u>	<u>1,349,815</u>

# COUNTY OF YOLO

## General Fund

### Schedule of Expenditures - Budget and Actual on Budgetary Basis For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Community Services Block Grant				
Salaries and benefits	113,741	232,605	232,605	--
Services and supplies	530,740	392,566	369,336	23,230
Other charges	4,588	1,592	1,592	--
Expense transfer reimb.	30,210	52,516	52,516	--
Subtotal	<u>679,279</u>	<u>679,279</u>	<u>656,049</u>	<u>23,230</u>
 Total Other Public Assistance	 <u>6,018,350</u>	 <u>6,123,439</u>	 <u>4,133,551</u>	 <u>1,989,888</u>
 <b>Total Public Assistance</b>	 <u><u>77,388,268</u></u>	 <u><u>79,493,357</u></u>	 <u><u>71,946,330</u></u>	 <u><u>7,547,027</u></u>
 <b><u>Education</u></b>				
Ag. Education:				
Cooperative Extension Services				
Salaries and benefits	295,487	295,487	292,488	2,999
Services and supplies	31,706	31,706	15,125	16,581
Subtotal	<u>327,193</u>	<u>327,193</u>	<u>307,613</u>	<u>19,580</u>
 Total Ag. Education	 <u>327,193</u>	 <u>327,193</u>	 <u>307,613</u>	 <u>19,580</u>
 <b>Total Education</b>	 <u><u>327,193</u></u>	 <u><u>327,193</u></u>	 <u><u>307,613</u></u>	 <u><u>19,580</u></u>
 <b><u>Recreation &amp; Culture</u></b>				
Recreation Facilities:				
Parks				
Salaries and benefits	1,071,930	1,048,461	1,015,050	33,411
Services and supplies	417,304	423,773	422,850	923
Other charges	--	22,205	22,204	1
Capital assets	1,491,926	1,411,721	653,575	758,146
Operating transfers out	--	75,000	75,000	--
Subtotal	<u>2,981,160</u>	<u>2,981,160</u>	<u>2,188,679</u>	<u>792,481</u>
 Total Recreation & Culture	 <u>2,981,160</u>	 <u>2,981,160</u>	 <u>2,188,679</u>	 <u>792,481</u>
 <b>Total General Fund</b>	 <u><u>169,504,983</u></u>	 <u><u>176,891,824</u></u>	 <u><u>160,749,603</u></u>	 <u><u>16,142,221</u></u>

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# **STATISTICAL SECTION**

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# 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
<b>FINANCIAL TRENDS</b> These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	196
<b>REVENUE CAPACITY</b> These schedules contain trend information to help the reader assess the County's most significant local revenue sources, the property tax.	201
<b>DEBT CAPACITY</b> 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.	205
<b>ECONOMIC AND DEMOGRAPHIC INFORMATION</b> These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	209
<b>OPERATING INFORMATION</b> 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	211

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 TEN 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>	<u>6/30/2010</u>
<b>Governmental Activities</b>										
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	\$ 136,342,058
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	55,550,905
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	(25,342,371)
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>	<u>166,550,592</u>
<b>Business-Type Activities</b>										
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	14,063,452
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	16,743,877
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)	(8,206,106)
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>	<u>22,601,223</u>
<b>Primary Government</b>										
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	150,405,510
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	72,294,782
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)	(33,548,477)
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>	<u>\$ 189,151,815</u>

Notes:

- (1) 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 TEN FISCAL YEARS  
 (accrual basis of accounting)

	6/30/2001	6/30/2002	6/30/2003	6/30/2004	6/30/2005	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010
<b>Expenses</b>										
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	\$ 27,638,887
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	82,773,447
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	8,200,182
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	46,392,064
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	77,117,770
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	7,481,330
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	2,686,475
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	997,621
Subtotal governmental activities	136,235,190	155,938,442	158,486,513	165,802,390	191,253,790	209,399,649	227,406,542	268,926,891	271,675,794	253,287,776
Business-Type Activities:										
Airport	95,335	103,955	138,465	125,937	170,568	167,467	283,151	417,161	457,101	425,901
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	8,874,318
Total Business-Type Activities	22,541,734	25,000,960	24,183,729	23,973,738	570,169	8,349,429	8,985,937	1,932,753	9,390,992	9,300,219
Total primary government expense	158,776,924	180,939,402	182,670,242	189,776,128	191,823,959	217,749,078	236,392,479	270,859,644	281,066,786	262,587,995
<b>Program Revenues</b>										
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	37,567,954
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	151,802,614
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	13,240,891
Subtotal governmental activities	124,388,187	135,231,199	134,144,492	156,198,614	171,123,021	163,359,984	179,079,729	199,633,729	202,875,187	202,611,459
Business-Type Activities:										
Airport	123,760	151,637	144,685	266,353	437,873	172,680	205,427	244,757	396,822	1,621,414
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	8,480,356
Total Business-Type Activities	18,064,641	17,461,824	18,167,794	18,483,684	9,012,122	8,713,855	8,644,420	8,367,213	9,148,287	10,101,770
Total primary government program revenue	142,452,828	152,693,023	152,312,286	174,682,298	180,135,143	172,073,839	187,724,149	208,000,942	212,023,474	212,713,229
<b>Net (expense)/revenue</b>										
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)	(50,676,317)
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)	801,551
Total primary government net expenses	\$ (16,324,096)	\$ (28,246,379)	\$ (30,357,956)	\$ (15,093,830)	\$ (11,688,816)	\$ (45,675,239)	\$ (48,668,330)	\$ (62,858,702)	\$ (69,043,312)	\$ (49,874,766)

**COUNTY OF YOLO, CALIFORNIA  
CHANGES IN NET ASSETS (UNAUDITED)  
LAST TEN 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>	<u>6/30/2010</u>
(continued)										
<b>General Revenues and Other</b>										
<b>Changes in Net Assets</b>										
Governmental activities:										
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	42,087,443
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	2,600,355
Transient	-	-	-	78,899	64,942	83,740	91,026	87,709	102,388	47,374
Documentary	-	-	-	1,444,648	2,021,761	1,829,494	1,507,346	938,994	832,381	681,076
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	1,556,635
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	-	214,016
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	10,579
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)	-	-	-	-	-	-
<b>Total governmental activities</b>	<b>36,215,064</b>	<b>37,951,841</b>	<b>60,202,113</b>	<b>15,560,750</b>	<b>43,387,779</b>	<b>61,473,910</b>	<b>53,799,517</b>	<b>54,525,785</b>	<b>55,918,526</b>	<b>47,197,478</b>
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	664,530
Miscellaneous	20,751	489,670	-	3,240	-	-	-	-	-	6,553
Transfers	5,850,140	6,384,888	6,278,698	6,539,220	-	-	-	-	-	-
<b>Total business-type activities</b>	<b>6,691,180</b>	<b>7,620,844</b>	<b>6,934,283</b>	<b>6,702,383</b>	<b>454,357</b>	<b>768,858</b>	<b>1,231,622</b>	<b>1,657,504</b>	<b>686,180</b>	<b>671,083</b>
<b>Total primary government</b>	<b>42,906,244</b>	<b>45,572,685</b>	<b>67,136,396</b>	<b>22,263,133</b>	<b>43,842,136</b>	<b>62,242,768</b>	<b>55,031,139</b>	<b>56,183,289</b>	<b>56,604,706</b>	<b>47,868,561</b>
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)	(3,478,839)
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	1,472,634
<b>Total primary government</b>	<b>\$ 26,582,148</b>	<b>\$ 17,326,306</b>	<b>\$ 36,778,440</b>	<b>\$ 7,169,303</b>	<b>\$ 32,153,320</b>	<b>\$ 16,567,529</b>	<b>\$ 6,362,809</b>	<b>\$ (6,675,413)</b>	<b>\$ (12,438,606)</b>	<b>\$ (2,006,205)</b>

**Notes:**

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 TEN 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>	<u>6/30/2010</u>
<b>General Fund</b>										
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	\$ 485,039
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	848,117
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>	<u>1,333,156</u>
<b>All Other Governmental Funds</b>										
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	4,406,857
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	50,248,434
Capital project funds	4,631,089	6,695,500	425,366	820,405	434,388	735,569	(196,777)	846,630	5,379,513	5,530,935
Debt service funds	1,109,303	554,740	480,299	532,546	683,021	901,085	1,436,942	267,494	1,147,293	1,349,603
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>	<u>61,535,829</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>	<u>\$ 62,868,985</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 TEN FISCAL YEARS  
 (modified accrual basis of accounting)

	6/30/2001	6/30/2002	6/30/2003	6/30/2004	6/30/2005	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010
<b>Revenues:</b>										
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	\$ 46,929,224
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	8,428,614
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	7,731,988
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	2,127,746
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	159,379,038
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	27,568,482
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	3,943,437
<b>Total Revenues</b>	<b>164,258,819</b>	<b>173,940,758</b>	<b>177,258,150</b>	<b>181,122,339</b>	<b>213,403,815</b>	<b>216,949,279</b>	<b>237,319,684</b>	<b>255,341,637</b>	<b>254,493,879</b>	<b>256,108,529</b>
<b>Expenditures:</b>										
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	26,127,773
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	74,946,784
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	8,795,713
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	44,387,749
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	74,084,299
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	6,774,025
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	3,163,432
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	11,355,767
Debt service:										
Principal	1,233,180	769,273	617,853	509,378	440,430	426,539	671,349	739,682	772,949	10,275,213
Interest	803,519	1,159,872	875,626	773,008	737,683	648,257	1,017,422	1,269,823	1,614,850	1,037,822
Bond issuance costs	-	-	-	-	-	-	-	-	310,024	78,000
<b>Total Expenditures</b>	<b>140,539,461</b>	<b>156,048,919</b>	<b>171,697,674</b>	<b>173,164,092</b>	<b>203,214,588</b>	<b>223,348,822</b>	<b>251,159,316</b>	<b>273,447,698</b>	<b>266,338,289</b>	<b>261,026,577</b>
<b>Excess (Deficiency) of Revenues (Under) Expenditures</b>	<b>23,719,358</b>	<b>17,891,839</b>	<b>5,560,476</b>	<b>7,958,247</b>	<b>10,189,227</b>	<b>(6,399,543)</b>	<b>(13,839,632)</b>	<b>(18,106,061)</b>	<b>(11,844,410)</b>	<b>(4,918,048)</b>
<b>Other Financing Sources (Uses):</b>										
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	64,807,623
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)	(65,100,718)
Sale of assets	922,948	-	-	-	67,359	22,679	79,909	244,686	160,605	51,477
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	7,747,260
<b>Total Other Financing Sources (Uses)</b>	<b>(4,899,271)</b>	<b>(6,342,695)</b>	<b>16,907,319</b>	<b>(6,516,587)</b>	<b>(103,063)</b>	<b>8,924,433</b>	<b>10,372,097</b>	<b>244,686</b>	<b>6,291,385</b>	<b>7,505,642</b>
<b>Net change in fund balance</b>	<b>18,820,087</b>	<b>11,549,144</b>	<b>22,467,795</b>	<b>1,441,660</b>	<b>10,086,164</b>	<b>2,524,890</b>	<b>(3,467,535)</b>	<b>(17,861,375)</b>	<b>(5,553,025)</b>	<b>2,587,594</b>
<b>Fund balance, beginning</b>	<b>24,301,111</b>	<b>48,768,558</b>	<b>55,636,618</b>	<b>78,359,337</b>	<b>79,324,842</b>	<b>89,009,068</b>	<b>91,551,864</b>	<b>87,257,608</b>	<b>71,921,720</b>	<b>66,368,695</b>
Prior period adjustment	5,647,360	(4,681,084)	254,924	(476,155)	(401,938)	17,906	(826,721)	2,525,487	-	(6,087,304)
<b>Fund balance, restated beginning</b>	<b>29,948,471</b>	<b>44,087,474</b>	<b>55,891,542</b>	<b>77,883,182</b>	<b>78,922,904</b>	<b>89,026,974</b>	<b>90,725,143</b>	<b>89,783,095</b>	<b>71,921,720</b>	<b>60,281,391</b>
<b>Fund balance ending</b>	<b>\$ 48,768,558</b>	<b>\$ 55,636,618</b>	<b>\$ 78,359,337</b>	<b>\$ 79,324,842</b>	<b>\$ 89,009,068</b>	<b>\$ 91,551,864</b>	<b>\$ 87,257,608</b>	<b>\$ 71,921,720</b>	<b>\$ 66,368,695</b>	<b>\$ 62,868,985</b>
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%	4.63%
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	11,313,035
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	16,570,338
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	244,456,239

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>
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
2009 - 2010	19,295,906,381	1,280,301,806	474,409,290	(817,324,905)	20,233,292,572	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>	
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	0.04281	0.00005	1.04282
2008 - 2009	0.99996	0.00000	0.04688	0.00007	1.04691
2009 - 2010	0.99996	0.00000	0.04989	0.00004	1.04989

**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, 2010 AND JUNE 30, 2001**

Taxpayer	Nature of Business	FY 2009-10			FY 2000-2001		
		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	1.19%	\$190,667,542	1	1.79%
Dayton Hudson Corp	Distribution/Warehouse	147,277,033	2	0.73%	94,334,910	2	0.88%
MSHQ LLC (Money Store)	Finance	110,012,867	3	0.54%	93,341,917	3	0.88%
Walgreen Co.	Distribution/Warehouse	107,092,616	4	0.53%	59,658,525	7	0.56%
Harsch Investment Corp.	Real estate developer	101,279,139	5	0.50%			
Pacific Coast Producers	Food processor	61,311,472	6	0.30%			
JB Management LP	Property management	58,741,037	7	0.29%			
Conaway Preservation Group	Agricultural	54,644,918	8	0.27%			
Ikea California LLC	Retail	53,659,236	9	0.27%			
Omnipoint Communications, Inc.	Communications provider	50,481,168	10	0.25%			
Pacific Bell	Communications provider				63,991,098	4	0.60%
Speiker Properties	Land development				59,804,333	5	0.56%
Farmers Rice Co-op	Rice mill				59,721,600	6	0.56%
United Groceries, LTD	Distribution/Warehouse				47,425,329	8	0.44%
Southern Pacific Land	Land Rental				42,267,148	9	0.40%
University Retirement Community	Retirement community				35,586,080	10	0.33%
		<u>\$985,877,869</u>		<u>4.87%</u>	<u>\$746,798,482</u>		<u>7.00%</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
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%
2010	268,923,311	261,245,528	97.14%	N/A	261,245,528	97.14%

**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>Loans Payable</u>	<u>Certificates of Participation</u>	<u>Capital Leases</u>	<u>Notes Payable</u>	<u>Capital Leases</u>			
2000-2001	\$ 1,005,000	\$ 2,617,000	-	\$ 4,485,000	\$ 5,964,707	\$ 311,202	-	\$ 14,382,909	0.13%	0.29%
2001-2002	905,000	2,475,000	-	4,405,000	5,743,267	270,662	74,340	13,873,269	0.12%	0.27%
2002-2003	800,000	2,330,000	-	4,320,000	5,461,669	240,334	104,686	13,256,689	0.11%	0.25%
2003-2004	690,000	2,290,000	-	4,225,000	5,367,367	219,390	62,370	12,854,127	0.10%	0.22%
2004-2005	570,000	2,250,000	-	4,130,000	5,181,936	446,775	16,569	12,595,280	0.09%	0.21%
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%	0.31%
2007-2008	175,000	2,125,000	-	3,815,000	14,760,745	363,076	110,171	21,348,992	0.11%	0.29%
2008-2009	30,000	8,425,000	-	3,700,000	14,352,796	323,283	82,219	26,913,298	0.13%	N/A
2009-2010	-	8,290,000	7,631,635	3,585,000	4,473,208	287,611	55,821	24,323,275	0.12%	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>
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%
2009-2010	20,233,292,572	252,916,157	-	252,916,157	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, 2010**

2009-2010 Assessed Valuation:	\$20,947,029,369
Redevelopment incremental valuation)	<u>(3,541,781,935)</u>
Adjusted Assessed Value	<u><u>\$17,405,247,434</u></u>

<u>Overlapping Tax and Assessment Debt:</u>	<u>% Applicable</u>	<u>June 30, 2010</u>
Los Rios Community College District	6.770%	\$ 13,527,476
Solano County Community College District	1.419%	1,595,383
Yuba Joint Community College District	27.106%	25,294,323
Davis Joint Unified School District	99.740%	20,656,154
Davis Joint Unified School District Community Facilities District No. 1	99.740%	30,485,531
Davis Joint Unified School District Community Facilities District No. 2	100.000%	29,340,000
Esparto Unified School District	100.000%	2,720,000
Pierce Joint Unified School District	25.264%	1,235,673
River Delta JUSD School Facilities Improvement District No. 2	47.144%	4,153,385
Washington Unified School District	100.000%	65,478,895
Winters Joint Unified School District	74.373%	2,989,795
Woodland Joint Unified School District	99.028%	30,772,951
Cacheville Community Service District GO Bond	100.000%	69,000
City of Davis Community Facilities Districts	100.000%	31,274,999
City of West Sacramento Community Facilities Districts	100.000%	129,580,132
City of Woodland Community Facilities District No. 1	100.000%	45,000,000
Yolo County Library Community Facilities District No. 1989-1	100.000%	8,290,000
Yolo County 1915 Act Bonds	100.000%	2,020,000
City 1915 Act Bonds	100.000%	27,428,583
Total Overlapping Tax and Assessment Debt		<u>\$ 471,912,280</u>

<u>Direct and Overlapping General and Obligation Debt:</u>		
Yolo County General Fund Obligations	100.000%	\$ 3,585,000
Yolo County Board of Education Certificates of Participation	100.000%	7,483,694
Los Rios Community College District Certificates of Participation	6.770%	440,389
Davis Joint Unified School District Certificates of Participation	99.740%	14,448,607
Washington Unified School District Certificates of Participation	100.000%	70,645,000
Winters Joint Unified School District Certificates of Participation	74.373%	1,000,317
Woodland Joint Unified School District Certificates of Participation	99.028%	5,104,893
City of Davis Certificates of Participation	100.000%	1,020,000
City of West Sacramento General Fund Obligations	100.000%	27,247,162
City of Woodland Public Improvement Corporation	100.000%	47,065,000
Total Direct and Overlapping General Obligation Debt		<u>\$ 178,040,062</u>

Combined Total Debt \$ 649,952,342<sup>1</sup>

(continued)

**COUNTY OF YOLO, CALIFORNIA  
DIRECT AND OVERLAPPING BONDED DEBT (UNAUDITED)  
JUNE 30, 2010**

Ratios to 2009-10 Assessed Valuation:

Total Overlapping Tax and Assessment Debt ..... 2.25%

Ratios to Adjusted Assessed Valuation:

Combined Direct Debt (\$3,585,000) ..... 0.02%

Combined Total Debt ..... 3.73%

State School Building Aid Repayable as of 6/30/10: \$0

**Notes:**

<sup>1</sup>Excludes 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)
2001	171,800	\$ 4,898,904	\$ 27,931	87,700	83,600	4.60%	28,646
2002	176,300	5,065,736	28,098	90,300	85,100	5.70%	29,099
2003	181,300	5,298,340	28,990	91,600	85,900	6.20%	29,466
2004	184,500	5,728,261	30,965	91,700	86,600	5.60%	29,321
2005	187,750	5,941,987	31,972	91,800	87,100	5.20%	29,429
2006	190,344	6,524,208	34,505	93,600	89,100	4.80%	29,460
2007	193,983	7,037,749	36,294	97,500	92,500	5.20%	29,493
2008	199,066	7,300,817	37,132	98,600	92,000	6.70%	29,507
2009	200,709	N/A	N/A	98,700	88,000	10.80%	29,591
2010	202,953	N/A	N/A	98,400	86,700	11.90%	29,440

Detail of estimated population , as of January 1, 2009 (1):

Incorporated Cities

Davis	66,570
West Sacramento	48,426
Winters	7,098
Woodland	57,288
Total of Incorporated Cities	179,382
Total of Unincorporated Areas	23,571
Total Population	<u>202,953</u>

**Notes:**

(1) Population as of January 1, 2010

**Sources:**

- (1) California Department of Finance
- (2) U.S. Department of Commerce, Bureau of Economic Analysis ([www.bea.gov](http://www.bea.gov))
- (3) California Department of Employment Development, Labor Market Information Division ([www.labormarketinfo.edd.ca.gov](http://www.labormarketinfo.edd.ca.gov))
- (4) California Department of Education ([www.cde.ca.gov](http://www.cde.ca.gov))

**COUNTY OF YOLO, CALIFORNIA  
PRINCIPAL EMPLOYERS (UNAUDITED)  
June 30, 2010**

Fiscal Year End June 30, 2010				Fiscal Year End June 30, 2001			
Employer	Jobs (1)	Rank	Percentage of Total County Employment	Employer	Jobs (1)	Rank	Percentage of Total County Employment
University of California, Davis	13,616	1	14.04%	University of California, Davis	10,361	1	11.81%
Cache Creek Casino Resort	2,400	2	2.47%	U.S. Postal Service	2,250	2	2.57%
State of California, (various)	2,292	3	2.36%	County of Yolo	1,460	3	1.66%
County of Yolo	1,346	4	1.39%	Target Corp.	1,337	4	1.52%
Woodland Healthcare	792	5	0.82%	United Parcel Service, Inc.	1,301	5	1.48%
City of Davis	645	6	0.66%	Woodland Joint Unified School District	1,125	8	1.28%
Pacific Gas and Electric Co.	600	7	0.62%	California Federal Bank	941	6	1.07%
Nugget Market	500	8	0.52%	Valley Media, Inc.	900	7	1.03%
Coventry Health Care	425	9	0.44%	Davis Joint Unified School District	850	9	0.97%
Sutter Davis Hospital	396	10	0.41%	Woodland Healthcare	850	10	0.97%
Total ten largest	23,012			Total ten largest	21,375		
Total all others	73,988			Total all others	66,325		
Total County employment (3)	<u>97,000</u>			Total County employment (3)	<u>87,700</u>		

Source:

(1) Sacramento Business Journal, May 28, 2010, Sacramento Business Journal 8/17, 2001

(2) 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									
	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
<b>General Government</b>										
Administration	23	22	24	24	25	29	37	36	36	29
Finance	63	65	63	61	60	61	61	66	66	56
Facilities	17	20	19	19	19	23	24	23	23	19
Other	87	89	89	89	78	83	92	96	95	78
	<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>	<u>182</u>
<b>Public Protection</b>										
Child Support Enforcement	109	109	109	110	97	94	78	78	69	53
District Attorney	84	105	108	107	102	105	109	115	110	99
Public Defender	30	32	33	32	32	33	35	36	36	35
Sheriff-Coroner	239	245	246	247	247	262	274	277	278	267
Probation	71	80	80	89	109	114	131	146	145	140
Other	57	54	56	70	81	83	81	80	76	59
	<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>	<u>653</u>
<b>Public Ways &amp; Facilities - Roads</b>	<u>52</u>	<u>53</u>	<u>53</u>	<u>54</u>	<u>48</u>	<u>48</u>	<u>49</u>	<u>49</u>	<u>49</u>	<u>45</u>
<b>Health &amp; Sanitation</b>										
Public Health	129	142	141	144	135	136	137	136	120	100
Mental Health	111	129	124	116	110	126	138	174	120	103
Alcohol & Drug	42	46	47	47	35	33	33	6	0	0
	<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>	<u>203</u>
<b>Public Assistance</b>										
Employment & Social Services	426	440	409	394	358	353	367	373	373	310
Other	5	5	6	7	7	7	6	5	6	5
	<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>	<u>315</u>
<b>Education</b>										
County Library	33	36	36	36	33	36	36	37	37	38
Agriculture Education	4	4	4	4	4	4	5	5	5	5
	<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>	<u>43</u>
<b>Recreation and Cultural - Parks</b>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>14</u>	<u>16</u>	<u>15</u>	<u>14</u>
<b>County Landfill</b>	<u>20</u>	<u>21</u>	<u>21</u>	<u>21</u>	<u>24</u>	<u>24</u>	<u>24</u>	<u>27</u>	<u>27</u>	<u>27</u>
<b>County Airport</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
<b>Total FTE's</b>	<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>	<u>1,482</u>

**Source:**  
 Authorized position resolution report



**COUNTY OF YOLO, CALIFORNIA  
OPERATING INDICATORS BY FUNCTION/DEPARTMENT (UNAUDITED)  
LAST TEN FISCAL YEARS**

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>General Government</b>										
Tax Collector										
Number of tax bills issued	56,038	56,864	58,330	58,050	59,743	60,834	62,065	63,954	64,454	63882
County Counsel										
Annual attorney hours	9,154	10,179	10,689	10,755	8,292	11,132	12,928	12,506	10,456	10184
<b>Public Protection</b>										
Sheriff										
Total patrol calls for service			35,336	37,313	38,630	38,751	38,249	38,508	34,484	39,331
Total jail bookings			7,669	10,016	10,170	9,384	10,631	10,187	9,706	9,243
Average jail population			429	430	440	416	421	427	412	413
Animal shelter average daily population			138	140	267	240	255	231	191	144
Probation										
Total minors booked				766	704	746	1,170	1,446	1,396	1,446
Total minors released				776	693	765	1,148	1,371	1,389	1,173
Average Juvenile Hall daily population				37	35	30	57	76	75	75
District Attorney										
Total felony cases filed		3,207	3,461	3,388	3,328	3,077	2,937	1,971	1,904	1,659
Total misdemeanor cases filed		5,410	5,234	5,268	5,270	4,905	4,798	4,836	4,857	4,179
Agriculture										
Pesticides permits issued		654	650	654	643	620	640	549	623	641
Phytosanitary certificates issued			3,202	3,447	3,793	3,601	3,907	4,300	5,339	6,357
Phytofield acres inspected		7,595	11,440	17,366	18,303	19,558	15,638	15,422	17,761	20,606
Weights & Measures devices					7,833	7,757	8,349	8,589	8,678	8,302
Pounds of rodent bait manufact	59,547	61,225	80,432	65,090	79,149	67,134	65,190	63,745	56,365	55,400
Buildings Division										
Number of permits issued		800	750	1,137	1,052	1,129	1,114	1,026	898	880
Recorder										
Total documents recorded	40,201	53,340	69,232	67,727	62,259	59,047	49,392	40,544	42,534	37,179
<b>Public Ways &amp; Facilities</b>										
No data										

**COUNTY OF YOLO, CALIFORNIA  
OPERATING INDICATORS BY FUNCTION/DEPARTMENT (UNAUDITED)  
LAST TEN FISCAL YEARS**

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
(continued)										
<b>Health &amp; Sanitation</b>										
Health Department										
Primary care clinic visits **		7,238	7,442	8,720	10,430	9,624	11,000	14,045	7,572	9,971
Detention Health sick calls			5,418	7,010	6,522	7,261	5,900	8,400	5,840	5,554
Adult Day Health Center										
average daily attendance		43	44	45	45	46	44	46	48	46
Women, Infants & Children (WIC) caseload			4,550	4,550	4,550	4,725	4,725	4,775	5,275	5,725
Mental Health Numbers of service	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	
<b>Public Assistance</b>										
Employment & Social Services										
Average monthly active elder abuse cases				22	22	15	25	76	75	54
Elder abuse reports				114	133	107	298	411	488	315
Average annual food stamp cases				3,150	3,286	3,407	3,792	4,095	4,873	5,935
Value of foods stamps issued				8,289,836	9,506,214	10,697,861	11,813,123	13,667,119	18,004,077	24,051,753
Average monthly In-Home Support hours				90,305	98,055	106,102	120,772	149,597	164,622	183,580
<b>Education</b>										
Library										
Total circulation	770,136	819,592	844,943	874,376	867,543	894,010	1,313,985	1,042,766	1,514,343	1,489,634
<b>Recreation &amp; Cultural</b>										
No data										
<b>Sanitation Enterprise Fund</b>										
Total tonnage entering landfill	166,279	163,919	172,338	184,654	196,513	194,231	183,242	175,315	197,239	200,597
Total tonnage recycled	72,351	61,794	66,820	80,312	88,357	91,467	96,241	107,798	110,325	108,388
Total tonnage	238,630	225,713	239,158	264,966	284,870	285,698	285,698	283,113	307,564	308,985

**Source:**

County of Yolo departments

\*\*In FY 08-09 Health department clinic visits only include patient visits with primary care physician.

**COUNTY OF YOLO, CALIFORNIA  
CAPITAL ASSETS BY FUNCTION (UNAUDITED)  
LAST FIVE YEARS**

<b>Function</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
General Government					
Vehicles	49	33	43	45	43
Motorized heavy equipment	2	2	0	1	1
Office buildings	4	5	5	5	5
Other Structures	2	3	3	3	3
Leased storage facility	0	1	1	1	1
Microwave towers	0	2	2	2	2
Other communication sites	3	3	3	3	3
Town Halls	1	1	1	1	1
Public Protection					
Sheriff					
Vehicles	107	92	101	112	86
Boats	4	4	4	4	3
Motorized heavy equipment	0	0	1	1	1
Office buildings	1	1	1	1	1
Morgue facilities	1	1	1	1	1
Training facilities	1	1	1	1	1
Detention facilities	2	2	2	2	2
Animal services facilities	2	2	2	2	2
Storage facilities	0	0	1	1	1
District Attorney					
Vehicles	43	45	47	51	42
Office Buildings	1	1	1	1	1
Probation					
Vehicles	30	35	31	40	37
Office buildings	2	1	1	1	1
Leased office facilities	0	1	1	1	1
Detention facilities	1	1	1	1	1
Other					
Vehicles	40	40	41	46	35
Motorized heavy equipment	0	0	1	3	1
Courthouses	1	1	1	1	1
County owned Office buildings	3	3	3	3	3
Leased office buildings	2	2	2	2	2
Storage facilities	1	1	1	1	1

**COUNTY OF YOLO, CALIFORNIA  
CAPITAL ASSETS BY FUNCTION (UNAUDITED)  
LAST FIVE YEARS**

<b>Function</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
Public Ways & Facilities					
Road Department					
Vehicles	32	31	32	31	33
Motorized heavy equipment	47	49	27	27	19
Office buildings	2	2	2	2	2
Road miles maintained	796	796	796	760	763
Bridges	174	174	174	170	158
Culverts	1,650	1,650	1650	1650	1650
Street Lights					
Traffic signals					
Health & Sanitation					
Vehicles	68	64	57	61	48
Office buildings	5	3	3	3	3
Leased office facility	2	2	2	2	1
County Service Areas:					
Water connections	1,006	1,006	1006	1006	1006
Sewer connections	876	876	876	876	876
Landfill facilities:					
Vehicles	12	12	12	15	9
Motorized heavy equipment	6	8	7	6	6
Operating landfill	1	1	1	1	1
Buildings	1	1	3	3	3
Public Assistance					
Vehicles	65	59	64	64	53
Motorized heavy equipment	1	1	1	1	1
Leased office buildings	1	1	1	1	1
County owned office buildings	1	1	1	1	1
Leased storage facility	1	1	1	1	1
Education					
Vehicles	8	8	8	8	6
Office buildings	1	1	1	1	1
Leased Library Facilities	1	1	2	2	2
County owned Libraries	6	6	6	6	6

**COUNTY OF YOLO, CALIFORNIA  
 CAPITAL ASSETS BY FUNCTION (UNAUDITED)  
 LAST FIVE YEARS**

<b>Function</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
Recreation & Cultural					
Parks					
Vehicles	7	7	12	15	13
Motorized heavy equipment	7	7	4	4	5
Boat Ramps	3	3	3	3	3
Golf course	0	0	0	1	1
Parks	7	7	7	7	7
Museum	1	1	1	1	1
Other buildings	1	1	1	1	1

**Source:**

County of Yolo Auditor-Controller

Only 5 years of complete data is available.