

COUNTY OF YOLO
STATE OF CALIFORNIA

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**



***Fiscal Year
Ended June 30, 2011***

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

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 FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

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INTRODUCTORY SECTION

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County of Yolo

www.yolocounty.org

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March 26, 2012

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, 2011, 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). 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 each time there is a request for budget modifications. Budgetary comparisons are presented in the Required Supplementary Information and Supplementary Information sections of this report.

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

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.

About 88% of Yolo County's population of 201,759 resides in the four incorporated cities. Davis, with a population of 65,915, has a unique university and residential community internationally known for its commitment to environmental awareness, progressive social programs and enthusiasm for cycling. Woodland, population 55,549, 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 49,160, 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, corn, and industrial products, such as lumber, wood chips, cement. West Sacramento is also home to AAA baseball team, the Rivercats. Winters, population 6,624, 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 24,511, 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 as of 2010 was \$443,541,692, which represents a decrease of 4% from the 2009 production value. While processing tomatoes remain Yolo County's leading commodity, the production value decreased approximately 31%, or roughly \$39,800,000, due to decreased acreage, lower gross production per acre, and a reduction in price per ton as a result of increased production in southern growing regions which had been impacted by prior year water shortages.

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 88 graduate programs in four globally respected colleges (Agricultural and Environmental Sciences; Biological Sciences; Engineering; Letters and Sciences) and six professional schools (Business Management, Education, Law, 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.

Yolo County has a strong commitment to the reduction of greenhouse gas (GHG) emissions, which is balanced with its strong commitment to agriculture and the role of agriculture in reducing GHG emissions. This is the result of the County's long-term advocacy of responsible growth, agricultural and open space preservation and energy conservation. With regard to climate change, this history goes back to 1982, when the County adopted a countywide Energy Plan, one of the first of its kind in the State. More recently, in 2007, the Board of Supervisors unanimously approved a resolution to participate in the Cool Counties Climate Stabilization Declaration and committed to reduce GHG emissions by 80% by 2050.

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 a workforce of close to 900,000 and total taxable sales of \$33 billion. The region has experienced strong population and steady job growth over the last few decades, with a shift from primarily government employment to private sector employment in high technology, life sciences, healthcare, and clean energy technology industries. However, the region suffered significant employment losses during the recent nationwide recession, nearly 3% decline from 2004 to 2009, similar to statewide trend, but worse than the nation.

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 spite of the current economic slowdown, non-farm employment in Yolo County is projected to increase by over 17% from 2009 to 2019, surpassing the statewide growth of 14%.

In addition to the local economic environment other factors from the State government have shaped the financial condition of Yolo County. The 2011 Budget Act closes a \$26.6 billion budget gap at the State and makes substantial progress in addressing the state's long-term structural budget deficit. It also returns authority to local governments by including a major realignment of public safety programs from the state to local governments, which can best provide these services. The state budget was based on certain revenue assumptions that are subject to the risk on not materializing. Revenue shortfall will trigger further built-in reductions: if the shortfall exceeds \$1 billion, an additional \$600 million cuts to higher education, health and human services, and public safety would be implemented in January 2012; if the shortfall exceed \$2 billion, an additional \$1.9 billion in education reductions would be implemented.

Major Initiatives

In Yolo County the Board of Supervisors has continued to take measured actions to reduce expenditures and resolve the county's structural budget problems. The effect of these actions, together with new accounting standards, has improved fund balance in the county general fund by over \$10.6 million from the past fiscal year.

Concurrently, staff is forging ahead with the development of the long-term financial plan as well as implementing some of the key components as the plan is being made. For example, the Board has adopted new financial policies that strengthened the cost recovery and billing activities, and that established mechanisms to help the county absorb the destabilizing effect of various events. Thus, a general reserve was formally established and contingencies were built into the budget. Standard & Poor's recognized this improvement in the financial condition of the County by removing the negative outlook from the County's credit rating and upgrading it to stable.

The County has also taken action to address its large unfunded liabilities such as health benefits for retirees. An irrevocable trust was set up to accumulate assets to pay for such benefits, even as these and other employee benefits are being reviewed for long-term sustainability.

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 2010 the County did not have sufficient resources to meet the timeliness requirement for this award and therefore, did not apply. 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 members of the Board of Supervisors for their continued insistence on fiscal accountability in the County.

Respectfully Submitted,



Howard Newens, CPA, CIA

Auditor-Controller and Treasurer Tax-Collector

**COUNTY OF YOLO PUBLIC OFFICIALS
AS OF JUNE 30, 2011**

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 and Treasurer-Tax Collector	Howard Newens
County Clerk-Recorder	Freddie Oakley
District Attorney	Jeff Reisig
Public Guardian-Administrator	Cass Sylvia
Sheriff-Coroner	Ed Prieto

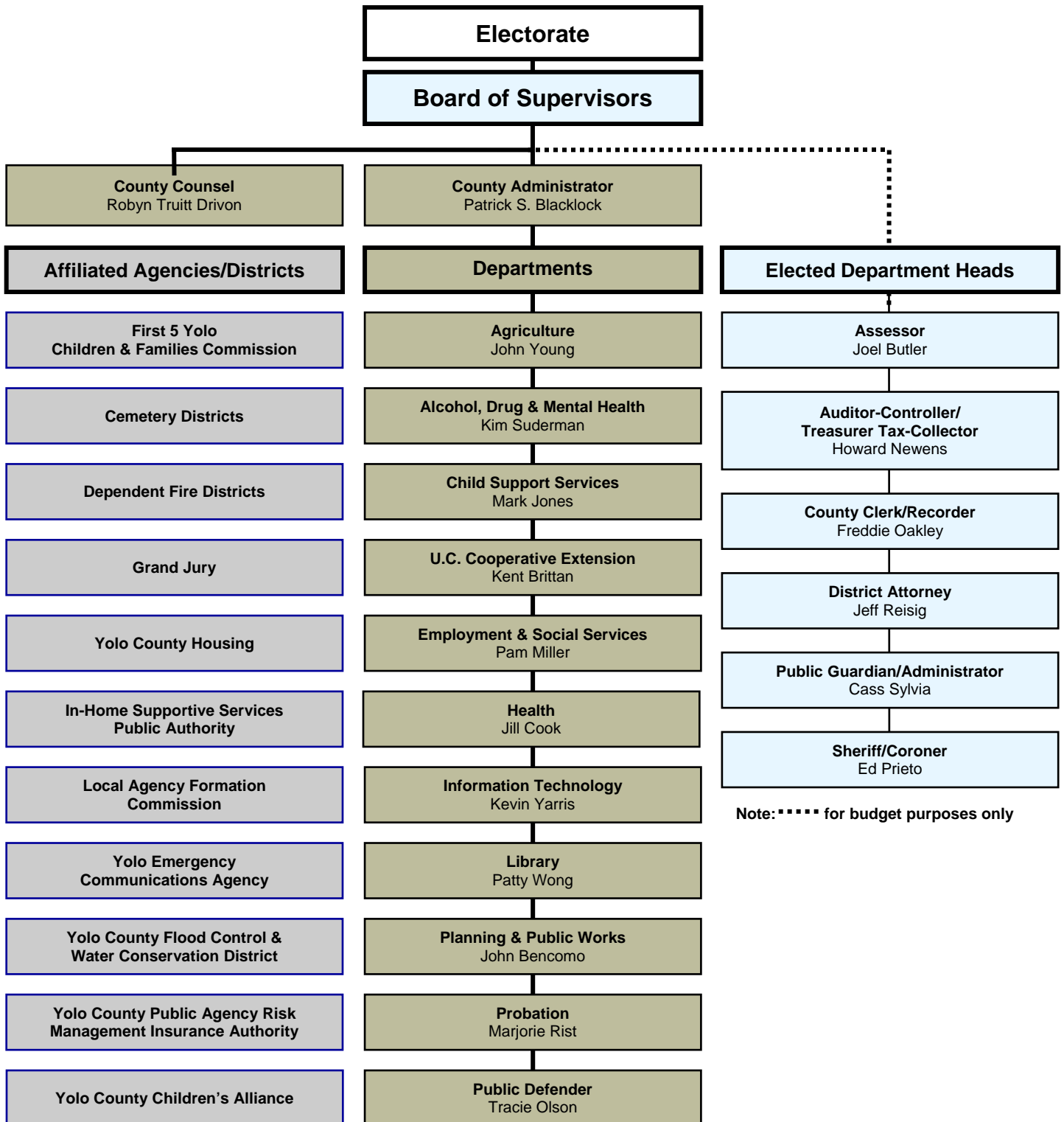
Appointed Officials

County Administrator	Patrick Blacklock
County Counsel	Robyn Drivon

Appointed Department Heads

Assistant CAO	Pat Leary
Deputy CAO – Development & Resources	Dirk Brazil
Deputy CAO - Administration	Mindi Nunes
Director of Cooperative Extension	Kent Brittan
Agricultural Commissioner	John Young
Director of Information Technology	Kevin Yarris
County Librarian	Patty Wong
Director of Alcohol, Drug & Mental Health	Kim Suderman
Director of Health Department	Jill Cook
Chief Probation Officer	Marjorie Rist
Director of General Services	Mindi Nunes
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



Note: ***** for budget purposes only

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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 County of Yolo, California (the County), as of and for the year ended June 30, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Yolo County Housing, which represent 66 percent, 66 percent, and 77 percent, respectively, of the assets, net assets, and revenues of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinions, insofar as it relates to the amounts included for Yolo County Housing, is based on the report of the other auditors.

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 and the report of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Yolo, California, as of June 30, 2011, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 1 to the financial statements, the County adopted the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and GASB Statement No. 59, *Financial Instruments Omnibus*, on July 1, 2010.

As described in Note 2 to the financial statements, the beginning fund balances and net assets have been restated to properly recognize revenues and consolidate special revenue funds into the general fund in accordance with GASB Statement No. 54.

In accordance with *Governmental Auditing Standards*, we have also issued our report dated March 26, 2012, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provision of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis, schedules of funding progress and employer contributions and budgetary comparison information on pages 3 through 15 and 85 through 94, respectively, 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 and the other auditors 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 as a whole. The introductory section, combining and individual fund financial 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 financial statements and schedules have been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and, in our opinion, based on our audit and the report of other auditors, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Vavrinik, Trine, Day & Co. LLP

Sacramento, California
March 26, 2012

**MANAGEMENT'S DISCUSSION
AND ANALYSIS**

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COUNTY OF YOLO

Management's Discussion and Analysis – Fiscal Year 2010-11

FINANCIAL HIGHLIGHTS

In this section of the County of Yolo annual financial report, County management discusses financial results for the fiscal year ended June 30, 2011. 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.

- The government-wide assets of the County exceeded its liabilities at the close of the fiscal year by \$188.0 million. The components of the \$188.0 million of net assets include \$156.3 million invested in capital assets, net of related debt, \$67.0 million restricted by creditors, grantors, contributors and enabling legislation and an unrestricted deficit of \$35.3 million.
- The County's total net assets decreased by \$1.2 million during the year. During the fiscal year total net assets invested in capital assets, net of related debt, increased by \$5.9 million due to \$1.6 million of capital outlays to complete the solar array, that will generate electricity to power the County's justice campus and, \$2.3 million to complete improvements at the County's libraries, \$1.9 million to complete improvements at the County landfill and the remainder for various equipment, software and property improvement outlays. Total restricted net assets decreased by \$5.3 million primarily due to the disbursement of restricted funds to complete the solar array project and the Davis Library. The decrease of \$1.7 in total unrestricted net assets is primarily due to the fiscal year increase in the recognition of other postemployment benefits liabilities of \$13.2 million.
- In fiscal year 2010-11 the County implemented Government Accounting Standards Board Statement number 54, *Fund Balance Reporting and Government Fund Type Definitions* (GASB 54). The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. To implement this statement the County now reports governmental fund balance under the following categories: nonspendable, restricted, committed, assigned and unassigned. The latter four categories are considered spendable. In addition the County combined six (6) other funds into the General fund reporting structure. The affect of this combination is to increase the General Fund's beginning fund balance by \$15.8 million (see Note 2).
- As of June 30, 2011 the County's governmental funds reported a combined ending fund balances of \$70.6 million an increase of \$7.7 million or 12.2% from the prior year. Amounts available for spending include restricted, committed, assigned and unassigned fund balances; these totaled \$58.2 million or 82.4% of ending fund balance. Of this amount \$39.5 million is restricted by law, enabling legislation or externally imposed requirements, and \$5.7 million is committed for specific purposes.
- As of June 30, 2011 the County's General Fund's total ending fund balance is \$27.7 million, an increase of \$10.6 million, or 62.2% from the prior year (as restated). The total fund balance available for spending is \$15.5 million or 56.0% of ending fund balance. Of this amount \$1.5 million is restricted by law or externally imposed requirements, and \$.6 million is committed for funding other postemployment benefits.
- The County's long-term debt principal decreased by \$651,972 to \$23.7 million. During the year principal payments amounted to \$1,148,596 and new debt was \$560,698.

COUNTY OF YOLO

Management's Discussion and Analysis – Fiscal Year 2010-11

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS

Management's Discussion and Analysis introduces the County's basic financial statements. The County's basic financial statements include three components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the financial statements

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.

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.

Component units are included in the financial statements and are legally separate entities for which the County is financially accountable. Certain component units such as the County Service Areas and In-Home Supportive Services-Public Authority are essentially part of County operations and their financial data are blended with operational funds of the County. Other more independent component units such as certain Fire Protection Districts, First 5 Yolo Children's and Families Commission and Yolo County Housing Authority that are governed by boards appointed by the Board of Supervisors are presented in discrete columns in these financial statements.

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 County's funds are divided into three categories:

- Governmental funds
- Proprietary funds
- Fiduciary funds

COUNTY OF YOLO

Management's Discussion and Analysis – Fiscal Year 2010-11

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS (continued)

Governmental funds: 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 123 individual governmental funds combined into 29 funds for reporting purposes. The County segregates from the General Fund a number of significant functions in major funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balance for the General, Public Safety, Roads and Transportation, and Mental Health Managed Care fund, all considered major funds. 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 of Yolo adopts an annual appropriated budget for the General Fund, Public Safety Fund, Roads and Transportation Fund, Mental Health Managed Care fund and for all nonmajor special revenue, debt service and capital project funds. Budgetary comparison schedules for major funds are included in the Required Supplemental Information section. Budgetary comparison schedules for nonmajor governmental funds and the detailed budget comparison schedule for the General Fund, presented to demonstrate compliance with the budget, are included in the Supplemental Information section of this report.

Proprietary funds: The County maintains two types of proprietary funds: enterprise funds and internal service 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 services among the County's various functions. 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.

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: 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 45 agency fund and 62 investment trust funds. 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.

COUNTY OF YOLO

Management's Discussion and Analysis – Fiscal Year 2010-11

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

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.

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 special revenue governmental funds, is presented under Required Supplementary Information (RSI). Schedules of funding progress for the County's retirement and other post employment benefit plans are also presented as RSI.

Supplementary Information

This report also includes other useful information in the Supplementary Information (SI) section, it includes:

- Combining and individual fund statements for the aggregated nonmajor governmental funds
- Combining and individual fund statements for the aggregated internal services funds
- Agency fund combining statements
- Combining and individual fund statements for the aggregated component unit fire districts
- General Fund schedule of expenditures – budget and actual on budgetary basis

Statistical Section

This report also includes unaudited supplemental data for the benefit of the readers of the comprehensive annual financial report. The objectives of the statistical section information are to provide financial statement users with additional historical perspective, context, and detail to assist in using the information in the financial statements, notes to the financial statements, and required supplementary information to understand and assess a government's economic condition.

COUNTY OF YOLO

Management's Discussion and Analysis – Fiscal Year 2010-11

GOVERNMENT-WIDE FINANCIAL ANALYSIS (in thousands)

As noted earlier, over time, net assets may serve as useful indicators of a government's financial position. In the case of the County, assets exceeded liabilities by \$187,979 at the close of the fiscal year.

A summary of net assets is as follows:

Summary of Net Assets as of June 30 (in thousands)								
	Governmental		Business-type Activities		Total		Total	
	2011	2010	2011	2010	2011	2010	Dollar Change	Percent Change
Assets:								
Current assets	\$ 110,686	\$ 107,382	\$ 26,073	\$ 27,006	\$ 136,759	\$ 134,388	\$ 2,371	2%
Noncurrent:								
Capital assets	164,502	160,385	15,525	14,407	180,027	174,792	5,235	3%
Other	469	494	--	--	469	494	(25)	-5%
Total assets	275,657	268,261	41,598	41,413	317,255	309,674	7,581	2%
Liabilities:								
Current liabilities	32,098	36,227	925	1,056	33,023	37,283	(4,260)	-11%
Non-current liabilities	78,094	65,483	18,159	17,756	96,253	83,239	13,014	16%
Total liabilities	110,192	101,710	19,084	18,812	129,276	120,522	8,754	7%
Net Assets:								
Invested in capital assets, net of related debt	141,038	136,342	15,246	14,063	156,284	150,405	5,879	4%
Restricted net assets	49,844	55,551	17,117	16,744	66,961	72,295	(5,334)	-7%
Unrestricted net assets	(25,417)	(25,342)	(9,849)	(8,206)	(35,266)	(33,548)	(1,718)	5%
Total net assets	\$ 165,465	\$ 166,551	\$ 22,514	\$ 22,601	\$ 187,979	\$ 189,152	(1,173)	-1%

Analysis of Net Assets:

The County's total net assets decreased by \$1,173, or .6%, during the fiscal year. The change in net assets is described below for each component. The decrease in net assets of \$1,173 and the \$13,014 increase in non-current liabilities are primarily due to the \$13,175 million increase in the other postemployment benefits (OPEB) obligation. See Note 16, Other Post-employment Benefits, of the accompanying notes to the financial statements.

Invested in capital assets net of related debt: The largest component of the County's net assets is invested in capital assets (e.g., land, buildings and improvements, roads, bridges, water and sewer systems, equipment and intangible assets), less outstanding debt used to acquire those assets. 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.

Invested in capital net assets, net of related debt was \$156,284 at fiscal year end and consisted of the following: invested in capital assets (net of accumulated depreciation) of \$180,027, less the related debt of \$23,744. The \$5,879 increase in net assets that are invested in capital assets, net of related debt, represents capital acquisitions and deletions, less current year depreciation, and the addition and/or retirement of related long-term debt. The most significant additions include \$1,605 of capital outlays to complete the solar array that will generate electricity to power the County's justice campus, \$2,313 to complete improvements at the County's libraries and \$1,847 to complete improvements at the County landfill.

COUNTY OF YOLO

Management's Discussion and Analysis – Fiscal Year 2010-11

GOVERNMENT-WIDE FINANCIAL ANALYSIS (in thousands) (continued)

Restricted net assets: Restricted net assets of \$66,961 represents resources that are subject to external restrictions on their use or by enabling legislation. Restricted net assets decreased by \$5,334, or by 7%. The decrease is primarily attributable to the disbursement of \$1,605 of restricted loan proceeds to complete the solar array project and disbursement of \$3,094 of voter approved bond proceeds to complete improvements to the Davis Library.

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 \$35,266 for unrestricted net assets. The increase in the negative balance of \$1,718 is the result of the County not contributing the full actuarial required contribution (ARC) to the Other Post-Employment Benefits (OPEB) plan, thus the shortfall is accrued as an OPEB liability. In fiscal year 2007-08 the County was required under Government Accounting Standards Board Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, to record this liability in the government-wide financial statements. The balance of this liability at the end of this fiscal year 2010-11 is \$50,353, an increase of \$13,175 from the prior year.

Analysis of Statement of Activities

Total net assets decreased slightly by \$1,173, or by .6%. Governmental activities accounted for \$1,086, and business-type activities accounted for \$87 for the fiscal year ended June 30, 2011. The decrease is primarily due to the increase of \$13,175 in Other Post-Employment Benefits liability.

The following table shows the revenue, expenses, and changes in net assets for governmental and business-type activities (in thousands).

	Changes in Net Assets (in thousands)						Total	
	Governmental Activities		Business-type activities		Total		Dollar Change	Percent Change
	2011	2010	2011	2010	2011	2010		
Revenues:								
Program revenues:								
Charges for services	\$ 40,563	\$ 37,568	\$ 7,782	\$ 8,261	\$ 48,345	\$ 45,829	\$ 2,516	5%
Operating grants & contributions	149,209	151,803	213	436	149,422	152,239	(2,817)	-2%
Capital grants & contributions	1,289	13,241	-	1,404	1,289	14,645	(13,356)	-91%
General revenues:								
Property taxes	42,670	42,087	-	-	42,670	42,087	583	1%
Sales & use taxes	2,931	2,600	-	-	2,931	2,600	331	13%
Unrestricted interest	1,108	1,557	437	665	1,545	2,222	(677)	-30%
Other revenues	2,179	953	-	6	2,179	959	1,220	127%
Total revenues	239,949	249,809	8,432	10,772	248,381	260,581	(12,200)	-5%
Expenses:								
General government	23,789	27,639	-	-	23,789	27,639	(3,850)	-14%
Public protection	81,844	82,773	-	-	81,844	82,773	(929)	-1%
Public ways & facilities	7,087	8,200	-	-	7,087	8,200	(1,113)	-14%
Health and sanitation	43,393	46,392	-	-	43,393	46,392	(2,999)	-6%
Public assistance	73,845	77,118	-	-	73,845	77,118	(3,273)	-4%
Education	7,504	7,481	-	-	7,504	7,481	23	0%
Recreation & cultural services	2,299	2,686	-	-	2,299	2,686	(387)	-14%
Interest on long-term debts	1,274	998	-	-	1,274	998	276	28%
Central landfill	-	-	8,184	8,874	8,184	8,874	(690)	-8%
Airport	-	-	335	426	335	426	(91)	-21%
Total expenses	241,035	253,287	8,519	9,300	249,554	262,587	(13,033)	-5%
Increase (decrease) in net assets	(1,086)	(3,478)	(87)	1,472	(1,173)	(2,006)	833	-42%
Net assets - July 1,	166,551	170,029	22,601	21,129	189,152	191,158	(2,006)	-1%
Net assets - June 30	\$ 165,465	\$ 166,551	\$ 22,514	\$ 22,601	\$ 187,979	\$ 189,152	(1,173)	-1%

COUNTY OF YOLO

Management's Discussion and Analysis – Fiscal Year 2010-11

GOVERNMENT-WIDE FINANCIAL ANALYSIS (in thousands) (continued)

Analysis of Governmental Activities

Revenues (in thousands): Total revenues for the County's governmental activities had an overall decrease from the prior year of \$9,860, or 4% to \$239,949. Revenues are divided into two categories: program revenues and general revenues.

Program revenues had an overall decrease of \$11,551, or 6%, from the prior year. The decrease is due primarily to a one-time recognition of state funding for road construction and maintenance in the amount of \$8,894 in the prior year. The onetime-recognition was due to a change in policy.

General revenues had an overall increase of \$1,691, or 4%, from the prior year. The most significant changes are as follows, (in thousands):

- Property taxes increased by \$583, or by 1%, indicating the County's real estate market is still weak.
- Sales and use taxes increased by \$331, or 13% due to the improving economy.
- Interest income decreased by \$677 due to a 37% decrease in the average annual rate earned by the County Treasury from 1.7% in FY 2009-10 to .7% in FY 2010-11.
- Transient occupancy fee increased by \$256, or 545% due to the opening of the UC Davis Hyatt Place Hotel on the University of California, Davis campus.
- Gain on sales of capital assets increased by \$296 due to the sale of two properties during the fiscal year.

Expenses: Total expenses for the governmental activities were \$241,035, a decrease of \$12,252 from the prior year. The most significant changes are as follows:

- General Government – The decrease is attributable to the following: 1) decrease of \$1.2 million related in tribal mitigation expenditures and grants, 2) \$.5 million general decrease in salaries and benefits due to employee separations and increased benefit sharing by employees, 3) the remainder due to general cost cutting of services and supplies.
- Public Ways and facilities – During fiscal year 2010-2011 the County Road department expenditures were geared more toward capital projects than maintenance projects. During the year a bridge reconstruction project was completed and a major road widening project was started.
- Recreational and cultural – The prior year's expenditures included improvements to the County parks funded with State grants. These projects were substantially completed by the end of the previous year.
- Interest on long-term debt - Increased is due to the initial debt service payment related to loans which financed the solar array.

Analysis of Business-type Activities:

Then net assets of business-type activities decreased by \$87, or less than 1%, which indicates these activities did not generate sufficient revenues to cover cost of operations. Total revenues decreased by \$2,340, or 22% and total expenses decreased by \$781, or by 8%. Program revenues decreased by \$2,106, or 21%, primarily due to a decrease of \$410 in charges for services for the Central Landfill and a one-time capital grant of \$1,404 received by the Airport in the prior year. The decrease in the Landfill's charges for services is due to a 10% volume decrease entering the landfill during the year. Interest income for all business-type activities decreased by \$228 due to a 37% decrease in the average rate of returned earned by the County Treasury during the year.

COUNTY OF YOLO

Management's Discussion and Analysis – Fiscal Year 2010-11

FINANCIAL ANALYSIS OF FUNDS (in thousands)

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 County Service Areas 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, total fund balance less the nonspendable portion is 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, 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, 2011, the County's governmental funds reported combined ending fund balances of \$70,620 representing an increase of \$7,751 in comparison with the prior year. Under GASB 54, the new reporting requirement mentioned earlier, the components of the of total fund balance are as follows:

- Nonspendable fund balance, \$12,422, are amounts that are not spendable in form, or are legally or contractually required to be maintained intact and are made up of (1) permanent funds of \$10,738, (2) long-term receivables of \$1,325 and (3) prepaid expenses, deposits and inventory of \$359.
- Restricted fund balance, \$39,501, consists of amounts with constraints put on their use by externally imposed creditor, grantors, contributions, laws, regulations or enabling legislation.
- Committed fund balance, \$5,734, are amounts for specific purposes determined by the Board of Supervisors, such as \$.6 million to fund OPEB.
- Assigned fund balance of \$11,258 represents amounts set aside by the Board of Supervisors, County Administrator and Auditor-Controller and Treasurer-Tax Collector for specific purposes and can be re-directed for other purposes with less formality than committed funds. \$7,659 of these funds have been used to finance a projected deficit in the fiscal year 2011-12 budget.
- Unassigned fund balance, \$1,705, represents the residual classification for the County's General Fund of \$2,197 as well as governmental funds where expenditures exceed other available fund balance in the amount of (\$492).

The **General Fund** is the main operating fund of the County. The General Fund's total fund balance increased by \$10,584, from \$17,108, as restated, to \$27,692 at June 30, 2011. The nonspendable portion of fund balance was \$12,161, and the spendable portion was \$15,532, an increase of \$9,370 from the prior year spendable fund balance of \$6,162. The increase was primarily due to budget savings and realization of revenues in excess of estimated amounts as well as the consolidation of special revenue funds.

As a measure of the General Fund's liquidity, it is useful to compare both total fund balance and spendable fund balance to total fund expenditures. Total fund balance equates to 21% of General Fund expenditures while spendable fund balance equates to 12% of total General Fund expenditures. Of the General Fund's spendable fund balance \$1.5 million, or 9.5% is restricted and \$.6 million, or 3.9%, is committed.

COUNTY OF YOLO

Management's Discussion and Analysis – Fiscal Year 2010-11

FINANCIAL ANALYSIS OF FUNDS (in thousands) (continued)

The **Public Safety Fund (PSF)** is a major special revenue fund that records the expenditures of the ¼ cent sales tax restricted for public safety activities of the Sheriff, Probation and District Attorney departments. The PSF total fund balance decreased from \$347 to \$4. Fund expenditures decreased by \$1,993, while fund revenues decreased by \$360.

The **Roads and Transportation Fund** is a major special revenue fund 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. Total fund balance increased by \$1,482, or 9.3%. Fund revenues decreased by \$8,559 due to a revenue recognition change in policy in the prior fiscal year. Fund expenditures increased by \$1,807 or 20% due to the reconstruction of a bridge.

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 restricted for mental health services. Total fund balance is \$0. The General Fund has subsidized this fund with an additional \$7,501 over the last several years due to cost report audit disallowances by the State. A recent analysis of the main operating fund (not including Proposition 63 funding) by County management shows that expenditures have decreased by \$10,958 from a high of \$21,132 in fiscal year 2006-07 to \$10,174 in fiscal year 2010-11. Expenditures are now in-line with operating revenues and required maintenance of effort general fund transfers.

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>2011</u>		<u>2010</u>		<u>Change</u>		
	Amount	% of Total	Amount	% of Total	Amount	% of Total	
Taxes	\$ 46,790	19.1%	\$ 46,929	18.3%	\$ (139)	-0.3%	
Licenses and permits	5,685	2.3%	8,429	3.3%	(2,744)	-32.6%	
Fines, forfeitures and penalties	8,904	3.6%	7,732	3.0%	1,172	15.2%	
Use of money and property	1,568	0.6%	2,128	0.8%	(560)	-26.3%	
Intergovernmental	150,902	61.5%	159,379	62.2%	(8,477)	-5.3%	
Charges for services	27,476	11.2%	27,568	10.8%	(92)	-0.3%	
Other revenue	4,082	1.7%	3,943	1.5%	139	3.5%	
Totals	\$ 245,407	100.0%	\$ 256,108	99.9%	\$ (10,701)	-4.2%	

Significant changes for major revenue sources are explained below.

- Licenses & Permits – The largest revenue item in this category is developmental impact fees. In the prior fiscal year \$3,265 was recognized for the construction and improvement of three libraries. Due to a change in revenue recognition policy the amount realized in fiscal year 2010-11 was \$794.
- 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 adjustments required as a result of an audit performed by the State.
- Use of money and property – This category includes investment earnings and rental income from County owned property. The decrease in fiscal year 2010-11 is attributable to a 37% decrease in the average annual rate earned by the County Treasury from 1.7% in FY 2009-10 to .7% in FY 2010-11.

COUNTY OF YOLO

Management's Discussion and Analysis – Fiscal Year 2010-11

FINANCIAL ANALYSIS OF FUNDS (in thousands) (continued)

- Intergovernmental revenue – This category includes grant and subvention revenue from all governmental agencies. The decrease is due to a change in revenue recognition for state and federal funds received for road construction and rehabilitation. The prior year included a one-time adjustment of \$8,894 to implement the change in policy.

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

Expenditures in the Governmental Funds (in thousands)						
Function	2011		2010		Change	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
General government	\$ 23,417	9.8%	\$ 26,128	10.0%	\$ (2,711)	-10.4%
Public protection	74,397	31.3%	74,947	28.7%	(550)	-0.7%
Public ways and facilities	10,567	4.4%	8,796	3.4%	1,771	20.1%
Health and sanitation	41,443	17.4%	44,388	17.0%	(2,945)	-6.6%
Public assistance	71,794	30.2%	74,084	28.4%	(2,290)	-3.1%
Education	6,964	2.9%	6,774	2.6%	190	2.8%
Recreation and cultural	2,469	1.0%	3,163	1.2%	(694)	-21.9%
Capital Outlay	4,325	1.8%	11,356	4.4%	(7,031)	-61.9%
Debt - principal payments	1,149	0.5%	10,275	3.9%	(9,126)	-88.8%
Debt - interest payments	1,275	0.5%	1,038	0.4%	237	22.8%
Bond issuance cost	-	0.0%	78	0.0%	(78)	100.0%
	\$ 237,800	99.8%	\$ 261,027	100.0%	\$ (23,227)	-47.7%

Significant changes for major functions are explained below.

- General government – The decrease is attributable to the following: 1) decrease of \$1,181 related in tribal mitigation expenditures and grants, 2) \$418,242 general decrease in salaries and benefits due to employee separations and increased benefit sharing by employees, 3) the remainder due to general cost cutting of services and supplies.
- Public ways and facilities – This function accounts for the expenditures for operating and maintaining County roads, bridges, culverts and bus transportation. Current year increase is attributable to the reconstruction of a bridge.
- Recreational and Cultural – The prior year's expenditures included major improvements to the County parks funded with State grants. These projects were substantially completed by the end of the previous year.
- Capital Outlay – The current and prior year expenditures include capital outlays for libraries, a solar array and park improvements. Most of the expenditures for these projects occurred in the prior year.
- Debt principal & interest payments – Debt service principal payments decreased due to the payoff of a capital lease in the prior year. Interest payment increased due to the initial debt service payment related to loans which financed the solar array.
- Bond issuance cost – During the prior year the County entered into a loan agreement to finance the construction of the solar array. There was not any bond issuance cost in fiscal year 2010-11.

COUNTY OF YOLO

Management's Discussion and Analysis – Fiscal Year 2010-11

FINANCIAL ANALYSIS OF FUNDS (in thousands) (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.

Enterprise Funds

Total enterprise funds net assets, which at year-end were comprised of the Yolo County Airport fund and the Central Landfill fund, decreased by \$72, or by .3% from the prior year.

The **Airport fund** total net assets decreased by \$158 to \$2,409. However, the annual operating deficit decreased to \$172 in fiscal year 2010-11 from \$226 in fiscal year 2009-10. The deficit in fiscal year 2010-11 is attributable to operating expenses in excess of operating revenues, partially due to a renegotiation of a major ground lease and additional expenditures related to complying with FAA regulations.

The **Central Landfill** net assets increased slightly by \$86, or by .4%. Operating revenues decreased by \$428 due to 10% less volume entering the landfill. Operating expenses decreased by \$713 due to staffing reductions and general budget tightening and nonoperating revenues decreased by \$456 due to a 37% decrease in the average rate earned by the Treasurer and reduced State grants.

Internal Services Funds

The County's Internal Services funds consist of Telephone, Fleet Services, Unemployment Self-Insurance, and Dental Self-Insurance funds. Total Internal Services funds net assets increased by \$934 or by 59%.

Fleet Services total net assets increased by \$668 to \$153 due to a transfer of \$97 from the General Fund to eliminate prior years' accumulated deficits.

The **Telephone** internal services net assets decreased slightly by \$36, or by 1.4%, to \$2,369 of which \$1,074 is unrestricted. The current year operating loss of \$60 was a decrease of 73% from the prior year's loss of \$225.

The **Unemployment Self-Insurance** fund net assets increased by \$114 to \$(639). The increase was due to a decrease in claims by 46% and by increasing cost recovery from County departments. The deficit in this fund will be eliminated through increased charges to County departments.

The **Dental Self-Insurance fund** net assets increased by \$187 due to a 26% decrease in claims.

COUNTY OF YOLO

Management's Discussion and Analysis – Fiscal Year 2010-11

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital assets

The County's investment in capital assets for its governmental and business type activities as of June 30, 2011, is \$180.0 million (net of accumulated depreciation). This investment in capital assets includes land, easements, software, structures and improvements, equipment and infrastructure. In fiscal year 2010-11 the County's net investment in capital assets increased by \$5.2 million, or by 3%, in both the governmental activities and business-type activities. Most of the increase in governmental capital assets is due to the completion of construction of two libraries, a solar array and improvements to park sites and to the Central Landfill.

Capital Assets as of June 30 (Net of Depreciation, in thousands)						
	Governmental Activities		Business-type Activities		Total	
	2011	2010	2011	2010	2011	2010
Land	\$ 6,372	\$ 5,336	\$ 53	\$ 53	\$ 6,425	\$ 5,389
Easements	606	92	-	-	606	92
Software	1,671	1,129	8	8	1,679	1,137
Structures & improvements	90,553	85,274	15,076	13,627	105,629	98,901
Equipment	4,632	5,506	388	366	5,020	5,872
Infrastructure	41,383	39,491	-	-	41,383	39,491
Construction in progress	19,285	23,556	-	353	19,285	23,909
Total	\$ 164,502	\$ 160,384	\$ 15,525	\$ 14,407	\$ 180,027	\$ 174,791

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

Long-term debt

Long term debt increased from \$89.6 million to \$102.3 million, an increase of \$12.7 million primarily due to increase of OPEB liability by \$13.2 million. At June 30, 2011, the County had total long-term debt outstanding of \$102.3 million consisting of the following:

- \$4.7 million in capital lease obligations.
- \$8.1 million in special assessment debt with government commitment.
- \$7.2 million in loans payable.
- \$0.3 million in notes payable.
- \$3.5 million in certificates of participation.
- \$9.1 million in accrued compensated absences.
- \$50.4 million in other post-employment benefits.
- \$17.8 million in closure-post closure costs.
- \$1.2 of pollution remediation liabilities.

The legal debt margin for the County at the end of the fiscal year is \$256.6 million. This limit is 1.25% of the County assessed valuation.

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

GENERAL FUND BUDGETARY VARIANCES

Differences between the original budget and the final budget were \$15.2 million of increased appropriations funded by unanticipated revenues and with available fund balances. During the year, actual revenues (including transfers) were, in the aggregate, \$10.0 million more than the final budgetary estimates and as a result of cautious fiscal management, actual expenditures were less than the final budgetary estimates by \$18.6 million. The net effect of over-realization of revenues and under-utilization of appropriations resulted in a favorable variance of \$28.6 million, thus eliminating the need to draw upon additional reserves.

COUNTY OF YOLO

Management's Discussion and Analysis – Fiscal Year 2010-11

ECONOMIC FACTORS AND 2011-12 BUDGET

The following factors were considered in preparing the County's budget for the 2011-12 fiscal year which increased 1.4% over the prior year's budget. The budget increase is primarily due to the use of carryover funds from fiscal year 2010-11.

- Property tax revenues are expected to remain unchanged.
- Sales tax revenues are expected to increase by 2%.
- Revenues from redevelopment agencies are expected to decline by \$1.4, due to a receipt of a one-time reimbursement in FY 2010-11. The passage of ABX126, which eliminated redevelopment agencies, is not expected to significantly impact County revenues.
- The 2011-12 budget includes use of one-time available funds of \$4.8 million.
- The 2011-12 budget increases the general reserve by \$.2 million.
- Revenues have not increased sufficiently to fund the increased costs of providing the same level of services causing the County to continue with reduced service levels.
- Negotiated labor cost reductions of approximately 8.5% were included in the fiscal year 2011-12 budget.

During the 2010-11 fiscal year, the spendable general fund balance remained the same but reserves decreased by \$.5 million. The County used the reserves \$.5 million in reserves to establish an irrevocable trust for County's Other Post-Employment Benefits plan. In fiscal year 2011-12, the County will implement the 2011 Public Safety Realignment Plan. The plan will result in \$4.3 million in increased governmental revenues and related expenditures. The fiscal year 2011-12 budget was amended on October 25, 2011 to reflect the new plan.

All labor units have agreed to a combination of salary and benefit changes that is estimated to result in an approximate 10% labor savings in fiscal year 2011-2012.

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 committees continue to streamline county administrative functions to create more efficient internal services and administration of health and human services. The County expects to complete its first long-term financial plan to ensure county financial sustainability in fiscal year 2011-12.

REQUEST FOR INFORMATION

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



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

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BASIC FINANCIAL STATEMENTS
Government-Wide Financial Statements

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COUNTY OF YOLO

Statement of Net Assets

June 30, 2011

	Primary Government			Component Units		
	Governmental Activities	Business-Type Activities	Totals	Fire Districts	First 5 Yolo Children and Families Commission	Yolo County Housing Authority
ASSETS						
Current Assets:						
Cash and investments	\$ 66,334,542	\$ 8,277,942	\$ 74,612,484	\$ 3,914,661	\$ 4,040,702	\$ 2,823,129
Cash with fiscal agent	832,278	14,985	847,263	--	--	--
Imprest cash	32,115	1,900	34,015	270	--	--
Restricted cash	10,738,469	6,555,179	17,293,648	--	--	3,043,266
Receivables (net of allowance for uncollectibles)	42,706,552	712,978	43,419,530	8,402	1,062,985	627,228
Inventory	412,742	--	412,742	--	--	180,486
Prepays and deposits	56,706	82,063	138,769	6,186	2,409	110,780
Internal balances	(10,427,678)	10,427,678	--	--	--	--
Total Current Assets	<u>110,685,726</u>	<u>26,072,725</u>	<u>136,758,451</u>	<u>3,929,519</u>	<u>5,106,096</u>	<u>6,784,889</u>
Noncurrent Assets:						
Capital Assets:						
Nondepreciable	26,262,971	53,000	26,315,971	105,114	--	4,120,249
Depreciable, net	138,239,421	15,472,291	153,711,712	3,413,972	--	13,916,081
Other assets	468,623	--	468,623	--	--	41,541
Total Noncurrent Assets	<u>164,971,015</u>	<u>15,525,291</u>	<u>180,496,306</u>	<u>3,519,086</u>	<u>--</u>	<u>18,077,871</u>
Total Assets	<u>275,656,741</u>	<u>41,598,016</u>	<u>317,254,757</u>	<u>7,448,605</u>	<u>5,106,096</u>	<u>24,862,760</u>
LIABILITIES						
Current Liabilities:						
Accounts payable	5,291,466	655,301	5,946,767	39,878	767,615	321,686
Interest payable	60,030	--	60,030	8,590	--	4,093
Accrued salaries and benefits	4,189,193	79,419	4,268,612	13,017	20,227	--
Due to other governmental agencies	5,927,468	--	5,927,468	69,521	2,495,533	652,550
Estimated claims	9,091,928	--	9,091,928	--	--	--
Deposits from others	10,000	2,250	12,250	--	--	198,256
Unearned revenue	1,474,881	5,234	1,480,115	--	--	1,217,789
Compensated absences	4,928,475	121,678	5,050,153	8,672	7,125	39,776
Capital leases payable	108,860	28,427	137,287	22,552	--	--
Certificates of participation	125,000	--	125,000	--	--	--
Special assessment debt with government commitment	240,000	--	240,000	--	--	--
Notes and loans payable	481,260	32,121	513,381	13,150	--	163,500
Other current liabilities	168,927	--	168,927	--	--	133,586
Total Current Liabilities	<u>32,097,488</u>	<u>924,430</u>	<u>33,021,918</u>	<u>175,380</u>	<u>3,290,500</u>	<u>2,731,236</u>
Non-current Liabilities:						
Long-term liabilities due beyond one year	27,741,426	318,363	28,059,789	272,270	7,125	3,922,194
Other post-employment benefits	50,353,000	--	50,353,000	--	--	889,362
Estimated closure and post closure cost	--	17,840,838	17,840,838	--	--	--
Total Long-term Liabilities	<u>78,094,426</u>	<u>18,159,201</u>	<u>96,253,627</u>	<u>272,270</u>	<u>7,125</u>	<u>4,811,556</u>
Total Liabilities	<u>110,191,914</u>	<u>19,083,631</u>	<u>129,275,545</u>	<u>447,650</u>	<u>3,297,625</u>	<u>7,542,792</u>

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

COUNTY OF YOLO

Statement of Net Assets

June 30, 2011

	Primary Government			Component Units		
	Governmental Activities	Business-Type Activities	Totals	Fire Districts	First 5 Yolo Children and Families Commission	Yolo County Housing Authority
NET ASSETS						
Invested in capital assets, net of related debt	141,037,981	15,245,934	156,283,915	3,211,114	--	14,447,149
Restricted for:						
Nonexpendable	10,738,469	--	10,738,469	--	--	--
General government	2,816,739	--	2,816,739	--	--	--
Public protection	4,020,736	--	4,020,736	296,760	--	--
Public ways and facilities	17,270,333	--	17,270,333	--	--	--
Health and sanitation	6,886,951	--	6,886,951	--	--	--
Public assistance	5,017,082	--	5,017,082	--	--	2,746,850
Education	3,004,832	--	3,004,832	--	--	--
Recreation & cultural	89,280	--	89,280	--	--	--
Debt service	--	43,680	43,680	--	--	--
Closure/post closure care	--	17,073,376	17,073,376	--	--	--
Unrestricted	(25,417,576)	(9,848,605)	(35,266,181)	3,493,081	1,808,471	125,969
Total Net Assets	<u>\$ 165,464,827</u>	<u>\$ 22,514,385</u>	<u>\$ 187,979,212</u>	<u>\$ 7,000,955</u>	<u>\$ 1,808,471</u>	<u>\$ 17,319,968</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, 2011

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General government	\$ 23,789,369	\$ 12,797,091	\$ 12,474,189	\$ 793,841
Public protection	81,844,229	14,281,391	30,202,315	311,348
Public ways and facilities	7,086,582	326,883	8,731,855	184,149
Health and sanitation	43,392,685	10,911,875	26,836,667	--
Public assistance	73,844,810	763,809	68,546,993	--
Education	7,504,293	394,044	1,418,626	--
Recreation and cultural services	2,299,374	1,087,626	998,704	--
Debt Service:				
Interest	1,273,586	--	--	--
Total Governmental Activities	<u>241,034,928</u>	<u>40,562,719</u>	<u>149,209,349</u>	<u>1,289,338</u>
Business-Type Activities:				
Airport	335,456	157,162	20,000	--
Central Landfill	8,183,873	7,625,112	193,054	--
Total Business-Type Activities:	<u>8,519,329</u>	<u>7,782,274</u>	<u>213,054</u>	<u>--</u>
Total primary government	<u><u>249,554,257</u></u>	<u><u>48,344,993</u></u>	<u><u>149,422,403</u></u>	<u><u>1,289,338</u></u>
Component Units:				
Fire Protection Districts	2,291,806	380,495	298,919	531,662
First 5 Yolo Children and Families Comm.	3,536,878	--	2,628,617	--
Yolo County Housing Authority	16,568,259	2,961,939	14,981,782	--
Total component units	<u>\$ 22,396,943</u>	<u>\$ 3,342,434</u>	<u>\$ 17,909,318</u>	<u>\$ 531,662</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 (loss) on disposal of capital assets				
Total General Revenues				
Extraordinary item				
AB99 Expense				
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
\$ 2,275,752		\$ 2,275,752			
(37,049,175)		(37,049,175)			
2,156,305		2,156,305			
(5,644,143)		(5,644,143)			
(4,534,008)		(4,534,008)			
(5,691,623)		(5,691,623)			
(213,044)		(213,044)			
<u>(1,273,586)</u>		<u>(1,273,586)</u>			
<u>(49,973,522)</u>		<u>(49,973,522)</u>			
	(158,294)	(158,294)			
	<u>(365,707)</u>	<u>(365,707)</u>			
	<u>(524,001)</u>	<u>(524,001)</u>			
<u>(49,973,522)</u>	<u>(524,001)</u>	<u>(50,497,523)</u>			
			(1,080,730)		
				(908,261)	
					1,375,462
<u>(49,973,522)</u>	<u>(524,001)</u>	<u>(50,497,523)</u>	<u>(1,080,730)</u>	<u>(908,261)</u>	<u>1,375,462</u>
			1,533,367		
42,669,325		42,669,325			
2,930,822		2,930,822			
303,350		303,350			
629,373		629,373			
1,107,692	437,163	1,544,855	28,196	33,914	17,811
206,959		206,959	4,115		
733,226		733,226			
307,010		307,010	(261,961)		
<u>48,887,757</u>	<u>437,163</u>	<u>49,324,920</u>	<u>1,303,717</u>	<u>33,914</u>	<u>17,811</u>
				(2,495,533)	
(1,085,765)	(86,838)	(1,172,603)	222,987	(3,369,880)	1,393,273
166,550,592	22,601,223	189,151,815	6,777,968	5,178,351	15,926,867
<u>\$ 165,464,827</u>	<u>\$ 22,514,385</u>	<u>\$ 187,979,212</u>	<u>\$ 7,000,955</u>	<u>\$ 1,808,471</u>	<u>\$ 17,320,140</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, 2011

	General	Public Safety	Roads and Transportation	Mental Health Managed Care	Nonmajor Governmental Funds	Total
<u>ASSETS</u>						
Cash and investments	\$ 9,202,159	\$ --	\$ 16,641,525	\$15,372,924	\$22,716,462	\$ 63,933,070
Cash with fiscal agent	363,225	--	--	--	469,053	832,278
Imprest cash	26,470	4,540	50	--	1,055	32,115
Restricted cash and investments	10,564,889	--	--	--	173,580	10,738,469
Receivable (Net):						
Taxes	12,198,017	--	107	--	11,332	12,209,456
Accounts receivable	784,701	544,065	8,262	--	194,868	1,531,896
Due from other governments	12,376,860	4,969,610	1,461,238	4,336,093	1,019,635	24,163,436
Note receivable	1,200,000	--	--	--	--	1,200,000
Loans receivable	--	--	--	--	3,568,428	3,568,428
Due from other funds	1,589,232	--	--	--	--	1,589,232
Inventory	231,181	--	53,995	--	16,669	301,845
Deposits	12,500	--	--	--	--	12,500
Prepaid items	27,788	--	--	--	16,418	44,206
Interfund loans	10,926,023	--	--	--	--	10,926,023
Total Assets	<u>\$59,503,045</u>	<u>\$ 5,518,215</u>	<u>\$ 18,165,177</u>	<u>\$19,709,017</u>	<u>\$28,187,500</u>	<u>\$ 131,082,954</u>

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

COUNTY OF YOLO

Balance Sheet
Governmental Funds
June 30, 2011

	General	Public Safety	Roads and Transportation	Mental Health Managed Care	Nonmajor Governmental Funds	Total
<u>LIABILITIES</u>						
Liabilities:						
Accounts payable	\$ 1,095,405	\$ 174,381	\$ 580,667	\$ 1,716,795	\$ 1,635,724	\$ 5,202,972
Accrued salaries and benefits	2,186,556	1,468,871	135,045	215,512	154,286	4,160,270
Due to other governments	3,082,641	203,025	--	2,615,656	26,146	5,927,468
Due to other funds	--	746,791	--	--	820,112	1,566,903
Estimated claims cost payable	1,244,607	--	--	7,118,920	--	8,363,527
Deposits	--	--	10,000	--	--	10,000
Deferred revenue	13,639,486	400,864	--	--	67,279	14,107,629
Interfund loans	10,561,877	2,519,743	--	8,042,134	--	21,123,754
 Total Liabilities	 <u>31,810,572</u>	 <u>5,513,675</u>	 <u>725,712</u>	 <u>19,709,017</u>	 <u>2,703,547</u>	 <u>60,462,523</u>
<u>FUND BALANCES</u>						
Nonspendable	12,160,504	--	53,995	--	207,842	12,422,341
Restricted	1,477,353	4,540	17,379,944	--	20,639,633	39,501,470
Committed	600,000	--	5,526	--	5,128,758	5,734,284
Assigned	11,257,809	--	--	--	--	11,257,809
Unassigned	2,196,807	--	--	--	(492,280)	1,704,527
 Total Fund Balances	 <u>27,692,473</u>	 <u>4,540</u>	 <u>17,439,465</u>	 <u>--</u>	 <u>25,483,953</u>	 <u>70,620,431</u>
 Total Liabilities and Fund Balances	 <u>\$59,503,045</u>	 <u>\$ 5,518,215</u>	 <u>\$ 18,165,177</u>	 <u>\$19,709,017</u>	 <u>\$28,187,500</u>	 <u>\$ 131,082,954</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, 2011

Fund Balance - Total Governmental Funds (page 22)	\$ 70,620,431
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	163,093,155
Other long-term assets, such as deferred issuance cost, are not available to pay for current-period expenditures and, therefore are deferred in the governmental funds.	468,623
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	12,632,748
Internal service funds are used by the County to charge the cost of unemployment insurance, dental insurance, fleet services and telephone services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets. Internal service fund net assets are:	2,641,601
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	(50,353,000)
Pollution remediation obligation	(1,200,000)
Certificates of participation	(3,465,000)
Capital leases	(4,690,320)
Notes and loans payable	(7,171,626)
Compensated absences	(8,914,291)
Accrued interest payable	(60,029)
Special assessments debt payable	<u>(8,137,465)</u>
Net assets of Governmental Activities (pages 15 and 16)	<u>\$ 165,464,827</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, 2011

	General	Public Safety	Roads and Transportation	Mental Health Managed Care	Other Governmental Funds	Total
Revenues:						
Taxes	\$ 38,518,503	\$ --	\$ 1,550,474	\$ --	\$ 6,721,168	\$ 46,790,145
Licenses and permits	3,589,291	4,164	62,806	--	2,028,788	5,685,049
Fines, forfeits and penalties	5,778,887	6,369	--	--	3,118,886	8,904,142
Revenue from use of money and property	1,103,111	9,018	111,321	--	344,971	1,568,421
Aid from other governments	98,399,704	22,241,916	8,915,987	16,203,316	5,140,899	150,901,822
Charges for services	11,082,729	7,297,009	472,752	4,866,225	3,756,836	27,475,551
Other	3,184,322	50,311	18,555	17,308	811,041	4,081,537
Total Revenues	<u>161,656,547</u>	<u>29,608,787</u>	<u>11,131,895</u>	<u>21,086,849</u>	<u>21,922,589</u>	<u>245,406,667</u>
Expenditures:						
Current:						
General government	23,187,869	--	--	--	228,576	23,416,445
Public protection	21,409,328	48,167,340	--	--	4,820,593	74,397,261
Public ways and facilities	--	--	10,549,398	--	17,769	10,567,167
Health and sanitation	17,827,542	3,450,260	--	15,995,977	4,169,558	41,443,337
Public assistance	69,408,817	921,337	--	--	1,463,328	71,793,482
Education	201,159	--	--	--	6,762,726	6,963,885
Recreation and cultural services	1,648,888	--	--	--	820,235	2,469,123
Capital outlay	--	--	--	--	4,325,484	4,325,484
Debt Service:						
Principal	695,126	--	--	--	453,470	1,148,596
Interest and fiscal charges	414,517	--	--	--	860,636	1,275,153
Total Expenditures	<u>134,793,246</u>	<u>52,538,937</u>	<u>10,549,398</u>	<u>15,995,977</u>	<u>23,922,375</u>	<u>237,799,933</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>26,863,301</u>	<u>(22,930,150)</u>	<u>582,497</u>	<u>5,090,872</u>	<u>(1,999,786)</u>	<u>7,606,734</u>
Other Financing Sources (Uses):						
Transfers in	7,171,524	22,587,781	894,447	377,364	2,855,096	33,886,212
Transfers out	(24,246,333)	--	(5,000)	(5,468,733)	(5,154,844)	(34,874,910)
Capital lease proceeds	235,250	--	--	--	325,448	560,698
Sale of capital assets	560,828	--	9,818	--	2,066	572,712
Total Other Financing Sources (Uses)	<u>(16,278,731)</u>	<u>22,587,781</u>	<u>899,265</u>	<u>(5,091,369)</u>	<u>(1,972,234)</u>	<u>144,712</u>
Net change in fund balances	10,584,570	(342,369)	1,481,762	(497)	(3,972,020)	7,751,446
Fund balances - beginning, as restated	<u>17,107,903</u>	<u>346,909</u>	<u>15,957,703</u>	<u>497</u>	<u>29,455,973</u>	<u>62,868,985</u>
Fund balances - ending	<u>\$ 27,692,473</u>	<u>\$ 4,540</u>	<u>\$ 17,439,465</u>	<u>\$ --</u>	<u>\$ 25,483,953</u>	<u>\$ 70,620,431</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, 2011

Net change to fund balance - Total Governmental Funds (page 24)		\$ 7,751,446
Amounts reported for governmental activities in the statement of activities are different because:		
<p>Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>		
Expenditures for general capital assets, infrastructure, and other related capital assets adjustments	13,231,497	
Less current year depreciation and loss on disposal of capital assets	<u>(8,926,562)</u>	4,304,935
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds:		
Property taxes	(257,276)	
Charges for services	<u>(1,402,556)</u>	(1,659,832)
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.		
		(560,698)
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		
Certificates of participation	120,000	
Capital leases	108,337	
Loan payable	695,259	
Special assessments payable	<u>225,000</u>	1,148,596
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	(13,175,000)	
Change in pollution remediation liability	862,614	
Change in compensated absences	(682,146)	
Amortization of deferred charges for debt issuance	(25,550)	
Change in accrued interest	<u>1,567</u>	(13,018,515)
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>948,303</u>
Change in net assets of Governmental Activities (pages 18 and 19)		<u><u>\$ (1,085,765)</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, 2011

	Business-Type Activities - Enterprise Funds			Governmental
	Yolo County	Yolo County	Total	Internal
	Airport	Central Landfill		Service Funds
ASSETS				
Current Assets:				
Cash and investments	\$ --	\$ 8,277,942	\$ 8,277,942	\$ 2,401,472
Cash with fiscal agent	--	14,985	14,985	--
Imprest cash	--	1,900	1,900	--
Restricted cash and investments	43,680	6,511,499	6,555,179	--
Accounts receivable, net	14,521	698,457	712,978	27,240
Due from other governments	--	--	--	6,096
Due from other funds	--	5,000	5,000	--
Inventories	--	--	--	110,897
Prepaid expenses	--	82,063	82,063	--
Total Current Assets	<u>58,201</u>	<u>15,591,846</u>	<u>15,650,047</u>	<u>2,545,705</u>
Noncurrent Assets:				
Intefund Loans	--	10,561,877	\$ 10,561,877	--
Capital Assets:				
Nondepreciable:				
Land	53,000	--	53,000	--
Construction in progress	--	--	--	3,856
Depreciable:				
Structures and improvements	4,153,576	30,304,667	34,458,243	827,201
Equipment	--	1,277,850	1,277,850	7,371,196
Intangibles	--	27,950	27,950	--
Accumulated depreciation/amortization	(1,557,442)	(18,734,310)	(20,291,752)	(6,793,017)
Total Noncurrent Assets	<u>2,649,134</u>	<u>23,438,034</u>	<u>26,087,168</u>	<u>1,409,236</u>
Total Assets	<u>\$ 2,707,335</u>	<u>\$ 39,029,880</u>	<u>\$ 41,737,215</u>	<u>\$ 3,954,941</u>
LIABILITIES				
Current Liabilities:				
Accounts payable	\$ 13,145	\$ 642,156	\$ 655,301	88,494
Accrued salary and benefits	--	79,419	79,419	28,923
Compensated absences	--	121,678	121,678	25,475
Due to other funds	27,329	--	27,329	--
Deposits	1,250	1,000	2,250	--
Unearned revenue	5,234	--	5,234	--
Interfund loan	--	--	--	364,146
Current portion of estimated claims payable	--	--	--	168,927
Current portion of capital lease	--	28,427	28,427	--
Current portion of notes payable	32,121	--	32,121	--
Total Current Liabilities	<u>79,079</u>	<u>872,680</u>	<u>951,759</u>	<u>675,965</u>
Non-current Liabilities:				
Estimated claims payable	--	--	--	728,401
Estimated closure and postclosure cost	--	17,840,838	17,840,838	--
Compensated absences	--	99,554	99,554	20,844
Notes payable	218,809	--	218,809	--
Total Liabilities	<u>297,888</u>	<u>18,813,072</u>	<u>19,110,960</u>	<u>1,425,210</u>
NET ASSETS				
Invested in capital assets, net of related debt	2,398,204	12,847,730	15,245,934	1,409,236
Restricted for:				
Debt service	43,680	--	43,680	--
Closure/post closure care	--	17,073,376	17,073,376	--
Unrestricted	(32,437)	(9,704,298)	(9,736,735)	1,120,495
Total Net Assets	<u>2,409,447</u>	<u>20,216,808</u>	<u>22,626,255</u>	<u>2,529,731</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			(111,870)	
Net Assets of Business-type Activities (pages 13 and 14)			<u>\$ 22,514,385</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, 2011

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Yolo County Airport	Yolo County Central Landfill	Total	Internal Service Funds
Operating Revenues:				
Concessions and leases	\$ 157,162	\$ --	\$ 157,162	\$ --
Charges for services	--	7,512,161	7,512,161	5,152,988
Other revenue	--	112,951	112,951	--
	<u>157,162</u>	<u>7,625,112</u>	<u>7,782,274</u>	<u>5,152,988</u>
Total Operating Revenues				
	<u>157,162</u>	<u>7,625,112</u>	<u>7,782,274</u>	<u>5,152,988</u>
Operating Expenses:				
Salaries and employee benefits	33,695	2,444,132	2,477,827	855,644
Services and supplies	140,202	4,243,745	4,383,947	4,221,440
Other operating	--	421,916	421,916	--
Closure/post-closure expenses	--	364,603	364,603	--
Depreciation and amortization	155,192	659,815	815,007	190,767
	<u>329,089</u>	<u>8,134,211</u>	<u>8,463,300</u>	<u>5,267,851</u>
Total Operating Expenses				
	<u>329,089</u>	<u>8,134,211</u>	<u>8,463,300</u>	<u>5,267,851</u>
Operating Income (Loss)	<u>(171,927)</u>	<u>(509,099)</u>	<u>(681,026)</u>	<u>(114,863)</u>
Non-Operating Revenues (Expenses):				
Noncapital grants and contributions	20,000	193,054	213,054	--
Interest income	395	436,768	437,163	14,259
Interest expense	(6,999)	(2,104)	(9,103)	(3,216)
Other	--	(32,262)	(32,262)	48,761
	<u>--</u>	<u>(32,262)</u>	<u>(32,262)</u>	<u>48,761</u>
Total Non-Operating Revenues (Expenses)	<u>13,396</u>	<u>595,456</u>	<u>608,852</u>	<u>59,804</u>
Income (Loss) Before Transfers	<u>(158,531)</u>	<u>86,357</u>	<u>(72,174)</u>	<u>(55,059)</u>
Transfers in	--	--	--	988,698
	<u>--</u>	<u>--</u>	<u>--</u>	<u>988,698</u>
Change in Net Assets	<u>(158,531)</u>	<u>86,357</u>	<u>(72,174)</u>	<u>933,639</u>
Net Assets - Beginning of Year	<u>2,567,978</u>	<u>20,130,451</u>		<u>1,596,092</u>
Net Assets - End of Year	<u>\$ 2,409,447</u>	<u>\$ 20,216,808</u>		<u>\$ 2,529,731</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			<u>(14,664)</u>	
Change in Net Assets of Business-type Activities (pages 18-19)			<u>\$ (86,838)</u>	

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

COUNTY OF YOLO

Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2011

	<u>Business-Type Activities - Enterprise Funds</u>			<u>Governmental</u>
	<u>Yolo</u>	<u>Yolo County</u>		<u>Internal</u>
	<u>County</u>	<u>Central</u>		<u>Service</u>
	<u>Airport</u>	<u>Landfill</u>	<u>Total</u>	<u>Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash receipts from customers	\$ 149,966	\$ 7,659,624	\$ 7,809,590	\$ 5,153,342
Cash paid to suppliers for goods and services	(127,990)	(4,618,127)	(4,746,117)	(3,625,321)
Cash paid to employees for services	(33,695)	(2,459,735)	(2,493,430)	(1,554,253)
Net Cash Provided (Used) by Operating Activities	(11,719)	581,762	570,043	(26,232)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Non-capital grants and contributions	20,000	184,944	204,944	--
Transfers or loans made for other than capital purposes	27,329	(2,797,877)	(2,770,548)	1,335,508
Other revenues	--	192	192	45,545
Net Cash Provided (Used) by Noncapital Financing Activities	47,329	(2,612,741)	(2,565,412)	1,381,053
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Transfers for capital purposes	--	--	--	17,336
Principal repayments related to capital debt	(36,680)	(27,394)	(64,074)	--
Interest payments related to capital debt	(6,999)	(2,104)	(9,103)	--
Payments related to the acquisition of capital assets	--	(2,093,337)	(2,093,337)	(3,856)
Net Cash Provided (Used) by Capital and Related Financing Activities	(43,679)	(2,122,835)	(2,166,514)	13,480
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	394	436,768	437,162	14,259
Net Cash Provided by Investing Activities	394	436,768	437,162	14,259
Net Increase (Decrease) in Cash and Cash Equivalents	(7,675)	(3,717,046)	(3,724,721)	1,382,560
Cash and Cash Equivalents, Beginning of Year	51,355	18,523,372	18,574,727	1,018,912
Cash and Cash Equivalents, End of Year	\$ 43,680	\$ 14,806,326	\$ 14,850,006	\$ 2,401,472
Reconciliation of cash and cash equivalents to the statement of net assets:				
Cash and investments	\$ --	\$ 8,277,942	\$ 8,277,942	\$ 2,401,472
Cash with fiscal agents	--	14,985	14,985	--
Imprest cash	--	1,900	1,900	--
Restricted cash and investments	43,680	6,511,499	6,555,179	--
	\$ 43,680	\$ 14,806,326	\$ 14,850,006	\$ 2,401,472

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, 2011

	Business-Type Activities - Enterprise Funds			Governmental
	Yolo County Airport	Yolo County Central Landfill	Total	Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by				
Operating Activities:				
Operating income (loss)	\$ (171,927)	\$ (509,099)	\$ (681,026)	\$ (114,863)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation and amortization	155,192	659,815	815,007	190,767
Changes in assets and liabilities:				
(Increase) decrease in:				
Accounts receivable	(8,582)	33,514	24,932	(26,484)
Due from other governments	--	--	--	26,985
Inventory	--	--	--	2,091
Prepaid expense	--	(52,229)	(52,229)	--
Increase (decrease) in:				
Accounts payable	12,212	99,761	111,973	815
Accrued salaries	--	(21,049)	(21,049)	(26,275)
Due to other governments	--	--	--	(150)
Estimated closure and postclosure	--	364,603	364,603	--
Compensated absences	--	5,446	5,446	3,291
Deposits	--	1,000	1,000	--
Unearned revenue	1,386	--	1,386	--
Net Cash Provided (Used) by Operating Activities	\$ (11,719)	\$ 581,762	\$ 570,043	\$ 56,177

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

COUNTY OF YOLO

Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2011

	Investment Trust	Agency Funds
ASSETS		
Pooled cash and investments	\$ 141,450,433	\$ 31,298,953
Cash with fiscal agent	--	450,460
Taxes receivable	--	2,660,427
Accounts receivable	--	220
Due from other governments	--	1,697,524
Total Assets	<u>\$ 141,450,433</u>	<u>\$ 36,107,584</u>
LIABILITIES		
Accounts payable	\$ --	\$ 452,515
Due to other governments	--	8,576,389
Agency funds held for others	--	27,078,680
Total Liabilities	<u>--</u>	<u>\$ 36,107,584</u>
NET ASSETS		
Held in trust for pool participants	<u>141,450,433</u>	
Total Net Assets	<u>141,450,433</u>	
Total Liabilities and Net Assets	<u>\$ 141,450,433</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, 2011

	<u>Investment Trust</u>
Additions:	
Contributions to investment pool	\$ 367,545,003
Interest and investment income	<u>1,187,226</u>
Total additions	<u>368,732,229</u>
Deductions:	
Distributions from investment pool	<u>387,462,394</u>
Total deductions	<u>387,462,394</u>
Change in net assets	(18,730,164)
Net assets, beginning	<u>160,180,597</u>
Net assets, ending	<u><u>\$ 141,450,433</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, 2011

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 basis for blending the component units is that their governing bodies are substantially the same as the County's Board and that County management and staff are significantly involved in the operations and management of the component unit.

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.

Unless otherwise noted, additional detailed information and/or separately issued financial statements of the County's component units can be obtained from the County Auditor-Controller, Treasurer-Tax Collector's office 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, 2011

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 Financing Authority 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 (District Attorney 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.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2011

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 County Board of Supervisors appoints all members of the Districts' boards 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.

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.

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. On March 15, 2011 the County Board of Supervisors (BOS) adopted an ordinance creating a Housing Commission that will be responsible for overseeing the regular operations of Yolo County Housing. All members of the Housing Commission will serve at the pleasure of the BOS. Furthermore, on June 9, 2011 the Commission approved the delegation of certain powers to a Board of Governors. The BOS will serve as the Board of Governors with the ability to request a review of any decision of the Housing Commission and hire and fire the agency's executive director. The new Housing Commission will be seated in fiscal year 2011-2012. As of June 30, 2011 the BOS was still acting as the Commissioners of the Authority.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2011

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

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

3. Discretely Presented Component Units (continued)

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

B. **New Accounting Pronouncements**

For fiscal year ended June 30, 2011 the County became subject to the following Government Accounting Standards Board (GASB) Statements:

GASB Statement No. 54 – In March 2009, the GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The objective of this Statement is to enhance the usefulness of fund balance information by providing clearer fund balance classification that can be more consistently applied and by clarifying the existing governmental fund type definitions.

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.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2011

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 non-fiduciary responsibilities of 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 remove 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, 2011

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 restricted or committed 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 restricted state and federal grants expended to maintain and construct County roads and to operate transit services.
- The *Mental Health Managed Care Fund* accounts for restricted 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, 2011

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 taxes are accrued when their receipt occurs within sixty (60) days after the end of the accounting period so as to be both measurable and available, 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.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The County has elected not to follow subsequent private-sector guidance. 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, 2011

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, 2011, 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 do not reflect current appropriable resources and thus, an equivalent portion of fund balance is shown as nonspendable.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2011

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

G. Other Assets (continued)

Inventory

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. Reported prepaid amounts of governmental funds do not reflect current appropriable resources and thus, an equivalent portion of fund balance is shown as nonspendable.

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 (60) days after fiscal year-end. Property taxes are recorded as deferred revenue when not received within sixty days after fiscal year-end.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2011

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

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.

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.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2011

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

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 “interfund loans” (i.e., the noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as “internal balances”. Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not available financial resources.

Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide presentation.

L. Estimates

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

Note 2: **Restatements of Fund Equity**

Effective July 1, 2010 the County became subject to Government Accounting Standards Board (GASB) 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.

As a result of the implementation of GASB 54 the Tobacco Securitization Fund (TSF), Department of Child Support Services Fund (DCSSF) and the Tribal Mitigation Fund (TMF) were combined with the General Fund for financial reporting purposes. The TSF was reported in the prior year as a major special revenue fund with \$15,088,961 ending fund balance at June 30, 2010. The DCSSF and TMF were reported in the prior year as nonmajor special revenue funds with ending fund balances at June 30, 2010 of \$25,363 and \$660,423 respectively.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2011

Note 2: **Restatements of Fund Equity** (continued)

	Fund Financial Statements		
	<u>Governmental Funds</u>		
	<u>General Fund</u>	<u>Tobacco Securitization</u>	<u>Nonmajor Governmental Funds</u>
Fund balances/net assets, June 30, 2010 as previously reported	\$ 1,333,156	\$ 15,088,961	\$ 30,141,759
Restatements			
GASB 54 Implementation conversion adjustment	15,774,747	(15,088,961)	(685,786)
Fund balances/net assets, June 30, 2010 as restated	<u>\$ 17,107,903</u>	<u>\$ --</u>	<u>\$ 29,455,973</u>

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

Deficit Fund Equity

The following funds have deficit fund equity:

Governmental Activities

Criminal Justice Construction Fund	\$ 492,280
Unemployment Self-Insurance	639,028

Criminal Justice Facilities Construction Fund – The deficit of \$7,889 in this fund will be eliminated in fiscal year 2011-12 by decreasing fund expenditures.

Unemployment Self Insurance Fund – The deficit in this fund will be eliminated by fiscal year 2012-13 through internal billings to operation funds.

Expenditures in Excess of Final Budget

- General Fund
 - a) General Government, Information Technology – Services and supplies and capital assets over expended by \$8,656 and \$10,066 respectively due to unappropriated accruals. These expenditures will be funded from the FY 2011-12 budget.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2011

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

Expenditures in Excess of Final Budget

- General Fund (continued)
 - b) Health & Sanitation, Public Health Community Protection – Services and supplies over expended by \$61,480 due to unappropriated accruals. These expenditures will be funded from the FY 2011-12 budget.
- Public Safety Fund
 - a) Health & Sanitation – Over expended by \$61,544 due to unappropriated accruals. These expenditures will be funded from the FY 2011-12 budget.
- Nonmajor Special Revenue Funds
 - a) Library - Debt service principal and interest over expended by \$200 and \$65 respectively. The amounts were funded within the existing budget.
 - b) Miscellaneous fees and grant funds – Operating transfers over expended by \$150,837 due to financial statement preparation adjustments related to GASB 54. The amounts were funded from existing fund balances.
 - c) County Service Areas, Clarksburg Lighting District – Over expended by \$478 which was funded from existing fund balances.

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.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2011

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

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, 2011, total cash and investments were as follows:

<i>Cash:</i>	
Cash on hand	\$ 364,116
Cash in bank	10,314,529
With fiscal agents	6,574,966
Imprest cash	34,385
Total cash	17,287,996
 <i>Investments:</i>	
Pooled investments	251,434,048
Non-pool investments	11,087,240
Total investments	262,521,288
Total cash and investments	\$ 279,809,284

* At year-end, the carrying amount of the County's cash deposits was \$10,314,529 and the bank balance was \$14,083,203. The difference between the bank balance and the carrying amount represents outstanding warrants.

Total cash and investments at June 30, 2011 were presented on the County's financial statements as follows:

	Cash and Investments Held by Yolo County Treasurer		Cash and Investments Held with Third Parties	Imprest Cash	Total Cash and Investments
	Unrestricted	Restricted			
Primary government	\$ 74,612,484	\$ 17,293,648	\$ 847,263	\$ 34,015	\$ 92,787,410
Component units	7,955,363	--	5,866,395	270	13,822,028
Investment trust fund	141,450,433	--	--	--	141,450,433
Agency funds	31,298,953	--	450,460	--	31,749,413
Total Cash and Investments	\$ 255,317,233	\$ 17,293,648	\$ 7,164,118	\$ 34,285	\$ 279,809,284

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2011

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

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%
Commercial 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
Reverse Repurchase Agreements	92 days	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 or the County's investment policy. 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.

Investments Authorized by Debt Agreements

Investments of debt proceeds held by bond trustee are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the County's investment policy.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2011

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

At June 30, 2011, the County had the following investments:

	Interest Rates	Maturities	Par	Fair Value	WAM (Years)
Investments in Investment Pool					
Certificate of Deposits	.518% - .90%	9/2/11 - 11/9/12	\$ 10,000,000	\$ 10,046,854	0.77
Commercial Paper	0%	8/22/11 - 10/3/11	15,000,000	14,993,725	0.20
Corporate Notes	.44% - 7.25%	9/15/11 - 5/15/2014	48,815,000	49,918,724	1.59
Federal Agencies - No discount	.285 - 5.125%	7/15/2012 - 6/27/2014	66,605,000	68,778,550	2.10
US Treasury Bonds	0% - 2.375%	3/31/2012 - 1/15/2017	29,255,000	29,924,340	2.04
Local Government Investment Pools (CAMP)	Variable	On Demand	53,358,996	53,358,996	-
Local Government Investment Pools (LAIF)	Variable	On Demand	24,369,354	24,412,859	-
Total investments in investment pool			\$ 247,403,350	\$ 251,434,048	6.70
Investments Outside Investment Pool					
Municipal Bonds	0% - 5.375%	8/15/2020 - 11/15/-2024	\$ 9,780,000	\$ 9,227,486	10.72
Local Government Investment Pools (CAMP)	Variable	On Demand	522,349	522,349	-
Money Market Funds	Variable	On Demand	1,337,405	1,337,405	-
Total investments outside investment pool			\$ 11,639,754	\$ 11,087,240	10.72
Total Investments			\$ 259,043,104	\$ 262,521,288	

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, 2011

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, 2011.

	S&P	Moody's	Percentage	Amount
Investments in Investment Pool				
Certificates of Deposit	AA-	Aa1	1.99%	\$ 5,003,815
Certificates of Deposit	A-1+	P-1	2.01%	5,043,039
Commercial Paper	A-1+	P-1	1.99%	4,998,355
Commercial Paper	A-1+	P-1	3.98%	9,995,370
Corporate Notes-FDIC Guaranteed	AAA	Aaa	9.16%	23,033,025
Corporate Notes	AA+	Aa2	2.02%	5,084,419
Corporate Notes	AA	Aa2	0.89%	2,245,720
Corporate Notes	AA-	A1	2.16%	5,422,593
Corporate Notes	A+	Aa3	5.62%	14,132,967
Federal Agencies - No discount	AAA	Aaa	27.35%	68,778,550
US Treasury Bonds	TSY	TSY	11.90%	29,924,340
Local Agency Investment Pool (CAMP)	NR	NR	21.22%	53,358,996
Local Agency Investment Pool (LAIF)	NR	NR	9.71%	24,412,859
Total			<u>100.00%</u>	<u>251,434,048</u>
Investments Outside Investment Pool				
Municipal Bonds	AAA	Aaa	3.35%	371,216
Municipal Bonds	AA	Aa1	9.32%	1,033,409
Municipal Bonds	AA	Aa2	1.88%	208,156
Municipal Bonds	AA	Aa3	4.64%	514,445
Municipal Bonds	AA-	Aa2	12.01%	1,331,080
Municipal Bonds	AA-	Baa1	4.18%	462,908
Municipal Bonds	A+	Baa1	4.74%	525,898
Municipal Bonds	BBB	Aa2	11.93%	1,322,788
Municipal Bonds	NR	Aaa	19.26%	2,136,354
Local Government Invest Pool (CAMP)	NR	NR	4.71%	522,349
Moneymarket Mutual Funds	NR	NR	12.06%	1,337,405
Total			<u>100.00%</u>	<u>11,087,240</u>
Total Investments				<u>\$ 262,521,288</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2011

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, 2011 are as follows:

<u>Issuer</u>	<u>Investment type</u>	<u>Amount</u>	<u>Percentage</u>
Federal National Mortgage Acceptance	Federal Agency Bonds/Notes	\$ 39,576,178	15.05%
Federal Home Loan Mortgage Corporation	Federal Agency Bonds/Notes	24,544,497	9.33%

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 financial institutions 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, 2011

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

Local Government 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, 2011, the County's Investment Pool's position in the State of California Local Agency Investment Fund (LAIF) was \$24,412,859, 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 \$24.0 billion. Of that amount, 94.99% was invested in non-derivative financial products and 5.01% 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, 2011 was \$53,881,345 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, 2011:

Cash and investments	\$ 262,045,998
Net assets held for pool participants	<u>\$ 262,045,998</u>
Equity of internal pool participants	\$ 120,595,565
Equity of external pool participants	141,450,433
Total net assets	<u>\$ 262,045,998</u>
Statement of Changes in Net Assets	
Net assets at July 1, 2010	\$ 262,570,473
Net change in investments by pool participants	(524,475)
Net assets at June 30, 2011	<u>\$ 262,045,998</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2011

Note 5: Receivables

Receivables as of June 30, 2011, for the County's individual major funds and nonmajor, internal services funds, component units and fiduciary funds in the aggregate, including applicable allowances for uncollectible accounts, are as follows:

	Taxes	Accounts Receivable	Due from Other Governments	Note Receivable	Loans Receivable	Gross Receivables	Allowance For Uncollectible	Net Total Receivables
Governmental Activities:								
General	\$ 12,201,786	\$ 1,004,172	\$ 12,376,860	\$ 1,200,000	\$ -	\$ 26,782,818	\$ (223,240)	\$ 26,559,578
Public Safety	-	8,056,905	4,969,610	-	-	13,026,515	(7,512,840)	5,513,675
Roads and Transportation	107	8,262	1,461,238	-	-	1,469,607	-	1,469,607
Mental Health Managed Care	-	-	4,336,093	-	-	4,336,093	-	4,336,093
Nonmajor Governmental Funds	11,332	194,868	1,019,635	-	3,568,428	4,794,263	-	4,794,263
Total Governmental Funds	12,213,225	9,264,207	24,163,436	1,200,000	3,568,428	50,409,296	(7,736,080)	42,673,216
Internal Service Funds	-	27,240	6,096	-	-	33,336	-	33,336
Total Governmental Activities:	\$ 12,213,225	\$ 9,291,447	\$ 24,169,532	\$ 1,200,000	\$ 3,568,428	\$ 50,442,632	\$ (7,736,080)	\$ 42,706,552
Business-type Activities:								
Airport	\$ -	\$ 14,521	\$ -	\$ -	\$ -	\$ 14,521	\$ -	\$ 14,521
Landfill	-	761,000	-	-	-	761,000	(62,543)	698,457
Total Business-type Activities:	\$ -	\$ 775,521	\$ -	\$ -	\$ -	\$ 775,521	\$ (62,543)	\$ 712,978
Component Units:								
Fire Districts	\$ 2,591	\$ 5,226	\$ 585	\$ -	\$ -	\$ 8,402	\$ -	\$ 8,402
First 5 Yolo	\$ -	\$ -	\$ 1,062,985	\$ -	\$ -	\$ 1,062,985	\$ -	\$ 1,062,985

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 Receivable Collectible With One Year	Estimated Net Receivable Not Collectible With One Year	Amount Deferred	Amount Nonspendable
Taxes	\$ 12,209,456	\$ 21,499	12,187,957	\$ 12,187,957	\$ -
Accounts receivable	1,559,136	1,114,345	444,791	444,791	-
Due from other governments	24,169,532	24,169,532	-	-	-
Note receivable	1,200,000	240,000	960,000	-	960,000
Loans receivable	3,568,428	-	3,568,428	-	3,568,428
Total	\$ 42,706,552	\$ 25,545,376	\$ 17,161,176	\$ 12,632,748	\$ 4,528,428

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2011

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	\$ 12,187,957	\$ -	\$ 12,187,957
Receivables collected after the 90-day available period	444,791	-	444,791
Grants, fees and other receipts received prior to meeting all eligibility requirements	<u>-</u>	<u>1,474,881</u>	<u>1,474,881</u>
Total	<u>\$ 12,632,748</u>	<u>\$ 1,474,881</u>	<u>\$ 14,107,629</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2011

Note 7: **Interfund Transactions**

Interfund Receivables/Payables

The composition of interfund balances as of June 30, 2011 is as follows:

Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Public Safety	\$ 746,791
	Nonmajor Governmental Funds	815,112
	Airport Fund	27,329
		<u>1,589,232</u>
Yolo County Central Landfill	Nonmajor Governmental Funds	5,000
		<u>5,000</u>
	Total	<u>\$ 1,594,232</u>

The General fund made short-term loans totaling \$1,449,829 to governmental funds and to the Airport fund. The remaining General Fund receivable of \$139,403 is for the reimbursement of grant funds from a non-major special revenue funds. The Landfill has a \$5,000 receivable with a nonmajor governmental fund for the sale of capital assets. All of these interfund receivables were repaid in the subsequent fiscal year.

Interfund loans:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Public Safety	\$ 2,519,743
	Mental Health Managed Care	8,042,134
	Internal Services Funds	364,146
		<u>10,926,023</u>
Yolo County Central Landfill	General Fund	10,561,877
	Total	<u>\$ 21,487,900</u>

As part of the fiscal year 2010-11 budget the Board of Supervisors approved a long-term loan totaling \$10,561,877 from the Central Landfill enterprise fund to the General fund. The Board also approved the General fund to loan \$10,926,023 as follows; \$2,519,743 to the Public Safety Fund, \$8,042,134 to the Mental Health Managed Care Fund and \$364,146 to the Unemployment Self Insurance internal service fund. The loans were made to provide liquidity to the various funds which have experienced multi-year deficits. Repayment of the loans will be made from various moneys owed to the County from the State and from budget savings and cost cutting. The General fund will repay the Central Landfill fund over a 20-year period as the loans from the Public Safety and Mental Health Managed Care funds are repaid to the General Fund. All loans have an interest rate equal to the Treasurer's average annual rate earned on pooled funds.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2011

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 summarizes the County's transfer activity for the fiscal year ended June 30, 2011:

<u>Transfer from</u>	<u>Transfer to</u>	<u>Amount</u>
General fund	Public Safety	22,307,780
	Roads and Transportation	49,141
	Mental Health Managed Care	377,364
	Nonmajor Governmental Funds	540,686
	Internal Service	971,362
		<u>24,246,333</u>
Roads and Transportation	General Fund	<u>5,000</u>
Mental Health Managed Care	General Fund	<u>5,468,733</u>
Nonmajor Governmental Funds	General Fund	1,697,791
	Public Safety	280,001
	Roads and Transportation	845,306
	Mental Health Managed Care	0
	Nonmajor Governmental Funds	2,314,410
	Internal Services Funds	17,336
		<u>5,154,844</u>
	Total	<u><u>34,874,910</u></u>

Transfer Highlights

Transfers between funds primarily occur to fund programs with revenues received by other funds. Transfers from the General Fund include \$22.4 million to fund Public Safety programs and \$2.0 million for other programs. The transfer of \$5.5 million from the Mental Health Managed Care Fund to the General Fund was for repayment of prior years' deficit funding transfers. Transfers from other governmental funds of \$5.1 million are used to finance other County programs and capital improvements.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2011

Note 8: **Capital Assets**

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

	Balance July 1, 2010	Additions	Retirements	Transfers	Adjustments	Balance June 30, 2011
Governmental Activities						
<i>Capital assets, not being depreciated:</i>						
Land	\$ 5,336,180	\$ --	\$ (7,100)	\$ 1,042,983	\$ --	\$ 6,372,063
Easements	92,457	513,881	--	--	--	606,338
Construction in process	23,556,106	10,343,344	--	(14,577,936)	(36,944)	19,284,570
Total capital assets, not being depreciated	<u>28,984,743</u>	<u>10,857,225</u>	<u>(7,100)</u>	<u>(13,534,953)</u>	<u>(36,944)</u>	<u>26,262,971</u>
<i>Capital assets, being depreciated:</i>						
Infrastructure	60,793,354	78,808	--	3,868,712	--	64,740,874
Software	3,699,338	1,036,461	--	25,000	--	4,760,799
Structures and improvements	128,569,799	--	(754,255)	9,641,241	--	137,456,785
Equipment	27,915,178	1,299,805	(444,840)	--	--	28,770,143
Total capital assets, being depreciated	<u>220,977,669</u>	<u>2,415,074</u>	<u>(1,199,095)</u>	<u>13,534,953</u>	<u>--</u>	<u>235,728,601</u>
Less accumulated depreciation for:						
Infrastructure	(21,302,214)	(2,055,689)	--	--	--	(23,357,903)
Software	(2,570,586)	(519,133)	--	--	--	(3,089,719)
Structures and improvements	(43,296,261)	(4,056,601)	449,241	--	--	(46,903,621)
Equipment	(22,408,985)	(2,171,443)	442,491	--	--	(24,137,937)
Total accumulated depreciation	<u>(89,578,046)</u>	<u>(8,802,866)</u>	<u>891,732</u>	<u>--</u>	<u>--</u>	<u>(97,489,180)</u>
Total capital assets, being depreciated, net	<u>131,399,623</u>	<u>(6,387,792)</u>	<u>(307,363)</u>	<u>13,534,953</u>	<u>--</u>	<u>138,239,421</u>
Governmental Activities Capital Assets, Net	<u>\$ 160,384,366</u>	<u>\$ 4,469,433</u>	<u>\$ (314,463)</u>	<u>\$ --</u>	<u>\$ (36,944)</u>	<u>\$ 164,502,392</u>
Business-type Activities:						
<i>Capital assets, not being depreciated:</i>						
Land	\$ 53,000	\$ --	\$ --	\$ --	\$ --	53,000
Construction in process	353,430	1,846,719	--	(2,200,149)	--	--
Total capital assets, not being depreciated	<u>406,430</u>	<u>1,846,719</u>	<u>--</u>	<u>(2,200,149)</u>	<u>--</u>	<u>53,000</u>
<i>Capital assets, being depreciated:</i>						
Software	27,950	--	--	--	--	27,950
Structures and improvements	32,464,130	--	(206,036)	2,200,149	--	34,458,243
Equipment	1,158,700	119,150	--	--	--	1,277,850
Total capital assets, being depreciated	<u>33,650,780</u>	<u>119,150</u>	<u>(206,036)</u>	<u>2,200,149</u>	<u>--</u>	<u>35,764,043</u>
Less accumulated depreciation for:						
Software	(20,196)	--	--	--	--	(20,196)
Structures and improvements	(18,836,673)	(718,575)	173,582	--	--	(19,381,666)
Equipment	(793,458)	(96,432)	--	--	--	(889,890)
Total Accumulated Depreciation	<u>(19,650,327)</u>	<u>(815,007)</u>	<u>173,582</u>	<u>--</u>	<u>--</u>	<u>(20,291,752)</u>
Total Capital Assets, Being Depreciated, Net	<u>14,000,453</u>	<u>(695,857)</u>	<u>(32,454)</u>	<u>2,200,149</u>	<u>--</u>	<u>15,472,291</u>
Business-Type Activities Capital Assets, Net	<u>\$ 14,406,883</u>	<u>\$ 1,150,862</u>	<u>\$ (32,454)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 15,525,291</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2011

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

Depreciation

Depreciation expense was charged to functions as follows:

Governmental activities:

General government	\$ 1,305,693
Public protection	2,786,207
Public ways and facilities	2,368,304
Health and sanitation	1,038,488
Public assistance	289,803
Education	580,947
Recreation and cultural services	242,657
Capital assets held by the County's Internal Service Funds are charged to various functions based on their usage of the assets	<u>190,767</u>
Total depreciation expense – Governmental Activities	<u>\$ 8,802,866</u>

Business-type activities:

Airport	\$ 155,192
Central Landfill	<u>659,815</u>
Total depreciation expense – Business-type Activities	<u>\$ 815,007</u>

Discretely presented component units

Capital assets activity for the component unit fire districts for the year ended June 30, 2011 was as follows:

	Balance July 1, 2010	Additions	Retirements	Balance June 30, 2011
<i>Capital assets, not being depreciated:</i>				
Land	\$ 136,203	\$ --	\$ (31,089)	\$ 105,114
Total capital assets, not being depreciated	<u>136,203</u>	<u>--</u>	<u>(31,089)</u>	<u>105,114</u>
<i>Capital assets, being depreciated:</i>				
Structures and improvements	2,094,007	--	(153,642)	1,940,365
Equipment	4,806,048	405,454	(643,160)	4,568,342
Total capital assets, being depreciated	<u>6,900,055</u>	<u>405,454</u>	<u>(796,802)</u>	<u>6,508,707</u>
Less accumulated depreciation for:				
Structures and improvements	(547,079)	(58,270)	82,747	(522,602)
Equipment	(2,762,519)	(292,046)	482,432	(2,572,133)
Total accumulated depreciation	<u>(3,309,598)</u>	<u>(350,316)</u>	<u>565,179</u>	<u>(3,094,735)</u>
Total capital assets, being depreciated, net	<u>3,590,457</u>	<u>55,138</u>	<u>(231,623)</u>	<u>3,413,972</u>
Component unit fire districts capital assets, net	<u>\$ 3,726,660</u>	<u>\$ 55,138</u>	<u>\$ (262,712)</u>	<u>\$ 3,519,086</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2011

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 <u>June 30,</u>	
2012	\$ 1,876,921
2012	1,899,038
2013	1,724,257
2014	1,447,758
2015	1,448,982
2016-2020	6,381,039
2021-2025	<u>2,702,244</u>
Total	<u>\$ 17,480,238</u>

Rent expenditures were \$2,116,917 for the year ended June 30, 2011.

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, 2011
Governmental activities:		
Buildings	5.145% - 8.0%	\$ 4,675,432
Equipment	23.9%	<u>14,888</u>
		<u>4,690,320</u>
Business-type activities:		
Equipment	3.77%	<u>28,427</u>
Total		<u>\$ 4,718,747</u>
Component units:		
Equipment	5.09% - 5.36%	<u>\$ 182,084</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2011

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	\$ 7,930,309		
Equipment	25,013	\$ 139,087	\$ 481,531
Less: accumulated depreciation	(2,633,079)	(64,576)	(202,911)
Net Book Value	\$ 5,322,243	\$ 74,511	\$ 278,620

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, 2011:

Year	Governmental Activities	Business-Type Activities	Component Units
2012	\$ 393,817	\$ 29,499	\$ 31,592
2013	396,009		31,591
2014	396,420		31,592
2015	389,286		31,592
2016	389,988		31,591
2017-2021	1,956,306		63,182
2022-2026	3,611,520		
2027-2031	132,722		
2032-2036	140,222		
Total Future Minimum Lease Payments	7,806,290	29,499	221,140
Less: Interest	(3,115,970)	(1,072)	(39,056)
Present Value of Minimum Lease Payments	\$ 4,690,320	\$ 28,427	\$ 182,084

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2011

Note 10: **Long-Term Debt**

Long-term debt at June 30, 2011 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, 2011</u>
Governmental Activities:						
Special assessment bonds with government commitment:						
Davis Library 2002 Refunding Special Tax Bonds – Refinanced 1992 Special Tax Bonds	2003	2022	4.00 - 5.00%	\$85,000-\$195,000	\$ 2,330,000	\$ 1,800,000
Davis Library 2008 Special Tax Bonds-Expand Davis Branch Library	2008	2038	4.00 - 5.25%	\$115,000 - \$400,000	\$ 6,405,000	\$ 6,265,000
Loans Payable:						
Bank of America Loan - Finance construction of the Solar Array	2010	2026	3.90 – 4.75%	\$131,951-\$591,532	\$ 4,784,759	\$ 4,222,873
California Energy Commission Loan Finance construction of the Solar Array	2010	2024	3.00%	\$103,941-\$222,830	\$ 2,500,000	\$ 2,499,867
Megabyte Loan Finance acquisition of property tax software	2010	2012	Pool rate	\$115,625	\$ 462,500	\$ 231,250
Trak-It Loan	2011	2021	0%	Variable	\$ 235,250	\$ 217,636
Certificates of Participation:						
Certificates of participation – 1998: District Attorney Building (financed construction of the DA Building)	1998	2028	4.30 – 4.875%	\$125,000-\$280,000	\$ 4,485,000	\$ 3,465,000
Business-Type Activities:						
Notes payable:						
Department of Commerce (financed the airport water system)	1993	2013	3.00%	\$7,438-\$26,920	\$ 425,950	\$ 53,510
Department of Water Resources (new water well)	2005	2025	2.34%	\$4,924-\$15,233	\$ 249,333	\$ 197,420
Component Unit Fire Districts:						
Loan payable:						
County of Yolo (financed Rescue squad vehicle)	2004	2013	3.00%	\$3,256 - \$4,264	\$ 51,000	\$ 29,513
USDA (financed fire truck purchase)	2004	2013	3.00%	\$4,444 - \$6693	\$ 110,000	\$ 96,375

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2011

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

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

	Balance July 1, 2010	Additions	Retirements	Balance June 30, 2011	Amounts Due Within One Year
Governmental activities (including ISF):					
Special assessment debt with with government commitment	\$ 8,290,000	\$ -	\$ 225,000	\$ 8,065,000	\$ 240,000
Add: Premium	72,465	-	-	72,465	-
Certificates of participation	3,585,000	-	120,000	3,465,000	125,000
Capital leases payable	4,473,209	325,448	108,337	4,690,320	108,860
Compensated absences	8,275,172	5,266,412	4,580,974	8,960,610	4,928,475
Software acquisition loan	346,875	-	115,625	231,250	115,625
Solar Array construction loans	7,284,760	-	562,020	6,722,740	342,925
Permitting counter software loan		235,250	17,614	217,636	22,710
OPEB Obligation	37,178,000	13,175,000	-	50,353,000	-
Pollution remediation obligation	2,062,614	-	862,614	1,200,000	-
Total Governmental Activities long-term liabilities	\$ 71,568,095	\$ 19,002,110	\$ 6,592,184	\$ 83,978,021	\$ 5,883,595
Business-type activities:					
Notes payable	\$ 287,610	\$ -	\$ 36,680	\$ 250,930	\$ 32,121
Capital lease payable	55,821	-	27,394	28,427	28,427
Compensated absences	215,786	111,312	105,866	221,232	122,000
Closure/post closure liability	17,476,235	364,603	-	17,840,838	-
Total Business-type Activities long-term liabilities	\$ 18,035,452	\$ 475,915	\$ 169,940	\$ 18,341,427	\$ 182,548
Discretely presented component units: Fire Districts					
Loans payable	\$ 138,527		\$ 12,639	\$ 125,888	\$ 13,150
Capital lease payable	203,028	-	20,944	182,084	22,552
Compensated absences	19,550		10,878	8,672	8,672
Total discretely presented component units: Fire Districts long-term liabilities	\$ 361,105	\$ -	\$ 44,461	\$ 316,644	\$ 44,374

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, \$46,319 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 48.34%, Public Safety 37.89%, Mental Health Managed Care Fund 4.61%, Roads and Transportation 3.46%, Enterprise Funds 2.41%, Internal Service Funds .5%, and Other Governmental Funds 2.79%.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2011

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

As of June 30, 2011, 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
2012	\$ 481,260	\$ 297,353	\$ 240,000	\$ 384,783	\$ 125,000	\$ 162,694
2013	823,271	226,263	240,000	375,094	135,000	157,038
2014	746,418	198,138	255,000	364,940	140,000	150,918
2015	784,708	169,848	270,000	354,033	145,000	144,433
2016	371,467	143,814	280,000	342,425	150,000	137,648
2017-2021	1,904,166	544,406	1,625,000	1,509,898	870,000	571,346
2022-2026	2,060,336	195,407	1,235,000	1,150,479	1,100,000	334,239
2027-2031			1,220,000	861,968	800,000	59,718
2032-2036			1,560,000	506,762		
2037-2041			1,140,000	91,000		
	<u>\$ 7,171,626</u>	<u>\$ 1,775,229</u>	<u>\$ 8,065,000</u>	<u>\$ 5,941,382</u>	<u>\$ 3,465,000</u>	<u>\$ 1,718,034</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, 2011, annual debt service requirements of business-type activities to maturity are as follows:

Year Ending June 30:	Note Payable	
	Principal	Interest
2012	\$ 32,121	\$ 3,717
2013	38,178	5,028
2014	11,522	4,160
2015	11,793	3,889
2016	12,071	3,611
2017-2021	64,753	13,657
2022-2026	72,741	5,669
2027-2031	7,751	90
	<u>\$ 250,930</u>	<u>\$ 39,821</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2011

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

As of June 30, 2011, annual debt service requirements of the component unit Fire Districts to maturity are as follows:

Year Ending June 30:	Note Payable		Loan Payable	
	Principal	Interest	Principal	Interest
2012	\$ 3,563	\$ 837	\$ 9,587	\$ 4,113
2013	3,671	728	10,011	3,689
2014	3,786	617	10,454	3,246
2015	3,898	502	10,917	2,783
2016	4,016	383	11,399	2,301
2017-2021	10,579	415	44,007	3,943
	<u>\$ 29,513</u>	<u>\$ 3,482</u>	<u>\$ 96,375</u>	<u>\$ 20,075</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, 2011 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 of \$8,065,000 as of June 30, 2011 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, 2011

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 \$14,006,382. 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 0.80%. During the year \$1,904,214 in Special Tax Revenue was received by the Bond fund of which \$619,939 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, 2011 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, 2011 is \$431,890. 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, 2011, the outstanding principal balances of the Willowbank Water and North Davis Meadows assessment district bonds were \$650,000 and \$1,280,000, 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, 2011

Note 10: **Long-Term Debt** (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. If YECA is unable to meet its debt obligations, the County is liable on a joint and several basis for all obligations of the lease under the master agreement.

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, 2010 was \$17,476,235, as of June 30, 2011 the liability increased by \$364,603 to \$17,840,838 due to a .28% use of capacity and inflationary increases to the estimated closure and postclosure care costs. The liability is based on approximately 25.6% usage (filled) of the landfill. It is estimated that an additional \$51,914,736 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, \$69,755,574, 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, 2011. 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, 2011, Yolo County's Central Landfill Closure and Postclosure maintenance fund was in compliance with the California Waste Board's funding requirements.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2011

Note 12: Fund Balances/Net Assets

Fund Balances

Beginning with fiscal year 2011, the County implemented Government Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – amounts that can be used only for specific purposes determined by a formal action of the County's Board of Supervisors. The Board of Supervisors is the highest level of decision-making authority for the County. Commitments may be established, modified, or rescinded only through ordinances.

Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the County's policy the County Administrator and Auditor-Controller may assign amounts for specific purposes. Such restraint can only be changed or removed by the same county officers. Such assignment and subsequent changes should be reported at least annually to the Board as part of the Recommend Budget.

Unassigned – This classification includes the residual fund balance for the General Fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of assigned fund balance amounts.

Fund Balance and Reserves Policy

In June 2011 the County approved a Fund Balance and Reserves Policy. The policy addresses order of spending and use of specific set asides to maintain long-term financial stability.

Order of Spending

- In order to preserve maximum flexibility, when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, it is presumed that restricted funds are spent first.
- Similarly, when expenditures are incurred for purposes for which amounts in any unrestricted fund balance could be used, it is presumed that the committed amounts are spent first, then the assigned, the unassigned amounts.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2011

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

- Upon recommendation of either the County Administrator or the Auditor-Controller, Treasurer-Tax Collector, the Board of Supervisors may authorize a different order of spending.

Reserves and Appropriations for Contingencies

- Annual Appropriations for Contingencies – These amounts provide the first-line of defense against uncertainty and are budgeted in specific funds to cover minor unanticipated needs of a non-recurring nature that may arise throughout the year or provide for small increases in service delivery costs that were not anticipated during budget development. During the annual budget process the County Administrator recommends a specific level of appropriation for contingency, usually 1%-3% of total budgeted expenditures, in specific funds.
- Specific Reserves – In accordance with the County Strategic Plan and the Long Term Financial Plan, financial reserves are established to accumulate sufficient assets to pay known future liabilities or expenditures associated with known events which can be estimated with a reasonable degree of certainty. The Board of Supervisors may establish such reserves upon recommendation of the County Administrator or the Auditor-Controller. The purposes of these reserves may include, but are not limited to: self insurance, capital replacement, infrastructure maintenance, liability for Other Post Employment Benefits, employee separation payments, litigation settlement and environment remediation.

The establishment of any reserves shall be clearly stated and include:

- Detailed description of its purpose.
 - Target fund balance, with minimum and maximum levels, if applicable, and the method for determining the target.
 - Funding plan with identified funding sources and funding schedule.
 - Description of triggering events that would justify a drawdown.
 - Level of authorization required for the drawdown.
 - Plan for replenishment after a drawdown
- General Reserve – The purpose of this reserve is to protect the County's essential services from the potentially devastating impact of unanticipated events and circumstances such as severe economic downturn, severe funding reductions from fund agencies, severe state budget impact and catastrophic disasters. The balance shall be maintained in the range of 5%-15% of the average total expenditures of the preceding three years as reported by the General Fund. Drawdowns can only be authorized by the Board of Supervisors in a four-fifth vote resolution or during the adoption of the annual budget. In the first year of funding and after every drawdown, the General Reserve shall be replenished to the minimum level within five fiscal years.

Reserves are reflected in unassigned fund balance. Currently the County is not in compliance with this policy and may take several years to build up the minimum amount of reserves.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2011

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

At June 30, 2011 fund balances are composed of the following:

	General	Public Safety	Roads and Transportation	Nonmajor Governmental Funds	Governmental Funds
Nonspendable:					
Tobacco securitization principal	\$ 10,564,889	\$ -	\$ -	\$ -	\$ 10,564,889
Grasslands park permanent fund	-	-	-	173,580	173,580
Proposition 1A State receivable	-	-	-	1,175	1,175
Notes receivable	960,000	-	-	-	960,000
Interfund loans	364,146	-	-	-	364,146
Inventories	231,181	-	53,995	16,669	301,845
Prepays and deposits	40,288	-	-	16,418	56,706
Total nonspendable	<u>12,160,504</u>	<u>-</u>	<u>53,995</u>	<u>207,842</u>	<u>12,422,341</u>
Restricted for:					
Purpose of the fund	-	4,540	17,379,944	20,639,633	38,024,117
Alcohol and drug programs	496,492	-	-	-	496,492
PGE grant	20,000	-	-	-	20,000
Social services realignment	459,985	-	-	-	459,985
Social services-Wraparound services	285,798	-	-	-	285,798
Environmental Health CUPA fees	215,078	-	-	-	215,078
Total restricted	<u>1,477,353</u>	<u>4,540</u>	<u>17,379,944</u>	<u>20,639,633</u>	<u>39,501,470</u>
Committed for:					
Future OPEB obligations	600,000	-	-	-	600,000
Development impact fees	-	-	-	309,562	309,562
Information technology cost recovery	-	-	5,526	25,792	31,318
Esparto bridge	-	-	-	278,454	278,454
Esparto park improvements	-	-	-	187,763	187,763
Adult day health center	-	-	-	28,047	28,047
Cached Creek resource management	-	-	-	3,337,668	3,337,668
Agriculture conservation	-	-	-	310,229	310,229
General plan cost recovery	-	-	-	277,190	277,190
Grasslands park habitat restoration	-	-	-	15,722	15,722
SRCSO - Tree mitigation	-	-	-	71,133	71,133
Inclusionary housing program	-	-	-	46,882	46,882
YSA lead remediation	-	-	-	37,788	37,788
In-home supportive services	-	-	-	197,058	197,058
World Trade Center memorial	-	-	-	5,470	5,470
Total committed	<u>600,000</u>	<u>-</u>	<u>5,526</u>	<u>5,128,758</u>	<u>5,734,284</u>
Assigned for:					
Econ Dev-Esparto street print	50,000	-	-	-	50,000
Demeter endowment - unrestricted	3,048,575	-	-	-	3,048,575
Agriculture-Rodent bait clean up fund	57,552	-	-	-	57,552
Veterans burial	8,291	-	-	-	8,291
BOS hospital donations	10,522	-	-	-	10,522
Child welfare services donation	6,842	-	-	-	6,842
Computer purchases	223,549	-	-	-	223,549
Vehicles and other equipment	138,577	-	-	-	138,577
Miscellaneous supplies and services	54,803	-	-	-	54,803
Appropriated in FY 2011-12	7,659,098	-	-	-	7,659,098
Total assigned	<u>11,257,809</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,257,809</u>
Unassigned	<u>2,196,807</u>	<u>-</u>	<u>-</u>	<u>(492,280)</u>	<u>1,704,527</u>
Total fund balances	<u>\$ 27,692,473</u>	<u>\$ 4,540</u>	<u>\$ 17,439,465</u>	<u>\$ 25,483,953</u>	<u>\$ 70,620,431</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2011

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

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

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

Restricted net assets as of June 30, 2011 are as follows:

<u>Function/Program</u>	<u>Program Amount</u>	<u>Function Total</u>
<u>Governmental Activities</u>		
Nonspendable:		
Grasslands master agreement	\$ 173,580	
Tobacco securitization principal	10,564,889	<u>\$ 10,738,469</u>
General Government:		
Economic Development	128,545	
Capital Projects	1,004,314	
Debt Service	1,381,595	
Other	302,285	<u>\$ 2,816,739</u>
Public Protection:		
Sheriff	1,351,576	
District Attorney	1,405,554	
Clerk-Recorder	415,190	
County Service Areas	322,117	
Other	526,299	<u>4,020,736</u>
Public Ways and Facilities:		
Roads	17,179,831	
Transit	90,502	<u>17,270,333</u>
Health and Sanitation:		
Public Health	2,345,593	
Alcohol and Drug	2,348,762	
County Service Areas	2,192,596	<u>6,886,951</u>
Public Assistance:		
Social Service Programs	601,517	
Housing Assistance	4,336,999	
Other	78,566	<u>5,017,082</u>
Education:		
County Library	3,004,832	<u>3,004,832</u>
Recreation & Cultural:		
Recreation facilities	89,280	<u>89,280</u>
<u>Business-type activities</u>		
Airport debt service reserve requirements	43,680	43,680
Central Landfill Closure-post closure	<u>17,073,376</u>	<u>17,073,376</u>
Total Primary Government	<u>\$ 66,961,478</u>	<u>\$ 66,961,478</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2011

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

Included in governmental activities and business-type restricted net assets at June 30, 2011 are net assets restricted by enabling legislation of \$48.4 million and \$17.1 million respectively.

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, 2011

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 2010-11 for miscellaneous employees was 13.092% and for safety employees 22.749%. 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 2010-11, the County's annual pension cost was \$19,256,826. The required contribution for fiscal year 2010-2011 was determined as part of the June 30, 2008 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 plans as of the most recent actuarial valuation date is as follows (in thousands):

Actuarial Valuation Date	Actuarial 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>						
6/30/2010	\$ 469,705	\$ 369,514	\$ 100,191	78.67%	\$ 74,723	134.08%
<u>Safety Plan</u>						
6/30/2010	\$ 127,002	\$ 94,446	\$ 32,556	74.37%	\$ 20,854	156.11%

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, 2011

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>
2009	\$20,895,368	100.00%	--
2010	20,618,502	100.00%	--
2011	19,256,826	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, 2011

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 2010-11, IHSS-PA annual pension cost was \$29,178 of which \$12,155 was the employee contribution. The required contribution was determined as part of the June 30, 2008 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, 2011 actuarial plan. As a result, Authority members are required to participate in a larger risk pool Miscellaneous 2% at 55 Risk Pool.

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

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

<u>Fiscal Year Ending June 30,</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation (Asset)</u>
2009	\$ 41,562	100%	-
2010	34,613	100%	-
2011	29,178	100%	-

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2011

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, 2011. 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, 2011

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:

	2011	2010
Unpaid claims – July 1	\$ 200,681	\$ 180,522
Incurred claims (including IBNRs)	1,847,559	2,515,360
Claim payments	<u>(1,836,518)</u>	<u>(2,495,201)</u>
Unpaid claims – June 30	<u>\$ 211,722</u>	<u>\$ 200,681</u>
 Current portion	 <u>\$ 62,113</u>	 <u>\$ 51,072</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:

	2011	2010
Unpaid claims – July 1	\$ 779,056	\$ 189,953
Incurred claims (including IBNRs)	550,274	1,194,260
Claim payments	<u>(643,724)</u>	<u>(615,157)</u>
Unpaid claims – June 30	<u>\$ 685,606</u>	<u>\$ 779,056</u>
 Current portion	 <u>\$ 106,814</u>	 <u>\$ 200,264</u>

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2011

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.

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 executed contracts and purchase orders to purchase goods and services from various vendors. The County is contracted with these vendors through June 30, 2029. Approximately \$34.6 million may be payable upon future performance under these contracts and purchase orders.

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. In order to fund retiree health benefits, the County established an irrevocable trust with Public Agency Retirement Services (PARS). PARS issues a separate annual financial report and copies of the report may be obtained by writing to PARS at 4350 Von Karman Ave., Suite 100, Newport Beach, CA 92660 or by calling 800-540-6369.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2011

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

Funding Policy

In order to fund retiree health benefits, the County established an irrevocable trust with Public Agency Retirement Services (PARS), on June 29, 2011, with an initial deposit of \$500,000. The contribution to establish the irrevocable trust is reflected in the FY 2010-2011 contributions.

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 (27 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	\$ 18,303,000
Interest on net OPEB obligation	1,673,000
Adjustment to annual required contribution	<u>(2,778,000)</u>
 FY 2010-11 annual OPEB cost	 17,198,000
 FY 2010-11 contributions made	 <u>(4,023,000)</u>
Net increase (decrease) in net OPEB obligation	13,175,000
 Net OPEB obligation, beginning of year	 37,178,000
 Net OPEB obligation, end of year	 <u><u>\$ 50,353,000</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, 2009	\$14,978,000	15.1%	\$24,420,000
June 30, 2010	15,622,000	18.3%	37,178,000
June 30, 2011	17,198,000	23.4%	50,353,000

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2011

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

Funding Status and Funding Progress (in thousands)

Actuarial Valuation Date	Actuarial Liability (AAL) (b)	Actuarial Value of Assets (a)	Unfunded AAL (UAAL) (b-a)	Funded Status (a/b)	Covered Payroll (c)	UAAL as Percentage of Covered Payroll ((b-a)/c)
6/30/2010	\$ 141,774	\$ -	\$ 141,774	0.00%	\$ 79,069	179.30%

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, 2011

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 (27 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. Original cost estimates for consolidation and capping and for the clean closure of the site was prepared by the IWMB in 2001 and was \$1.5 to \$1.8 million for consolidating and capping the site 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, according to a revised estimate dated May 26, 2011, is now estimated to cost \$1.2 million. The estimate is subject to change due to price changes, technology changes, or other changes. The cost estimate is reported as a liability in the Governmental Activities 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, 2011 is \$1.2 million.

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. 60 – In December 2010, GASB issued Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*. This Statement is to improve financial reporting by addressing issues related to service concession arrangements. This statement is effective for periods beginning after December 15, 2011. The County has not determined the effect of this statement.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2011

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

GASB Statement No. 62 – In June 2011, GASB issued Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. The objective of this statement is to incorporate into the GASB's authoritative literature certain accounting and financial reporting guidance that is included in FASB and AICPA pronouncements issued on or before November 30, 1989 which does not conflict with our contradict GASB pronouncements. This statement is effective for periods beginning after December 15, 2011. The County has not determined the effect of this statement.

GASB Statement No. 63 – In June 2011, GASB issued Statement 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Positions*. This statement provides financial reporting guidance for deferred outflows of resources. This statement is effective for periods beginning after December 15, 2011. The County has not determined the effect of this statement.

GASB Statement No. 64 – In June 2011, GASB issued Statement No. 64, *Derivative Instruments: Application of Hedge Accounting Termination Provisions – an amendment of GASB No. 53*. The objective of this Statement is to clarify whether an effective hedging relationship continues after the replacement of a swap counterparty or a swap counterparty's credit support provider. This statement sets forth criteria that establish when the effective hedging relationship continues and hedge accounting should continue to be applied. This statement is effective for periods beginning after June 2011. The County has not determined the effect of this statement.

Note 19: **Related Party Transactions**

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

Component Unit

First 5 Yolo Children and Families Commission

The Commission paid the County \$209,751 for grants to departments.

Fire Protection Districts

The County disbursed \$123,567 to the districts for casino mitigation grants.

Yolo County Housing Authority (YCH)

YCH paid the County \$189,463 for services and for participating in the dental plan. The County paid YCH \$18,114 for property management for mental health clients.

COUNTY OF YOLO

Notes to the Basic Financial Statements For the Fiscal Year Ended June 30, 2011

Note 20: **Subsequent Events**

Downgrade of United States of American sovereign credit rating

On August 5, 2011 Standard and Poor's (S&P) downgraded the long-term sovereign credit rating on the United States of America to AA+ from AAA. The rating agency has stated that "the downgrade reflects our opinion that the fiscal consolidation plan that Congress and the Administration recently agreed to falls short of what, in our view would be necessary to stabilize the government's medium-term debt dynamics." The long-term senior debt ratings issued by Fannie Mae, Freddie Mac, Federal Home Loan Bank, and the Farm Credit Systems Banks have also been adversely affected by the downgrade of the U.S sovereign credit rating.

County's Standard and Poor's Rating

On September 29, 2011 Standard and Poor's Ratings Services (S&P) revised the outlook to stable from negative on Yolo County's certificates of participation (COPs). At the same time, S&P affirmed its BBB+ underlying rating (SPUR) on the COPs.

The outlook revision reflects S&P's view of the Yolo County Board's recent implementation of structural budget reductions and budget policies and practices, which have led to recent improvement in the County's performance.

The rating reflects S&P's view of the County's:

- Access to a broad economic base anchored by the University of California at Davis, and participation in the greater Sacramento economy;
- Adoption of budget policies including a general reserve and required budgeted contingency for all major operating funds;
- Improved financial performance, which has allowed it to fund a general reserve and budget contingencies; and
- Low debt burden.

Reverse Repurchase Agreement

On October 14, 2011 the County entered into a reverse repurchase agreement with Deutsche Bank, which consists of a forward transaction at the maturity of which the County has the obligation to repurchase the assets sold and Deutsche Bank has the obligation to return the assets received under the transaction. During the duration of the reverse repurchase agreement, Deutsche Bank may not sell or pledge the assets purchased through this contract. The assets with a par value of \$15,049,660 will be repurchased on January 12, 2012. On January 12, 2012, the assets were repurchased under the terms of the agreement.

On January 13, 2012 the county entered into another reverse repurchase agreement with Deutsche bank. The assets with a par value of \$15,078,208 will be repurchased on April 12, 2012.

COUNTY OF YOLO

Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2011

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

Court Rules in Favor of County Children and Families Commissions

Assembly Bill 99 which was signed by the Governor on March 24, 2011 established the Children and Families Health and Human Services fund at the state and required the redirection of tobacco taxes to the new state fund instead of to local Children and Families Commissions. It also required the local Commissions to transfer \$1 billion to the State Treasury. First 5 Yolo's proportionate share of the mandated transfer was approximately \$2.5 million. On November 21, 2011 Fresno County Superior Court Judge Debra J. Kazanjian ruled against the State of California and with First 5 Children and Families Commissions in a challenge to the state legislation mandated transfer. On March 19 the Attorney General's Office confirmed they would not be pursuing an appeal of Assembly Bill 99.

**REQUIRED
SUPPLEMENTARY INFORMATION**

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COUNTY OF YOLO

**Required Supplementary Information
For the Fiscal Year Ended June 30, 2011**

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)
6/30/08	\$ 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%
6/30/10	127,002	94,446	32,556	74.4%	20,854	156.1%

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)
6/30/08	\$ 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%
6/30/10	469,705	369,514	100,191	78.7%	74,723	134.1%

COUNTY OF YOLO

**Required Supplementary Information
For the Fiscal Year Ended June 30, 2011**

SCHEDULE OF FUNDING PROGRESS (continued)

Other Post-Employment Benefits (OPEB)
(in thousands)

Actuarial Valuation Date	Actuarial Accrued Liability (a)	Actuarial Value of Assets (b)	Unfunded Liability (UAAL) (a)-(b)	Funded Status (b)/(a)	Covered Payroll (c)	UAAL as Percentage of Covered Payroll ((a-b)/c)
6/30/2008	\$ 107,367	\$ -	\$ 107,367	0.00%	\$ 86,617	124.0%
6/30/2010	141,774	-	141,774	0.00%	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 March 9, 2011 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, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 17,107,903	\$ 17,107,903	\$ 17,107,903	\$ --
Resources (inflows):				
Taxes	38,315,657	38,919,657	38,518,503	(401,154)
Licenses and permits	4,087,869	4,218,988	3,589,291	(629,697)
Fines, forfeits and penalties	2,883,233	2,631,439	5,838,542	3,207,103
Revenue from use of money and property	2,964,173	2,288,618	1,103,111	(1,185,507)
Aid from other governments	92,324,565	93,416,474	86,225,742	(7,190,732)
Charges for services	13,275,877	11,536,468	11,119,263	(417,205)
Miscellaneous revenue	1,616,895	2,280,249	3,258,889	978,640
Other financing sources	25,868,347	31,827,575	47,440,257	15,612,682
Amounts available for appropriation	<u>181,336,616</u>	<u>187,119,468</u>	<u>197,093,598</u>	<u>9,974,130</u>
Charges to appropriations (outflows):				
Current:				
General government	28,252,877	26,943,397	23,271,889	3,671,508
Public protection	22,109,865	22,322,461	21,543,519	778,942
Health and sanitation	15,154,329	19,007,980	18,930,120	77,860
Public assistance	78,856,721	78,694,351	69,479,636	9,214,715
Education	226,186	226,186	201,159	25,027
Recreation & cultural	3,063,394	3,063,394	1,655,560	1,407,834
Debt service (Principal)	115,625	686,620	695,126	(8,506)
Debt service (Interest)	8,900	642,318	414,517	227,801
Other financing uses	42,563,623	53,930,457	50,734,431	3,196,026
Total charges to appropriations	<u>190,351,520</u>	<u>205,517,164</u>	<u>186,925,957</u>	<u>18,591,207</u>
Budgetary fund balances, June 30	<u>\$ 8,092,999</u>	<u>\$ (1,289,793)</u>	<u>\$ 27,275,544</u>	<u>\$ 28,565,337</u>

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

Sources/inflows of resources

Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule \$ 197,093,598

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. (46,644,179)

Proceeds from debt issuances are inflows of budgetary resources but are not revenue for financial reporting purposes. (235,250)

Proceeds from sale of capital assets are inflows of budgetary resources but are not revenue for financial reporting purposes. (560,828)

Certain transfers-in were re-classed against functional revenues or eliminated for financial reporting purposes but are not for budgetary purposes. 12,003,206

Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds \$ 161,656,547

See notes to required supplementary information continued

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)
General Fund
For the Year Ended June 30, 2011

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	\$ 186,925,957
Differences - budget to GAAP:	
Encumbrances are outflows of budgetary resources but are not expenditures for financial reporting purposes.	(416,929)
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes.	(50,734,431)
Certain transfers-in were re-classified against functional expenditures for financial reporting purposes but are not for budgetary purposes.	<u>(981,351)</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u>\$ 134,793,246</u>

See notes to required supplementary information

COUNTY OF YOLO

Budgetary Comparison Schedule
Public Safety
For the Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 346,909	\$ 346,909	\$ 346,909	\$ --
Resources (inflows):				
Licenses and permits	9,560	1,560	4,164	2,604
Fines, forfeits and penalties	5,000	13,000	6,369	(6,631)
Revenue from use of money and property	5,000	5,000	9,018	4,018
Aid from other governments	24,395,310	21,589,128	21,502,194	(86,934)
Charges for services	4,935,386	7,663,292	7,297,009	(366,283)
Miscellaneous revenue	15,950	35,950	50,311	14,361
Other financing sources	25,014,223	26,200,609	24,497,111	(1,703,498)
Amounts available for appropriation	<u>54,380,429</u>	<u>55,508,539</u>	<u>53,366,176</u>	<u>(2,142,363)</u>
Charges to appropriations (outflows):				
Current:				
Public protection	48,436,265	50,892,391	49,578,353	1,314,038
Health and sanitation	3,388,716	3,388,716	3,450,260	(61,544)
Public assistance	1,717,782	1,311,551	921,337	390,214
Other financing uses	28,000	402,483	18,776	383,707
Total charges to appropriations	<u>53,570,763</u>	<u>55,995,141</u>	<u>53,968,726</u>	<u>2,026,415</u>
Budgetary fund balances, June 30	<u>\$ 1,156,575</u>	<u>\$ (139,693)</u>	<u>\$ (255,641)</u>	<u>\$ (115,948)</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 \$ 53,366,176

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. (24,497,111)

Certain transfers-in were re-classed against functional revenues or eliminated for financial reporting purposes but are not for budgetary purposes. 739,722

Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds \$ 29,608,787

See notes to required supplementary information

continued

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)
Public Safety
For the Year Ended June 30, 2011

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison statement	\$ 53,968,726
Differences - budget to GAAP:	
Encumbrances are outflows of budgetary resources but are not expenditures for financial reporting purposes.	(260,181)
Certain transfers-in were re-classed against functional expenditures for financial reporting purposes but are not for budgetary purposes.	<u>(1,150,832)</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u>\$ 52,538,937</u>

See notes to required supplementary information

COUNTY OF YOLO

Budgetary Comparison Schedule
Roads and Transportation
For the Year Ended June 30, 2011

	<u>Budgeted Amounts</u>		Actual	Variance with
	<u>Original</u>	<u>Final</u>	Amounts	Final Budget
			(Budgetary	Positive
			Basis)	(Negative)
Budgetary fund balances, July 1	\$ 15,957,703	\$15,957,703	\$ 15,957,703	\$ --
Resources (inflows):				
Taxes	1,570,702	1,570,702	1,550,474	(20,228)
Licenses and permits	2,100	2,100	62,806	60,706
Revenue from use of money and property	4,000	4,000	111,321	107,321
Aid from other governments	18,244,293	18,244,293	8,915,987	(9,328,306)
Charges for services	234,443	234,443	472,752	238,309
Other revenue	11,350	11,350	18,555	7,205
Other financing sources	--	500	904,265	903,765
Amounts available for appropriation	<u>20,066,888</u>	<u>20,067,388</u>	<u>12,036,160</u>	<u>(8,031,228)</u>
Charges to appropriations (outflows):				
Current:				
Public ways and facilities	24,156,541	24,156,541	10,549,398	13,607,143
Other financing uses	3,000	8,000	5,000	3,000
Total charges to appropriations	<u>24,159,541</u>	<u>24,164,541</u>	<u>10,554,398</u>	<u>13,610,143</u>
Budgetary fund balances, June 30	<u>\$ 11,865,050</u>	<u>\$11,860,550</u>	<u>\$ 17,439,465</u>	<u>\$ 5,578,915</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 \$ 12,036,160

Differences - budget to GAAP:

 Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes. (894,447)

 Proceeds from sale of capital assets are inflows of budgetary resources but are not revenues for financial reporting purposes. (9,818)

Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds \$ 11,131,895

Uses/outflows of resources:

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule \$ 10,554,398

Differences - budget to GAAP:

 Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes. (5,000)

Total expenditures as reported on the combining statement of revenues, expenditures and changes in fund balances - nonmajor special revenue funds. \$ 10,549,398

COUNTY OF YOLO

Budgetary Comparison Schedule
Mental Health Managed Care
For the Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		Positive (Negative)
Budgetary fund balances, July 1	\$ 497	\$ 497	\$ 497	\$ --
Resources (inflows):				
Revenue from use of money and property	(260,000)	(260,000)	(29,422)	230,578
Aid from other governments	11,939,983	6,545,456	11,204,628	4,659,172
Charges for services	1,128,932	6,523,459	4,866,225	(1,657,234)
Miscellaneous revenue	4,500	4,500	17,308	12,808
Other financing sources	5,198,515	13,240,649	5,446,052	(7,794,597)
Amounts available for appropriation	<u>18,011,930</u>	<u>26,054,064</u>	<u>21,504,791</u>	<u>(4,549,273)</u>
Charges to appropriations (outflows):				
Current:				
Health and sanitation	17,948,805	18,011,930	15,975,355	2,036,575
Other financing uses	63,125	--	5,538,733	(5,538,733)
Total charges to appropriations	<u>18,011,930</u>	<u>18,011,930</u>	<u>21,514,088</u>	<u>(3,502,158)</u>
Budgetary fund balances, June 30	<u>\$ 497</u>	<u>\$ 8,042,631</u>	<u>\$ (8,800)</u>	<u>\$ (8,051,431)</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 \$ 21,504,791

Differences - budget to GAAP:

Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes. (5,446,052)

Reporting reclassification reversed for comparison budgetary purposes \$ 29,422

Certain transfers-in were re-classed against functional revenues or eliminated for financial reporting purposes but are not for budgetary purposes. 4,998,688

Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds \$ 21,086,849

See notes to required supplementary information

continued

COUNTY OF YOLO

Budgetary Comparison Schedule (continued)
Mental Health Managed Care
For the Year Ended June 30, 2011

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison statement	\$ 21,514,088
Differences - budget to GAAP:	
Encumbrances are outflows of budgetary resources but are not expenditures for financial reporting purposes.	20,622
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes.	<u>(5,538,733)</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u><u>\$ 15,995,977</u></u>

See notes to required supplementary information

COUNTY OF YOLO

Note to Required Supplementary Information For the Fiscal Year Ended June 30, 2011

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 reported as restricted, committed or assigned 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).

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

SUPPLEMENTARY INFORMATION

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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, 2011

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
ASSETS				
Cash and Investments:				
Cash and cash equivalents	\$ 20,633,339	\$ 949,704	\$ 1,133,419	\$ 22,716,462
Cash with fiscal agent	37,162	431,891	--	469,053
Imprest cash	1,055	--	--	1,055
Restricted cash and investments	173,580	--	--	173,580
	<u>20,845,136</u>	<u>1,381,595</u>	<u>1,133,419</u>	<u>23,360,150</u>
Receivables:				
Taxes receivable	10,792	--	540	11,332
Accounts receivable	194,868	--	--	194,868
Due from other governments	1,019,635	--	--	1,019,635
Loans receivable	3,568,428	--	--	3,568,428
Inventory	16,669	--	--	16,669
Prepaid items	16,418	--	--	16,418
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 25,671,946</u>	<u>\$ 1,381,595</u>	<u>\$ 1,133,959</u>	<u>\$ 28,187,500</u>
LIABILITIES				
Accounts payable	\$ 1,196,517	\$ --	\$ 439,207	\$ 1,635,724
Accrued salaries and benefits	154,286	--	--	154,286
Due to other governments	26,146	--	--	26,146
Due to other funds	820,112	--	--	820,112
Deferred revenue	67,279	--	--	67,279
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>2,264,340</u>	<u>--</u>	<u>439,207</u>	<u>2,703,547</u>
FUND BALANCES				
Nonspendable	207,842	--	--	207,842
Restricted	19,029,503	1,381,595	228,535	20,639,633
Committed	4,662,541	--	466,217	5,128,758
Unassigned	(492,280)	--	--	(492,280)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	<u>23,407,606</u>	<u>1,381,595</u>	<u>694,752</u>	<u>25,483,953</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities and Fund Balances	<u>\$ 25,671,946</u>	<u>\$ 1,381,595</u>	<u>\$ 1,133,959</u>	<u>\$ 28,187,500</u>

COUNTY OF YOLO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2011

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
Revenues:				
Taxes	\$ 2,850,186	\$ 1,904,214	\$ 1,966,768	\$ 6,721,168
Licenses and permits	2,028,788	--	--	2,028,788
Fines, forfeits and penalties	3,118,886	--	--	3,118,886
Revenue from use of money and property	323,398	8,627	12,946	344,971
Aid from other governments	4,703,456	--	437,443	5,140,899
Charges for services	3,704,305	52,531	--	3,756,836
Other	707,782	--	103,259	811,041
Total Revenues	<u>17,436,801</u>	<u>1,965,372</u>	<u>2,520,416</u>	<u>21,922,589</u>
Expenditures:				
Current:				
General government	10,778	--	217,798	228,576
Public protection	4,680,351	--	140,242	4,820,593
Public way and facilities	17,769	--	--	17,769
Health and sanitation	4,168,073	--	1,485	4,169,558
Public assistance	1,463,328	--	--	1,463,328
Education	5,979,351	--	783,375	6,762,726
Recreation and cultural services	814,670	--	5,565	820,235
Capital outlay	--	--	4,325,484	4,325,484
Debt Service:				
Principal retirement	10,325	345,000	98,145	453,470
Interest and fiscal charges	7,727	578,357	274,552	860,636
Total Expenditures	<u>17,152,372</u>	<u>923,357</u>	<u>5,846,646</u>	<u>23,922,375</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>284,429</u>	<u>1,042,015</u>	<u>(3,326,230)</u>	<u>(1,999,786)</u>
Other Financing Sources (Uses):				
Transfers in	2,501,628	234,457	119,011	2,855,096
Transfers out	(2,236,993)	(1,244,480)	(1,673,371)	(5,154,844)
Capital lease proceeds	325,448	--	--	325,448
Sale of capital assets	2,066	--	--	2,066
Total Other Financing Sources (Uses)	<u>592,149</u>	<u>(1,010,023)</u>	<u>(1,554,360)</u>	<u>(1,972,234)</u>
Net Change in Fund Balances	876,578	31,992	(4,880,590)	(3,972,020)
Fund Balance - Beginning, as restated	<u>22,531,028</u>	<u>1,349,603</u>	<u>5,575,342</u>	<u>29,455,973</u>
Fund Balance - Ending	<u>\$ 23,407,606</u>	<u>\$ 1,381,595</u>	<u>\$ 694,752</u>	<u>\$ 25,483,953</u>

Special Revenue Funds

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed for expenditures for specified purposes other than debt service or capital projects.

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.

Development Impact Fees

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

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.

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.

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.

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, 2011

	<u>Court and Criminal Temporary Construction</u>	<u>Development Impact Fees</u>	<u>Citizens Option for Public Safety</u>	<u>Library</u>
ASSETS				
Cash and Investments:				
Cash and cash equivalents	\$ 493,250	\$ 309,562	\$ 146,405	\$ 3,086,642
Cash with fiscal agent	--	--	--	891
Imprest cash	--	--	--	755
Restricted cash and investments	--	--	--	--
	<u>493,250</u>	<u>309,562</u>	<u>146,405</u>	<u>3,088,288</u>
Receivables:				
Taxes	--	--	--	10,760
Accounts receivable	--	--	--	5,639
Due from other governments	28,583	--	191,058	102,911
Loans receivable	--	--	--	--
Inventory	--	--	--	--
Prepaid items	--	--	--	--
Total Assets	<u><u>\$ 521,833</u></u>	<u><u>\$ 309,562</u></u>	<u><u>\$ 337,463</u></u>	<u><u>\$ 3,207,598</u></u>
LIABILITIES				
Accounts payable	\$ --	\$ --	2,722	\$ 84,688
Accrued salaries and benefits	--	--	13,522	118,078
Due to other governments	23,117	--	--	--
Due to other funds	506,605	--	169,104	--
Deferred revenue	--	--	--	--
Total Liabilities	<u><u>529,722</u></u>	<u><u>--</u></u>	<u><u>185,348</u></u>	<u><u>202,766</u></u>
FUND BALANCES				
Nonspendable	--	--	--	--
Restricted	484,391	--	152,115	3,004,832
Committed	--	309,562	--	--
Unassigned	(492,280)	--	--	--
Total Fund Balances	<u><u>\$ (7,889)</u></u>	<u><u>\$ 309,562</u></u>	<u><u>\$ 152,115</u></u>	<u><u>\$ 3,004,832</u></u>
Total Liabilities and Fund Balances	<u><u>\$ 521,833</u></u>	<u><u>\$ 309,562</u></u>	<u><u>\$ 337,463</u></u>	<u><u>\$ 3,207,598</u></u>

continued

COUNTY OF YOLO

Combining Balance Sheet
 Nonmajor Special Revenue Funds (continued)
 June 30, 2011

	<u>California Healthcare for Indigent</u>	<u>County Service Areas</u>	<u>Clerk- Recorder Improvement</u>	<u>Health Emergency Medical Service</u>
ASSETS				
Cash and Investments:				
Cash and cash equivalents	\$ --	\$ 3,190,541	\$ 415,157	\$ 2,215,969
Cash with fiscal agent	--	20,308	--	--
Imprest cash	--	--	--	--
Restricted cash and investments	--	--	--	--
	<u>--</u>	<u>3,210,849</u>	<u>415,157</u>	<u>2,215,969</u>
Receivables:				
Taxes	--	32	--	--
Accounts receivable	--	--	168	7,347
Due from other governments	--	1,175	497	103,921
Loans receivable	--	--	--	--
Inventory	--	16,669	--	--
Prepaid items	--	16,418	--	--
Total Assets	<u><u>\$ --</u></u>	<u><u>\$ 3,245,143</u></u>	<u><u>\$ 415,822</u></u>	<u><u>\$ 2,327,237</u></u>
LIABILITIES				
Accounts payable	\$ --	\$ 718,049	\$ 632	\$ 252,520
Accrued salaries and benefits	--	--	--	--
Due to other governments	--	3,029	--	--
Due to other funds	--	5,000	--	--
Deferred revenue	--	12,677	--	--
Total Liabilities	<u>--</u>	<u>738,755</u>	<u>632</u>	<u>252,520</u>
FUND BALANCES				
Nonspendable	--	34,262	--	--
Restricted	--	2,472,126	415,190	2,074,717
Committed	--	--	--	--
Unassigned	--	--	--	--
Total Fund Balances	<u>\$ --</u>	<u>\$ 2,506,388</u>	<u>\$ 415,190</u>	<u>\$ 2,074,717</u>
Total Liabilities and Fund Balances	<u><u>\$ --</u></u>	<u><u>\$ 3,245,143</u></u>	<u><u>\$ 415,822</u></u>	<u><u>\$ 2,327,237</u></u>

continued

COUNTY OF YOLO

Combining Balance Sheet
 Nonmajor Special Revenue Funds (continued)
 June 30, 2011

	<u>Miscellaneous Grants and Fees</u>	<u>Housing & Economic Dev Revolving Loan Funds</u>	<u>Habitat & Resource Mgmt Program</u>	<u>Asset Forfeitures</u>
ASSETS				
Cash and Investments:				
Cash and cash equivalents	\$ 5,979,412	\$ 881,153	\$ 3,302,337	\$ 256,722
Cash with fiscal agent	--	15,963	--	--
Imprest cash	200	--	--	--
Restricted cash and investments	173,580	--	--	--
	<u>6,153,192</u>	<u>897,116</u>	<u>3,302,337</u>	<u>256,722</u>
Receivables:				
Taxes	--	--	--	--
Accounts receivable	11,400	--	170,314	--
Due from other governments	337,593	--	--	--
Loans receivable	--	3,568,428	--	--
Inventory	--	--	--	--
Prepaid items	--	--	--	--
Total Assets	<u><u>\$ 6,502,185</u></u>	<u><u>\$ 4,465,544</u></u>	<u><u>\$ 3,472,651</u></u>	<u><u>\$ 256,722</u></u>
LIABILITIES				
Accounts payable	\$ 16,158	\$ --	\$ 77,476	\$ 5,758
Accrued salaries and benefits	9,993	--	2,905	--
Due to other governments	--	--	--	--
Due to other funds	139,403	--	--	--
Deferred revenue	--	--	54,602	--
Total Liabilities	<u>165,554</u>	<u>--</u>	<u>134,983</u>	<u>5,758</u>
FUND BALANCES				
Nonspendable	173,580	--	--	--
Restricted	5,344,798	4,465,544	--	250,964
Committed	818,253	--	3,337,668	--
Unassigned	--	--	--	--
Total Fund Balances	<u>\$ 6,336,631</u>	<u>\$ 4,465,544</u>	<u>\$ 3,337,668</u>	<u>\$ 250,964</u>
Total Liabilities and Fund Balances	<u><u>\$ 6,502,185</u></u>	<u><u>\$ 4,465,544</u></u>	<u><u>\$ 3,472,651</u></u>	<u><u>\$ 256,722</u></u>

continued

COUNTY OF YOLO

Combining Balance Sheet
 Nonmajor Special Revenue Funds (continued)
 June 30, 2011

	<u>Board Controlled Penalty Assessment</u>	<u>Sheriff Inmate Welfare</u>	<u>In-Home Supportive Services Pub. Auth.</u>	<u>Total</u>
ASSETS				
Cash and Investments:				
Cash and cash equivalents	\$ 207,277	\$ 146,891	\$ 2,021	\$ 20,633,339
Cash with fiscal agent	--	--	--	37,162
Imprest cash	--	--	100	1,055
Restricted cash and investments	--	--	--	173,580
	<u>207,277</u>	<u>146,891</u>	<u>2,121</u>	<u>20,845,136</u>
Receivables:				
Taxes	--	--	--	10,792
Accounts receivable	--	--	--	194,868
Due from other governments	49,127	--	204,770	1,019,635
Loans receivable	--	--	--	3,568,428
Inventory	--	--	--	16,669
Prepaid items	--	--	--	16,418
Total Assets	<u><u>\$ 256,404</u></u>	<u><u>\$ 146,891</u></u>	<u><u>\$ 206,891</u></u>	<u><u>\$ 25,671,946</u></u>
LIABILITIES				
Accounts payable	\$ --	\$ 38,469	\$ 45	\$ 1,196,517
Accrued salaries and benefits	--	--	9,788	154,286
Due to other governments	--	--	--	26,146
Due to other funds	--	--	--	820,112
Deferred revenue	--	--	--	67,279
Total Liabilities	<u><u>--</u></u>	<u><u>38,469</u></u>	<u><u>9,833</u></u>	<u><u>2,264,340</u></u>
FUND BALANCES				
Nonspendable	--	--	--	207,842
Restricted	256,404	108,422	--	19,029,503
Committed	--	--	197,058	4,662,541
Unassigned	--	--	--	(492,280)
Total Fund Balances	<u><u>\$ 256,404</u></u>	<u><u>\$ 108,422</u></u>	<u><u>\$ 197,058</u></u>	<u><u>\$ 23,407,606</u></u>
Total Liabilities and Fund Balances	<u><u>\$ 256,404</u></u>	<u><u>\$ 146,891</u></u>	<u><u>\$ 206,891</u></u>	<u><u>\$ 25,671,946</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, 2011

	Court and Criminal Temporary Construction	Development Impact Fees	Citizens Option for Public Safety	Library
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ 2,671,542
Licenses and permits	--	793,841	--	--
Fines, forfeits and penalties	212,844	--	--	--
Revenue from use of money and property	6,640	2,251	4,528	14,681
Aid from other governments	--	--	660,144	1,418,626
Charges for services	--	--	--	279,630
Other	--	--	--	134,682
Total Revenues	<u>219,484</u>	<u>796,092</u>	<u>664,672</u>	<u>4,519,161</u>
Expenditures:				
Current :				
General government	--	--	--	--
Public protection	--	--	1,106,655	--
Public way and facilities	--	--	--	--
Health and sanitation	--	--	--	--
Public assistance	--	--	--	--
Education	--	--	--	5,979,351
Recreation and culture	--	--	--	--
Debt Service:				
Principal	--	--	--	10,325
Interest & fiscal charges	--	--	--	7,727
Total Expenditures	<u>--</u>	<u>--</u>	<u>1,106,655</u>	<u>5,997,403</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>219,484</u>	<u>796,092</u>	<u>(441,983)</u>	<u>(1,478,242)</u>
Other Financing Sources (Uses):				
Transfers in	150,000	--	--	1,727,595
Transfers out	(1,213,457)	(486,530)	--	--
Capital lease proceeds	--	--	--	325,448
Sale of capital assets	--	--	--	--
Total Other Financing Sources (Uses)	<u>(1,063,457)</u>	<u>(486,530)</u>	<u>--</u>	<u>2,053,043</u>
Net Change in Fund Balance	(843,973)	309,562	(441,983)	574,801
Fund Balance - Beginning	\$ 836,084	--	594,098	2,430,031
Fund Balance - Ending	<u>\$ (7,889)</u>	<u>\$ 309,562</u>	<u>\$ 152,115</u>	<u>\$ 3,004,832</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, 2011

	California Healthcare for Indigent	County Service Areas	Clerk- Recorder Improvement	Health Emergency Medical Service
Revenues:				
Taxes	\$ --	\$ 178,644	\$ --	\$ --
Licenses and permits	--	--	--	--
Fines, forfeits and penalties	--	--	--	1,198,859
Revenue from use of money and property	86	22,276	3,061	14,734
Aid from other governments	--	2,240	--	--
Charges for services	--	2,660,762	279,365	--
Other	--	--	--	835
Total Revenues	<u>86</u>	<u>2,863,922</u>	<u>282,426</u>	<u>1,214,428</u>
Expenditures:				
Current :				
General government	--	6,607	--	--
Public protection	--	156,520	216,005	--
Public way and facilities	--	17,023	--	--
Health and sanitation	202	1,885,787	--	1,290,528
Public assistance	--	--	--	--
Education	--	--	--	--
Recreation and culture	--	785,258	--	--
Debt Service:				
Principal	--	--	--	--
Interest & fiscal charges	--	--	--	--
Total Expenditures	<u>202</u>	<u>2,851,195</u>	<u>216,005</u>	<u>1,290,528</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(116)</u>	<u>12,727</u>	<u>66,421</u>	<u>(76,100)</u>
Other Financing Sources (Uses):				
Transfers in	--	--	--	252,804
Transfers out	--	--	--	--
Capital lease proceeds	--	--	--	--
Sale of capital assets	--	--	--	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>252,804</u>
Net change in fund balance	(116)	12,727	66,421	176,704
Fund Balance - Beginning	<u>116</u>	<u>2,493,661</u>	<u>348,769</u>	<u>1,898,013</u>
Fund Balance - Ending	<u>\$ --</u>	<u>\$ 2,506,388</u>	<u>\$ 415,190</u>	<u>\$ 2,074,717</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, 2011

	Miscellaneous Grants and Fees	Housing & Economic Dev Revolving Loan Funds	Habitat & Resource Mgmt Program	Asset Forfeitures
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Licenses and permits	407,051	--	827,896	--
Fines, forfeits and penalties	1,496,678	--	--	--
Revenue from use of money and property	48,291	19,180	25,415	2,130
Aid from other governments	1,488,498	--	8,234	--
Charges for services	484,482	66	--	--
Other	22,768	--	--	224,560
Total Revenues	<u>3,947,768</u>	<u>19,246</u>	<u>861,545</u>	<u>226,690</u>
Expenditures:				
Current :				
General government	4,171	--	--	--
Public protection	1,302,931	--	1,005,975	244,844
Public way and facilities	746	--	--	--
Health and sanitation	991,556	--	--	--
Public assistance	109,545	2,278	--	--
Education	--	--	--	--
Recreation and culture	29,412	--	--	--
Debt Service:				
Principal	--	--	--	--
Interest & fiscal charges	--	--	--	--
Total Expenditures	<u>2,438,361</u>	<u>2,278</u>	<u>1,005,975</u>	<u>244,844</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,509,407</u>	<u>16,968</u>	<u>(144,430)</u>	<u>(18,154)</u>
Other Financing Sources (Uses):				
Transfers in	101,217	--	--	19,627
Transfers out	(134,202)	--	--	--
Capital lease proceeds	--	--	--	--
Sale of capital assets	2,066	--	--	--
Total Other Financing Sources (Uses)	<u>(30,919)</u>	<u>--</u>	<u>--</u>	<u>19,627</u>
Net change in fund balance	1,478,488	16,968	(144,430)	1,473
Fund Balance - Beginning	<u>4,858,143</u>	<u>4,448,576</u>	<u>3,482,098</u>	<u>249,491</u>
Fund Balance - Ending	<u>\$ 6,336,631</u>	<u>\$ 4,465,544</u>	<u>\$ 3,337,668</u>	<u>\$ 250,964</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, 2011

	Board Controlled Penalty Assessment	Sheriff Inmate Welfare	In-Home Supportive Services Pub. Auth.	Total
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ 2,850,186
Licenses and permits	--	--	--	2,028,788
Fines, forfeits and penalties	210,505	--	--	3,118,886
Revenue from use of money and property	1,977	158,148	--	323,398
Aid from other governments	--	--	1,125,714	4,703,456
Charges for services	--	--	--	3,704,305
Other	--	324,139	798	707,782
Total Revenues	<u>212,482</u>	<u>482,287</u>	<u>1,126,512</u>	<u>17,436,801</u>
Expenditures:				
Current :				
General government	--	--	--	10,778
Public protection	--	647,421	--	4,680,351
Public way and facilities	--	--	--	17,769
Health and sanitation	--	--	--	4,168,073
Public assistance	--	--	1,351,505	1,463,328
Education	--	--	--	5,979,351
Recreation and culture	--	--	--	814,670
Debt Service:				
Principal	--	--	--	10,325
Interest & fiscal charges	--	--	--	7,727
Total Expenditures	<u>--</u>	<u>647,421</u>	<u>1,351,505</u>	<u>17,152,372</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>212,482</u>	<u>(165,134)</u>	<u>(224,993)</u>	<u>284,429</u>
Other Financing Sources (Uses):				
Transfers in	--	--	250,385	2,501,628
Transfers out	(402,804)	--	--	(2,236,993)
Capital lease proceeds	--	--	--	325,448
Sale of capital assets	--	--	--	2,066
Total Other Financing Sources (Uses)	<u>(402,804)</u>	<u>--</u>	<u>250,385</u>	<u>592,149</u>
Net change in fund balance	(190,322)	(165,134)	25,392	876,578
Fund Balance - Beginning	<u>446,726</u>	<u>273,556</u>	<u>171,666</u>	<u>22,531,028</u>
Fund Balance - Ending	<u>\$ 256,404</u>	<u>\$ 108,422</u>	<u>\$ 197,058</u>	<u>\$ 23,407,606</u>

COUNTY OF YOLO

Combining Balance Sheet
 Nonmajor Special Revenue Funds
 Special Districts Governed by the Board of Supervisors - County Service Areas
 June 30, 2011

	<u>Clarksburg Lighting</u>	<u>Special Road Maintenance District No. 3</u>	<u>Rolling Acres Permanent Road Division</u>	<u>El Macero County Service Area</u>
ASSETS				
Cash and cash equivalents	\$ 5,390	\$ 20,275	\$ 29,748	\$ 1,540,335
Cash with fiscal agents	--	--	--	--
Taxes	--	--	--	--
Due from other governments	--	136	--	--
Inventory	--	--	--	--
Prepaid expenses	--	--	--	--
	<u>5,390</u>	<u>20,411</u>	<u>29,748</u>	<u>1,540,335</u>
Total Assets	\$ 5,390	\$ 20,411	\$ 29,748	\$ 1,540,335
LIABILITIES				
Accounts payable	\$ --	\$ --	\$ --	\$ 416,054
Due to other governments	--	248	--	427
Due to other funds	--	--	--	--
Deferred revenue	--	--	--	--
Total Liabilities	<u>--</u>	<u>248</u>	<u>--</u>	<u>416,481</u>
FUND BALANCES				
Nonspendable	--	136	--	--
Restricted	5,390	20,027	29,748	1,123,854
Total Fund Balances	<u>5,390</u>	<u>20,163</u>	<u>29,748</u>	<u>1,123,854</u>
Total Liabilities and Fund Balances	\$ 5,390	\$ 20,411	\$ 29,748	\$ 1,540,335

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, 2011

	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
ASSETS				
Cash and cash equivalents	\$ 196,865	\$ 45	\$ 227,756	\$ 7,817
Cash with fiscal agents	--	--	--	--
Taxes	32	--	--	--
Due from other governments	--	1,039	--	--
Inventory	--	--	--	--
Prepaid expenses	--	--	--	--
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 196,897</u>	<u>\$ 1,084</u>	<u>\$ 227,756</u>	<u>\$ 7,817</u>
LIABILITIES				
Accounts payable	\$ --	\$ --	\$ 81,617	\$ --
Due to other governments	--	--	--	--
Due to other funds	--	--	--	--
Deferred revenue	--	--	--	--
Total Liabilities	<hr/>	<hr/>	<hr/>	<hr/>
	--	--	81,617	--
FUND BALANCES				
Nonspendable	--	1,039	--	--
Restricted	196,897	45	146,139	7,817
	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balances	196,897	1,084	146,139	7,817
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	<u>\$ 196,897</u>	<u>\$ 1,084</u>	<u>\$ 227,756</u>	<u>\$ 7,817</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, 2011

	Willowbank County Service Area No. 12	Esparto County Service Area No. 14	Madison County Service Area	Wildwings County Service Area	Total
ASSETS					
Cash and cash equivalents	\$ 2,623	\$ 10,857	\$ 107,931	\$ 1,040,899	\$ 3,190,541
Cash with fiscal agents	--	--	--	20,308	20,308
Taxes	--	--	--	--	32
Due from other governments	--	--	--	--	1,175
Inventory	--	--	--	16,669	16,669
Prepaid expenses	--	--	5,771	10,647	16,418
Total Assets	\$ 2,623	\$ 10,857	\$ 113,702	\$ 1,088,523	\$ 3,245,143
LIABILITIES					
Accounts payable	\$ --	\$ 45	\$ --	\$ 220,333	\$ 718,049
Due to other governments	--	--	378	1,976	3,029
Due to other funds	--	--	--	5,000	5,000
Deferred revenue	--	--	--	12,677	12,677
Total Liabilities	--	45	378	239,986	738,755
FUND BALANCES					
Nonspendable	--	--	5,771	27,316	34,262
Restricted	2,623	10,812	107,553	821,221	2,472,126
Total Fund Balances	2,623	10,812	113,324	848,537	2,506,388
Total Liabilities and Fund Balances	\$ 2,623	\$ 10,857	\$ 113,702	\$ 1,088,523	\$ 3,245,143

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, 2011

	Clarksburg Lighting	Special Road Maintenance District No. 3	Rolling Acres Permanent Road Division	El Macero County Service Area
Revenues:				
Taxes	\$ --	\$ 991	\$ --	\$ 83,529
Revenue from use of property and money	43	143	220	11,029
Aid from other governments	--	18	--	770
Charges for services	3,520	--	4,200	740,474
Total Revenues	<u>3,563</u>	<u>1,152</u>	<u>4,420</u>	<u>835,802</u>
Expenditures:				
Current :				
General government	--	--	--	--
Public protection	--	--	--	--
Public ways and facilities	4,058	--	4,279	--
Health and sanitation	--	--	--	892,873
Recreation and cultural services	--	--	--	--
Total Expenditures	<u>4,058</u>	<u>--</u>	<u>4,279</u>	<u>892,873</u>
Net Change in Fund Balance	(495)	1,152	141	(57,071)
Fund Balance - Beginning	<u>5,885</u>	<u>19,011</u>	<u>29,607</u>	<u>1,180,925</u>
Fund Balance - Ending	<u>\$ 5,390</u>	<u>\$ 20,163</u>	<u>\$ 29,748</u>	<u>\$ 1,123,854</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, 2011

	Snowball County Service Area No. 6	County Service Area No. 9	North Davis Meadows County Service Area No. 10	Dunnigan County Service Area No. 11
Revenues:				
Taxes	\$ 41,854	\$ 15,382	\$ --	\$ --
Revenue from use of property and money	1,454	54	2,051	69
Aid from other governments	1,083	23	--	--
Charges for services	--	--	237,277	6,536
Total Revenues	<u>44,391</u>	<u>15,459</u>	<u>239,328</u>	<u>6,605</u>
Expenditures:				
Current :				
General government	--	--	--	--
Public protection	47,689	17,017	--	--
Public ways and facilities	--	--	--	8,686
Health and sanitation	--	--	313,033	--
Recreation and cultural services	--	--	--	--
Total Expenditures	<u>47,689</u>	<u>17,017</u>	<u>313,033</u>	<u>8,686</u>
Net change in fund balance	(3,298)	(1,558)	(73,705)	(2,081)
Fund Balance - Beginning	<u>200,195</u>	<u>2,642</u>	<u>219,844</u>	<u>9,898</u>
Fund Balance - Ending	<u>\$ 196,897</u>	<u>\$ 1,084</u>	<u>\$ 146,139</u>	<u>\$ 7,817</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, 2011

	Willowbank County Service Area No. 12	Esparto County Service Area No. 14	Madison County Service Area	Wildwings County Service Area	Total
Revenues:					
Taxes	\$ --	\$ --	\$ 36,888	\$ --	\$ 178,644
Revenue from use of property and money	28	112	798	6,275	22,276
Aid from other governments	--	--	346	--	2,240
Charges for services	4,480	42,720	--	1,621,555	2,660,762
Total Revenues	4,508	42,832	38,032	1,627,830	2,863,922
Expenditures:					
Current :					
General government	6,607	--	--	--	6,607
Public protection	--	51,291	40,523	--	156,520
Public ways and facilities	--	--	--	--	17,023
Health and sanitation	--	--	--	679,881	1,885,787
Recreation and cultural services	--	--	--	785,258	785,258
Total Expenditures	6,607	51,291	40,523	1,465,139	2,851,195
Net change in fund balance	(2,099)	(8,459)	(2,491)	162,691	12,727
Fund Balance - Beginning	4,722	19,271	115,815	685,846	2,493,661
Fund Balance - Ending	\$ 2,623	\$ 10,812	\$ 113,324	\$ 848,537	\$2,506,388

COUNTY OF YOLO

Budgetary Comparison Schedule
 Court and Criminal Temporary Construction
 For the Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 836,084	\$ 836,084	\$ 836,084	\$ --
Resources (inflows):				
Fines, forfeits and penalties	660,000	660,000	212,844	(447,156)
Use from money and property	--	--	6,640	6,640
Other financing sources	150,000	150,000	150,000	--
Amounts available for appropriation	<u>810,000</u>	<u>810,000</u>	<u>369,484</u>	<u>(440,516)</u>
Charges to appropriations (outflows):				
Other financing uses	1,251,372	1,251,372	1,213,457	37,915
Total charges to appropriations	<u>1,251,372</u>	<u>1,251,372</u>	<u>1,213,457</u>	<u>37,915</u>
Budgetary fund balances, June 30	<u>\$ 394,712</u>	<u>\$ 394,712</u>	<u>\$ (7,889)</u>	<u>\$ (402,601)</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 \$ 369,484

Differences - budget to GAAP:

Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes. (150,000)

Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds \$ 219,484

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule \$ 1,213,457

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes. (1,213,457)

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, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 594,098	\$ 594,098	\$ 594,098	\$ --
Resources (inflows):				
Revenue from use of money and property	1,000	1,000	4,528	3,528
Aid from other governments	<u>509,022</u>	<u>509,022</u>	<u>660,144</u>	<u>151,122</u>
Amounts available for appropriation	<u>510,022</u>	<u>510,022</u>	<u>664,672</u>	<u>154,650</u>
Charges to appropriations (outflows):				
Current:				
Public Protection	595,022	655,790	655,789	1
Other financing uses	<u>25,000</u>	<u>450,866</u>	<u>450,866</u>	<u>--</u>
Total charges to appropriations	<u>620,022</u>	<u>1,106,656</u>	<u>1,106,655</u>	<u>1</u>
Budgetary fund balances, June 30	<u>\$ 484,098</u>	<u>\$ (2,536)</u>	<u>\$ 152,115</u>	<u>\$ 154,651</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 \$ 1,106,655

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes. (450,866)

Certain transfers-out were reclassified to functional expenditures for financial reporting purposes but are not for budgetary purposes. 450,866

Total expenditures as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds \$ 1,106,655

COUNTY OF YOLO

Budgetary Comparison Schedule
Development Fees
For the Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ --	\$ --	\$ --	\$ --
Resources (inflows):				
Licenses and permits	--	--	793,841	793,841
Revenue from use of money and property	--	--	2,251	2,251
Amounts available for appropriation	<u>--</u>	<u>--</u>	<u>796,092</u>	<u>796,092</u>
Charges to appropriations (outflows):				
Other financing uses	--	536,530	486,530	50,000
Total charges to appropriations	<u>--</u>	<u>536,530</u>	<u>486,530</u>	<u>50,000</u>
Budgetary fund balances, June 30	<u>\$ --</u>	<u>\$ (536,530)</u>	<u>\$ 309,562</u>	<u>\$ 846,092</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	\$ 486,530
Differences - budget to GAAP:	
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes.	<u>(486,530)</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - nonmajor special special revenue funds	<u>\$ --</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
Library
For the Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 2,430,031	\$ 2,430,031	\$ 2,430,031	\$ --
Resources (inflows):				
Taxes	2,461,502	2,461,502	2,671,542	210,040
Revenue from use of money and property	15,500	15,500	14,681	(819)
Aid from other governments	1,327,095	1,372,595	1,418,626	46,031
Charges for services	296,041	296,041	279,630	(16,411)
Other revenue	146,496	146,496	134,682	(11,814)
Other financing sources	2,680,180	1,739,385	2,053,043	313,658
Amounts available for appropriation	<u>6,926,814</u>	<u>6,031,519</u>	<u>6,572,204</u>	<u>540,685</u>
Charges to appropriations (outflows):				
Current:				
Education	6,063,147	6,416,308	6,001,423	414,885
Debt service (Principal)	--	10,125	10,325	(200)
Debt service (Interest)	--	7,662	7,727	(65)
Total charges to appropriations	<u>6,063,147</u>	<u>6,434,095</u>	<u>6,019,475</u>	<u>414,620</u>
Budgetary fund balances, June 30	<u>\$ 3,293,698</u>	<u>\$ 2,027,455</u>	<u>\$ 2,982,760</u>	<u>\$ 955,305</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 \$ 6,572,204

Differences - budget to GAAP:

Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes. (1,727,595)

Proceeds from capital leases are inflows of budgetary resources but are not revenues for financial reporting purposes. (325,448)

Total revenues as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds \$ 4,519,161

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule \$ 6,019,475

Differences - budget to GAAP:

for financial reporting purposes. (22,072)

Total expenditures as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds \$ 5,997,403

COUNTY OF YOLO

Budgetary Comparison Schedule
California Healthcare for Indigent
For the Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 116	\$ 116	\$ 116	\$ --
Resources (inflows):				
Revenue from use of money and property	--	--	86	86
Amounts available for appropriation	--	--	86	86
Charges to appropriations (outflows):				
Current:				
Health and sanitation	--	204	202	2
Total charges to appropriations	--	204	202	2
Budgetary fund balances, June 30	\$ 116	\$ (88)	\$ --	\$ 88

COUNTY OF YOLO

Budgetary Comparison Schedule
 County Service Areas
 For the Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 2,493,661	\$ 2,493,661	\$ 2,493,661	\$ --
Resources (inflows):				
Taxes	133,210	133,210	178,644	45,434
Revenue from use of money and property	34,380	34,380	22,276	(12,104)
Aid from other governments	600	600	2,240	1,640
Charges for services	2,890,817	2,890,817	2,660,762	(230,055)
Other revenue	180,000	180,000	--	(180,000)
Amounts available for appropriation	<u>3,239,007</u>	<u>3,239,007</u>	<u>2,863,922</u>	<u>(375,085)</u>
Charges to appropriations (outflows):				
Current:				
General government	4,550	6,607	6,607	--
Public protection	115,330	156,521	156,520	1
Public way and facilities	16,780	18,867	17,023	1,844
Health and sanitation	1,610,426	2,089,222	1,885,787	203,435
Recreation and cultural	1,087,770	1,087,770	785,258	302,512
Total charges to appropriations	<u>2,834,856</u>	<u>3,358,987</u>	<u>2,851,195</u>	<u>507,792</u>
Budgetary fund balances, June 30	<u>\$ 2,897,812</u>	<u>\$ 2,373,681</u>	<u>\$ 2,506,388</u>	<u>\$ 132,707</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 Clerk-Recorder Improvement
 For the Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 348,769	\$ 348,769	\$ 348,769	\$ --
Resources (inflows):				
Revenue from use of money and property	3,225	3,225	3,061	(164)
Charges for services	247,875	247,875	279,365	31,490
Amounts available for appropriation	251,100	251,100	282,426	31,326
Charges to appropriations (outflows):				
Current:				
Public protection	251,100	251,100	216,005	35,095
Total charges to appropriations	251,100	251,100	216,005	35,095
Budgetary fund balances, June 30	\$ 348,769	\$ 348,769	\$ 415,190	\$ 66,421

COUNTY OF YOLO

Budgetary Comparison Schedule
 Health Emergency Medical Service
 For the Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 1,898,013	\$ 1,898,013	\$ 1,898,013	\$ --
Resources (inflows):				
Fines, forfeits and penalties	943,196	943,196	1,198,859	255,663
Revenue from use of money and property	8,000	8,000	14,734	6,734
Other revenue	--	--	835	835
Other financing sources	252,804	252,804	252,804	--
Amounts available for appropriation	<u>1,204,000</u>	<u>1,204,000</u>	<u>1,467,232</u>	<u>263,232</u>
Charges to appropriations (outflows):				
Current:				
Health and sanitation	2,817,000	2,817,000	1,290,528	1,526,472
Total charges to appropriations	<u>2,817,000</u>	<u>2,817,000</u>	<u>1,290,528</u>	<u>1,526,472</u>
Budgetary fund balances, June 30	<u>\$ 285,013</u>	<u>\$ 285,013</u>	<u>\$ 2,074,717</u>	<u>\$ 1,789,704</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 \$ 1,467,232

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 \$ 1,214,428

COUNTY OF YOLO

Budgetary Comparison Schedule
Miscellaneous Grants and Fees
For the Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 4,858,143	\$ 4,858,143	\$ 4,858,143	\$ --
Resources (inflows):				
Licenses and permits	--	138,500	407,051	268,551
Fines, forfeits and penalties	62,266	329,116	1,496,678	1,167,562
Revenue from use of money and property	6,754	8,577	48,291	39,714
Aid from other governments	363,232	1,442,758	1,488,498	45,740
Charges for services	177,408	207,578	484,482	276,904
Other revenue	25,600	25,600	22,768	(2,832)
Other financing sources	148,844	148,844	103,283	(45,561)
Amounts available for appropriation	<u>784,104</u>	<u>2,300,973</u>	<u>4,051,051</u>	<u>1,750,078</u>
Charges to appropriations (outflows):				
Current:				
General government	4,500	4,500	4,171	329
Public protection	610,418	900,359	616,855	283,504
Public ways and facilities	50,000	50,000	746	49,254
Health and sanitation	--	13,706	13,705	1
Public assistance	110,000	110,000	109,545	455
Recreation and culture	95,150	95,150	25,912	69,238
Other financing uses	704,616	1,664,682	1,815,519	(150,837)
Total charges to appropriations	<u>1,574,684</u>	<u>2,838,397</u>	<u>2,586,453</u>	<u>251,944</u>
Budgetary fund balances, June 30	<u>\$ 4,067,563</u>	<u>\$ 4,320,719</u>	<u>\$ 6,322,741</u>	<u>\$ 2,002,022</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 schedule				\$ 4,051,051
Differences - budget to GAAP:				
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes.				(101,217)
Proceeds from sales of capital assets are inflows of budgetary resources but are not revenues for financial reporting purposes.				(2,066)
Total revenues as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds				<u>\$ 3,947,768</u>
<u>Uses/outflows of resources</u>				
Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule				\$ 2,586,453
Differences - budget to GAAP:				
Encumbrances are outflows of budgetary resources but are not expenditures for financial reporting purposes.				(13,890)
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes.				(1,815,519)
Certain transfers-out were reclassified to functional expenditures for financial reporting purposes but are not for budgetary purposes.				1,681,317
Total expenditures as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds				<u>\$ 2,438,361</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
Housing & Economic Development Revolving Loan Funds
For the Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 4,448,576	\$ 4,448,576	\$ 4,448,576	\$ --
Resources (inflows):				
Revenue from use of money and property	18,500	18,500	19,180	680
Charges for services	--	--	66	66
Other revenue	150,400	150,400	--	(150,400)
Amounts available for appropriation	<u>168,900</u>	<u>168,900</u>	<u>19,246</u>	<u>(149,654)</u>
Charges to appropriations (outflows):				
Current:				
General government	6,500	6,500	--	6,500
Public assistance	552,650	552,650	2,278	550,372
Other financing uses	14,206	14,206	--	14,206
Total charges to appropriations	<u>573,356</u>	<u>573,356</u>	<u>2,278</u>	<u>571,078</u>
Budgetary fund balances, June 30	<u>\$ 4,044,120</u>	<u>\$ 4,044,120</u>	<u>\$ 4,465,544</u>	<u>\$ 421,424</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
Habitat & Resource Management Program
For the Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 3,482,098	\$ 3,482,098	\$ 3,482,098	\$ --
Resources (inflows):				
Licenses and permits	780,375	780,375	827,896	47,521
Revenue from use of money and property	24,960	24,960	25,415	455
Aid from other governments	80,000	80,000	8,234	(71,766)
Amounts available for appropriation	<u>885,335</u>	<u>885,335</u>	<u>861,545</u>	<u>(23,790)</u>
Charges to appropriations (outflows):				
Current:				
Public protection	2,174,371	2,338,419	1,006,141	1,332,278
Other financing uses		20,000	--	20,000
Total charges to appropriations	<u>2,174,371</u>	<u>2,358,419</u>	<u>1,006,141</u>	<u>1,352,278</u>
Budgetary fund balances, June 30	<u>\$ 2,193,062</u>	<u>\$ 2,009,014</u>	<u>\$ 3,337,502</u>	<u>\$ 1,328,488</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 \$ 1,006,141

Differences - budget to GAAP:

Encumbrances are outflows of budgetary resources but are not expenditures for financial reporting purposes. (166)

Total expenditures as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds \$ 1,005,975

COUNTY OF YOLO

Budgetary Comparison Schedule
 Asset Forfeitures
 For the Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 249,491	\$ 249,491	\$ 249,491	\$ --
Resources (inflows):				
Revenue from use of money and property			2,130	2,130
Other revenue	49,500	199,500	224,560	25,060
Other financing sources	--	--	19,627	19,627
Amounts available for appropriation	<u>49,500</u>	<u>199,500</u>	<u>246,317</u>	<u>46,817</u>
Charges to appropriations (outflows):				
Current:				
Public protection	<u>80,000</u>	<u>270,000</u>	<u>244,844</u>	<u>25,156</u>
Total charges to appropriations	<u>80,000</u>	<u>270,000</u>	<u>244,844</u>	<u>25,156</u>
Budgetary fund balances, June 30	<u>\$ 218,991</u>	<u>\$ 178,991</u>	<u>\$ 250,964</u>	<u>\$ 71,973</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 \$ 246,317

Differences - budget to GAAP:

Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes. (19,627)

Total revenues as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds \$ 226,690

COUNTY OF YOLO

Budgetary Comparison Schedule
Board Controlled Penalty Assessment
For the Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 446,726	\$ 446,726	\$ 446,726	\$ --
Resources (inflows):				
Fines, forfeits and penalties	414,000	414,000	210,505	(203,495)
Revenue from use of money and property	--	--	1,977	1,977
Amounts available for appropriation	<u>414,000</u>	<u>414,000</u>	<u>212,482</u>	<u>(201,518)</u>
Charges to appropriations (outflows):				
Other financing uses	<u>402,804</u>	<u>402,804</u>	<u>402,804</u>	<u>--</u>
Total charges to appropriations	<u>402,804</u>	<u>402,804</u>	<u>402,804</u>	<u>--</u>
Budgetary fund balances, June 30	<u>\$ 457,922</u>	<u>\$ 457,922</u>	<u>\$ 256,404</u>	<u>\$ (201,518)</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 \$ 402,804

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not revenues for financial reporting purposes. (402,804)

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
 Sheriff Inmate Welfare
 For the Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 273,556	\$ 273,556	\$ 273,556	\$ --
Resources (inflows):				
Revenue from use of money and property	249,550	249,550	158,148	(91,402)
Other revenue	422,265	422,265	324,139	(98,126)
Amounts available for appropriation	<u>671,815</u>	<u>671,815</u>	<u>482,287</u>	<u>(189,528)</u>
Charges to appropriations (outflows):				
Current:				
Public protection	<u>671,815</u>	<u>671,815</u>	<u>647,421</u>	<u>24,394</u>
Total charges to appropriations	<u>671,815</u>	<u>671,815</u>	<u>647,421</u>	<u>24,394</u>
Budgetary fund balances, June 30	<u>\$ 273,556</u>	<u>\$ 273,556</u>	<u>\$ 108,422</u>	<u>\$ (165,134)</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 In-Home Supportive Services Public Authority
 For the Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 171,666	\$ 171,666	\$ 171,666	\$ --
Resources (inflows):				
Aid from other governments	1,602,579	1,602,579	1,125,714	(476,865)
Other revenue	--	--	798	798
Other financing sources	356,325	356,325	250,385	(105,940)
Amounts available for appropriation	<u>1,958,904</u>	<u>1,958,904</u>	<u>1,376,897</u>	<u>(582,007)</u>
Charges to appropriations (outflows):				
Current:				
Public assistance	1,958,904	1,958,904	1,351,505	607,399
Total charges to appropriations	<u>1,958,904</u>	<u>1,958,904</u>	<u>1,351,505</u>	<u>607,399</u>
Budgetary fund balances, June 30	<u>\$ 171,666</u>	<u>\$ 171,666</u>	<u>\$ 197,058</u>	<u>\$ 25,392</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 \$ 1,376,897

Differences - budget to GAAP:

Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes. (250,385)

Total revenues as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor special revenue funds \$ 1,126,512

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule
 Clarksburg Lighting District
 For the Year Ended June 30, 2011

	<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	\$ 5,885	\$ 5,885	\$ 5,885	\$ --
Resources (inflows):				
Revenue from use of money and property	80	80	43	(37)
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>3,563</u>	<u>(17)</u>
Charges to appropriations (outflows):				
Current:				
Public way and facilities	<u>3,580</u>	<u>3,580</u>	<u>4,058</u>	<u>(478)</u>
Total charges to appropriations	<u>3,580</u>	<u>3,580</u>	<u>4,058</u>	<u>(478)</u>
Budgetary fund balances, June 30	<u>\$ 5,885</u>	<u>\$ 5,885</u>	<u>\$ 5,390</u>	<u>\$ (495)</u>

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule
 Special Road Maintenance District #3
 For the Year Ended June 30, 2011

	<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	\$ 19,011	\$ 19,011	\$ 19,011	\$ --
Resources (inflows):				
Taxes	1,600	1,600	991	(609)
Revenue from use of money and property	200	200	143	(57)
Aid from other governments	--	--	18	18
Amounts available for appropriation	<u>1,800</u>	<u>1,800</u>	<u>1,152</u>	<u>(648)</u>
Charges to appropriations (outflows):				
Current:				
Public way and facilities	<u>1,800</u>	<u>1,800</u>	<u>--</u>	<u>1,800</u>
Total charges to appropriations	<u>1,800</u>	<u>1,800</u>	<u>--</u>	<u>1,800</u>
Budgetary fund balances, June 30	<u>\$ 19,011</u>	<u>\$ 19,011</u>	<u>\$ 20,163</u>	<u>\$ 1,152</u>

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule
 Rolling Acres Permanent Road Division
 For the Year Ended June 30, 2011

	<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	\$ 29,607	\$ 29,607	\$ 29,607	\$ --
Resources (inflows):				
Revenue from use of money and property	800	800	220	(580)
Charges for services	<u>4,000</u>	<u>4,000</u>	<u>4,200</u>	<u>200</u>
Amounts available for appropriation	<u>4,800</u>	<u>4,800</u>	<u>4,420</u>	<u>(380)</u>
Charges to appropriations (outflows):				
Current:				
Public way and facilities	<u>4,800</u>	<u>4,800</u>	<u>4,279</u>	<u>521</u>
Total charges to appropriations	<u>4,800</u>	<u>4,800</u>	<u>4,279</u>	<u>521</u>
Budgetary fund balances, June 30	<u>\$ 29,607</u>	<u>\$ 29,607</u>	<u>\$ 29,748</u>	<u>\$ 141</u>

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule El Macero County Service Area For the Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 1,180,925	\$ 1,180,925	\$ 1,180,925	\$ --
Resources (inflows):				
Taxes	60,100	60,100	83,529	23,429
Revenue from use of money and property	16,000	16,000	11,029	(4,971)
Aid from other governments	--	--	770	770
Charges for services	740,871	740,871	740,474	(397)
Amounts available for appropriation	<u>816,971</u>	<u>816,971</u>	<u>835,802</u>	<u>18,831</u>
Charges to appropriations (outflows):				
Current:				
Health and sanitation	801,971	1,051,472	892,873	158,599
Total charges to appropriations	<u>801,971</u>	<u>1,051,472</u>	<u>892,873</u>	<u>158,599</u>
Budgetary fund balances, June 30	<u>\$ 1,195,925</u>	<u>\$ 946,424</u>	<u>\$ 1,123,854</u>	<u>\$ 177,430</u>

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule
 County Service Area #6 - Snowball
 For the Year Ended June 30, 2011

	<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	\$ 200,195	\$ 200,195	\$ 200,195	\$ --
Resources (inflows):				
Taxes	35,500	35,500	41,854	6,354
Revenue from use of money and property	2,000	2,000	1,454	(546)
Aid from other governments	400	400	1,083	683
Amounts available for appropriation	<u>37,900</u>	<u>37,900</u>	<u>44,391</u>	<u>6,491</u>
Charges to appropriations (outflows):				
Current:				
Public protection	<u>37,900</u>	<u>47,690</u>	<u>47,689</u>	<u>1</u>
Total charges to appropriations	<u>37,900</u>	<u>47,690</u>	<u>47,689</u>	<u>1</u>
Budgetary fund balances, June 30	<u>\$ 200,195</u>	<u>\$ 190,405</u>	<u>\$ 196,897</u>	<u>\$ 6,492</u>

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule
 County Service Area #9
 For the Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 2,642	\$ 2,642	\$ 2,642	\$ --
Resources (inflows):				
Taxes	--	--	15,382	15,382
Revenue from use of money and property	--	--	54	54
Aid from other governments	--	--	23	23
Amounts available for appropriation	<u>--</u>	<u>--</u>	<u>15,459</u>	<u>15,459</u>
Charges to appropriations (outflows):				
Current:				
Public protection	--	17,017	17,017	--
Total charges to appropriations	<u>--</u>	<u>17,017</u>	<u>17,017</u>	<u>--</u>
Budgetary fund balances, June 30	<u>\$ 2,642</u>	<u>\$ (14,375)</u>	<u>\$ 1,084</u>	<u>\$ 15,459</u>

County Service Area Budgetary Comparison Schedule

Budgetary Comparison Schedule
 North Davis Meadows CSA #10
 For the Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 219,844	\$ 219,844	\$ 219,844	\$ --
Resources (inflows):				
Revenue from use of money and property	2,600	2,600	2,051	(549)
Charges for services	<u>237,277</u>	<u>237,277</u>	<u>237,277</u>	<u>--</u>
Amounts available for appropriation	<u>239,877</u>	<u>239,877</u>	<u>239,328</u>	<u>(549)</u>
Charges to appropriations (outflows):				
Current:				
Health and sanitation	<u>232,752</u>	<u>350,883</u>	<u>313,033</u>	<u>37,850</u>
Total charges to appropriations	<u>232,752</u>	<u>350,883</u>	<u>313,033</u>	<u>37,850</u>
Budgetary fund balances, June 30	<u>\$ 226,969</u>	<u>\$ 108,838</u>	<u>\$ 146,139</u>	<u>\$ 37,301</u>

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule
 Dunnigan CSA #11
 For the Year Ended June 30, 2011

	<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	\$ 9,898	\$ 9,898	\$ 9,898	\$ --
Resources (inflows):				
Revenue from use of money and property	100	100	69	(31)
Charges for services	<u>6,500</u>	<u>6,500</u>	<u>6,536</u>	<u>36</u>
Amounts available for appropriation	<u>6,600</u>	<u>6,600</u>	<u>6,605</u>	<u>5</u>
Charges to appropriations (outflows):				
Current:				
Public way and facilities	<u>6,600</u>	<u>8,687</u>	<u>8,686</u>	<u>1</u>
Total charges to appropriations	<u>6,600</u>	<u>8,687</u>	<u>8,686</u>	<u>1</u>
Budgetary fund balances, June 30	<u>\$ 9,898</u>	<u>\$ 7,811</u>	<u>\$ 7,817</u>	<u>\$ 6</u>

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule
Willowbank CSA #12
For the Year Ended June 30, 2011

	<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	\$ 4,722	\$ 4,722	\$ 4,722	\$ --
Resources (inflows):				
Revenue from use of money and property	100	100	28	(72)
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>4,508</u>	<u>(42)</u>
Charges to appropriations (outflows):				
Current:				
General government	<u>4,550</u>	<u>6,607</u>	<u>6,607</u>	<u>--</u>
Total charges to appropriations	<u>4,550</u>	<u>6,607</u>	<u>6,607</u>	<u>--</u>
Budgetary fund balances, June 30	<u>\$ 4,722</u>	<u>\$ 2,665</u>	<u>\$ 2,623</u>	<u>\$ (42)</u>

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule
 Esparto County Service Area #14
 For the Year Ended June 30, 2011

	<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	\$ 19,271	\$ 19,271	\$ 19,271	\$ --
Resources (inflows):				
Revenue from use of money and property	--	--	112	112
Charges for services	<u>42,720</u>	<u>42,720</u>	<u>42,720</u>	<u>--</u>
Amounts available for appropriation	<u>42,720</u>	<u>42,720</u>	<u>42,832</u>	<u>112</u>
Charges to appropriations (outflows):				
Current:				
Public protection	<u>42,720</u>	<u>51,291</u>	<u>51,291</u>	<u>--</u>
Total charges to appropriations	<u>42,720</u>	<u>51,291</u>	<u>51,291</u>	<u>--</u>
Budgetary fund balances, June 30	<u>\$ 19,271</u>	<u>\$ 10,700</u>	<u>\$ 10,812</u>	<u>\$ 112</u>

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule
 Madison County Service Area
 For the Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 115,815	\$ 115,815	\$ 115,815	\$ --
Resources (inflows):				
Taxes	36,010	36,010	36,888	878
Revenue from use of money and property	1,000	1,000	798	(202)
Aid from other governments	200	200	346	146
Amounts available for appropriation	<u>37,210</u>	<u>37,210</u>	<u>38,032</u>	<u>822</u>
Charges to appropriations (outflows):				
Current:				
Public protection	<u>34,710</u>	<u>40,523</u>	<u>40,523</u>	<u>--</u>
Total charges to appropriations	<u>34,710</u>	<u>40,523</u>	<u>40,523</u>	<u>--</u>
Budgetary fund balances, June 30	<u>\$ 118,315</u>	<u>\$ 112,502</u>	<u>\$ 113,324</u>	<u>\$ 822</u>

COUNTY OF YOLO

County Service Area Budgetary Comparison Schedule Wildwings County Service Area For the Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 685,846	\$ 685,846	\$ 685,846	\$ --
Resources (inflows):				
Revenue from use of money and property	11,500	11,500	6,275	(5,225)
Charges for services	1,851,499	1,851,499	1,621,555	(229,944)
Other revenue	180,000	180,000	--	(180,000)
Amounts available for appropriation	2,042,999	2,042,999	1,627,830	(415,169)
Charges to appropriations (outflows):				
Current:				
Health and sanitation	575,703	686,867	679,881	6,986
Recreation & cultural	1,087,770	1,087,770	785,258	302,512
Total charges to appropriations	1,663,473	1,774,637	1,465,139	309,498
Budgetary fund balances, June 30	\$ 1,065,372	\$ 954,208	\$ 848,537	\$ (105,671)

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Debt Service Funds

Debt service funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for principal and interest.

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.

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, 2011

	<u>Davis Library Expansion Debt Service</u>	<u>District Attorney Building Debt Service</u>	<u>Total</u>
ASSETS			
Cash and Investments:			
Cash and cash equivalents	\$ 949,662	\$ 42	\$ 949,704
Cash with fiscal agents	<u>431,891</u>	<u>--</u>	<u>431,891</u>
Total Assets	<u><u>\$ 1,381,553</u></u>	<u><u>\$ 42</u></u>	<u><u>\$ 1,381,595</u></u>
LIABILITIES			
Due to other funds	\$ --	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>
FUND BALANCES			
Restricted	<u>1,381,553</u>	<u>42</u>	<u>1,381,595</u>
Total Fund Balances	<u><u>1,381,553</u></u>	<u><u>42</u></u>	<u><u>1,381,595</u></u>
Total Liabilities and Fund Balances	<u><u>\$ 1,381,553</u></u>	<u><u>\$ 42</u></u>	<u><u>\$ 1,381,595</u></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, 2011

	Davis Library Expansion	District Attorney Building	Total
Revenues:			
Taxes	\$ 1,904,214	\$ --	\$ 1,904,214
Revenue from use of property and money	8,569	58	8,627
Charges for services	--	52,531	52,531
	<u>1,912,783</u>	<u>52,589</u>	<u>1,965,372</u>
Total Revenues			
Expenditures:			
Debt Service:			
Principal retirement	225,000	120,000	345,000
Interest and fiscal charges	408,572	169,785	578,357
	<u>633,572</u>	<u>289,785</u>	<u>923,357</u>
Total Expenditures			
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,279,211</u>	<u>(237,196)</u>	<u>1,042,015</u>
Other Financing Sources (Uses):			
Transfers in	--	234,457	234,457
Transfers out	(1,244,480)	--	(1,244,480)
Total Other Financing Sources (Uses)	<u>(1,244,480)</u>	<u>234,457</u>	<u>(1,010,023)</u>
Net Change in Fund Balances	34,731	(2,739)	31,992
Fund Balance - Beginning	<u>1,346,822</u>	<u>2,781</u>	<u>1,349,603</u>
Fund Balance - Ending	<u>\$ 1,381,553</u>	<u>\$ 42</u>	<u>\$ 1,381,595</u>

COUNTY OF YOLO

**Budgetary Comparison Schedule
Davis Library Expansion Debt Service
For the Year Ended June 30, 2011**

	<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	\$ 1,346,822	\$ 1,346,822	\$ 1,346,822	\$ --
Resources (inflows):				
Taxes	1,864,719	1,864,719	1,904,214	39,495
Revenue from use of money and property	13,700	13,700	8,569	(5,131)
Amounts available for appropriation	<u>1,878,419</u>	<u>1,878,419</u>	<u>1,912,783</u>	<u>34,364</u>
Charges to appropriations (outflows):				
Debt Service:				
Principal retirement	225,000	225,000	225,000	--
Interest and fiscal charges	408,939	408,939	408,572	367
Other financing uses	1,244,480	1,244,480	1,244,480	--
Total charges to appropriations	<u>1,878,419</u>	<u>1,878,419</u>	<u>1,878,052</u>	<u>367</u>
Budgetary fund balances, June 30	<u>\$ 1,346,822</u>	<u>\$ 1,346,822</u>	<u>\$ 1,381,553</u>	<u>\$ 34,731</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 \$ 1,878,052

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not expenditures for budgetary purposes (1,244,480)

Total expenditures as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor debt service funds \$ 633,572

COUNTY OF YOLO

Budgetary Comparison Schedule
 District Attorney Building Debt Service
 For the Year Ended June 30, 2011

	<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	\$ 2,781	\$ 2,781	\$ 2,781	\$ --
Resources (inflows):				
Revenue from use of money and property	--	--	58	58
Charges for services	52,531	52,531	52,531	--
Other Financing Sources	237,372	237,372	234,457	(2,915)
Amounts available for appropriation	<u>289,903</u>	<u>289,903</u>	<u>287,046</u>	<u>(2,857)</u>
Charges to appropriations (outflows):				
Debt Service:				
Principal retirement	120,000	120,000	120,000	--
Interest and fiscal charges	169,903	169,903	169,785	118
Total charges to appropriations	<u>289,903</u>	<u>289,903</u>	<u>289,785</u>	<u>118</u>
Budgetary fund balances, June 30	<u>\$ 2,781</u>	<u>\$ 2,781</u>	<u>\$ 42</u>	<u>\$ (2,739)</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 \$ 287,046

Differences - budget to GAAP:

Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes (234,457)

Total revenues as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor debt service funds \$ 52,589

Capital Projects Funds

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

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 the will provide energy to the County's criminal justice facilities.

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.

Davis Library Capital Project Fund

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

Davis Communication Site Demolition

This fund is used to account for a \$750,000 grant from the United State Air Force (USAF) to finance the demolition of an old communication facility on property donated to the County from the USAF to be used as a park.

COUNTY OF YOLO

Combining Balance Sheet
Nonmajor Capital Projects Funds
June 30, 2011

	<u>Accumulated Capital Outlay</u>	<u>Esparto Parks Improvement Project</u>	<u>Esparto Bridge Development Fee</u>	<u>Solar Array CPF</u>
ASSETS				
Cash and Investments:				
Cash and cash equivalents	\$ 314,697	\$ 187,763	\$ 278,454	\$ --
Total Cash and Investments	<u>314,697</u>	<u>187,763</u>	<u>278,454</u>	<u>--</u>
Receivables:				
Taxes receivable	<u>540</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total Assets	<u><u>\$ 315,237</u></u>	<u><u>\$ 187,763</u></u>	<u><u>\$ 278,454</u></u>	<u><u>\$ --</u></u>
LIABILITIES				
Accounts payable	<u>\$ 86,752</u>	<u>\$ --</u>	<u>\$ --</u>	<u>--</u>
Total Liabilities	<u>86,752</u>	<u>--</u>	<u>--</u>	<u>--</u>
FUND BALANCES				
Restricted	228,485	--	--	--
Committed	<u>--</u>	<u>187,763</u>	<u>278,454</u>	<u>--</u>
Total Fund Balances	<u>228,485</u>	<u>187,763</u>	<u>278,454</u>	<u>--</u>
Total Liabilities and Fund Balances	<u><u>\$ 315,237</u></u>	<u><u>\$ 187,763</u></u>	<u><u>\$ 278,454</u></u>	<u><u>\$ --</u></u>

continued

COUNTY OF YOLO

Combining Balance Sheet
 Nonmajor Capital Projects Funds
 June 30, 2011

	Winters Library Capital Project	Davis Library Measure P CPF	Davis Communication Site Demo CPF	Total
ASSETS				
Cash and Investments:				
Cash and cash equivalents	\$ --	\$ 352,505	\$ --	\$ 1,133,419
Total Cash and Investments	--	352,505	--	1,133,419
Receivables:				
Taxes receivable	--	--	--	540
 Total Assets	<u>\$ --</u>	<u>\$ 352,505</u>	<u>\$ --</u>	<u>\$ 1,133,959</u>
LIABILITIES				
Accounts payable	\$ --	\$ 352,455	\$ --	\$ 439,207
Total Liabilities	--	352,455	--	439,207
FUND BALANCES				
Restricted	--	50	--	228,535
Committed	--	--	--	466,217
Total Fund Balances	--	50	--	694,752
 Total Liabilities and Fund Balances	<u>\$ --</u>	<u>\$ 352,505</u>	<u>\$ --</u>	<u>\$ 1,133,959</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, 2011

	Accumulated Capital Outlay	Esparto Parks Improvement Project	Esparto Bridge Development Fee	Solar Array CPF
Revenues:				
Taxes	\$ 1,966,768	\$ --	\$ --	\$ --
Revenue from use of money and money	3,816	1,379	2,029	--
Aid from other governments	437,443	--	--	--
Charges for services	--	--	--	--
Other	6,919	1,500	--	--
Total Revenues	2,414,946	2,879	2,029	--
Expenditures:				
Current:				
General government	217,798	--	--	--
Public protection	140,242	--	--	--
Health and sanitation	1,485	--	--	--
Education	7,814	--	--	--
Recreation and cultural services	2,690	2,798	--	--
Capital outlay	108,740	--	--	1,605,074
Debt Service:				
Principal	98,012	--	--	133
Interest and fiscal agent fees	273,584	--	--	968
Total Expenditures	850,365	2,798	--	1,606,175
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,564,581	81	2,029	(1,606,175)
Other Financing Sources (Uses):				
Transfers in	105,000	--	--	664
Transfers out	(1,673,371)	--	--	--
Total Other Financing Sources (Uses)	(1,568,371)	--	--	664
Net Change in Fund Balance	(3,790)	81	2,029	(1,605,511)
Fund Balance -Beginning	232,275	187,682	276,425	1,605,511
Fund Balance - Ending	\$ 228,485	\$ 187,763	\$ 278,454	\$ --

COUNTY OF YOLO

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance
 Nonmajor Capital Projects Funds
 For the Fiscal Year Ended June 30, 2011

	Winters Library Capital Project	Davis Library Measure P CPF	Davis Comm. Site Demo CPF	Total
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ 1,966,768
Revenue from use of money and money	142	4,923	657	12,946
Aid from other governments	--	--	--	437,443
Charges for services	--	--	--	--
Other	--	94,840	--	103,259
Total Revenues	142	99,763	657	2,520,416
Expenditures:				
Current:				
General government	--	--	--	217,798
Public protection	--	--	--	140,242
Health and sanitation	--	--	--	1,485
Education	4,553	771,008	--	783,375
Recreation and cultural services	--	--	77	5,565
Capital outlay	22,989	2,423,044	165,637	4,325,484
Debt Service:				
Principal	--	--	--	98,145
Interest	--	--	--	274,552
Total Expenditures	27,542	3,194,052	165,714	5,846,646
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,400)	(3,094,289)	(165,057)	(3,326,230)
Other Financing Sources (Uses):				
Transfers in	13,347	--	--	119,011
Transfers out	--	--	--	(1,673,371)
Total Other Financing Sources (Uses)	13,347	--	--	(1,554,360)
Net Change in Fund Balance	(14,053)	(3,094,289)	(165,057)	(4,880,590)
Fund Balance -Beginning	14,053	3,094,339	165,057	5,575,342
Fund Balance - Ending	\$ --	\$ 50	\$ --	\$ 694,752

COUNTY OF YOLO

Budgetary Comparison Schedule
Accumulated Capital Outlay
For the Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 232,275	\$ 232,275	\$ 232,275	\$ --
Resources (inflows):				
Taxes	1,902,598	1,992,598	1,966,768	(25,830)
Revenue from use of money and property	--	--	3,816	3,816
Aid from other governments	361,000	361,000	437,443	76,443
Other income	--	--	6,919	6,919
Other financing sources	235,000	307,000	105,000	(202,000)
Amounts available for appropriation	<u>2,498,598</u>	<u>2,660,598</u>	<u>2,519,946</u>	<u>(140,652)</u>
Charges to appropriations (outflows):				
Current:				
General government	230,354	373,551	226,269	147,282
Public protection	--	--	140,242	(140,242)
Health and sanitation	--	--	1,485	(1,485)
Education	--	--	7,814	(7,814)
Recreation & cultural	--	--	2,690	(2,690)
Capital outlay	280,000	114,140	113,690	450
Debt service:			--	
Principal retirement	--	--	98,012	(98,012)
Interest and fiscal charges	--	371,596	273,584	98,012
Other financing uses	2,018,598	1,831,665	1,673,371	158,294
Total charges to appropriations	<u>2,528,952</u>	<u>2,690,952</u>	<u>2,537,157</u>	<u>153,795</u>
Budgetary fund balances, June 30	<u>\$ 201,921</u>	<u>\$ 201,921</u>	<u>\$ 215,064</u>	<u>\$ 13,143</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 \$ 2,519,946

Differences - budget to GAAP:

Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes (105,000)

Total revenues as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor capital projects funds \$ 2,414,946

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule \$ 2,537,157

Differences - budget to GAAP:

Encumbrances are outflows of budgetary resources but are not expenditures for financial reporting purposes (13,421)

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes (1,673,371)

Total expenditures as reported on the combining statement of revenues, expenditures and changes in fund balances - nonmajor capital projects funds. \$ 850,365

COUNTY OF YOLO

Budgetary Comparison Schedule
 Esparto Parks Improvement Project
 For the Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 187,682	\$ 187,682	\$ 187,682	--
Resources (inflows):				
Revenue from use of money and property	5,000	5,000	1,379	(3,621)
Other income	--	--	1,500	1,500
Amounts available for appropriation	<u>5,000</u>	<u>5,000</u>	<u>2,879</u>	<u>(2,121)</u>
Charges to appropriations (outflows):				
Current:				
Recreation & cultural	<u>7,000</u>	<u>9,799</u>	<u>2,798</u>	<u>7,001</u>
Total charges to appropriations	<u>7,000</u>	<u>9,799</u>	<u>2,798</u>	<u>7,001</u>
Budgetary fund balances, June 30	<u>\$ 185,682</u>	<u>\$ 182,883</u>	<u>\$ 187,763</u>	<u>\$ 4,880</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 Esparto Bridge Development Fee Capital Project
 For the Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		Positive (Negative)
Budgetary fund balances, July 1	\$ 276,425	\$ 276,425	\$ 276,425	--
Resources (inflows):				
Revenue from use of money and property	800	800	2,029	1,229
Amounts available for appropriation	800	800	2,029	1,229
Charges to appropriations (outflows):				
Other financing uses	--	--	--	--
Total charges to appropriations	--	--	--	--
Budgetary fund balances, June 30	<u>\$ 277,225</u>	<u>\$ 277,225</u>	<u>\$ 278,454</u>	<u>\$ 1,229</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
Solar Array Capital Project
For the Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 1,605,511	\$ 1,605,511	\$ 1,605,511	--
Resources (inflows):				
Other financing sources	--	7,284,759	664	(7,284,095)
Amounts available for appropriation	--	7,284,759	664	(7,284,095)
Charges to appropriations (outflows):				
Current:				
Capital Outlay	--	4,218,547	1,605,074	2,613,473
Short-term interest expense	--	--	968	(968)
Debt service - principal	--	--	133	(133)
Total charges to appropriations	--	4,218,547	1,606,175	2,612,372
Budgetary fund balances, June 30	\$ 1,605,511	\$ 4,671,723	\$ --	\$ (4,671,723)

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	\$ 664
Differences - budget to GAAP:	
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes	(664)
Total revenues as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor capital projects funds	\$ --

COUNTY OF YOLO

Budgetary Comparison Schedule
Winters Library Capital Project
For the Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		Positive (Negative)
Budgetary fund balances, July 1	\$ 14,053	\$ 14,053	\$ 14,053	--
Resources (inflows):				
Revenue from use of money and property	--	143	142	(1)
Other financing sources	--	8,736	13,347	4,611
Amounts available for appropriation	--	8,879	13,489	4,610
Charges to appropriations (outflows):				
Current:				
Education	14,054	5,674	4,553	1,121
Capital Outlay	--	22,989	22,989	--
Total charges to appropriations	14,054	28,663	27,542	1,121
Budgetary fund balances, June 30	\$ (1)	\$ (5,731)	\$ --	\$ 5,731

Explanation of Differences between Budgetary Inflows and GAAP Revenues:

Sources/inflows of resources

Actual amounts (budgetary basis) "available for appropriation" from budgetary comparison schedule	\$ 13,489
Differences - budget to GAAP:	
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes	<u>(13,347)</u>
Total revenues as reported on the combining statement of revenues, expenditures, and changes in fund balances - nonmajor capital projects funds	<u>\$ 142</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 Davis Library Capital Project
 For the Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 3,094,339	\$ 3,094,339	\$ 3,094,339	\$ --
Resources (inflows):				
Revenue from use of money and property	32,500	32,500	4,923	(27,577)
Other income	--	80,000	94,840	14,840
Other financing sources	5,467,000	5,387,000	--	(5,387,000)
Amounts available for appropriation	<u>5,499,500</u>	<u>5,499,500</u>	<u>99,763</u>	<u>(5,399,737)</u>
Charges to appropriations (outflows):				
Current:				
Education	1,163,174	1,163,174	771,008	392,166
Capital outlay	4,773,772	4,773,772	2,423,044	2,350,728
Total charges to appropriations	<u>5,936,946</u>	<u>5,936,946</u>	<u>3,194,052</u>	<u>2,742,894</u>
Budgetary fund balances, June 30	<u>\$ 2,656,893</u>	<u>\$ 2,656,893</u>	<u>\$ 50</u>	<u>\$ (2,656,843)</u>

COUNTY OF YOLO

Budgetary Comparison Schedule
 Davis Communication Site Demolition Capital Project
 For the Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 165,057	\$ 165,057	\$ 165,057	\$ --
Resources (inflows):				
Revenue from use of money and property	--	--	657	657
Amounts available for appropriation	--	--	657	657
Charges to appropriations (outflows):				
Current:				
Recreation and cultural services	--	77	77	--
Capital outlay	165,056	165,638	165,637	1
Total charges to appropriations	165,056	165,715	165,714	1
Budgetary fund balances, June 30	\$ 1	\$ (658)	\$ --	\$ 658

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Internal Service Funds

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Internal Service Funds

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

INTERNAL SERVICE FUNDS

Fleet Services

This fund was established to account for and recover the cost of providing vehicles to County departments.

Telephone

This fund was established to account for and recover the cost of the County telephone system.

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, 2011

	<u>Fleet Services</u>	<u>Telephone</u>	<u>Unemployment Self-Insurance</u>	<u>Dental Self-Insurance</u>	<u>Total</u>
ASSETS					
Current Assets:					
Cash and Investments	\$ 52,619	\$ 1,082,165	\$ 410,724	\$ 855,964	\$ 2,401,472
Accounts Receivable	24,268	2,972	--	--	27,240
Due from other governments	--	3,616	--	2,480	6,096
Inventories	91,268	19,629	--	--	110,897
Total Current Assets	168,155	1,108,382	410,724	858,444	2,545,705
Noncurrent Assets:					
Capital Assets:					
Nondepreciable:					
Construction in progress	3,856	--	--	--	3,856
Depreciable:					
Structures and improvements	--	827,201	--	--	827,201
Equipment	229,018	7,142,178	--	--	7,371,196
Accumulated depreciation	(119,423)	(6,673,594)	--	--	(6,793,017)
Total Noncurrent Assets	113,451	1,295,785	--	--	1,409,236
Total Assets	\$ 281,606	\$ 2,404,167	\$ 410,724	\$ 858,444	\$ 3,954,941
LIABILITIES					
Current Liabilities:					
Accounts payable	\$ 85,921	\$ 2,573	\$ --	\$ --	\$ 88,494
Accrued salaries and benefits	11,952	16,971	--	--	28,923
Compensated absences	17,113	8,362	--	--	25,475
Due to other funds	--	--	--	--	--
Interfund loans	--	--	364,146	--	364,146
Current portion of estimated claims payable	--	--	106,814	62,113	168,927
Total Current Liabilities	114,986	27,906	470,960	62,113	675,965
Non-current Liabilities					
Estimated claims cost payable	--	--	578,792	149,609	728,401
Compensated absences	14,002	6,842	--	--	20,844
Total Liabilities	128,988	34,748	1,049,752	211,722	1,425,210
NET ASSETS					
Invested in capital assets, net of related debt	113,451	1,295,785	--	--	1,409,236
Unrestricted	39,167	1,073,634	(639,028)	646,722	1,120,495
Total Net Assets	\$ 152,618	\$ 2,369,419	\$ (639,028)	\$ 646,722	\$ 2,529,731

COUNTY OF YOLO

Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Fiscal Year Ended June 30, 2011

	<u>Fleet Services</u>	<u>Telephone</u>	<u>Unemployment Self-Insurance</u>	<u>Dental Self-Insurance</u>	<u>Total</u>
Operating Revenues					
Charges for services	\$ 1,086,920	\$ 1,374,208	\$ 662,858	\$ 2,029,002	\$ 5,152,988
Total Operating Revenues	<u>1,086,920</u>	<u>1,374,208</u>	<u>662,858</u>	<u>2,029,002</u>	<u>5,152,988</u>
Operating Expenses:					
Salaries and employee benefits	375,105	480,539	--	--	855,644
Services and supplies	1,035,272	788,335	550,274	1,847,559	4,221,440
Depreciation and amortization	25,017	165,750	--	--	190,767
Total Operating Expenses	<u>1,435,394</u>	<u>1,434,624</u>	<u>550,274</u>	<u>1,847,559</u>	<u>5,267,851</u>
Operating Income (Loss)	<u>(348,474)</u>	<u>(60,416)</u>	<u>112,584</u>	<u>181,443</u>	<u>(114,863)</u>
Non-Operating Revenues (Expenses):					
Interest income	--	7,230	1,373	5,656	14,259
Interest expense	(3,216)	--	--	--	(3,216)
Non-operating revenue	48,737	24	--	--	48,761
Total Non-Operating Revenues (Expenses)	<u>45,521</u>	<u>7,254</u>	<u>1,373</u>	<u>5,656</u>	<u>59,804</u>
Net Income (Loss) Before Transfers	<u>(302,953)</u>	<u>(53,162)</u>	<u>113,957</u>	<u>187,099</u>	<u>(55,059)</u>
Transfers:					
Transfers in	971,362	17,336	--	--	988,698
Change in Net Assets	668,409	(35,826)	113,957	187,099	933,639
Net Assets (Deficit) - Beginning of Year	<u>(515,791)</u>	<u>2,405,245</u>	<u>(752,985)</u>	<u>459,623</u>	<u>1,596,092</u>
Net Assets (Deficit) - End of Year	<u>\$ 152,618</u>	<u>\$ 2,369,419</u>	<u>\$ (639,028)</u>	<u>\$ 646,722</u>	<u>\$ 2,529,731</u>

COUNTY OF YOLO

Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2011

	<u>Fleet Service</u>	<u>Telephone</u>	<u>Unemployment Self- Insurance</u>	<u>Dental Self- Insurance</u>	<u>Total</u>
CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash receipts from customers	\$ 1,062,652	\$ 1,401,309	\$ 662,859	\$ 2,026,522	\$ 5,153,342
Cash paid to suppliers for goods and services	(317,746)	(827,332)	(643,725)	(1,836,518)	(3,625,321)
Cash paid to employees for services	<u>(1,053,993)</u>	<u>(500,260)</u>	<u>--</u>	<u>--</u>	<u>(1,554,253)</u>
Net Cash Provided (Used) by Operating Activities	<u>(309,087)</u>	<u>73,717</u>	<u>19,134</u>	<u>190,004</u>	<u>(26,232)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Loans or transfers from other funds	320,041	651,321	364,146	--	1,335,508
Non-operating revenues (expenses)	<u>45,521</u>	<u>24</u>	<u>--</u>	<u>--</u>	<u>45,545</u>
Net Cash Provided (Used) by Noncapital Financing Activities	<u>365,562</u>	<u>651,345</u>	<u>364,146</u>	<u>--</u>	<u>1,381,053</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Transfers for capital acquisition purposes	--	17,336	--	--	17,336
Acquisition of fixed assets	<u>(3,856)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(3,856)</u>
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(3,856)</u>	<u>17,336</u>	<u>--</u>	<u>--</u>	<u>13,480</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received	<u>--</u>	<u>7,230</u>	<u>1,373</u>	<u>5,656</u>	<u>14,259</u>
Net Cash Provided by investing activities	<u>--</u>	<u>7,230</u>	<u>1,373</u>	<u>5,656</u>	<u>14,259</u>
Net Change in Cash and Cash Equivalents	52,619	749,628	384,653	195,660	1,382,560
Cash and Cash Equivalents, Beginning of Year	<u>--</u>	<u>332,537</u>	<u>26,071</u>	<u>660,304</u>	<u>1,018,912</u>
Cash and Cash Equivalent, End of Year	<u>\$ 52,619</u>	<u>\$ 1,082,165</u>	<u>\$ 410,724</u>	<u>\$ 855,964</u>	<u>\$ 2,401,472</u>

continued

COUNTY OF YOLO

Combining Statement of Cash Flows (continued)
Internal Service Funds
For the Fiscal Year Ended June 30, 2011

	<u>Fleet Service</u>	<u>Telephone</u>	<u>Unemployment Self- Insurance</u>	<u>Dental Self- Insurance</u>	<u>Total</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by					
Operating Activities:					
Operating income (loss)	\$ (348,474)	\$ (60,416)	\$ 112,584	\$ 181,443	\$ (114,863)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	25,017	165,750	--	--	190,767
Changes in assets and liabilities:					
(Increase) decrease in:					
Accounts receivable	(24,268)	264	--	(2,480)	(26,484)
Due from other governments	--	26,985	--	--	26,985
Inventory	2,533	(442)	--	--	2,091
Increase (decrease) in:					
Accounts payable	39,368	(38,553)	--	--	815
Accrued salaries	(736)	(25,539)	--	--	(26,275)
Current portion of estimated claims payable	--	--	(93,450)	11,041	(82,409)
Due to other governments	--	(150)	--	--	(150)
Compensated absences	(2,527)	5,818	--	--	3,291
Net Cash Provided (Used) by Operating Activities	<u>\$ (309,087)</u>	<u>\$ 73,717</u>	<u>\$ 19,134</u>	<u>\$ 190,004</u>	<u>\$ (26,232)</u>

Agency Funds

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Agency Funds

Agency funds are used for purely custodial purposes. The “City Funds” represent distribution of taxes and fees collected on behalf of the Cities within Yolo County. The “Other Agency Funds” are used to account for the county-wide collection of property taxes, including amounts to repay no-commitment special assessment debt and schools general obligation bonds and fees and other payments collected on behalf of the State and other local governments.

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COUNTY OF YOLO

Combining Statement of Fiduciary Net Assets Agency Funds June 30, 2011

	<u>City Funds</u>	<u>Other Agency Funds</u>	<u>Total Agency Funds</u>
ASSETS			
Cash and investments	\$ 4,553,215	\$ 26,745,738	\$ 31,298,953
Cash with fiscal agent	--	450,460	450,460
Taxes receivable	--	2,660,427	2,660,427
Accounts receivable	--	220	220
Due from other governments	46,916	1,650,608	1,697,524
Total Assets	<u>\$ 4,600,131</u>	<u>\$ 31,507,453</u>	<u>\$ 36,107,584</u>
LIABILITIES			
Claims payable	\$ --	\$ 452,515	\$ 452,515
Due to other governments	--	8,576,389	8,576,389
Agency funds held for others	4,600,131	22,478,549	27,078,680
Total Liabilities	<u>\$ 4,600,131</u>	<u>\$ 31,507,453</u>	<u>\$ 36,107,584</u>

COUNTY OF YOLO

Combining Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended June 30, 2011

	Balance July 1, 2010	Additions	Deductions	Balance June 30, 2011
<u>CITIES</u>				
Assets:				
Cash and investments	\$ 5,000,213	\$ 125,845,300	\$ 126,292,298	\$ 4,553,215
Due from other governments	4,792,657	46,909	4,792,650	46,916
Total Assets	<u>\$ 9,792,870</u>	<u>\$ 125,892,209</u>	<u>\$ 131,084,948</u>	<u>\$ 4,600,131</u>
Liabilities:				
Agency funds held for others	\$ 9,792,870	\$ 125,892,209	\$ 131,084,948	\$ 4,600,131
Total Liabilities	<u>\$ 9,792,870</u>	<u>\$ 125,892,209</u>	<u>\$ 131,084,948</u>	<u>\$ 4,600,131</u>
<u>OTHER AGENCY</u>				
Assets:				
Cash and investments	\$ 25,161,243	\$ 451,726,714	\$ 450,142,219	\$ 26,745,738
Cash with fiscal agent	291,129	450,460	291,129	450,460
Restricted cash and investments	90,280	(90,280)	--	--
Taxes receivable	3,017,487	282,983,828	283,340,888	2,660,427
Accounts receivable	--	220	--	220
Due from other governments	1,238,954	1,650,608	1,238,954	1,650,608
Total Assets	<u>\$ 29,799,093</u>	<u>\$ 736,721,550</u>	<u>\$ 735,013,190</u>	<u>\$ 31,507,453</u>
Liabilities:				
Claims payable	\$ 151,637	\$ 452,515	\$ 151,637	\$ 452,515
Due to other governments	8,225,322	347,661,968	347,310,901	8,576,389
Agency funds held for others	21,422,134	388,607,067	387,550,652	22,478,549
Total Liabilities	<u>\$ 29,799,093</u>	<u>\$ 736,721,550</u>	<u>\$ 735,013,190</u>	<u>\$ 31,507,453</u>
<u>TOTAL</u>				
Assets:				
Cash and investments	\$ 30,161,456	\$ 577,572,014	\$ 576,434,517	\$ 31,298,953
Cash with fiscal agent	291,129	450,460	291,129	450,460
Cash with fiscal agent	90,280	(90,280)	--	--
Taxes receivable	3,017,487	282,983,828	283,340,888	2,660,427
Accounts receivable	--	220	--	220
Due from other governments	6,031,611	1,697,517	6,031,604	1,697,524
Total Assets	<u>\$ 39,591,963</u>	<u>\$ 862,613,759</u>	<u>\$ 866,098,138</u>	<u>\$ 36,107,584</u>
Liabilities:				
Claims payable	\$ 151,637	\$ 452,515	\$ 151,637	\$ 452,515
Due to other governments	8,225,322	347,661,968	347,310,901	8,576,389
Agency funds held for others	31,215,004	514,499,276	518,635,600	27,078,680
Total Liabilities	<u>\$ 39,591,963</u>	<u>\$ 862,613,759</u>	<u>\$ 866,098,138</u>	<u>\$ 36,107,584</u>

**Component Units Fire Districts
Combining Funds Statement**

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COUNTY OF YOLO

Combining Balance Sheet
Component Unit Fire Districts
June 30, 2011

	Capay Valley Fire	Dunnigan Fire	East Davis Fire	Esparto Fire
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
ASSETS				
Cash and Investments:				
Cash and cash equivalents	\$ 589,110	\$ 117,771	\$ 1,070,965	\$ 543,095
Imprest cash	--	200	--	20
	<u>589,110</u>	<u>117,971</u>	<u>1,070,965</u>	<u>543,115</u>
Receivables:				
Taxes receivable	418	53	--	--
Accounts receivable	--	--	--	--
Due from other governments	--	--	--	--
Deposits	--	--	--	6,186
Total assets	<u><u>589,528</u></u>	<u><u>118,024</u></u>	<u><u>1,070,965</u></u>	<u><u>549,301</u></u>
LIABILITIES				
Accounts payable	\$ 11,655	\$ 5,514	\$ --	4,633
Accrued payroll	282	1,770	--	2,567
Due to other governments	--	--	482	650
Total liabilities	<u>11,937</u>	<u>7,284</u>	<u>482</u>	<u>7,850</u>
FUND BALANCES				
Nonspendable	--	--	--	6,186
Restricted	37,638	11,803	--	18,582
Assigned	58,479	8,567	980,907	338,765
Unassigned	481,474	90,370	89,576	177,918
Total Fund Balances	<u>577,591</u>	<u>110,740</u>	<u>1,070,483</u>	<u>541,451</u>
Total Liabilities and Fund Balances	<u><u>\$ 589,528</u></u>	<u><u>\$ 118,024</u></u>	<u><u>\$ 1,070,965</u></u>	<u><u>\$ 549,301</u></u>

continued

COUNTY OF YOLO

Combining Balance Sheet
Component Unit Fire Districts
June 30, 2011

	<u>Knights Landing Fire</u>	<u>West Plainfield Fire</u>	<u>Willow Oak Fire</u>	<u>Winters Fire</u>
ASSETS				
Cash and Investments:				
Cash and cash equivalents	\$ 265,107	\$ 219,582	\$ 566,177	\$ 487,301
Imprest cash	--	--	50	--
	<u>265,107</u>	<u>219,582</u>	<u>566,227</u>	<u>487,301</u>
Receivables:				
Taxes receivable	103	1,642	--	373
Accounts receivable	--	5,226	--	--
Due from other governments	--	--	--	--
Deposits	--	--	--	--
Total assets	<u>265,210</u>	<u>226,450</u>	<u>566,227</u>	<u>487,674</u>
LIABILITIES				
Accounts payable	\$ 5,121	\$ 667	\$ 12,288	--
Accrued payroll	473	4,440	3,485	--
Due to other governments	--	--	368	68,021
Total liabilities	<u>5,594</u>	<u>5,107</u>	<u>16,141</u>	<u>68,021</u>
FUND BALANCES				
Nonspendable	--	--	--	--
Restricted	95,644	--	56,602	71,916
Assigned	78,400	62,122	281,509	--
Unassigned	85,572	159,221	211,975	347,737
Total Fund Balances	<u>259,616</u>	<u>221,343</u>	<u>550,086</u>	<u>419,653</u>
Total Liabilities and Fund Balances	<u>\$ 265,210</u>	<u>\$ 226,450</u>	<u>\$ 566,227</u>	<u>\$ 487,674</u>

continued

COUNTY OF YOLO

Combining Balance Sheet
Component Unit Fire Districts
June 30, 2011

	No Mans Land Fire	Total
	<u> </u>	<u> </u>
ASSETS		
Cash and Investments:		
Cash and cash equivalents	\$ 55,553	\$ 3,914,661
Imprest cash	--	270
	<u>55,553</u>	<u>3,914,931</u>
Receivables:		
Taxes receivable	2	2,591
Accounts receivable	--	5,226
Due from other governments	585	585
Deposits	--	6,186
Total assets	<u>56,140</u>	<u>3,929,519</u>
LIABILITIES		
Accounts payable	--	\$ 39,878
Accrued payroll	--	13,017
Due to other governments	--	69,521
Total liabilities	<u>--</u>	<u>122,416</u>
FUND BALANCES		
Nonspendable	585	6,771
Restricted	4,575	296,760
Assigned	--	1,808,749
Unassigned	50,980	1,694,823
Total Fund Balances	<u>56,140</u>	<u>3,807,103</u>
Total Liabilities and Fund Balances	<u>\$ 56,140</u>	<u>\$ 3,929,519</u>

COUNTY OF YOLO

Reconciliation of the Component Unit Fire Districts Funds Balance Sheet
to the Government-Wide Statement of Net Assets - Component Unit Fire Districts
June 30, 2011

Fund Balance - Total Component Unit Fire Districts funds (page 173)	\$ 3,807,103
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.	3,519,086
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	(125,888)
Capital leases	(182,084)
Accrued interest payable	(8,590)
Compensated absences	<u>(8,672)</u>
Net assets of Component Unit Fire Districts (pages 15 and 16)	<u>\$ 7,000,955</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, 2011

	Capay Valley Fire	Dunnigan Fire	East Davis Fire	Esparto Fire
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues:				
Taxes	\$ 127,276	\$ 143,755	\$ 387,506	\$ 130,124
Licenses and permits	37,291	17,762	--	249,291
Revenue from use of money and property	4,013	827	8,123	3,719
Aid from other governments	14,690	2,297	3,427	26,978
Charges for services	--	6,194	211,147	61,322
Other	7,298	133	--	1,663
Total Revenues	<u>190,568</u>	<u>170,968</u>	<u>610,203</u>	<u>473,097</u>
Expenditures:				
Current:				
Public protection	102,710	118,360	581,365	183,886
Debt Service:				
Principal retirement	--	24,402	--	--
Interest and fiscal charges	--	11,588	--	--
Total Expenditures	<u>102,710</u>	<u>154,350</u>	<u>581,365</u>	<u>183,886</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>87,858</u>	<u>16,618</u>	<u>28,838</u>	<u>289,211</u>
Other financing sources				
Sale of capital assets	--	--	--	--
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net Change in Fund Balance	<u>87,858</u>	<u>16,618</u>	<u>28,838</u>	<u>289,211</u>
Fund Balance - Beginning	<u>489,733</u>	<u>94,122</u>	<u>1,041,645</u>	<u>252,240</u>
Fund Balance - Ending	<u>\$ 577,591</u>	<u>\$ 110,740</u>	<u>\$ 1,070,483</u>	<u>\$ 541,451</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, 2011

	Knights Landing Fire	West Plainfield Fire	Willow Oak Fire	Winters Fire
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues:				
Taxes	\$ 60,258	\$ 238,939	\$ 225,703	\$ 213,705
Licenses and permits	94,947	180	56,313	71,432
Revenue from use of money and property	1,914	1,326	8,641	3,166
Aid from other governments	69,433	11,069	22,330	140,878
Charges for services	15,144	770	58,153	3,807
Other	517	2,458	765	791
Total Revenues	<u>242,213</u>	<u>254,742</u>	<u>371,905</u>	<u>433,779</u>
Expenditures:				
Current:				
Public protection	138,721	205,034	584,700	401,286
Debt Service:				
Principal retirement	9,181	--	--	--
Interest and fiscal charges	4,519	--	--	--
Total Expenditures	<u>152,421</u>	<u>205,034</u>	<u>584,700</u>	<u>401,286</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>89,792</u>	<u>49,708</u>	<u>(212,795)</u>	<u>32,493</u>
Other financing sources				
Sale of capital assets	--	--	750	--
	<u> </u>	<u> </u>	<u>750</u>	<u> </u>
Net Change in Fund Balance	<u>89,792</u>	<u>49,708</u>	<u>(212,045)</u>	<u>32,493</u>
Fund Balance - Beginning	<u>169,824</u>	<u>171,635</u>	<u>762,131</u>	<u>387,160</u>
Fund Balance - Ending	<u>\$ 259,616</u>	<u>\$ 221,343</u>	<u>\$ 550,086</u>	<u>\$ 419,653</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, 2011

	No Mans Land Fire	Total
Revenues:		
Taxes	\$ 6,101	\$ 1,533,367
Licenses and permits	4,560	531,776
Revenue from use of money and property	537	32,266
Aid from other governments	8	291,110
Charges for services	22,089	378,626
Other	--	13,625
Total Revenues	<u>33,295</u>	<u>2,780,770</u>
Expenditures:		
Current:		
Public protection	31,162	2,347,224
Debt Service:		
Principal retirement	--	33,583
Interest and fiscal charges	--	16,107
Total Expenditures	<u>31,162</u>	<u>2,396,914</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,133</u>	<u>383,856</u>
Other financing sources		
Sale of capital assets	--	750
	<u>--</u>	<u>750</u>
Net Change in Fund Balance	<u>2,133</u>	<u>384,606</u>
Fund Balance - Beginning	<u>54,007</u>	<u>3,422,497</u>
Fund Balance - Ending	<u>\$ 56,140</u>	<u>\$ 3,807,103</u>

COUNTY OF YOLO

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Component Unit Fire District Funds to the
Government-Wide Statement of Activities - Component Unit Fire Districts
For the Fiscal Year Ended June 30, 2011

Net change in fund balance - Total Component Unit Fire Districts funds (page 177) \$ 384,606

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	\$ 405,454	
Less current year depreciation	(350,316)	
Less current year loss on disposal of capital assets	<u>(262,712)</u>	
		(207,574)

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	12,639	
Capital leases	<u>20,944</u>	
		33,583

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	10,878	
Interest expense	<u>1,494</u>	
		12,372

Change in net assets of Component Unit Fire Districts (pages 18 and 19)		<u><u>\$ 222,987</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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
General Government				
Board of Supervisors				
Salaries and benefits	1,277,513	1,277,493	1,232,234	45,259
Services and supplies	257,598	257,598	179,434	78,164
Other Charges	0	20	20	0
Subtotal	<u>1,535,111</u>	<u>1,535,111</u>	<u>1,411,688</u>	<u>123,423</u>
County Administration				
Salaries and benefits	2,379,374	2,379,374	2,202,362	177,012
Services and supplies	424,651	614,551	578,214	36,337
Subtotal	<u>2,804,025</u>	<u>2,993,925</u>	<u>2,780,576</u>	<u>213,349</u>
Tribal Office				
Salaries and benefits	0	2,215	2,215	0
Services and supplies	335,000	170,434	58,244	112,190
Other Charges	200,114	200,114	125,767	74,347
Operating transfers out	4,949,026	5,114,214	5,031,619	82,595
Subtotal	<u>5,484,140</u>	<u>5,486,977</u>	<u>5,217,845</u>	<u>269,132</u>
Total Legislative and Administrative	<u>9,823,276</u>	<u>10,016,013</u>	<u>9,410,109</u>	<u>605,904</u>
Personnel:				
Human Resources				
Salaries and benefits	809,428	953,004	953,003	1
Services and supplies	124,915	129,794	129,793	1
Subtotal	<u>934,343</u>	<u>1,082,798</u>	<u>1,082,796</u>	<u>2</u>
Co. Wide Benefits				
Salaries and benefits	3,462,550	4,044,113	4,044,112	1
Services and supplies	95,295	77,012	77,012	0
Subtotal	<u>3,557,845</u>	<u>4,121,125</u>	<u>4,121,124</u>	<u>1</u>
Total Personnel	<u>4,492,188</u>	<u>5,203,923</u>	<u>5,203,920</u>	<u>3</u>
Finance:				
Auditor-Controller-Treasurer Tax Collector				
Salaries and benefits	2,082,220	2,158,742	2,158,742	0
Services and supplies	709,971	633,449	630,086	3,363
Other charges	124,525	124,525	118,918	5,607
Capital assets	8,363	8,363	8,362	1
Expense transfer reimbursements	(139,920)	(139,920)	(140,607)	687
Subtotal	<u>2,785,159</u>	<u>2,785,159</u>	<u>2,775,501</u>	<u>9,658</u>
Auditor-Controller TRAN				
Services and supplies	0	74,258	74,257	1
Other Charges	0	431,798	218,111	213,687
Subtotal	<u>0</u>	<u>506,056</u>	<u>292,368</u>	<u>213,688</u>

COUNTY OF YOLO

General Fund Schedule of Expenditures - Budget and Actual on Budgetary Basis For the Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Assessor				
Salaries and benefits	2,240,226	2,367,869	2,367,869	0
Services and supplies	188,790	160,124	160,123	1
Subtotal	<u>2,429,016</u>	<u>2,527,993</u>	<u>2,527,992</u>	<u>1</u>
General Services - Purchasing				
Salaries and benefits	264,481	280,551	280,550	1
Services and supplies	35,209	28,546	28,545	1
Subtotal	<u>299,690</u>	<u>309,097</u>	<u>309,095</u>	<u>2</u>
Total Finance	<u>5,513,865</u>	<u>6,128,305</u>	<u>5,904,956</u>	<u>223,349</u>
Counsel:				
County Counsel				
Salaries and benefits	1,294,833	1,362,716	1,362,716	0
Services and supplies	125,061	84,096	84,037	59
Capital assets	0	23,770	11,885	11,885
Expense transfer reimbursement	(515,025)	(367,908)	(444,648)	76,740
Total Counsel	<u>904,869</u>	<u>1,102,674</u>	<u>1,013,990</u>	<u>88,684</u>
Elections:				
County Clerk - Elections				
Salaries and benefits	385,737	396,937	396,937	0
Services and supplies	728,225	764,375	764,374	1
Expense transfer reimbursement	440,176	537,744	537,744	0
Total Election	<u>1,554,138</u>	<u>1,699,056</u>	<u>1,699,055</u>	<u>1</u>
Property Management:				
General Services - Facilities				
Salaries and benefits	956,114	1,031,252	1,031,252	0
Services and supplies	564,577	478,563	440,089	38,474
Other charges	0	10,876	10,875	1
Expense transfer reimbursement	(50,000)	(50,000)	(64,439)	14,439
Subtotal	<u>1,470,691</u>	<u>1,470,691</u>	<u>1,417,777</u>	<u>52,914</u>
General Services - Admin.				
Salaries and benefits	197,394	225,419	225,419	0
Services and supplies	64,516	55,362	55,362	0
Subtotal	<u>261,910</u>	<u>280,781</u>	<u>280,781</u>	<u>0</u>
General Services - Utilities				
Services and supplies	1,659,773	1,659,373	1,517,237	142,136
Other charges	24,048	779,048	768,303	10,745
Operating transfers out	600,155	600,555	600,555	0
Expense transfer reimbursement	(178,213)	(178,213)	(320,717)	142,504
Subtotal	<u>2,105,763</u>	<u>2,860,763</u>	<u>2,565,378</u>	<u>295,385</u>
Total Property Management	<u>3,838,364</u>	<u>4,612,235</u>	<u>4,263,936</u>	<u>348,299</u>

COUNTY OF YOLO

General Fund

Schedule of Expenditures - Budget and Actual on Budgetary Basis
For the Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Other General Government:				
PPW - Surveyor & Engineer				
Services and supplies	70,000	70,000	18,525	51,475
Subtotal	<u>70,000</u>	<u>70,000</u>	<u>18,525</u>	<u>51,475</u>
Risk Management				
Salaries and benefits	251,217	248,360	(8,905)	257,265
Services and supplies	2,108,366	2,108,366	47,299	2,061,067
Other charges	0	2,857	2,856	1
Expense transfer reimbursement	(2,225,083)	(2,225,083)	0	(2,225,083)
Subtotal	<u>134,500</u>	<u>134,500</u>	<u>41,250</u>	<u>93,250</u>
Information Technology				
Salaries and benefits	3,163,239	3,141,432	3,089,470	51,962
Services and supplies	432,641	471,253	479,909	(8,656)
Capital assets	77,000	77,000	87,066	(10,066)
Expense transfer reimbursement	(1,382,031)	(1,382,031)	(1,461,987)	79,956
Subtotal	<u>2,290,849</u>	<u>2,307,654</u>	<u>2,194,458</u>	<u>113,196</u>
General Services - Graphics				
Salaries and benefits	100,845	100,845	97,726	3,119
Services and supplies	60,317	60,317	29,230	31,087
Expense transfer reimbursement	(66,045)	(66,045)	(45,779)	(20,266)
Subtotal	<u>95,117</u>	<u>95,117</u>	<u>81,177</u>	<u>13,940</u>
Other General - Expenditures				
Salaries and benefits	0	63,570	63,569	1
Services and supplies	422,022	583,022	410,683	172,339
Other charges	1,515,911	1,804,437	1,804,437	0
Operating transfers out	35,636,961	45,843,289	44,579,212	1,264,077
Expense transfer reimbursement	0	(1,892,973)	(1,892,973)	0
Subtotal	<u>37,574,894</u>	<u>46,401,345</u>	<u>44,964,928</u>	<u>1,436,417</u>
Appropriations for contingencies	<u>3,271,484</u>	<u>1,010,574</u>	<u>--</u>	<u>1,010,574</u>
Total Other General	<u>43,436,844</u>	<u>50,019,190</u>	<u>47,300,338</u>	<u>2,718,852</u>
Total General Government	<u>69,563,544</u>	<u>78,781,396</u>	<u>74,796,304</u>	<u>3,985,092</u>

COUNTY OF YOLO

General Fund Schedule of Expenditures - Budget and Actual on Budgetary Basis For the Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Public Protection</u>				
Judicial:				
Court Collections				
Other charges	787,902	1,567,163	1,225,170	341,993
Subtotal	<u>787,902</u>	<u>1,567,163</u>	<u>1,225,170</u>	<u>341,993</u>
Child Support Services				
Salaries and benefits	4,703,838	4,510,838	4,365,129	145,709
Services and supplies	1,219,527	1,392,527	1,363,884	28,643
Capital assets	0	20,000	19,955	45
Subtotal	<u>5,923,365</u>	<u>5,923,365</u>	<u>5,748,968</u>	<u>174,397</u>
Public Defender				
Salaries and benefits	4,104,151	4,130,925	4,130,925	0
Services and supplies	481,002	453,739	404,276	49,463
Other charges	0	489	489	0
Expense transfer reimbursement	0	0	(1,527)	1,527
Subtotal	<u>4,585,153</u>	<u>4,585,153</u>	<u>4,534,163</u>	<u>50,990</u>
Indigent Defense Contracts				
Services and supplies	1,612,404	1,929,580	1,770,991	158,589
Subtotal	<u>1,612,404</u>	<u>1,929,580</u>	<u>1,770,991</u>	<u>158,589</u>
Grand Jury				
Services and supplies	40,066	48,361	47,256	1,105
Subtotal	<u>40,066</u>	<u>48,361</u>	<u>47,256</u>	<u>1,105</u>
Total Judicial	<u>12,948,890</u>	<u>14,053,622</u>	<u>13,326,548</u>	<u>727,074</u>
Protective Inspection:				
Agriculture				
Salaries and benefits	1,564,839	1,551,112	1,451,219	99,893
Services and supplies	494,212	569,553	532,665	36,888
Capital assets	76,858	107,244	107,244	0
Expense transfer reimbursement	0	0	(6,783)	6,783
Total Protective Inspection	<u>2,135,909</u>	<u>2,227,909</u>	<u>2,084,345</u>	<u>143,564</u>
Other Protection:				
County Clerk - Administration				
Salaries and benefits	755,243	817,532	817,532	0
Services and supplies	56,121	57,264	57,264	0
Expense transfer reimbursement	(811,364)	(873,632)	(873,632)	0
Subtotal	<u>--</u>	<u>1,164</u>	<u>1,164</u>	<u>--</u>

COUNTY OF YOLO

General Fund

Schedule of Expenditures - Budget and Actual on Budgetary Basis For the Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Emergency Services				
Salaries and benefits	274,104	299,010	274,060	24,950
Services and supplies	65,166	50,293	31,143	19,150
Other charges	827,716	1,300,936	375,863	925,073
Operating transfers out	0	14,873	14,873	0
Subtotal	<u>1,166,986</u>	<u>1,665,112</u>	<u>695,939</u>	<u>969,173</u>
Sheriff - Animal Services				
Salaries and benefits	1,126,446	1,204,587	1,204,586	1
Services and supplies	512,977	498,627	498,314	313
Capital assets	11,000	0	0	0
Subtotal	<u>1,650,423</u>	<u>1,703,214</u>	<u>1,702,900</u>	<u>314</u>
County Clerk Recorder				
Salaries and benefits	583,331	583,331	539,572	43,759
Services and supplies	55,750	55,750	53,786	1,964
Expense transfer reimb.	371,188	371,188	414,479	(43,291)
Subtotal	<u>1,010,269</u>	<u>1,010,269</u>	<u>1,007,837</u>	<u>2,432</u>
Public Administrator - Guardian				
Salaries and benefits	526,544	563,582	563,581	1
Services and supplies	191,810	169,048	169,047	1
Other charges	1,000	158	157	1
Subtotal	<u>719,354</u>	<u>732,788</u>	<u>732,785</u>	<u>3</u>
PPW - Planning				
Salaries and benefits	1,305,300	1,322,685	1,218,417	104,268
Services and supplies	1,122,734	925,734	571,589	354,145
Other charges	0	17,615	17,614	1
Capital assets	50,000	262,000	216,868	45,132
Subtotal	<u>2,478,034</u>	<u>2,528,034</u>	<u>2,024,488</u>	<u>503,546</u>
Total Other Protection	<u>7,025,066</u>	<u>7,640,581</u>	<u>6,165,113</u>	<u>1,475,468</u>
Total Public Protection	<u>22,109,865</u>	<u>23,922,112</u>	<u>21,576,006</u>	<u>2,346,106</u>

Health & Sanitation

Health Services - Comm. Hlth. Prot.				
Salaries and benefits	3,089,812	3,128,202	3,128,202	0
Services and supplies	987,977	2,126,839	2,188,319	(61,480)
Other charges	2,003	2,126	2,125	1
Capital assets	0	55,438	55,437	1
Expense transfer reimbursement	(371,396)	(1,075,455)	(1,075,455)	0
Subtotal	<u>3,708,396</u>	<u>4,237,150</u>	<u>4,298,628</u>	<u>(61,478)</u>

COUNTY OF YOLO

General Fund

Schedule of Expenditures - Budget and Actual on Budgetary Basis
For the Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Health Services - Environmental Health				
Salaries and benefits	2,090,583	2,266,269	2,266,269	0
Services and supplies	524,511	688,171	688,170	1
Other charges	0	788	788	0
Capital assets	125,000	100,011	100,011	0
Operating transfers out	20,072	0	0	0
Expense transfer reimbursement	0	19,773	19,772	1
Subtotal	2,760,166	3,075,012	3,075,010	2
Health Services - Child Disability Prog.				
Salaries and benefits	1,557,531	1,618,200	1,618,199	1
Services and supplies	222,662	365,150	365,149	1
Other charges	132,276	45,960	45,959	1
Operating transfers out	10,301	0	0	0
Expense transfer reimbursement	0	16,721	16,720	1
Subtotal	1,922,770	2,046,031	2,046,027	4
Alcohol/Drug				
Salaries and benefits	1,186,524	887,024	871,914	15,110
Services and supplies	1,241,897	1,548,205	1,221,727	326,478
Other charges	104,712	97,904	94,317	3,587
Expense transfer reimbursement	(161,568)	(161,568)	(125,163)	(36,405)
Subtotal	2,371,565	2,371,565	2,062,795	308,770
Total Health	10,762,897	11,729,758	11,482,460	247,298
HD - Indigent Health Care				
Salaries and benefits	575,757	486,601	486,601	0
Services and supplies	3,066,048	5,555,187	5,555,186	1
Other charges	780,000	1,235,313	1,229,752	5,561
Expense transfer reimbursement	25,363	1,121	1,121	0
Subtotal	4,447,168	7,278,222	7,272,660	5,562
Total Hospital Care	4,447,168	7,278,222	7,272,660	5,562
Total Health & Sanitation	15,210,065	19,007,980	18,755,120	252,860

COUNTY OF YOLO

General Fund
 Schedule of Expenditures - Budget and Actual on Budgetary Basis
 For the Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Public Assistance</u>				
Administration				
Public Assistance & Support Services				
Salaries and benefits	20,641,670	21,041,670	20,970,401	71,269
Services and supplies	8,310,888	9,210,888	8,875,259	335,629
Other charges	8,553,543	7,853,543	5,908,050	1,945,493
Capital assets	1,300,000	1,300,000	913,584	386,416
Operating transfers out	1,321,745	1,321,745	250,384	1,071,361
Expense transfer reimbursement	(53,717)	(53,717)	(347,049)	293,332
Subtotal	<u>40,074,129</u>	<u>40,674,129</u>	<u>36,570,629</u>	<u>4,103,500</u>
Appropriations for contingencies	<u>924,311</u>	<u>324,311</u>	<u>0</u>	<u>324,311</u>
Total Admin.	<u>40,998,440</u>	<u>40,998,440</u>	<u>36,570,629</u>	<u>4,427,811</u>
Aid Programs:				
TANF/CalWorks/Foster Care Aid				
Services and supplies	0	54,797	54,796	1
Other charges	32,126,190	31,626,190	28,571,086	3,055,104
Operating transfers out	0	500,000	257,786	242,214
Subtotal	<u>32,126,190</u>	<u>32,180,987</u>	<u>28,883,668</u>	<u>3,297,319</u>
Total Aid Programs	<u>32,126,190</u>	<u>32,180,987</u>	<u>28,883,668</u>	<u>3,297,319</u>
General Relief:				
General Assistance				
Services and supplies	21,383	21,383	14,040	7,343
Other charges	432,018	432,018	308,693	123,325
Subtotal	<u>453,401</u>	<u>453,401</u>	<u>322,733</u>	<u>130,668</u>
Total General Relief	<u>453,401</u>	<u>453,401</u>	<u>322,733</u>	<u>130,668</u>
Veterans Services:				
Social Serv. - Veterans Service				
Salaries and benefits	214,605	216,906	216,906	0
Services and supplies	24,995	22,694	18,022	4,672
Other charges	100	100	0	100
Subtotal	<u>239,700</u>	<u>239,700</u>	<u>234,928</u>	<u>4,772</u>
Total Veterans Services	<u>239,700</u>	<u>239,700</u>	<u>234,928</u>	<u>4,772</u>
Other Public Assistance:				
Housing				
Salaries and benefits	99,214	102,126	102,126	0
Services and supplies	176,500	178,088	10,490	167,598
Other charges	2,454,500	2,450,000	199,188	2,250,812
Subtotal	<u>2,730,214</u>	<u>2,730,214</u>	<u>311,804</u>	<u>2,418,410</u>

COUNTY OF YOLO

General Fund

Schedule of Expenditures - Budget and Actual on Budgetary Basis
For the Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Workforce Investment Act				
Salaries and benefits	1,505,123	1,385,218	1,385,217	1
Services and supplies	819,038	869,038	785,642	83,396
Other charges	817,950	689,470	619,386	70,084
Capital assets	0	23,358	23,358	0
Expense transfer reimb.	0	275,027	225,026	50,001
Subtotal	<u>3,142,111</u>	<u>3,242,111</u>	<u>3,038,629</u>	<u>203,482</u>
Community Services Block Grant				
Salaries and benefits	97,504	302,740	232,740	70,000
Services and supplies	360,148	342,729	320,903	21,826
Other charges	5,411	2,279	2,278	1
Expense transfer reimb.	25,347	23,495	23,494	1
Subtotal	<u>488,410</u>	<u>671,243</u>	<u>579,415</u>	<u>91,828</u>
Total Other Public Assistance	<u>6,360,735</u>	<u>6,643,568</u>	<u>3,929,848</u>	<u>2,713,720</u>
Total Public Assistance	<u>80,178,466</u>	<u>80,516,096</u>	<u>69,941,806</u>	<u>10,574,290</u>
<u>Education</u>				
Ag. Education:				
Cooperative Extension Services				
Salaries and benefits	212,056	212,056	193,025	19,031
Services and supplies	14,130	14,130	8,134	5,996
Subtotal	<u>226,186</u>	<u>226,186</u>	<u>201,159</u>	<u>25,027</u>
Total Ag. Education	<u>226,186</u>	<u>226,186</u>	<u>201,159</u>	<u>25,027</u>
Total Education	<u>226,186</u>	<u>226,186</u>	<u>201,159</u>	<u>25,027</u>
<u>Recreation & Culture</u>				
Recreation Facilities:				
Parks				
Salaries and benefits	687,884	708,558	708,557	1
Services and supplies	236,982	538,049	538,048	1
Other charges	4,500	7,755	7,755	0
Capital assets	2,134,028	1,809,032	401,200	1,407,832
Subtotal	<u>3,063,394</u>	<u>3,063,394</u>	<u>1,655,560</u>	<u>1,407,834</u>
Total Recreation & Culture	<u>3,063,394</u>	<u>3,063,394</u>	<u>1,655,560</u>	<u>1,407,834</u>
Total General Fund	<u>190,351,520</u>	<u>205,517,164</u>	<u>186,925,955</u>	<u>18,591,209</u>

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
FINANCIAL TRENDS These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.	190
REVENUE CAPACITY These schedules contain trend information to help the reader assess the County’s most significant local revenue sources, the property tax.	195
DEBT CAPACITY These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt.	199
ECONOMIC AND DEMOGRAPHIC INFORMATION These schedules offer economic and demographic indicators to help the reader understand the environment within which the County’s financial activities take place.	203
OPERATING INFORMATION These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs	205

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>6/30/2002</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>	<u>6/30/2011</u>
Governmental Activities										
Invested in capital assets, net										
of related debt	\$ 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	\$ 141,037,981
Restricted	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	49,844,422
Unrestricted	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)	(25,417,576)
Subtotal governmental activities net	<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>	<u>165,464,827</u>
Business-Type Activities										
Invested in capital assets, net										
of related debt	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	15,245,934
Restricted	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	17,117,056
Unrestricted	(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)	(9,848,605)
Subtotal business-type activities net	<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>	<u>22,514,385</u>
Primary Government										
Invested in capital assets, net										
of related debt	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	156,283,915
Restricted	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	66,961,478
Unrestricted	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)	(35,266,181)
Total primary government net assets	<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>	<u>\$ 187,979,212</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)**

	<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>	<u>6/30/2011</u>
Expenses										
Governmental Activities:										
General government	\$ 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	\$ 23,789,369
Public Protection	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	81,844,229
Public ways and Facilities	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	7,086,582
Health and sanitation	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	43,392,685
Public assistance	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	73,844,810
Education	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	7,504,293
Recreation and cultural Services	656,282	747,829	891,816	952,155	797,425	1,440,542	1,205,613	2,578,781	2,686,475	2,299,374
Debt Service:										
Interest	1,152,986	879,902	770,018	735,593	595,961	1,065,118	1,259,520	1,634,044	997,621	1,273,586
Subtotal governmental activities	<u>155,938,442</u>	<u>158,486,513</u>	<u>165,802,390</u>	<u>191,253,790</u>	<u>209,399,649</u>	<u>227,406,542</u>	<u>268,926,891</u>	<u>271,675,794</u>	<u>253,287,776</u>	<u>241,034,928</u>
Business-Type Activities:										
Airport	103,955	138,465	125,937	170,568	167,467	283,151	417,161	457,101	425,901	335,456
Mental Health	16,990,137	16,711,380	17,005,943	-	-	-	-	-	-	-
Central Landfill	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	8,183,873
Total Business-Type Activities	<u>25,000,960</u>	<u>24,183,729</u>	<u>23,973,738</u>	<u>570,169</u>	<u>8,349,429</u>	<u>8,985,937</u>	<u>1,932,753</u>	<u>9,390,992</u>	<u>9,300,219</u>	<u>8,519,329</u>
Total primary government expense	<u>180,939,402</u>	<u>182,670,242</u>	<u>189,776,128</u>	<u>191,823,959</u>	<u>217,749,078</u>	<u>236,392,479</u>	<u>270,859,644</u>	<u>281,066,786</u>	<u>262,587,995</u>	<u>249,554,257</u>
Program Revenues										
Governmental Activities:										
Charges for services	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	40,562,719
Operating grants and contributions	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	149,209,349
Capital grants and contributions	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	1,289,338
Subtotal governmental activities	<u>135,231,199</u>	<u>134,144,492</u>	<u>156,198,614</u>	<u>171,123,021</u>	<u>163,359,984</u>	<u>179,079,729</u>	<u>199,633,729</u>	<u>202,875,187</u>	<u>202,611,459</u>	<u>191,061,406</u>
Business-Type Activities:										
Airport	151,637	144,685	266,353	437,873	172,680	205,427	244,757	396,822	1,621,414	177,162
Mental Health	9,473,853	10,261,210	10,101,226	-	-	-	-	-	-	-
Central Landfill	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	7,818,166
Total Business-Type Activities	<u>17,461,824</u>	<u>18,167,794</u>	<u>18,483,684</u>	<u>9,012,122</u>	<u>8,713,855</u>	<u>8,644,420</u>	<u>8,367,213</u>	<u>9,148,287</u>	<u>10,101,770</u>	<u>7,995,328</u>
Total primary government program revenue	<u>152,693,023</u>	<u>152,312,286</u>	<u>174,682,298</u>	<u>180,135,143</u>	<u>172,073,839</u>	<u>187,724,149</u>	<u>208,000,942</u>	<u>212,023,474</u>	<u>212,713,229</u>	<u>199,056,734</u>
Net (expense)/revenue										
Governmental activities	(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)	(49,973,522)
Business-type activities	(7,539,136)	(6,015,935)	(5,490,054)	8,441,953	364,426	(341,517)	6,434,460	(242,705)	801,551	(524,001)
Total primary government net expenses	<u>\$ (28,246,379)</u>	<u>\$ (30,357,956)</u>	<u>\$ (15,093,830)</u>	<u>\$ (11,688,816)</u>	<u>\$ (45,675,239)</u>	<u>\$ (48,668,330)</u>	<u>\$ (62,858,702)</u>	<u>\$ (69,043,312)</u>	<u>\$ (49,874,766)</u>	<u>\$ (50,497,523)</u>

**COUNTY OF YOLO, CALIFORNIA
CHANGES IN NET ASSETS (UNAUDITED)
LAST TEN FISCAL YEARS
(accrual basis of accounting)**

	<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>	<u>6/30/2011</u>
(continued)										
General Revenues and Other										
Changes in Net Assets										
Governmental activities:										
Taxes										
Property taxes	\$ 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	\$ 42,669,325
Sales and use taxes	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	2,930,822
Transient	-	-	78,899	64,942	83,740	91,026	87,709	102,388	47,374	303,350
Documentary	-	-	1,444,648	2,021,761	1,829,494	1,507,346	938,994	832,381	681,076	629,373
Other	3,409,199	3,816,237	-	171,548	88,028	-	-	-	-	-
Unrestricted interest and investment earnings	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	1,107,692
Rents, not restricted to specific programs	-	-	-	548,033	393,048	469,716	393,602	-	-	206,959
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	733,226
Miscellaneous	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	307,010
Sale of tobacco settlement revenues	-	23,348,989	-	-	9,139,612	-	-	-	-	-
Special item - Gain on sale of land	-	-	-	-	-	-	-	-	-	-
Transfers	(6,384,888)	(6,278,698)	(6,539,220)	-	-	-	-	-	-	-
Total governmental activities	37,951,841	60,202,113	15,560,750	43,387,779	61,473,910	53,799,517	54,525,785	55,918,526	47,197,478	48,887,757
Business-type activities:										
Unrestricted interest and investment earnings	746,286	655,585	159,923	454,357	768,858	1,231,622	1,657,504	686,180	664,530	437,163
Miscellaneous	489,670	-	3,240	-	-	-	-	-	6,553	-
Transfers	6,384,888	6,278,698	6,539,220	-	-	-	-	-	-	-
Total business-type activities	7,620,844	6,934,283	6,702,383	454,357	768,858	1,231,622	1,657,504	686,180	671,083	437,163
Total primary government	45,572,685	67,136,396	22,263,133	43,842,136	62,242,768	55,031,139	56,183,289	56,604,706	47,868,561	49,324,920
Change in Net Assets										
Governmental activities	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)	(1,085,765)
Business-type activities	81,708	918,348	1,212,329	8,896,310	1,133,284	890,105	8,091,964	443,475	1,472,634	(86,838)
Total primary government	\$ 17,326,306	\$ 36,778,440	\$ 7,169,303	\$ 32,153,320	\$ 16,567,529	\$ 6,362,809	\$ (6,675,413)	\$ (12,438,606)	\$ (2,006,205)	\$ (1,172,603)

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>6/30/2002</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>	<u>6/30/2011</u>
General Fund										
Nonspendable										\$ 12,160,504
Restricted										1,477,353
Committed										600,000
Assigned										3,598,711
Unassigned										9,855,905
Reserved	\$ 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	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>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>	<u>27,692,473</u>
All Other Governmental Funds										
Nonspendable										261,837
Restricted										38,024,117
Committed										5,134,284
Assigned										-
Unassigned										(492,280)
Reserved	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	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	6,695,500	425,366	820,405	434,388	735,569	(196,777)	846,630	5,379,513	5,530,935	
Debt service funds	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>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>	<u>42,927,958</u>
Total all governmental funds	<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>	<u>\$ 70,620,431</u>

Notes:

In FY 2010-11 the County implemented GASB 54 under which governmental fund balances are reported as nonspendable, restricted, committed, assigned and unassigned.

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)

	<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>	<u>6/30/2011</u>
Revenues:										
Taxes	\$ 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	\$ 46,790,145
Licenses and permits	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	5,685,049
Fines, forfeitures and penalties	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	8,904,142
Revenue from use of money and property	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	1,568,421
Aid from other governments	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	150,901,822
Charges for services	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	27,475,551
Other	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	4,081,537
Total Revenues	173,940,758	177,258,150	181,122,339	213,403,815	216,949,279	237,319,684	255,341,637	254,493,879	256,108,529	245,406,667
Expenditures:										
General government	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	23,416,445
Public protection	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	74,397,261
Public ways and facilities	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	10,567,167
Health and sanitation	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	41,443,337
Public assistance	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	71,793,482
Education	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	6,963,885
Recreation and cultural services	629,760	687,174	786,674	856,726	702,342	1,519,791	2,344,401	3,739,148	3,163,432	2,469,123
Capital outlay	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	4,325,484
Debt service:										
Principal	769,273	617,853	509,378	440,430	426,539	671,349	739,682	772,949	10,275,213	1,148,596
Interest	1,159,872	875,626	773,008	737,683	648,257	1,017,422	1,269,823	1,614,850	1,037,822	1,275,153
Bond issuance costs	-	-	-	-	-	-	-	310,024	78,000	-
Total Expenditures	156,048,919	171,697,674	173,164,092	203,214,588	223,348,822	251,159,316	273,447,698	266,338,289	261,026,577	237,799,933
Excess (Deficiency) of Revenues (Under) Expenditures	17,891,839	5,560,476	7,958,247	10,189,227	(6,399,543)	(13,839,632)	(18,106,061)	(11,844,410)	(4,918,048)	7,606,734
Other Financing Sources (Uses):										
Proceeds from sale of tobacco settlement revenue	-	23,348,989	-	-	9,139,612	-	-	-	-	-
Operating transfers in	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	33,886,212
Operating transfers out	(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)	(34,874,910)
Sale of assets	-	-	-	67,359	22,679	79,909	244,686	160,605	51,477	560,698
Payment to lease refunding agent	-	(2,340,000)	-	-	-	-	-	-	-	-
Debt issuance	270,939	2,346,735	199,647	-	-	10,581,379	-	6,467,465	7,747,260	572,712
Total Other Financing Sources (Uses)	(6,342,695)	16,907,319	(6,516,587)	(103,063)	8,924,433	10,372,097	244,686	6,291,385	7,505,642	144,712
Net change in fund balance	11,549,144	22,467,795	1,441,660	10,086,164	2,524,890	(3,467,535)	(17,861,375)	(5,553,025)	2,587,594	7,751,446
Fund balance, beginning	48,768,558	55,636,618	78,359,337	79,324,842	89,009,068	91,551,864	87,257,608	71,921,720	66,368,695	62,868,985
Prior period adjustment	(4,681,084)	254,924	(476,155)	(401,938)	17,906	(826,721)	2,525,487	-	(6,087,304)	-
Fund balance, restated beginning	44,087,474	55,891,542	77,883,182	78,922,904	89,026,974	90,725,143	89,783,095	71,921,720	60,281,391	62,868,985
Fund balance ending	\$ 55,636,618	\$ 78,359,337	\$ 79,324,842	\$ 89,009,068	\$ 91,551,864	\$ 87,257,608	\$ 71,921,720	\$ 66,368,695	\$ 62,868,985	\$ 70,620,431
Debt service as a percentage of noncapital expenditures	1.30%	0.96%	0.79%	0.63%	0.52%	0.75%	0.79%	0.95%	4.63%	1.08%
Total debt service	\$ 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	\$ 2,423,749
Total capital, per asset sch note	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	13,268,443
Non capital expenditures	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	224,531,490

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>
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	20,009,643,178	1,280,301,806	474,409,290	(817,324,905)	20,947,029,369	1.0000
2010 - 2011	19,672,320,494	1,231,574,452	447,243,006	(819,396,534)	20,531,741,418	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>	
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
2010 - 2011	0.99997	0.00000	0.05210	0.00005	1.05212

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, 2011 AND JUNE 30, 2002**

Taxpayer	Nature of Business	FY 2010-11			FY 2001-2002		
		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	\$273,343,286	1	1.30%	\$146,769,544	1	1.28%
MSHQ LLC (Money Store)	Finance	110,578,565	2	0.53%	93,328,030	2	0.82%
Walgreen Co.	Distribution/Warehouse	104,859,942	3	0.50%	63,677,610	5	0.56%
Dayton Hudson Corp	Distribution/Warehouse	101,428,087	4	0.48%	88,264,551	3	0.77%
Conaway Preservation Group	Agricultural	61,066,514	5	0.29%			
Pacific Coast Producers	Food processor	58,705,231	6	0.28%			
JB Management LP	Property management	57,397,121	7	0.27%			
Ikea California LLC	Retail	53,075,171	8	0.25%			
Pacific Bell	Communications provider	51,840,788	9	0.25%	66,728,468	4	0.58%
River City Land Holding Co LLC	Sports Entertainment	46,304,754	10	0.22%	41,046,454	9	0.36%
Stream Energy, Inc.	Gas Well Developer				47,925,795	8	0.42%
VRS/TA Sacramento	Land Holding Company				35,355,564	10	0.31%
Farmers Rice Co-op	Rice mill				59,310,237	6	0.52%
United Groceries, LTD	Distribution/Warehouse				48,373,835	7	0.42%
		<u>\$918,599,459</u>		<u>4.37%</u>	<u>\$690,780,088</u>		<u>6.04%</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
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%
2011	266,582,706	259,784,766	97.45%	N/A	259,784,766	97.45%

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>			
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%	0.36%
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
2010-2011		8,065,000	7,171,626	3,465,000	4,690,320	250,930	28,427	23,671,303	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>
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	20,947,029,369	261,837,867	-	261,837,867	100.00%
2010-2011	20,531,741,418	256,646,768	-	256,646,768	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, 2011**

2010-2011 Assessed Valuation:	\$20,531,741,418
Redevelopment incremental valuation)	<u>(3,512,196,412)</u>
Adjusted Assessed Value	<u><u>\$17,019,545,006</u></u>

<u>Overlapping Tax and Assessment Debt:</u>	<u>% Applicable</u>	<u>June 30, 2011</u>
Los Rios Community College District	6.832%	\$ 22,061,211
Solano County Community College District	1.554%	1,687,723
Yuba Joint Community College District	27.277%	25,140,208
Davis Joint Unified School District	99.739%	19,833,100
Davis Joint Unified School District Community Facilities District No. 1	99.739%	28,874,441
Davis Joint Unified School District Community Facilities District No. 2	100.000%	28,140,000
Esparto Unified School District	100.000%	2,630,000
Pierce Joint Unified School District	25.852%	1,203,680
River Delta JUSD School Facilities Improvement District No. 2	46.903%	4,080,559
Washington Unified School District	100.000%	65,058,895
Winters Joint Unified School District	74.135%	2,872,731
Woodland Joint Unified School District	99.001%	29,343,896
Cacheville Community Service District GO Bond	100.000%	62,000
City of Davis Community Facilities Districts	100.000%	29,954,042
City of West Sacramento Community Facilities Districts	100.000%	139,166,805
City of Woodland Community Facilities District No. 1	100.000%	43,755,000
Yolo County Library Community Facilities District No. 1989-1	100.000%	8,065,000
Yolo County 1915 Act Bonds	100.000%	1,930,000
City 1915 Act Bonds	100.000%	38,568,083
Total Overlapping Tax and Assessment Debt		<u>\$ 492,427,374</u>

<u>Direct and Overlapping General and Obligation Debt:</u>		
Yolo County General Fund Obligations	100.000%	\$ 3,465,000
Yolo County Board of Education Certificates of Participation	100.000%	7,356,489
Los Rios Community College District Certificates of Participation	6.832%	431,099
Yuba Joint Community College District Certificates of Participation	27.277%	4,102,461
Davis Joint Unified School District Certificates of Participation	99.739%	14,219,062
Washington Unified School District Certificates of Participation	100.000%	69,380,000
Winters Joint Unified School District Certificates of Participation	74.135%	967,462
Woodland Joint Unified School District Certificates of Participation	99.001%	12,627,578
City of Davis Certificates of Participation	100.000%	875,000
City of West Sacramento General Fund Obligations	100.000%	26,510,521
City of Woodland Public Improvement Corporation	100.000%	45,045,000
Total Direct and Overlapping General Obligation Debt		<u>\$ 184,979,672</u>

Combined Total Debt \$ 677,407,046¹

**COUNTY OF YOLO, CALIFORNIA
 DIRECT AND OVERLAPPING BONDED DEBT (UNAUDITED)
 JUNE 30, 2011**

(continued)

Total Direct Debt	\$ 3,465,000
Total Overlapping Debt	\$ 673,942,046

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:

¹Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and tax allocation bonds and non-bonded capital lease obligations.

Source:

California Municipal Statistics, Inc.

**COUNTY OF YOLO, CALIFORNIA
DEMOGRAPHICS AND ECONOMIC STATISTICS (UNAUDITED)
LAST TEN YEARS**

Year	Population as of January 1	Personal Income (2) (In Thousands)	(2) Per Capita Income	(3) Labor Force	(3) No. of Employed	(3) Unemployment Rate	Public School Enrollment (4)
2002	176,300	\$ 5,065,114	\$ 28,094	90,300	85,100	5.70%	29,099
2003	181,300	5,297,016	28,983	91,600	85,900	6.20%	29,466
2004	184,500	5,726,663	30,956	91,700	86,600	5.60%	29,321
2005	187,750	5,941,620	31,970	91,800	87,100	5.20%	29,429
2006	190,344	6,518,967	34,477	93,600	89,100	4.80%	29,460
2007	193,983	7,029,624	36,252	97,500	92,500	5.20%	29,493
2008	199,066	7,417,051	37,723	98,600	92,000	6.70%	29,507
2009	200,709	7,437,463	37,298	98,700	88,000	10.80%	29,591
2010	202,953	N/A	N/A	98,400	86,700	11.90%	29,440
2011	201,759	N/A	N/A	96,100	84,500	12.10%	29,366

Detail of estimated population , as of January 1, 2011 (1):

Incorporated Cities

Davis	65,915
West Sacramento	49,160
Winters	6,624
Woodland	55,549
Total of Incorporated Cities	177,248
Total of Unincorporated Areas	24,511
Total Population	<u>201,759</u>

Sources:

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

**COUNTY OF YOLO, CALIFORNIA
PRINCIPAL EMPLOYERS (UNAUDITED)
JUNE 30, 2011 AND JUNE 30, 2002**

Fiscal Year End June 30, 2011				Fiscal Year End June 30, 2002			
Employer	Jobs (1)	Rank	Percentage of Total County Employment	Employer	Jobs (2)	Rank	Percentage of Total County Employment
University of California, Davis	11,704	1	13.85%	University of California, Davis	10,855	1	12.76%
State of California, (various)	2,214	2	2.62%	U.S. Postal Service	2,250	2	2.64%
US Postal Service	1,794	3	2.12%	County of Yolo	1,474	3	1.73%
County of Yolo	1,245	4	1.47%	United Parcel Service, Inc.	1,301	4	1.53%
Woodland Healthcare	994	5	1.18%	Woodland Joint Unified School District	1,125	5	1.32%
Raley's Family of Fine Stores	831	6	0.98%	Davis Joint Unified School District	955	6	1.12%
Davis Joint Unified School Dist.	792	7	0.94%	Raley's Family of Fine Stores	952	7	1.12%
Target Corp.	782	8	0.93%	Woodland Healthcare	750	8	0.88%
Pacific Gas & Electric Co.	623	9	0.74%	Washington Unified School District	750	9	0.88%
Nugget Market, Inc.	500	10	0.59%	Rex Moore Electrical Contractors	600	10	0.71%
Total ten largest	21,479			Total ten largest	21,012		
Total all others	63,021			Total all others	64,088		
Total County employment (3)	84,500			Total County employment (3)	85,100		

Source:

(1) Sacramento Business Journal, July 15, 2011

(2) Sacramento Business Journal, August 23, 2002

(3) 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									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Government										
Administration	22	24	24	25	29	37	36	36	29	32
Finance	65	63	61	60	61	61	66	66	56	54
Facilities	20	19	19	19	23	24	23	23	19	14
Other	89	89	89	78	83	92	96	95	78	67
	196	195	193	182	196	214	221	220	182	167
Public Protection										
Child Support Enforcement	109	109	110	97	94	78	78	69	53	53
District Attorney	105	108	107	102	105	109	115	110	99	99
Public Defender	32	33	32	32	33	35	36	36	35	33
Sheriff-Coroner	245	246	247	247	262	274	277	278	267	267
Probation	80	80	89	109	114	131	146	145	140	138
Other	54	56	70	81	83	81	80	76	59	54
	625	632	655	668	691	708	732	714	653	644
Public Ways & Facilities - Roads	53	53	54	48	48	49	49	49	45	44
Health & Sanitation										
Public Health	142	141	144	135	136	137	136	120	100	84
Mental Health	129	124	116	110	126	138	174	120	103	88
Alcohol & Drug	46	47	47	35	33	33	6	0	0	0
	317	312	307	280	295	308	316	240	203	172
Public Assistance										
Employment & Social Services	440	409	394	358	353	367	373	373	310	278
Other	5	6	7	7	7	6	5	6	5	5
	445	415	401	365	360	373	378	379	315	283
Education										
County Library	36	36	36	33	36	36	37	37	38	38
Agriculture Education	4	4	4	4	4	5	5	5	5	3
	40	40	40	37	40	41	42	42	43	41
Recreation and Cultural - Parks	7	7	7	7	7	14	16	15	14	10
County Landfill	21	21	21	24	24	24	27	27	27	25
County Airport	0	0	0	1	1	1	1	1	0	0
Total FTE's	1,704	1,675	1,678	1,612	1,662	1,732	1,782	1,687	1,482	1,386

Source:
 Authorized position resolution report

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

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Government										
Tax Collector										
Number of tax bills issued	56,864	58,330	58,050	59,743	60,834	62,065	63,954	64,454	63,882	63,055
County Counsel										
Annual attorney hours	10,179	10,689	10,755	8,292	11,132	12,928	12,506	10,456	10,184	9,980
Public Protection										
Sheriff										
Total patrol calls for service		35,336	37,313	38,630	38,751	38,249	38,508	34,484	39,331	32,785
Total jail bookings		7,669	10,016	10,170	9,384	10,631	10,187	9,706	9,243	8,385
Average jail population		429	430	440	416	421	427	412	413	414
Animal shelter average daily population		138	140	267	240	255	231	191	144	177
Probation										
Total minors booked			766	704	746	1,170	1,446	1,396	1,446	703
Total minors released			776	693	765	1,148	1,371	1,389	1,173	691
Average Juvenile Hall daily population			37	35	30	57	76	75	75	52
District Attorney										
Total felony cases filed	3,207	3,461	3,388	3,328	3,077	2,937	1,971	1,904	1,659	1,785
Total misdemeanor cases filed	5,410	5,234	5,268	5,270	4,905	4,798	4,836	4,857	4,179	4,380
Agriculture										
Pesticides permits issued	654	650	654	643	620	640	549	623	641	660
Phytosanitary certificates issued		3,202	3,447	3,793	3,601	3,907	4,300	5,339	6,357	6,646
Phytofield acres inspected	7,595	11,440	17,366	18,303	19,558	15,638	15,422	17,761	20,606	20,532
Weights & Measures devices				7,833	7,757	8,349	8,589	8,678	8,302	8,415
Pounds of rodent bait manufact	61,225	80,432	65,090	79,149	67,134	65,190	63,745	56,365	55,400	69,835
Buildings Division										
Number of permits issued	800	750	1,137	1,052	1,129	1,114	1,026	898	880	651
Recorder										
Total documents recorded	53,340	69,232	67,727	62,259	59,047	49,392	40,544	42,534	37,179	39,276
Public Ways & Facilities										
No data										

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

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
(continued)										
Health & Sanitation										
Health Department										
Primary care clinic visits **	7,238	7,442	8,720	10,430	9,624	11,000	14,045	7,572	9,971	5,634
Detention Health sick calls		5,418	7,010	6,522	7,261	5,900	8,400	5,840	5,554	8,658
Adult Day Health Center										
average daily attendance	43	44	45	45	46	44	46	48	46	43
Women, Infants & Children (WIC) caseload		4,550	4,550	4,550	4,725	4,725	4,775	5,275	5,725	5,725
Mental Health Numbers of service	2,466,107	2,582,544	2,195,553	1,882,935	1,447,705	2,506,415	3,578,339	3,357,023	3,522,612	2,969,393
Public Assistance										
Employment & Social Services										
Average monthly active elder abuse cases			22	22	15	25	76	75	54	48
Elder abuse reports			114	133	107	298	411	488	315	343
Average annual food stamp cases			3,150	3,286	3,407	3,792	4,095	4,873	5,935	6,528
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	\$26,698,541
Average monthly In-Home Support hours			90,305	98,055	106,102	120,772	149,597	164,622	183,580	164,763
Education										
Library										
Total circulation	819,592	844,943	874,376	867,543	894,010	1,313,985	1,042,766	1,514,343	1,489,634	1,197,801
Recreation & Cultural										
No data										
Sanitation Enterprise Fund										
Total tonnage entering landfill	163,919	172,338	184,654	196,513	194,231	183,242	175,315	197,239	200,597	178,935
Total tonnage recycled	61,794	66,820	80,312	88,357	91,467	96,241	107,798	110,325	108,388	99,290
Total tonnage	225,713	239,158	264,966	284,870	285,698	285,698	283,113	307,564	308,985	278,225

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 SIX YEARS**

Function	2006	2007	2008	2009	2010	2011
General Government						
Vehicles	49	33	43	45	43	43
Motorized heavy equipment	2	2	0	1	1	1
Office buildings	4	5	5	5	5	5
Other Structures	2	3	3	3	3	1
Leased storage facility	0	1	1	1	1	1
Microwave towers	0	2	2	2	2	2
Other communication sites	3	3	3	3	3	3
Town Halls	1	1	1	1	1	1
Airports	1	1	1	1	1	1
Public Protection						
Sheriff						
Vehicles	107	92	101	112	86	95
Watercraft	4	4	4	4	3	5
Motorized heavy equipment	0	0	1	1	1	1
Office buildings	1	1	1	1	1	1
Morgue facilities	1	1	1	1	1	1
Training facilities	1	1	1	1	1	1
Detention facilities	2	2	2	2	2	2
Animal services facilities	2	2	2	2	2	2
Storage facilities	0	0	1	1	1	1
District Attorney						
Vehicles	43	45	47	51	42	43
Office Buildings	1	1	1	1	1	1
Probation						
Vehicles	30	35	31	40	37	35
Office buildings	2	1	1	1	1	1
Leased office facilities	0	1	1	1	1	1
Detention facilities	1	1	1	1	1	1
Other						
Vehicles	40	40	41	46	35	36
Motorized heavy equipment	0	0	1	3	1	1
Courthouses	1	1	1	1	1	1
County owned Office buildings	3	3	3	3	3	3
Leased office buildings	2	2	2	2	2	1
Storage facilities	1	1	1	1	1	1

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

Function	2006	2007	2008	2009	2010	2011
Public Ways & Facilities						
Road Department						
Vehicles	32	31	32	31	33	31
Motorized heavy equipment	47	49	27	27	19	19
Office buildings	2	2	2	2	2	2
Road miles maintained	796	796	796	760	763	762
Bridges	174	174	174	170	158	158
Culverts	1,650	1,650	1,650	1,650	1,650	1,650
Health & Sanitation						
Vehicles	68	64	57	61	48	48
Office buildings	5	3	3	3	3	3
Leased office facility	2	2	2	2	1	1
County Service Areas:						
Water connections	1,006	1,006	1,006	1,006	1,006	1,006
Sewer connections	876	876	876	876	876	876
Landfill facilities:						
Vehicles	12	12	12	15	9	10
Motorized heavy equipment	6	8	7	6	6	6
Operating landfill	1	1	1	1	1	1
Buildings	1	1	3	3	3	3
Public Assistance						
Vehicles	65	59	64	64	53	55
Motorized heavy equipment	1	1	1	1	1	1
Leased office buildings	1	1	1	1	1	1
County owned office buildings	1	1	1	1	1	1
Leased storage facility	1	1	1	1	1	1
Education						
Vehicles	8	8	8	8	6	6
Office buildings	1	1	1	1	1	1
Leased Library Facilities	1	1	2	2	2	1
County owned Libraries	6	6	6	6	6	6

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

Function	2006	2007	2008	2009	2010	2011
Recreation & Cultural						
Parks						
Vehicles	7	7	12	15	13	13
Motorized heavy equipment	7	7	4	4	5	5
Boat Ramps	3	3	3	3	3	3
Golf course	0	0	0	1	1	1
Parks	7	7	7	7	7	7
Museum	1	1	1	1	1	1
Other buildings	1	1	1	1	1	1

Source:

County of Yolo Auditor-Controller

Only 5 years of complete data is available.